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## Industrial Resources - Gallatin County

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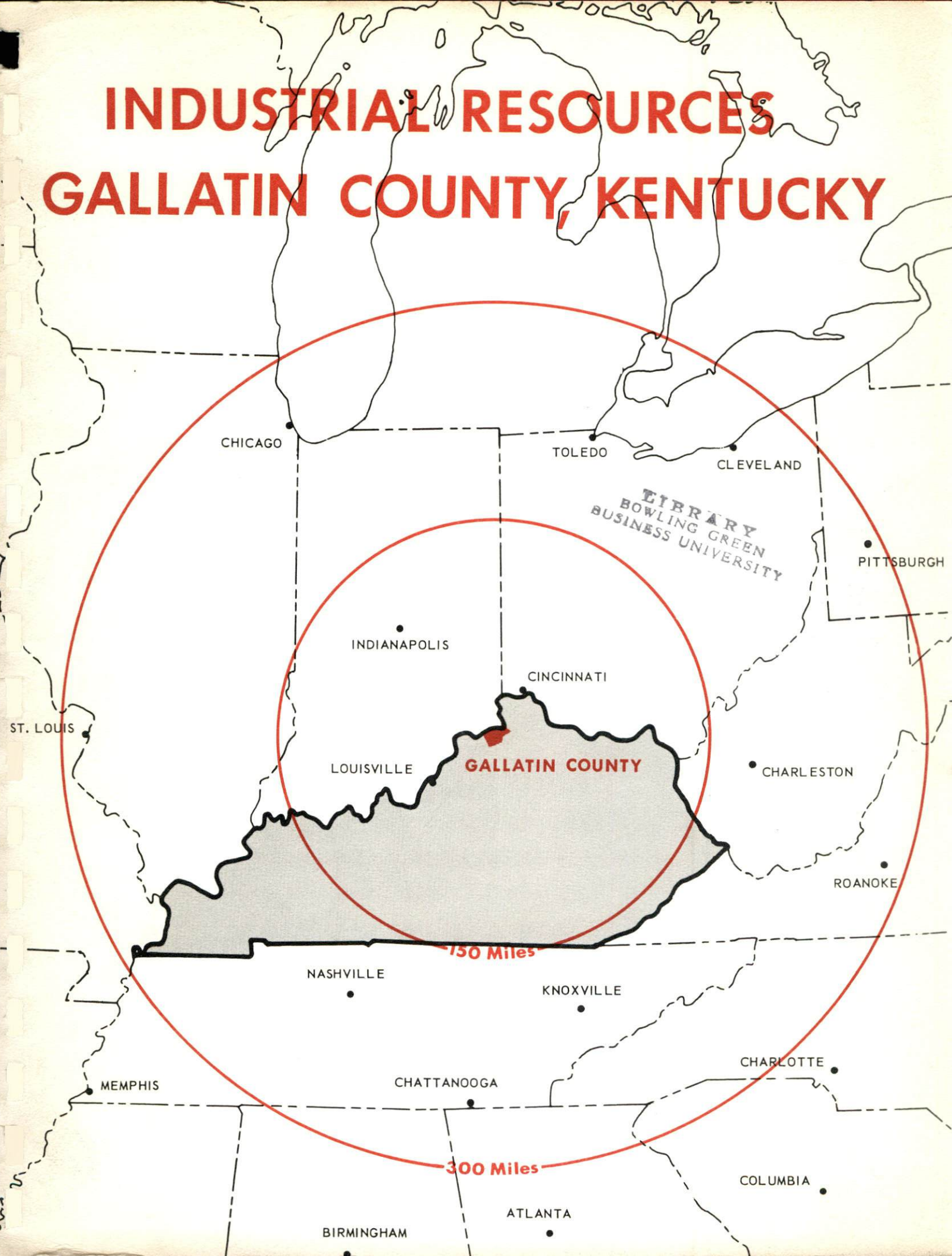
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# INDUSTRIAL RESOURCES GALLATIN COUNTY, KENTUCKY



INDUSTRIAL RESOURCES  
GALLATIN COUNTY, KENTUCKY

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Prepared by

The Gallatin County Development Association, Incorporated

and

The Kentucky Department of Commerce

Frankfort, Kentucky

October, 1962

22789

INDUSTRIAL RESOURCES  
GALLATIN COUNTY, KENTUCKY  
TABLE OF CONTENTS

<u>Chapter</u>	<u>Page</u>
SUMMARY DATA .....	1
GENERAL CHARACTERISTICS .....	3
POPULATION AND LABOR MARKET .....	4 - 9
Population Growth.....	4
Economic Characteristics of the Area.....	4
Labor Market.....	5
Supply Area .....	5
Labor Potential Defined .....	5
Numbers Available .....	5
Area Employment Characteristics .....	7
LOCAL MANUFACTURING .....	10
Prevailing Wage Rates .....	10
Unions .....	10
TRANSPORTATION.....	11 - 13
Railroads .....	11
Highways .....	11
Truck Service .....	12
Bus Lines .....	12
Air.....	13
Water .....	13
UTILITIES AND FUEL .....	14 - 15
Electricity .....	14
Natural Gas .....	14
Coal and Coke .....	15
Fuel Oil .....	15
WATER AND SEWERAGE .....	16 - 17
Public Water Supply.....	16
Water Resources .....	16



Surface Water.....	16
Ground Water.....	16
Sewerage System .....	17
INDUSTRIAL SITES.....	18
LOCAL GOVERNMENT AND SERVICES .....	19 - 20
Type Government .....	19
City.....	19
County .....	19
Laws Affecting Industry .....	19
Property Tax Exemption .....	19
Business Licenses .....	19
Planning and Zoning .....	19
Fire Protection.....	19
Police Protection.....	19
Garbage and Sanitation .....	20
Financial Information .....	20
City Income, Expenditures and Bonded Indebtedness .....	20
County Budget, Appropriations and Bonded Indebtedness .....	20
TAXES .....	21
Property Taxes.....	21
Real Estate Assessment Ratios .....	21
Net Assessed Value of Property .....	21
OTHER LOCAL CONSIDERATIONS .....	22
Educational Facilities .....	22
Graded Schools .....	22
Vocational Schools .....	22
Colleges .....	23
Hospitals .....	23
Hospitals .....	23
Public Health .....	23
Housing.....	23
Communication .....	24
Telephone and Telegraph .....	24
Postal Facilities .....	24
Newspapers .....	24
Radio .....	24
Television .....	24

<u>Chapter</u>	<u>Page</u>
Libraries .....	24
Churches .....	24
Financial Institutions .....	25
Hotels and Motels.....	25
Clubs and Organizations .....	25
Recreation .....	25
Local .....	25
Area .....	25
Community Improvements .....	26
NATURAL RESOURCES .....	27 - 30
Agriculture.....	27
Mineral Resources .....	28
Forests.....	30
MARKETS .....	31
CLIMATE .....	32
APPENDIX	
A. History	
B. Employment by Industry Division	
C. Economic Characteristics of the Population	
D. Climatic Data	
E. Kentucky Corporation Taxes	
E. -1 Taxes Applicable to a Manufacturing Concern	
F. City Bond Issues for Industrial Buildings	
G. Instructions for Filing Articles of Incorporation	
H. Cooperating State Agencies	

## S U M M A R Y   D A T A

### POPULATION:

1960: Warsaw -	981	Gallatin County	3,867
Glencoe -	500		
Sparta -	365		

### GALLATIN COUNTY LABOR SUPPLY AREA:

Includes Gallatin and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area: 1,094 men and 1,605 women. Number of workers available from Gallatin County: 90 men and 150 women.

### TRANSPORTATION:

Railroads: The Louisville & Nashville Railroad runs the entire length of the southern boundary of Gallatin County. Local stops are made at Glencoe and Sparta.

Air: The nearest commercial airfield is the Greater Cincinnati Airport in Boone County, Kentucky, 25 miles distant. Airlines serving are: American, Delta, Eastern, Trans World, Lake Central and Piedmont. Located 20 miles west of the county is the General Butler State Park Airport with facilities to accommodate light aircraft.

Water: Gallatin County embraces some fifteen miles of Ohio River shore. Downstream from Warsaw the Corps of Engineers have under construction the new Markland Lock and Dam, which will replace four existing locks and dams and raise the pool level 29 feet.

Trucks: Common carrier truck service is available and U. S. 42 serves as the main route for eight interstate and intrastate truck lines.

Bus Lines: Southeastern Greyhound serves the area with excellent connections at Louisville and Cincinnati.

### HIGHWAY DISTANCES FROM WARSAW, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	462	Memphis, Tenn.	449
Chicago, Ill.	311	New Orleans, La.	849
Cincinnati, Ohio	38	New York, N. Y.	685
Detroit, Mich.	294	St. Louis, Mo.	344
Los Angeles, Calif.	2,174	Washington, D. C.	516

### Electricity

The three incorporated towns of Gallatin County are served power by the Kentucky Utilities Company. The rural area is served by the Owen County Rural Electric Cooperative Corporation.

### Natural Gas

Gallatin County has no natural gas system. Three liquid propane gas companies serve the county in a highly competitive manner. There is in existence within the county a natural gas field.

### Water

Warsaw and Sparta have the facilities of treated water. The source of water for Warsaw is two local wells, and Sparta is served by the Owen County Water District.

### Sewerage

Warsaw has two main trunk lines that empty untreated sewage into the Ohio River.



## GENERAL CHARACTERISTICS

Gallatin County is situated in northern Kentucky adjacent to the Ohio River and to the state of Indiana. Its 109 square miles is drained by minor tributaries of Eagle Creek and the Ohio River. Physiographically the district as a whole is maturely dissected, consisting of senuous uplands of which the ridge between Eagle Creek and the Ohio River is most pronounced. A well defined flood plain follows the Ohio River, and Warsaw, the county seat, is here located at an elevation of 495 feet. The district is a part of the hilly outer bluegrass.

# POPULATION AND LABOR MARKET

## Population Growth

There are three incorporated towns in Gallatin County. Warsaw, the largest with a population of 981, is the county seat and lies on the north central boundary along the Ohio River. Glencoe, with a population of 500, lies on the south central boundary of the county some eleven miles from Warsaw. Sparta, with a population of 365, lies on the southwest boundary of the county, eight miles from Warsaw and five miles from Sparta.

Table 1

POPULATION DATA FOR WARSAW AND GALLATIN COUNTY  
WITH COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1900- 1960

Year	<u>Warsaw</u>		<u>Gallatin County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1900					15.5
1910					6.6
1920			4,664		5.5
1930			4,437	-4.9	8.2
1940			4,307	-2.9	8.8
1950			3,969	-7.8	3.5
1960	981		3,867	-2.6	3.2
1960 - Glencoe 500					
1960 - Sparta 365					
1960 - Kentucky population 3,308,156					

Approximately 41 percent of the population of Gallatin County are rural farmers, while the remaining 59 percent are considered rural non-farmers. There is no urban area in the county. Other county population characteristics include 2.6 percent nonwhite.

## Economic Characteristics of the Area

With a large rural population it is not surprising that agriculture accounts for the largest employment group in the county. There were 595 family workers and 160 hired laborers employed in this industry in the fall of 1959. The next largest is wholesale and retail trade with 126 workers reported in December of 1961.

