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## Industrial Resources: Hart County- Horse Cave

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# INDUSTRIAL RESOURCES HORSE CAVE, KENTUCKY



INDUSTRIAL RESOURCES  
HORSE CAVE, KENTUCKY

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Prepared by  
The Horse Cave Chamber of Commerce  
and  
The Kentucky Department of Commerce  
Frankfort, Kentucky  
December, 1962

INDUSTRIAL RESOURCES  
HORSE CAVE, KENTUCKY  
TABLE OF CONTENTS

<u>Chapter</u>	<u>Page</u>
SUMMARY DATA . . . . .	1 - 2
POPULATION AND LABOR MARKET . . . . .	3 - 8
Population . . . . .	3
Economic Characteristics . . . . .	3
Labor Market . . . . .	4
Supply Area . . . . .	4
Labor Potential Defined . . . . .	4
Numbers Available . . . . .	4
Area Employment Characteristics . . . . .	6
LOCAL MANUFACTURING . . . . .	8 - 9
Prevailing Wage Rates . . . . .	9
Unions . . . . .	9
TRANSPORTATION . . . . .	9 - 11
Railroads . . . . .	9
Highways . . . . .	10
Truck Service . . . . .	10
Bus Lines . . . . .	11
Taxi Service . . . . .	11
Air . . . . .	11
UTILITIES AND FUEL . . . . .	12 - 13
Electricity . . . . .	12
Natural Gas . . . . .	12
Coal and Coke . . . . .	13
Fuel Oil . . . . .	13
WATER AND SEWERAGE . . . . .	14 - 16
Public Water Supply . . . . .	14
Surface Water Resources . . . . .	14
Ground Water Resources . . . . .	14
Sewerage System . . . . .	16



<u>Chapter</u>	<u>Page</u>
INDUSTRIAL SITES . . . . .	16
LOCAL GOVERNMENT AND SERVICES . . . . .	17 - 18
Type Government. . . . .	17
City . . . . .	17
Laws Affecting Industry . . . . .	17
Property Tax Exemption . . . . .	17
Business Licenses . . . . .	17
Planning and Zoning . . . . .	17
Fire Protection . . . . .	17
Police Protection . . . . .	17
Garbage and Sanitation . . . . .	17
Financial Information . . . . .	17
TAXES. . . . .	18
Real Estate Assessment Ratios . . . . .	18
Net Assessed Value of Property . . . . .	18
OTHER LOCAL CONSIDERATIONS. . . . .	19 - 23
Educational Facilities . . . . .	19
Graded Schools . . . . .	19
Vocational Schools . . . . .	19
Colleges . . . . .	20
Health . . . . .	20
Hospitals . . . . .	20
Public Health . . . . .	20
Housing . . . . .	20
Communication . . . . .	20
Telephone and Telegraph . . . . .	20
Postal Facilities . . . . .	21
Newspapers . . . . .	21
Radio . . . . .	21
Television . . . . .	21
Libraries . . . . .	21
Churches . . . . .	21
Financial Institutions . . . . .	22
Hotels and Motels . . . . .	22
Clubs and Organizations . . . . .	22
Recreation . . . . .	22
Community Improvements . . . . .	23
NATURAL RESOURCES. . . . .	23 - 28
Agriculture . . . . .	23

<u>Chapter</u>	<u>Page</u>
Minerals . . . . .	.25
Forests. . . . .	.28
MARKETS . . . . .	.28 - 29
CLIMATE. . . . .	30 - 31
APPENDIX	
A.	History
B.	Employment by Industry Division
C.	Economic Characteristics of the Population
D.	Kentucky Corporation Taxes
D.-1	Taxes Applicable to a Manufacturing Concern
E.	City Bond Issues for Industrial Buildings
F.	Instructions for Filing Articles of Incorporation
G.	Cooperating State Agencies

## SUMMARY DATA

### POPULATION:

1960: Horse Cave - 1,780                      Hart County - 14,119

### HORSE CAVE LABOR SUPPLY AREA:

Includes Hart and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 5,405 men and 5,024 women. Number of workers available from Hart County - 660 men and 579 women.

### TRANSPORTATION:

Railroads: Horse Cave is served by the first