Wage rates are generally low in Gallatin County. The average weekly earnings during 1961 were \$50.53 for all industries, and \$53.51 for manufacturing. During this same period the state average was \$83.44 for all industries and \$96.07 for manufacturing.

The annual Gallatin County per capita income was reported at \$1,826 for 1957, which is the latest year for which data is available. This was high enough to rank 9th among the counties and well above the state average of \$1,372.

#### Labor Market\*

Supply Area: The Gallatin County labor supply area is defined for the purpose of this statement to include Gallatin, Boone, Carroll, Grant and Owen Counties. Commuting within this area is not great; most of the labor force is within 35 miles of the county.

Labor Potential Defined: The total estimated labor supply is composed of three major groups. The first two are currently available for industrial employment, the third group describes the potential for future years.

1. The current unemployed, measured here by unemployment insurance claimants.
2. Men who would shift from low paying jobs such as agriculture and women who would enter the labor force if jobs were available.
3. The future labor supply due to aging of the population and measured here by the number of boys and girls becoming 18 years of age during the 1960's.

Numbers Available: The total population of the labor supply area was reported at 51,511 by the 1960 U. S. Census of Population, which was an increase of 40 percent since the 1950 census count. It should be noted, however, that the entire growth credited to the area occurred in Boone County.

The following table shows those that are currently available for industrial employment.

---

\*Department of Economic Security Labor Supply Statement



Table 2

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR  
SUPPLY WITH COMPONENTS, GALLATIN COUNTY AREA, MAY 1962\*

	<u>Total</u>			<u>Labor Supply**</u>		<u>Unemployed</u>	
	<u>Male</u>	<u>Female</u>	<u>Total</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Area Total:	1,094	1,605	2,699	802	1,501	292	104
Gallatin	90	150	240	62	141	28	9
Boone	232	634	866	148	607	84	27
Carroll	155	247	402	62	218	93	29
Grant	290	264	554	249	251	41	13
Owen	327	310	637	281	284	46	26

The future labor supply will include some portion of the 5,144 boys and 4,798 girls who will reach 18 years of age before the year 1970. It would be difficult to forecast the exact number that will enter the area work force. Probably the most influential internal factor would be the type of local employment available. The distribution of these children throughout the labor supply area is shown in Table 3.

Table 3

DISTRIBUTION OF THE FUTURE LABOR SUPPLY, GALLATIN COUNTY  
AREA BASED ON 1960 U. S. CENSUS OF POPULATION DATA

	<u>18 Years of Age by 1970</u>	
	<u>Males</u>	<u>Females</u>
Area Total:	5,144	4,798
Gallatin	397	361
Boone	2,218	2,093
Carroll	793	730
Grant	929	908
Owen	807	706

\*Source: Kentucky Department of Economic Security

\*\*Men who would shift from low paying jobs such as farming, and women who would enter the labor market if jobs were available.



Area Employment Characteristics: The area economy is primarily agricultural-based. During the fall of 1959 there were 7, 076 family and hired workers directly engaged in this industry. The distribution of these workers is shown in the following table.

Table 4

GALLATIN CO. AREA AGRICULTURAL EMPLOYMENT  
FALL, 1959\*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	6, 514	562	7, 076
Gallatin	595	160	755
Boone	1, 500	140	1, 640
Carroll	812	110	922
Grant	1, 655	60	1, 725
Owen	1, 942	92	2, 034

\*U. S. Census of Agriculture, 1959

\*\*Regular workers (employed 150 or more days).

Manufacturing employment in the area is light in relation to the labor potential. During December 1961, there were 1,458 workers engaged in manufacturing. The distribution of the employment, by county and type industry, is shown in Table 5.

Table 5

GALLATIN CO. AREA MANUFACTURING EMPLOYMENT\*  
DEC. 1961

	Area					
	Total	Gallatin	Boone	Carroll	Grant	Owen
Total Manu- facturing	1,458	23	140	944	305	46
Food & kindred products	143	---	91	17	1	34
Tobacco	504	---	---	501	1	2
Clothing, Tex- tile & Leather	85	---	19	---	66	---
Lumber and Furniture	264	22	8	227	---	7
Print., publ. & Paper	27	---	13	6	5	3
Chemicals, Petroleum & Rubber	284	---	---	57	227	---
Stone, Clay & Glass	22	1	9	7	5	---
Primary metals	---	---	-----	-----	-----	---
Machinery, metal products & equip.	129	---	-----	129	-----	---
Other	-----	---	-----	---	-----	---

\*Includes only those workers covered by unemployment insurance.

More details about the area's total employment is obtained from an analysis of "All Industries" covered employment statistics, which are shown in Table 6. Aside from agriculture employment, which is not covered by unemployment insurance, the largest employment group is manufacturing followed by wholesale and retail trade. Other employment situations, not typical of the entire region, may be seen in this table.

Table 6

GALLATIN CO. AREA COVERED EMPLOYMENT,\*  
ALL INDUSTRIES, DEC. 1961

	Area					
	Total	Gallatin	Boone	Carroll	Grant	Owen
Mining & Quarrying	79	33	---	46	---	---
Contract Construction	200	1	102	34	18	45
Manufacturing	1,458	23	140	944	305	46
Transportation, Communications & Utilities	715	17	541	45	23	89
Wholesale & Retail Trade	899	126	295	206	154	118
Finance, Ins., & Real Estate	171	8	63	34	45	21
Services	188	2	105	34	38	9
Other	13	---	7	---	---	6
Total	3,723	210	1,253	1,343	583	334

\*Includes only workers covered by unemployment insurance. Source  
Kentucky Department of Economic Security.

## LOCAL MANUFACTURING

Six firms operate manufacturing facilities in and near Warsaw. Glencoe and Sparta have no manufacturing. An alphabetical listing of the existing firms, with product and employment data, is shown in Table 7.

Table 7

### WARSAW MANUFACTURING FIRMS WITH PRODUCTS AND EMPLOYMENT, 1961

<u>Firm</u>	<u>Product</u>	<u>Employment</u>		<u>Total</u>
		<u>Male</u>	<u>Female</u>	
C & H Gravel Company	Gravel	8	0	8
The Gallatin County News	Newspaper publishing	2	1	3
Ohio Valley Concrete Products , Inc.	Concrete blocks	8	0	8
Standard Materials, Inc.	Sand and gravel	12	0	12
Tri-County Machine Shop	Machine shop	1	0	1
The Warsaw Furniture Mfg. Co.	Wood tables	24	0	24

### Prevailing Wage Rates

Gallatin County can be characterized by low wage rates. Some examples of the existing wage structure are as follows:

Unskilled -	\$1.15
Semiskilled -	1.35
Skilled -	1.72 - \$2.00

### Unions

There are no unions in Gallatin County.



## TRANSPORTATION

Gallatin County's transportation facilities are very good. The railroad runs along the southern boundary and the Ohio River the northern boundary. The main route between Louisville and Cincinnati transverses the county. Specific features of the local transportation situation are discussed in the following paragraphs.

### Railroads

The Louisville & Nashville Railroad Company serves Glencoe and Sparta with offices in Sparta. The company, operating between Louisville and Cincinnati, offers excellent connections with other railroads.

There are seven through freights daily, each way, and passenger service once daily, each way. Local freights are triweekly, with switching service every day if necessary. The volume of outbound freight for the two towns averages 30 carloads per month and 35 inbound carloads.

Railway Express with pickup and delivery is provided in Sparta six days per week.

Table 8

### RAILWAY TRANSIT TIME FROM SPARTA, KENTUCKY, TO:\*

<u>Town</u>	<u>No. of Hrs.</u>	<u>Town</u>	<u>No. of Hrs.</u>
Atlanta, Ga.	34 1/2	Louisville, Ky.	5
Birmingham, Ala.	26	Los Angeles, Calif.	86 1/2
Chicago, Ill.	36	Nashville, Tenn.	18
Cincinnati, Ohio	2	New Orleans, La.	43 1/2
Cleveland, Ohio	40 1/2	New York, N. Y.	72 1/2
Detroit, Mich.	37	St. Louis, Mo.	31 1/2
		Pittsburgh, Pa.	47 1/2

### Highways

There are several major highways connecting northern Kentucky with the Cincinnati industrial area. U. S. Route numbers 42 and 127 connect with State Routes 184, 465, 35, and 16 within Gallatin County. It is planned that the new Interstate connecting Louisville and Cincinnati will be built through the county.

\*Louisville & Nashville Railroad Company, Industrial Development Department.

Table 9

## HIGHWAY DISTANCES FROM WARSAW, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	462	Lexington, Ky.	78
Birmingham, Ala.	484	Louisville, Ky.	77
Chicago, Ill.	311	Nashville, Tenn.	268
Cincinnati, Ohio	38	New York, N. Y.	685
Detroit, Mich.	294	Pittsburgh, Pa.	325
Knoxville, Tenn.	272	St. Louis, Mo.	344

Truck Service: The Huey Motor Freight and the O'Nan Transportation Company have franchise to load and unload in Gallatin County. Numerous other truck lines pass through the county.

The nearest terminal facilities are located in Carrollton, 18 miles distant.

Table 10

TRUCK TRANSIT TIME FROM WARSAW, KENTUCKY, TO SELECTED  
MARKET CENTERS \*

<u>Town</u>	<u>Delivery Time</u> (Days)	<u>Town</u>	<u>Delivery Time</u> (Days)
Atlanta, Ga.	2	Louisville, Ky.	Daily
Birmingham, Ala.	2	Los Angeles, Calif.	5
Chicago, Ill.	2	Nashville, Tenn.	2
Cincinnati, Ohio	Daily	New Orleans, La.	3
Cleveland, Ohio	2	New York, N. Y.	3
Detroit, Mich.	2	Pittsburgh, Pa.	3
Knoxville, Tenn.	2	St. Louis, Mo.	2

Bus Lines: Warsaw lies on the Southeastern Greyhound Lines' Louisville-Cincinnati route. There are 10 westbound and 9 eastbound buses daily.

\*O'Nan Transportation Company, Carrollton, Kentucky

### Air

The nearest commercial airfield is the Greater Cincinnati Airport in Boone County, Kentucky, 25 miles distant. This class-5 jet airport is rated 18th among the nation's commercial airports in terms of traffic. More than 100 flights of Eastern, American, Trans World, Delta, Piedmont and Lake Central Airlines use the port daily.

The airport itself is a 35 million dollar investment. Aviation aids include two instrument landing systems and four main runways. The shortest of these is 5,500 feet and the longest 8,600 feet.

Located 20 miles west of the county is the General Butler State Park airport with facilities to accommodate light aircraft. The field has a turf runway of 2,400 x 250 feet.

### Water

The Ohio River constitutes the northern boundary of Gallatin County and offers economical, bulk transportation possibilities. Now under construction in the county is the new Markland Lock and Dam which will replace four existing locks and dams. The water level will be raised 29 feet by the new dam which is scheduled for completion in 1963.

A nine foot navigation channel is maintained by 46 locks and dams along the Ohio River. These locks and dams are being replaced by 19 structures which will provide one lock of 110 feet wide and 1,200 feet long and increase the channel depth to 12 feet. Consequently, the new system will not require the larger tows to be broken in two when they pass by the dams as is now required for the existing structures which have only the 110 by 600 foot size of lock.

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## UTILITIES AND FUEL

### Electricity

The three incorporated towns of Gallatin County are served power by the Kentucky Utilities Company. The rural area is served by the Owen County Rural Electric Cooperative Corporation.

Kentucky Utilities Company provides electric service in 77 Kentucky counties. The company has a generating capacity of 575,000 KW in its five generating stations which are located in eastern, central, and western Kentucky. The company also has major interconnections with its neighboring utilities - Louisville Gas and Electric, Ohio Power Company, Kentucky Power Company, Electric Energy, Inc., Central Illinois Public Service Company, TVA and through Louisville Gas and Electric and Ohio Power, with Ohio Valley Electric Corporation. These interconnections provide a means of interchanging substantial blocks of electric power when desired. For complete rate schedules, contact the Kentucky Department of Commerce or Director of Industrial Development, Kentucky Utilities Company, Lexington, Kentucky.

The Owen County Rural Electric Cooperative Corporation provides Central Station Electric Service in Boone, Kenton, Campbell, Pendleton, Grant, Owen, Scott, Gallatin and Carroll Counties.

The Cooperative purchases its wholesale power from East Kentucky Rural Electric Cooperative Corporation, a generating cooperative, and distributes it through seven substations. They now have 2,808 miles of distribution line and serve 9,872 consumers.

Industrial rates may be obtained from the Cooperative's main office in Owenton, Kentucky

### Natural Gas

Gallatin County has no natural gas system. The nearest gas main is Carrollton, 18 miles west of Warsaw.

Three liquid propane gas companies serve the county in a highly competitive manner. The gas has a btu content per gallon of 92,000 to 96,000. Residential rates are \$.15 per gallon and commercial rates are \$.13 to \$.14 per gallon (based on consumption).

There is in existence, within the County, a natural gas field which was developed some forty years ago. Poor management made it inefficient, but the gas still exists.



### Coal\*& Coke

Coal is supplied Gallatin County from the Eastern Coal Fields, consisting of 2,037 mines. The 1960 average production was 17,800 tons per mine, and a combined total of 36,260,000 tons, a six percent increase over 1959. The average value was \$4.84 per ton in 1960, f. o. b. mine.\*

Kentucky has three coke plants located in Ashland, Calvert City and Dawson Springs. The supply is supplemented by border state operations.

### Fuel Oil

Kentucky has four refineries located in Catlettsburg, Louisville, Somerset, and Covington. Kentucky's fuel supply is supplemented by West Virginia and Ohio operations.

Delivered prices of the various grades may be obtained from the Kentucky Department of Commerce.

\*The Mineral Industry of Kentucky, University of Kentucky, Series X, 1962.

## W A T E R   A N D   S E W E R A G E

### Public Water Supply

Warsaw is served by the municipal system whose source of supply is two local wells. Each well is 140 feet deep, with the water standing 64 feet in the bore. A 250 gpm pump is attached to each well, with a daily pumping capacity of 300,000 gallons. The peak demand is 100,000 gallons per day, and the average daily use is 80,000 gallons, thus rendering a daily surplus of approximately 200,000 gallons. Storage facilities include one 50,000-gallon elevated tank.

Sparta is served by the Owen County Water District, with the filtration plant in Owen County. The source of supply is two 400-acre lakes. The water is pumped to a 75,000 gallon elevated tank near Sparta. From this tank, the town is supplied water through 6-inch mains and 2-inch distribution lines.

Glencoe has immediate plans for installing a water system.

### Water Resources

Large supplies of both surface and ground water are available along the Ohio River. At present ground water is the chief source of public and industrial supplies.

Surface Water: The Ohio River and Eagle Creek afford the largest supply of surface water. Other sources may be secured from impounded small streams. The average discharge (USGS) of the Ohio River at Cincinnati and Eagle Creek at Glencoe is 97,000 cfs (22 years record) and 525 cfs (29 years record) respectively.

Ground Water: The occurrence of ground water is from rocks of the Upper Ordovician and Quaternary systems. Available information (U. S. Geological Survey) indicates that many properly constructed wells within the Ohio River alluvium will produce several hundred gallons per minute unless bedrock is encountered at shallow depths. Maximum reported yield is 500 gpm. Most drilled wells in the Ohio River alluvium and along the larger drainage lines will produce enough water for a domestic supply with a power pump and pressure system (more than 500 gallons a day) at depths of less than 100 feet. Some wells produce as much as 5 gallons per minute from alluvium or thick limestone along large streams. Along lesser drainage lines most drilled wells will produce enough water for a domestic supply with a hand pump (100 to 500 gallons a day) at depths of less than 100 feet. Some wells will produce more than 500 gallons a day except during dry weather. Away from drainage areas most drilled wells will produce enough water for a dependable domestic supply (100 gallons a day). Generally water is hard or very hard and may contain salt or hydrogen sulphide away from the Ohio River alluvium especially at depths greater than 100 feet.

### Sewerage System

Warsaw has two trunk lines that empty raw sewage into the Ohio River. The city is planning a comprehensive overhaul of the system and to construct a disposal plant to be financed by revenue bonds.

Glencoe and Sparta have no sewerage systems.

## INDUSTRIAL SITES

Site #1: This property is located within the city limits and contains 10 acres of level land that is now in nursery stock. Access is provided by city streets. Utilities include water and electricity, and sewer will be extended.

Site #2: This site contains 20 acres of level land and U. S. Highway 42 fronts the site. Electricity is at the site and water is approximately 500 feet. Untreated sewage disposal mains are available.

Site #3: This 22 acres of level land is bound on the west by the Ohio River. Access is provided by a county road to U. S. 42. Electricity is at the site and raw water is available.

Site #4: This 5-acre site is located at the city limits of Glencoe and lies parallel to the L & N Railroad. Access will be provided by a city street which would be extended to the property. Power is supplied by the Kentucky Utilities and a liquid propane gas company is located approximately 200 feet from the site.

Site #5: This site, near Sparta, contains 14 acres of gently rolling land, bound on the south by the L & N Railroad with a state highway providing access. Electricity is on the property and city water is approximately 300 feet.



LEGEND:  
UTILITIES AVAILABLE  
W- WATER  
E- ELECTRICITY  
S- SEWERAGE  
RW-RAW WATER

INDIANA  
KENTUCKY

SITE-2  
20 Ac.  
W.E.S.

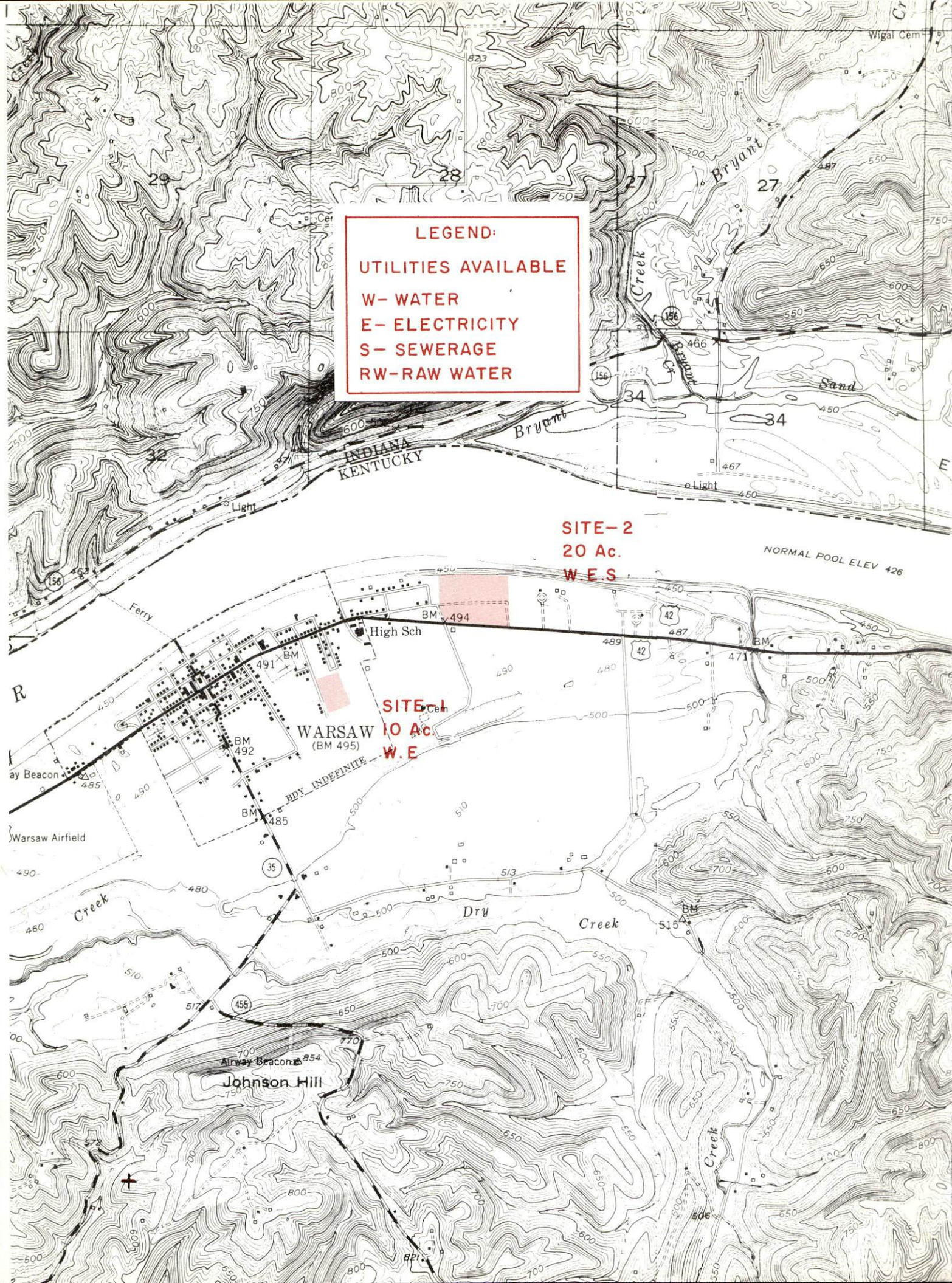
NORMAL POOL ELEV 426

SITE-1  
10 Ac.  
W.E

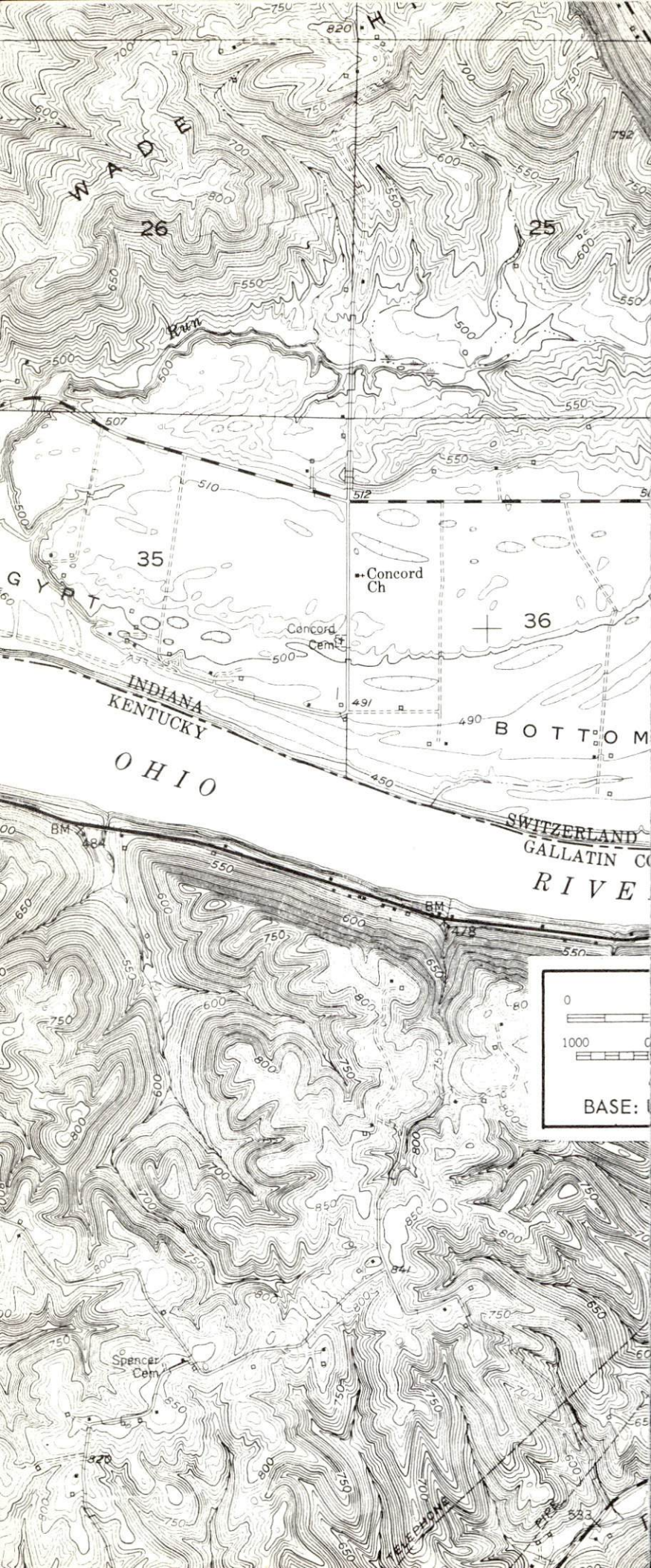
WARSAW  
(BM 495)

BDY INDEFINITE

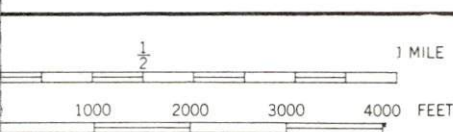
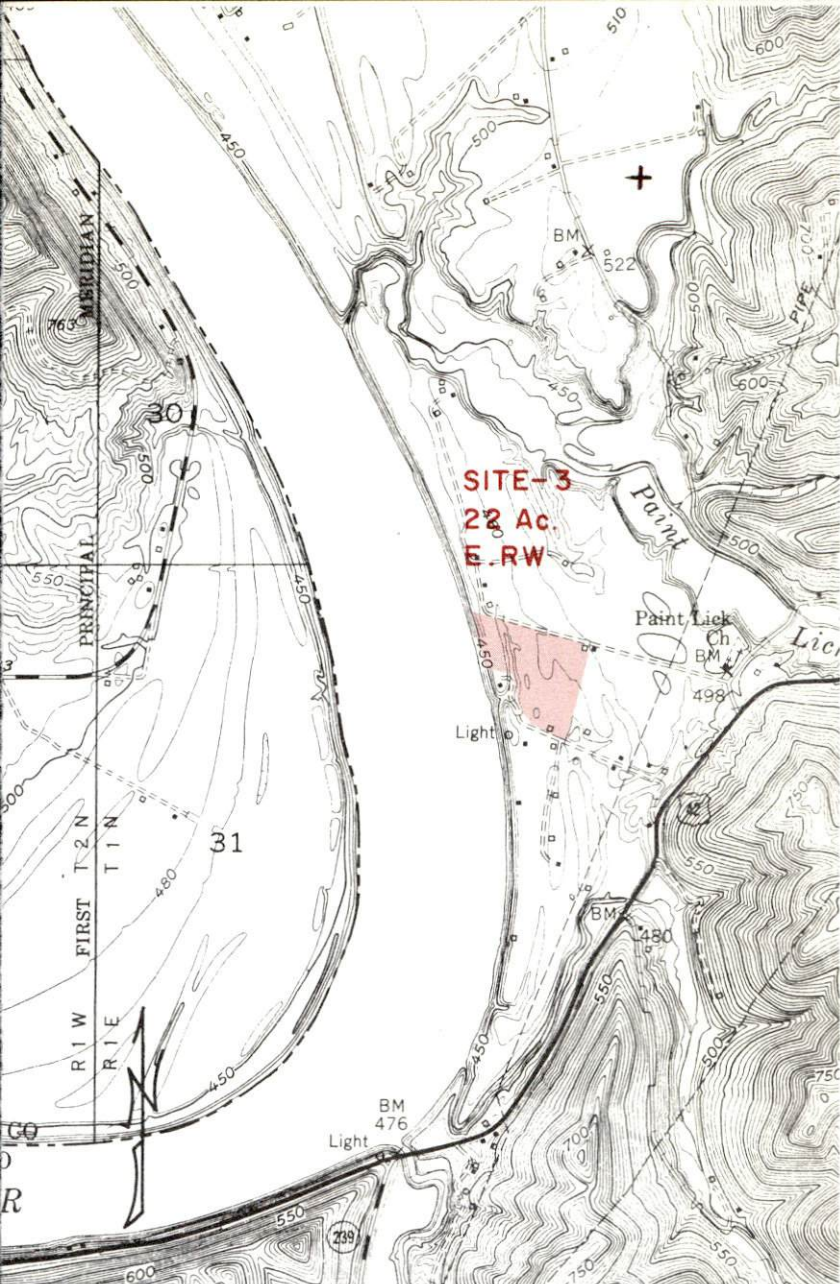
Johnson Hill









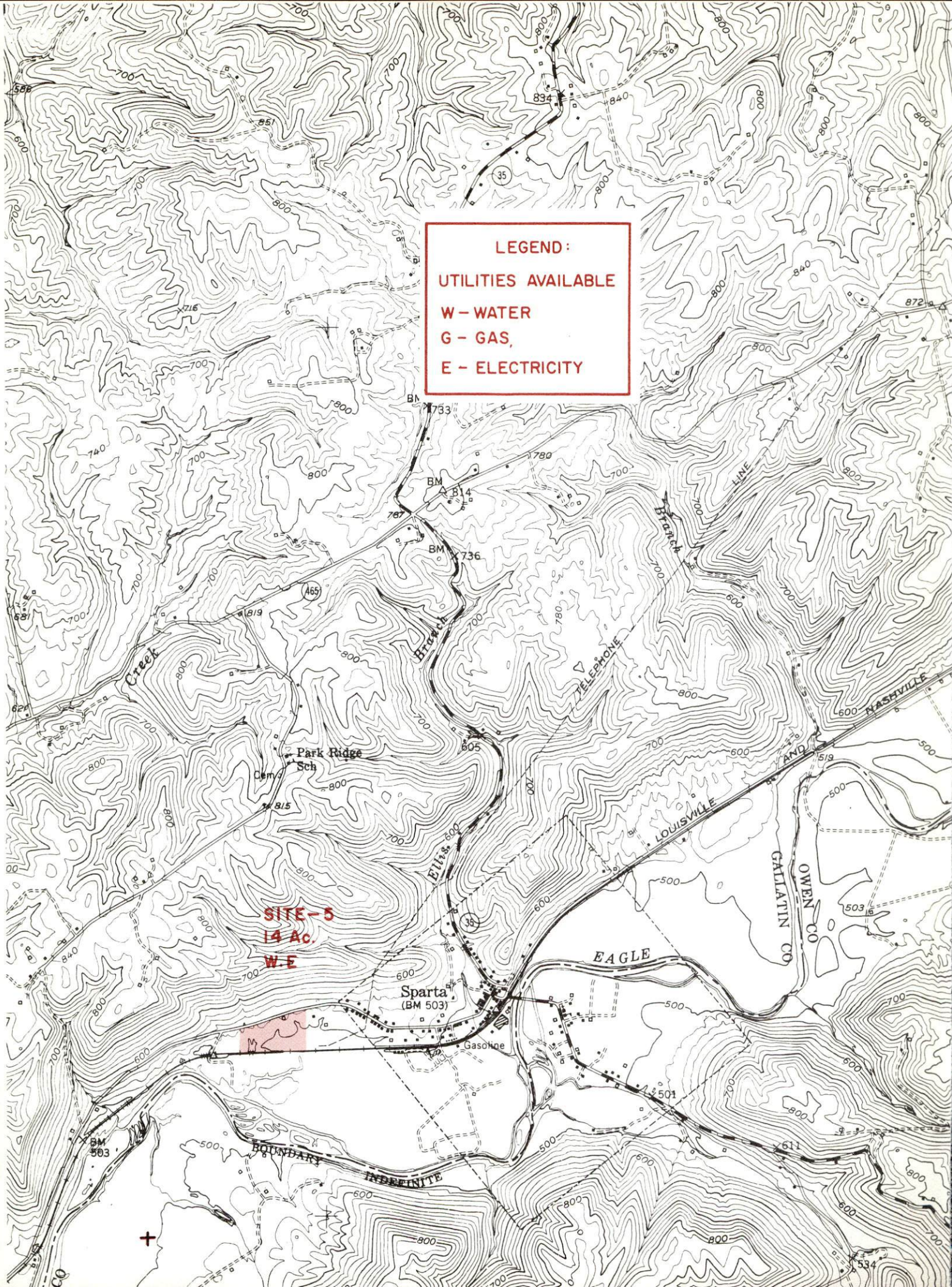


CONTOUR INTERVAL 10 FEET  
USGS 7.5 MINUTE SERIES — 1951

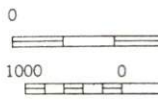




LEGEND:  
UTILITIES AVAILABLE  
W - WATER  
G - GAS,  
E - ELECTRICITY







CO  
BASE: US





CONTOUR INTERVAL 20 FEET  
USGS 7.5 MINUTE SERIES -1950-50

## LOCAL GOVERNMENT AND SERVICES

### Type Government

City: Warsaw is a fifth-class city governed by a mayor who is elected for 4 years, and six councilmen, elected biannually. Sparta and Glencoe are both sixth-class cities governed by a five-man board of trustees, elected biannually.

County: The county is governed by the fiscal court, composed of a county judge who is elected for a 4 year term, and five magistrates who are elected by district for 4 year terms.

### Laws Affecting Industry

Property Tax Exemption: As provided by state law, new industry may be allowed a five year tax exemption. This exemption cannot be extended beyond five years.

Business Licenses: Business and occupational licenses are required in Warsaw and Glencoe with fees ranging from \$5.00 to \$35.00, as set by ordinance.

### Planning and Zoning

Warsaw adopted a planning and zoning ordinance in 1952. Gallatin County is studying the requirements and possibilities precedent to establishing zoning codes.

### Fire Protection

Warsaw had a city volunteer fire department and is home base for the county department. The department is staffed with a chief and 20 firemen who serve effectively in both capacities. Equipment includes: one pumper tank truck for rural purposes; one pumper, hose and ladder truck which is used by the city (plans are to replace it with a new unit); and one utility truck with generator.

### Police Protection

Gallatin County is policed by the sheriff and one deputy, and two full-time state troopers. Warsaw has one full-time and one part-time marshall. Glencoe and Sparta have one part-time marshall each.



### Garbage and Sanitation

Garbage pickup is provided in Glencoe and Warsaw once a week by a contract carrier. Disposal is by means of the land fill method.

### Financial Information

Important sources of revenue for Gallatin County for the fiscal year ending June 30, 1962, are franchise 25.9 percent, and personal taxes which account for 11.0 percent. Together with property taxes these items account for over 98 percent of the county's total revenue. The following statements further define the financial position of the county.

#### City Income, Expenditures and Bonded Indebtedness:

<u>Fiscal Year 1961-62:</u>	<u>Income</u>	<u>Expenditures</u>	<u>Bonded Indebtedness</u>
Warsaw	\$34,750	\$32,513	\$55,000
Glencoe	3,450	3,125	0
Sparta	8,500	6,430	6,000

#### County Budget, Appropriations and Bonded Indebtedness:

Budget - Fiscal year ending June 30, 1963	\$29,821
Appropriations - Fiscal year ending June 30, 1963	70,196
Indebtedness - As of June 30, 1962	225,000 (School)



## T A X E S

### Property Taxes

Property taxes accounted for 61.4 percent of Gallatin County's total revenue for 1961. Rates applying to property located in the city and county, classified as city, county, state and school are shown in Table 11. A more detailed explanation of property tax rates is shown in Appendix E.

Table 11

#### PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR WARSAW, GLENCOE, SPARTA AND GALLATIN COUNTY, 1961

Taxing Unit	Warsaw	Glencoe	Sparta	Gallatin County
County	\$ .50	\$ .50	\$ .50	\$ .50
City	.95	.50	.75	---
School	1.50	1.50	1.50	1.50
State	<u>.05</u>	<u>.05</u>	<u>.05</u>	<u>.05</u>
Total	\$3.00	\$2.55	\$2.80	\$2.05

### Real Estate Assessment Ratios

Gallatin County - 40% Based on 1960 assessments for state and county tax levies.

### Net Assessed Value of Property, 1960

Gallatin County - \$6,902,115

## OTHER LOCAL CONSIDERATIONS

### Educational Facilities

Graded Schools: Students in grades 1 through 8 attend the Glencoe Elementary and Warsaw Elementary schools. Students in grades 7 through 12 attend the Gallatin County High School in Warsaw. Construction has recently been completed on six new classrooms and a gymnasium at the high school.

Table 12

### SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER RATIO IN GALLATIN COUNTY

<u>System</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student- Teacher Ratio</u>
Gallatin County (Elem. 1-8)	487	18	27
Gallatin County High School	202	14	14.7

Vocational Schools: Kentucky's vocational education program utilizes fourteen highly specialized schools, partly integrated with regular secondary education. These special area trade schools prepare Kentuckians for work in a variety of trade and industrial occupations.

Gallatin County is served by the Northern Kentucky State Vocational School at Covington, Kentucky, 36 miles. Courses offered include: Drafting, electronics, machine shop, printing, welding, radio and television.

The trade preparatory courses listed above are normally two years in length. In addition, short unit courses are offered on a continuous basis for the upgrading of employed workers. Other short unit courses are provided in all occupations of an industrial nature as needs arise or upon request, when facilities permit.

Colleges: Colleges and Universities nearby are:

Hanover College, Hanover, Indiana, 35 miles  
University of Louisville, Louisville, Kentucky, 77 miles  
Nazareth College, Louisville, Kentucky, 77 miles  
Ursuline College, Louisville, Kentucky, 77 miles  
Bellarmine College, Louisville, Kentucky, 77 miles  
University of Cincinnati, Cincinnati, Ohio, 38 miles  
Xavier University, Cincinnati, Ohio, 39 miles  
Kentucky State College, Frankfort, Kentucky, 50 miles  
Georgetown College, Georgetown, Kentucky, 60 miles  
University of Kentucky, Lexington, Kentucky, 78 miles  
Transylvania College, Lexington, Kentucky, 78 miles  
Villa Madonna College, Covington, Kentucky, 36 miles

Health

Hospitals: The nearest hospital facilities are the Owen County Memorial Hospital in Owenton, and the Carrollton Hospital, with 35 beds and an emergency capacity of 70 beds.

Located near the eastern boundary of the county are two general hospitals. The Booth Hospital and St. Elizabeth Hospital have a combined total of 440 beds and 74 bassinets. Several physicians and specialists work in conjunction with the hospitals.

Public Health: The Gallatin County Health Department, located in Warsaw, is staffed with a clerk, nurse and sanitarian, and a part-time health officer, educator and nutritionist. Services provided by the department include: Dental hygiene, control of communicable disease, tuberculosis control, sanitation, and health education. There are two medical doctors and one dentist in Warsaw.

Housing

In Gallatin County there are a very few available houses for rent. The sale price for such property is in the medium range. One new subdivision is under development, and approximately fifteen lots are available.



## Communication

Telephone and Telegraph: The Citizens Telephone Company, a subsidiary of the Cincinnati and Suburban Bell Telephone Company, serves Gallatin County. Direct distance dialing service began September 30, 1962.

There is no telegraph office in Gallatin County. Messages are phoned in to the Carrollton office.

Postal Facilities: Warsaw has a second-class post office with 5 employees. Mail is received three times and dispatched once daily by truck and rail. Postal receipts for 1961 were \$11,479.84. Glencoe has a third-class post office with 2 part-time and 2 full-time employees. Mail is received and dispatched three times daily by truck and rail. Postal receipts for 1961 were \$2,937.

Sparta has a third-class post office with 3 full-time and 1 part-time employee. Mail is received and dispatched three times daily by truck and rail. Postal receipts for 1961 were \$2,591.

Newspapers: The Gallatin County News, a weekly paper, serves the County with a circulation of 1,476. Daily delivery is available of the Louisville Courier-Journal, Cincinnati Post-Times-Star and Enquirer. Other papers are available by mail.

Radio: Reception is good from Cincinnati, Ohio, Lexington and Louisville, Kentucky, and Madison, Indiana.

Television: Reception is good from Cincinnati and Louisville stations, through which all networks are received. An outside antenna is required for reception of the Louisville stations.

## Libraries

The Gallatin County High School Library serves the county with a total of 2,557 volumes. The 1960 circulation was approximately 7,500 and registered borrowers numbered 340. The staff consists of a librarian and four assistants operating with an annual budget of \$2,150.

## Churches

There are twelve churches in Gallatin County, with a combined membership of approximately 60% of the population. The denominations represented are Baptist, Catholic, Christian, Methodist, and Pentecostal.



### Financial Institutions

Statement as of June 30, 1962

	<u>Assets</u>	<u>Deposits</u>
Farmers State Bank	\$2, 062, 259. 58	\$1, 809, 132. 34
Sparta-Sanders State Bank	1, 445, 730. 64	1, 301, 981. 59

### Hotels and Motels

Allphin Tourist Home	2 units
Haarman Motel	12 units
Perry Tourist Home	2 units
Webb's Tourist Home	2 units

### Clubs and Organizations

Fredricksburg Investment Club, Future Farmers of America, Gallatin County Development Association, Inc., Homemakers Clubs, Lions Club, Masons, Parents & Teachers Association, Young Homemakers Club.

### Recreation

Local: Gallatin County embraces some fifteen miles of Ohio River shore line which provides ideal fishing and boating. Upon completion of the new Warsaw Markland Dam, the water level will be raised twenty-nine feet along fourteen miles of the shore line that bounds the county. The Corps of Engineers has constructed boat docking ramps with parking areas on each side of Warsaw.

Under development, five miles north of Warsaw, are camp sites and river front lots. A commercial boat dock and motel are in the planning stage.

Area: General Butler State Park, located ten miles west of the county, consists of 809 acres of park reservation. This beautiful park offers horse-back riding, a scenic lake with a sandy beach, boating, rental cottages, tent and trailer sites, group camping, restaurant, trading post, picnicking, recreational area and a new nine hole golf course.

The Falmouth Lake State Park, forty miles distant, is a recently completed State park. The Kentucky Department of Fish and Wildlife Resources has built a dam which impounds a 200-acre lake. The Department of Parks has developed a beach, picnic area and camp sites. Construction of houses and a boat dock are underway.

Nearing completion is the Big Bone State Park, four miles east of Gallatin County. This park will have various recreational facilities.

Boltz Lake, located 10 miles east of the County, impounds a 180-acre lake for boating and fishing. The lake was built by the Kentucky Department of Fish and Wildlife.

Area facilities also include the many recreational programs offered in the Greater Cincinnati area.

The Keeneland Race Track at Lexington, 78 miles, Churchill Downs at Louisville, 77 miles, the Latonia Race Track at Florence, 26 miles, and River Downs at Cincinnati, 38 miles, provide almost continuous opportunity to enjoy the summer out-of-doors at the sport of kings.

#### Community Improvements

1. The city hall was renovated at a cost of \$50,000.
2. The Women's Club acquired a new clubhouse.
3. Two new boat loading and unloading ramps were constructed near the city by the Corps of Engineers.
4. A resort area now under development near Warsaw will have available river front lots, a commercial boat dock, and plans for a motel in the future.

# N A T U R A L   R E S O U R C E S

## Agriculture

In 1959 there were 502 farms in Gallatin County covering 59,606 acres, an average of 118.7 acres per farm. The following table shows some agricultural statistics for Gallatin County and Kentucky.

Table 13

### AGRICULTURAL STATISTICS FOR GALLATIN COUNTY AND KENTUCKY 1959\*

<u>Crops</u>	<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Corn:</u>			
Gallatin County (bu)	2, 923	47. 5	138, 865
Kentucky (bu)	1, 649, 000	42. 5	70, 184, 000
<u>Wheat:</u>			
Gallatin County (bu)	77	26. 6	2, 050
Kentucky (bu)	158, 000	24. 5	3, 876, 000
<u>Soybeans:</u>			
Gallatin County (bu)	99	15. 8	1, 569
Kentucky (bu)	181, 000	22. 1	4, 012, 000
<u>Burley Tobacco:</u>			
Gallatin County (lbs)	937	1, 689. 0	1, 582, 648
Kentucky (lbs)	189, 000	1, 604. 5	303, 261, 000
<u>Alfalfa Hay:</u>	2, 362	1. 7	4, 128
Gallatin County (tons)	289, 000	2. 1	620, 000
Kentucky (tons)			
<u>Clo-Tim Hay:</u>			
Gallatin County (tons)	1, 094	1. 2	1, 390
Kentucky (tons)	427, 000	1. 3	582, 000
<u>Lespedeza Hay:</u>			
Gallatin County (tons)	287	1. 1	319
Kentucky (tons)	549, 000	1. 2	703, 000

\*Kentucky Agricultural Statistics, 1960, Kentucky Crop and Livestock Reporting Service.



Table 14

LIVESTOCK STATISTICS FOR GALLATIN COUNTY AND KENTUCKY  
1959\*

<u>Livestock</u>	<u>Number on Farms as of Jan. 1, 1960</u>
<u>All Cattle and Calves:</u>	
Gallatin Co.	5, 793
Kentucky	1, 947, 000
<u>Milk Cows:</u>	
Gallatin Co.	2, 300
Kentucky	466, 000
<u>Sheep:</u>	
Gallatin Co.	1, 145
Kentucky	546, 000

Mineral Resources

The principal mineral resources of Gallatin County consist of sand and gravel and limestone. Total value of mineral production in 1960 amounted to \$163,560 from sand and gravel (U. S. Bureau of Mines).

Sand and Gravel: Sand and gravel suitable for general construction purposes occur as alluvial deposits along the Ohio River and its flood plain. Two operations were reported in 1961.

Limestone: Limestone suitable for rural building and roadway construction occurs locally. These deposits, however, have not been commercialized.

In 1960, Kentucky ranked fifteenth in the nation in value of mineral production including natural gas liquids with a total of \$413,517,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, natural gas liquids, sand and gravel, clays and fluorspar. Kentucky ranked second among the states in the production of bituminous coal and ball clay, and third in the production of fluorspar. Fuels constituted 88 percent of the total value with coal accounting for 68 percent, petroleum - 15 percent, and natural gas - 5 percent. Stone represented 5 percent, sand and gravel - 1 percent, and clay - 1 percent. All other minerals, which include natural gas liquids, fluorspar, barite, lead, silver, zinc, cement, crushed sandstone and gem stone, accounted for 5 percent.

Table 15

KENTUCKY MINERAL PRODUCTION 1960 (1)  
(Units in short tons unless specified)

<u>Mineral</u>	<u>Quantity</u>	<u>Value</u>
Barite	(2)	\$ (2)
Clays	951, 000 (3)	2, 646, 000 (3)
Coal	66, 846, 000	282, 395, 000
Fluorspar	25, 855	1, 173, 000
Gem Stones	(4)	(5)
Lead (recoverable content of ores, etc.)	558	131, 000
Natural Gas (cubic feet)	75, 329, 000, 000	18, 389, 000
Natural Gas Liquids:		
Natural Gasoline (gallons)	(2)	(2)
LP Gases (gallons)	(2)	(2)
Petroleum (crude-barrels)	21, 144, 000 (6)	60, 260, 000 (6)
Sand and Gravel	5, 113, 000	5, 763, 000
Silver (recoverable content of ores, etc. - troy ounces)	---	---
Stone (7)	15, 810, 000	21, 493, 000
Zinc (recoverable content of ores, etc.)	869	224, 000
Value of items that cannot be dis- closed: cement, ball clay (1960), crushed sandstone, and values indicated by footnote 2.	---	22, 080, 000

- (1) Mineral Ind. of Ky., Min. Yearbook, 1960. Production as measured by mine shipments, sales, or marketable production (including consumption by producers).
- (2) Figure withheld to avoid disclosing individual company confidential data.
- (3) Excludes ball clay; included with "Value of items that cannot be disclosed."
- (4) Weight not recorded.
- (5) Less than \$1, 000.
- (6) Preliminary figure.
- (7) Excludes crushed sandstone; included with "Value of items that cannot be disclosed."

### Forests

There are approximately 17,000 acres of forested land in Gallatin County which comprise 27% of the total land area. The predominate tree types are oaks, hickory, yellow poplar and red cedar.

Kentucky's forests are one of its largest resources. Both the amount of timber cut and the proportion used in manufacturing within the state could well be increased. The total annual net growth of Kentucky forests is substantially greater than the amount of drain. Less than one-quarter of the lumber, veneer and bolts produced (500 to 600 million board feet per year) is used in manufacturing in the state.

Kentucky's forests are guarded from fire by a radio-interconnected network of 144 fire towers.



## M A R K E T S

Kentucky's economic growth is credited in part to its location at the center of the Eastern Market Area. A line drawn along the borders of Minnesota, Iowa, Missouri, Arkansas, and Louisiana divides the country into two parts designated the Eastern and Western Market Areas. The Eastern Market Area is smaller in land area, but contains almost 75% of the national population.

Kentucky is also at the center of a seventeen-state area containing over 2/5 of the nation's population, personal income, and retail sales. This area is composed of those states within an approximate 400 mile radius of the Kentucky border. This is shown in greater detail in the following table.

Table 15

### CONSUMER MARKET POTENTIAL

	Population (1) Percent of U. S.	Personal Income (2) Percent of U. S.	Retail Sales (3) Percent of U. S.
Alabama	1.8	1.2	1.2
Arkansas	.9	.6	.7
Delaware	.3	.3	.2
Georgia	2.1	1.6	1.7
Illinois	5.6	6.6	6.4
Indiana	2.7	2.5	2.5
KENTUCKY	1.6	1.2	1.2
Maryland	1.8	1.9	1.6
Michigan	4.3	4.6	4.4
Missouri	2.4	2.4	2.5
North Carolina	2.6	1.8	1.9
Ohio	5.4	5.7	5.5
Pennsylvania	6.3	6.4	6.1
South Carolina	1.3	.8	.8
Tennessee	1.9	1.4	1.6
Virginia	2.1	1.8	1.8
West Virginia	1.1	.8	.9
REGIONAL TOTAL	44.2	41.6	41.0

(1) U. S. Census of Population, 1960.

(2) Survey of Current Business, U. S. Department of Commerce

(3) Census of Business, 1958, Retail Trade

## C L I M A T E

The average annual precipitation in Kentucky ranges from 38 to 40 inches in the northern part of the state to 50 inches or more in the southcentral part. Late summer is normally the driest part of the year.

Winter is relatively open, with midwinter days averaging 32 degrees in the northern parts to 40 degrees in the southern, for about six weeks' duration.

Midsummer days average 74 degrees in the cooler uplands to 79 degrees in the lowland and southern areas.

The growing season varies from 180 days in the north to 210 in the south. Seasonal heating-degree days average about 4,500 for the state. Sunshine prevails for an average of at least 52% of the year and increases to 60% or more to the southwest.

Kentucky's climate is temperate. The climatic elements of sunlight, heat, moisture, and winds are all in moderation without prolonged extremes. Rainfall is abundant and fairly regular throughout the year. Warm-to-cool weather prevails with only short periods of extreme heat and cold.



## A P P E N D I X

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Climatic Data	Appendix D
Kentucky Corporation Taxes	Appendix E
Taxes Applicable to a Manufacturing Concern	Appendix E-1
City Bond Issues for Industrial Buildings	Appendix F
Instructions for Filing Articles of Incorporation	Appendix G
Cooperating State Agencies	Appendix H

## HISTORY

Gallatin County became the 33rd county of the state in 1798, out of parts of Franklin and Shelby Counties. In 1820, Gallatin County had its largest population- 7, 075. In its original formation, it had been one of the largest counties in the state, but after the carving of three new, large counties from its territory, it was left as the smallest county in the state, having a land area of only 100 square miles. After this terrific loss of territory, the population in 1840 was cut to 4, 003.

Sugar Creek got its name because of the large number of sugar maple trees that grew along its bank. Thus, one of the early industries was the making of sugar and molasses; logrolling became another. Tobacco was soon shipped down the river to New Orleans.

One of the first trails through the county was blazed by Daniel Boone. Later, George Rogers Clark used this route in an expedition against the Indians of Ohio.

Before the coming of the railroad, the towns of Warsaw, Ghent, and Carrollton were thriving off the Ohio River commerce. From the river came their foodstuffs, clothing, furniture, and by it was shipped out their farm and garden produce, livestock, and lumber.

In 1867 land was first purchased for the coming of the railroad. In 1881, the property was purchased by the Louisville and Nashville Railroad.

Warsaw, the county seat, is located on the Ohio River, and situated in a beautiful and highly productive valley, 57 miles southwest of Cincinnati by river, 71 miles northeast of Louisville, and 57 miles north from Frankfort. Originally settled around 1800, it was simply called "the Ohio River Landing." Later, it was named Fredericksburg, in honor of their most energetic and enterprising townsman, Adolphus Frederick. However, in 1831, they were forced to change the name due to the fact that another town had a similar name. Finally, Captain John Blair Summons suggested it be named "Warsaw" after the book entitled "Thaddeus of Warsaw."

After the completion of the railroad through Glencoe and Sparta in 1869, Warsaw lost its position of importance as a shipping center for the counties of the surrounding area. Boat traffic lessened and fewer boats stopped at the town. Then the growth of the town became almost static commercially and otherwise.

In 1932, an airfield was built near Warsaw, which is used today for an emergency landing field for the Cincinnati area. And in this same year, in December, Warsaw suffered a \$100, 000 fire. Then again in 1939, it was hit with a fire estimated at \$40, 000, only to be followed the next month with one costing \$25, 000.



## Appendix A

In 1956, the hopes of the people of Warsaw rose when plans were begun for the construction of several new locks and dams just a few miles below Warsaw. In 1957, Warsaw was a 5th-class city, with a population of 1,057.

Sparta, originally called Brock's Station, is located on the Gallatin-Owen County line, and was established about 1801. In 1804 it consisted of a grist mill, a tan-yard, a distillery, a mechanic shop, a shoemaker's shop, and several coopers. Sparta got its name from an old grist mill which stood in the center of the town. A lot of Scotch-Irish people settled here, set up some distilleries, and gave Sparta a name for fine beverages.

Sparta became the chief shipping point for the surrounding area when the railroad came through it. A railroad station was built, which had a depot and housed a store and post office. Later, a hotel sprang up, and another store. Thus Sparta began to thrive. It prospered for a number of years, but was not incorporated until 1937.

Glencoe sprang up along the railroad between 1861 and 1865, and consisted of a few stores and mills. It had a 1870 population of 125 and 181 in 1880. Incorporated in 1876, it was named for Glencoe, Scotland. In 1940, it had a population of 500.

Napoleon was named, in 1821, in honor of the great French leader, and, although the town had only an 1840 population of 40 people, it was incorporated in 1841. In 1847, it had a church, a tavern, a general store, and two physicians. Napoleon reached the peak of its importance as a town in the 1850's and 1860's. When the railroad was built through Glencoe in 1869, Napoleon suffered the loss. In 1950, it had a tavern, gas station, grocery store, church, and a small machine shop.

Gallatin County was named in honor of Albert Gallatin, who was born in Geneva, Switzerland, in 1761. He came to America at the age of 19, and by the time Gallatin County was formed, had become nationally known as a merchant, farmer, financier, author and diplomat. He served three terms in Congress, and Thomas Jefferson made him Secretary of the Treasury in 1801. He was sent with Henry Clay, John Q. Adams, and several others, to England to negotiate a treaty during the War of 1812. With his help, the Treaty of Ghent was signed in 1814. Today, the portrait of Albert Gallatin hangs in the Courthouse at Warsaw.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
GALLATIN COUNTY AND KENTUCKY

<u>Industry, December, 1961</u>	<u>Gallatin County</u>		<u>Kentucky</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
All Industries	210	100.0	456,064	100.0
Mining & Quarrying	33	15.7	30,615	6.7
Contract Construction	1	.4	31,047	6.8
Manufacturing	23	10.9	176,243	38.6
Food & kindred products	---	---	25,618	5.6
Tobacco	---	---	16,840	3.6
Clothing, tex. & leather	---	---	25,380	5.3
Lumber & furniture	22	10.3	13,589	2.9
Printing, pub. & paper	---	---	10,516	2.3
Chemicals, petroleum, coal & rubber	---	---	13,620	2.9
Stone, clay & glass	1	.4	5,580	1.2
Primary metals	---	---	9,388	2.0
Machinery, metals & equip.	---	---	53,168	11.6
Other	---	---	2,544	.5
Transportation, Communication & Utilities	17	8.0	32,973	7.2
Wholesale & Retail Trade	126	60.0	126,298	27.6
Finance, Ins. & Real Estate	8	3.8	20,579	4.5
Services	22	.8	36,437	7.9
Other	---	---	1,872	.4



**ECONOMIC CHARACTERISTICS OF THE POPULATION  
FOR GALLATIN COUNTY AND KENTUCKY, 1960**

<u>Subject</u>	<u>Gallatin County</u>		<u>Kentucky</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Total Population	1, 940	1, 927	1, 508, 536	1, 529, 620
<b>EMPLOYMENT STATUS</b>				
Persons 14 years old & over	1, 419	1, 387	1, 036, 440	1, 074, 244
Labor force	1, 121	328	743, 255	219, 234
Civilian labor force	1, 118	328	705, 411	290, 783
Employed	1, 085	324	660, 728	275, 216
Private wage & salary	589	196	440, 020	208, 384
Government workers	90	60	58, 275	44, 462
Self-employed	395	35	156, 582	16, 109
Unpaid family workers	11	33	5, 851	6, 261
Unemployed	33	4	44, 683	15, 567
Not in labor force	298	1, 059	293, 185	783, 010
Inmates of institutions	0	0	15, 336	8, 791
Enrolled in school	105	120	94, 734	97, 825
Other & not reported	193	939	183, 115	676, 394
Under 65 years old	112	760	91, 626	539, 838
65 and over	81	179	91, 489	136, 556
<b>MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS</b>				
All employed	1, 085	324	660, 728	275, 216
Professional & technical	51	25	46, 440	36, 879
Farmers & farm mgrs.	300	20	91, 669	2, 339
Mgrs., officials, & props.	78	29	58, 533	10, 215
Clerical & kindred workers	23	70	35, 711	66, 343
Sales workers	14	43	39, 837	25, 265
Craftsmen & foremen	189	0	114, 003	2, 836
Operatives & kindred workers	199	23	140, 192	45, 305
Private household workers	0	39	1, 123	25, 183
Service workers	21	53	29, 844	40, 156
Farm laborers & farm foremen	121	11	33, 143	2, 046
Laborers, ex. farm & mine	65	0	44, 227	1, 671
Occupation not reported	24	11	26, 006	16, 978

Source: Bureau of the Census, 1960 Census of Population (Washington, 1962)  
General Social and Economic Characteristics of Kentucky, Tables 52,  
56, 57, 83, and 84.

## CLIMATIC DATA FOR WARSAW, GALLATIN CO., KENTUCKY

Month	Temp. Norm*	Total Prec. Norm*	Av. Relative Humidity Readings**	
	Deg. Fahrenheit	Inches	7:00 AM	7:00 PM (EST)
January	35.1	4.09	81	73
February	36.4	3.2	80	67
March	43.9	4.82	77	60
April	53.8	3.96	75	56
May	63.6	3.35	78	58
June	73.0	4.04	81	61
July	76.7	3.75	84	61
August	75.4	3.52	87	60
September	68.7	2.86	85	59
October	58.2	2.27	83	61
November	45.1	3.6	78	63
December	36.0	2.98	80	71
Annual Norm	52.5	53.66		

\*Station Location: Warsaw

\*\*Station Location: Cincinnati, Ohio

Length of record: 7:00 AM readings 14 years;  
7:00 PM readings 14 years.

Days cloudy or clear: (11 yrs. of record) 187 days cloudy, 95 days partly cloudy,  
83 days clear.

Percent of possible sunshine: (46 yrs. of record) 58 %.

Days with precipitation of 0.01 inch or over: (46 yrs. of record) 134

Days with 1.0 or more snow, sleet, hail: (46 yrs. of record) 7 days.

Days with thunderstorms: (46 yrs. of record) 51 days.

Days with heavy fog: (12 yrs. of record ) 22 days.

Prevailing wind: (37 yrs. of record) Southwest.

Seasonal heating degree days: (29 yrs. of record) Approximate long-term  
means 4,870.



## KENTUCKY CORPORATION TAXES

Corporation Organization Tax

Domestic corporations having capital stock divided into shares are required to pay an organization tax to the Secretary of State at the time of corporation. The tax is based upon the number of shares authorized:

	<u>Rate Per Share (Par Value)</u>	<u>Rate Per Share (No Par Value)</u>
First 20,000 shares	1¢	1/2¢
20,001 through 200,000 shares	1/2¢	1/4¢
Over 200,000 shares	1/5¢	1/5¢

The minimum tax is \$10. If additional shares are authorized, the tax is computed on the basis of the total number of shares, as amended, and the tax due in excess of that already paid must be paid at the time the amendment to the articles of incorporation is filed.

The tax applies to the capital of foreign corporations in case of merger or consolidation with a Kentucky corporation.

Corporation License Tax

All corporations except foreign insurance companies, domestic life insurance companies, building and loan associations, banks and trust companies, race track corporations, and public service corporations are liable for the state corporation license tax of 70¢ on each \$1,000 value of capital stock represented by property owned or business transacted in Kentucky. The minimum license tax is \$10. An annual report of facts concerning the corporation and its business is required to be filed with the Department of Revenue not later than the 15th day of the 4th month following the close of the corporation's taxable year. The corporation income and license tax returns have been consolidated. Tax payment should accompany the return.

Corporation Income Tax

The corporation income tax rate is 5% on the first \$25,000 of taxable net income and 7% on all over \$25,000 taxable net income. Taxable net income is that portion of the corporation's entire net income which is attributable to Kentucky operations. Federal income taxes are allowed as a deduction in arriving at taxable net income to the extent that such Federal income tax is applicable to Kentucky operations.

State and national banks, trust companies, domestic building and loan associations, insurance companies, and nonprofit corporations are exempt from the tax. Payment is due on the 15th day of the fourth month after the close of the tax year, except for those corporations required to make a declaration.

Every corporation whose estimated tax liability will exceed \$5,000 must file a declaration of estimated tax due. The declaration must be filed on either May 15, September 15, or December 15, whichever date first succeeds the determination that an estimate must be filed. The estimated tax due in excess of \$5,000 will be paid in equal installments on the dates prescribed. Taxpayers using a fiscal year accounting period must substitute the corresponding dates.

Interest, dividends, rents and royalties, and capital gains not received in connection with the regular business of a corporation are subject to taxation by this state only when such income is received from sources within this state.

Kentucky's portion of taxable corporation income derived from public utilities and the manufacture and sale of tangible property is determined by applying to net income an average of the ratios of the value of tangible property, payroll, and amount of sales in this state to the total value of tangible property, payroll, and amount of sales of the corporation.

In general, this same method is used for allocating taxable income of corporations engaged in other types of business.

#### Public Service Company Taxes

Property of public service companies including railroad companies and common carrier trucking companies is subject to taxation at the following rates per \$100 value: real, 5¢; tangible personal, 50¢; nonoperating intangible property, 25¢; manufacturing machinery, 50¢; franchise and rolling stock of car line companies, \$2.50. With the exception of manufacturing machinery, franchise and rolling stock of car line companies, and nonoperating intangibles, such property is also subject to local taxation.

Public service companies must, between January 1 and March 31, file an annual report of their operations during the past calendar year. Assessment of their property is made by the Department of Revenue as of December 31 of each year. The total over-all value of the company is fixed by various means, among which are (1) capitalizing net utility operating income and (2) determining the market value of the company's stocks and bonds.

State tax payment is due within 30 days after the department's assessment becomes final.



## General Property Taxes

Kentucky's constitution provides that all property, unless specifically exempt, shall be subject to property taxation. Classification is provided and assessments are required to be at fair cash value. However, Kentucky courts have consistently held that uniformity takes precedence over full value. As of 1962, the statewide assessment level on real estate and tangible personalty is slightly under 30 percent, and on intangible personalty is approximately full value.

State ad valorem tax rates, applicable to the various classes of property, are shown on the table below. Property which may be taxed locally, subject to constitutional or statutory limits, is indicated by the designation "full" or by the maximum rate which may be levied on a particular class of property.

	Rate Per \$100 Assessed Value			
	State	County	City	School
Annuities	\$ .05	\$No	\$No	\$No
Bank deposits	.001	No	No	No
Bank shares	.50	.20	.20	.40
Brokers accounts receivable	.10	No	No	No
Building and loan association capital stock	.10	No	No	No
Car lines	2.50	No	No	No
Distilled spirits	.50	Full <u>1/</u>	Full	Full
Farm products in storage	.05	.05 (tobacco) .15 (other)	.05 (tobacco) .15 (other)	No
Farm products in the hands of producers or agent	.05	No	No	No
Intangibles, public service company nonoperating	.25	No	No	No
Intangibles, not elsewhere specified	.25	No	No	No
Livestock and poultry	.50	No	No	No
Machinery, agricultural and manufacturing	.50	No	No	No
Raw materials and products in course of manufacture	.50	No	No	No
Real property	.05	Full	Full	Full
Tangible personalty, not elsewhere specified <u>2/</u>	.50	Full	Full	Full

1/ County rates have a maximum of 70¢ but average 62¢; school rates average \$1.56 with a maximum of \$1.50 except for special voted levies not to exceed 50¢. City rates average about 75¢ with a maximum of \$1.50 for cities over 15,000 population.

2/ Includes automobiles and trucks, merchants inventories and manufacturers finished goods, business furniture and fixtures, etc.



The Department of Revenue assesses bank deposits in Kentucky banks as of September 1 and distilled spirits and marginal accounts as of January 1. Tax payment is due on bank deposits on or before November 1 following the assessment date and on marginal accounts within 30 days after the department renders its tax bill to the taxpayer. The tax on distilled spirits may be paid tri-annually on January 1, May 1, and September 1, or annually between September 1 and January 1.

Other property is assessed for state, county, and county school taxes by county tax commissioners, and must be listed as of January 1 between January 1 and March 1. Tax payment is due between the following September 15 and January 1; if rendered before November 1 a discount of 2% applies. Exceptions are money in hand, deposits in out-of-state banks, and tobacco, which are assessed as of September 1; tax payments are due the second succeeding September 15.

City and city school assessment and payment dates vary.

#### Special Taxes

Banks and trust companies, building and loan associations, and insurance companies, which are exempt from corporation license and income taxes, are subject to special taxes.

Banks - Each bank and trust company is required to pay for its stockholders an annual state tax of 50¢ per \$100 value of its capital stock. An annual report to the Department of Revenue and to the assessing officer of the county, city, and school district in which it is located is required by February 1. Tax payment, subject to a 2% discount if paid by November 1, is due between September 15 and December 31 following the assessment date. The assessed value of tangible property may be deducted from the total value of its shares.

Maximum local rates per \$100 are: counties, 20¢; cities, 20¢; and school districts, 40¢.

Building and Loan Associations - A state tax of 10¢ per \$100 is levied on capital stock of domestic building and loan associations in lieu of all other state and local taxes. A report to the Department of Revenue as of January 1 is required by January 31 of each year. Tax payment is due by July 1 of the same year. Shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members are exempt from taxation.

Foreign building and loan associations are required to pay an annual tax of \$3 on each \$100 received from shareholders residing in this state, less the amount loaned to shareholders residing in the state. A report must be filed with the Department of Banking on January 1 each year.

MAJOR KENTUCKY STATE AND LOCAL TAXES  
APPLICABLE TO A MANUFACTURING CONCERN

Appendix D-1

	<u>State</u>	<u>Local</u>												
Business Taxes	<p>1. Corporation income tax of 5% on first \$25,000 and 7% on all over \$25,000 of taxable net income which is allocated to Kentucky, after deduction of Federal corporation income tax attributable to Kentucky operations.</p> <p>2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capital stock represented by property owned or business transacted in Kentucky; minimum tax \$10.</p>	There are no local taxes levied on business firms outside corporate limits of Kentucky cities.												
Personal & Individual	Individual income taxes range from 2% of the first \$3,000 of net income to 6% on net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption.	There are no local individual income (occupational) taxes levied outside the corporate limits of Kentucky cities except in Jefferson County.												
Real Estate	Five cents on each \$100 of assessed valuation. The average county assessment ratio is approximately 30 percent of current market value.	Local rates vary within limits imposed by law.												
Machinery & Equipment	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing jurisdiction allowed to impose a property tax on manufacturing machinery and equipment.												
Inventory	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing jurisdiction is allowed to impose a property tax on manufacturing inventories, raw materials and goods in process.												
Sales & Use	Three percent retail sales and use tax with broad exemptions for industry.	None												
Intangible Property	<p>The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows:</p> <table><tr><td>Bank Deposits</td><td>100%</td><td>1/10 of</td><td>1¢ per \$100</td></tr><tr><td>Stocks &amp; Bonds</td><td>100%</td><td></td><td>25¢ per \$100</td></tr><tr><td>Accounts Receivable</td><td>85%</td><td></td><td>25¢ per \$100</td></tr></table>	Bank Deposits	100%	1/10 of	1¢ per \$100	Stocks & Bonds	100%		25¢ per \$100	Accounts Receivable	85%		25¢ per \$100	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of	1¢ per \$100											
Stocks & Bonds	100%		25¢ per \$100											
Accounts Receivable	85%		25¢ per \$100											



KENTUCKY REVISED STATUTES  
1948

103.200 - 103.280

INDUSTRIAL BUILDINGS FOR CITIES GENERALLY

103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.280, "industrial building" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, to be rented or leased to an industrial concern by the city by which it is acquired.

103.210 Issuance of Bonds. In order to promote the reconversion to peace-time economy, to relieve the conditions of unemployment, to aid in the rehabilitation of returning veterans and to encourage the increase of industry in this state, any city may borrow money and issue negotiable bonds for the purpose of defraying the cost of acquiring any industrial building, either by purchase or construction, but only after an ordinance has been adopted by the legislative body of the city specifying the proposed undertaking, the amount of bonds to be issued, and the maximum rate of interest the bonds are to bear. The ordinance shall further provide that the industrial building is to be acquired pursuant to the provisions of KRS 103.200 to 103.280.

103.220 Interest on Bonds; terms. (1) The bonds may be issued to bear interest at a rate not to exceed six percent per annum, payable either annually or semi-annually, and shall be executed in such manner and be payable at such times not exceeding twenty-five years from date thereof and at such place or places as the city legislative body determines.

(2) The bonds may provide that they or any of them may be called for redemption prior to maturity, on interest payment dates not earlier than one year from the date of issuance of the bonds, at a price not exceeding 103 and accrued interest, under conditions fixed by the city legislative body before issuing the bonds.

103.230 Bonds negotiable; disposal; payable only from revenue. Bonds issued pursuant to KRS 103.200 to 103.280 shall be negotiable. If any officer whose signature or countersignature appears on the bonds or coupons ceases to be such officer, before delivery of the bonds, his signature or countersignature shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until delivery. The bonds shall be sold in such manner and upon such terms as the city legislative body deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. In no event shall any bonds be negotiated on a basis to yield more than 6% except as provided in subsection (2) in KRS 103.220. The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city within the meaning of the Constitution.

It shall be plainly stated on the face of each bond that it has been issued under the provisions of KRS 103.200 to 103.280 and that it does not constitute an indebtedness of the city within the meaning of the constitution.

103.240 Use of proceeds of bonds. All money received from the bonds shall be applied solely for the acquisition of the industrial building, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during the first three years following the date of the bonds.

103.250 Receiver in case of default. If there is any default in the payment of principal or interest of any bond, any court having jurisdiction of the action may appoint a receiver to administer the industrial building on behalf of the city, with power to charge and collect rents sufficient to provide for the payment of any bonds or obligations outstanding against the building, and for the payment of operating expenses, and to apply the income and revenue in conformity with KRS 103.200 to 103.280 and the ordinance referred to in KRS 103.210.

103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body shall, by ordinance, set aside and pledge the income and revenue of the industrial building into a separate and special fund to be used and applied in payment of the cost thereof and in the maintenance, operation and depreciation thereof. The ordinance shall definitely fix and determine the amount of revenue necessary to be set apart and applied to the payment of principal and interest of the bonds, and the proportion of the balance of the income and revenue to be set aside as a proper and adequate depreciation account, and the remaining proportion of such balance shall be set aside for the reasonable and proper operation and maintenance of industrial building.

(2) The rents to be charged for the use of the building shall be fixed and revised from time to time so as to be sufficient to provide for payment of interest upon all bonds and to create a sinking fund to pay the principal thereof when due, and to provide for the operation and maintenance of the building and an adequate depreciation account.

103.270 Depreciation account. (1) If a surplus is accumulated in the operating and maintenance funds equal to the cost of maintaining and operating the industrial building during the remainder of the calendar, operating or fiscal year, and during the succeeding like year, any excess over such amount may be transferred at any time by the city legislative body to the depreciation account, to be used for improvements, extensions or additions to the building.



(2) The funds accumulating to the depreciation account shall be expended in balancing depreciation in the industrial building or in making new constructions, extensions or additions thereto. Any such accumulations may be invested as the city legislative body may designate, and if invested the income from such investment shall be carried into the depreciation account.

103.280 Additional Bonds. (1) If the city legislative body finds that the bonds authorized will be insufficient to accomplish the purpose desired, additional bonds may be authorized and issued in the same manner.

(2) Any city acquiring any industrial building pursuant to the provisions of KRS 103.200 to 103.280 may, at the time of issuing the bonds for such acquisition, provide for additional bonds for extensions and permanent improvements, to be placed in escrow and to be negotiated from time to time as proceeds for that purpose may be necessary. Bonds placed in escrow shall, when negotiated, have equal standing with the bonds of the same issue.

(3) The city may issue new bonds to provide funds for the payment of any outstanding bonds, in accordance with the procedure prescribed by KRS 103.200 to 103.280. The new bonds shall be secured to the same extent and shall have the same source of payment as the bonds refunded.

The Following Amendment was made to KRS 103.200 to 103.280 by the 1952 Kentucky Legislature.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF KENTUCKY:

Section 103.200 of the Kentucky Revised Statutes is amended to read as follows:

As used in KRS 103.200 to 103.280, "industrial building" or "buildings" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, and/or the necessary operating machinery and equipment, to be rented or leased to an industrial concern by the city by which it is acquired.

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF STATE

Secretary of State, Frankfort, Kentucky

INSTRUCTIONS FOR FILING ARTICLES  
OF  
INCORPORATION FOR FOREIGN CORPORATIONS  
IN KENTUCKY

1. Original articles of incorporation and all existing and subsequent amendments to original articles must be filed with the Secretary of State of Kentucky, certified by the Secretary of State of the state of incorporation, as of the current date, in chronological order. A \$25.00 filing fee for original articles and amendments is required. A fee of \$10.00 is required for recording articles and amendments.
2. A statement of corporation designating a process agent and place of business in Kentucky is required, for which the filing fee is \$5.00. Our Constitution requires that the process agent reside at the place of business.
3. Photostatic copies will be accepted for filing and recording, if they are PLAINLY LEGIBLE and in proper legal form with respect to size, durability, etc., and of such size and quality as to permit them to be rephotostated.

For further information write to

Henry H. Carter,  
Secretary of State,  
Commonwealth of Kentucky.



## COOPERATING STATE AGENCIES

As a state, Kentucky realizes the importance of industry in developing her many resources. In addition to the Department of Commerce, which was created for the express purpose of promoting the economic development of the Commonwealth, there are many state agencies actively engaged in programs which, directly or indirectly, contribute materially to the solution of problems which affect our industrial growth. Since it is a statutory function of the Department of Commerce "to coordinate development plans," contact with the following state agencies and others concerned may be established through this agency.

The Kentucky Highway Department, in planning its program of development and expansion, gives every consideration to the needs of existing and proposed industries. During the year 1961, highway expenditures for the improvement and maintenance of Kentucky's highways and bridges totaled \$183,467,844. Kentucky has ranked in the upper fourth of all states in recent years in both the number of miles of highway construction and in the amount of money spent.

The Department of Economic Security will furnish data regarding potential labor supply, prevailing wage rates, characteristics of labor supply and employment and economic characteristics for any area in the State. The Department's Division of Employment Service with offices in 24 cities in the State is available at all times to assist in recruitment of workers for industry both old and new. All local offices in the State are equipped to administer specific aptitude tests for 270 different occupations as a part of the recruitment process. These tests facilitate getting the "round peg" into the "round hole" thereby helping to reduce worker turnover and training time.

The Kentucky Department of Labor has been highly successful in its relations with both management and labor. Representatives of this department are available at all times to consult with industries on any matter in which they can be of service.

The Kentucky Department of Revenue offers the services of its tax consultants to industries seeking locations within the state, as well as to resident industries.

The Kentucky Department of Commerce takes pride, not only in the services it has to offer to industries seeking locations in Kentucky, but in the service it attempts to render on a continuing basis to existing industry. Established industries have found the state to be considerate of their welfare and we welcome the opportunity to introduce representatives of prospective new industries to our present family of industries.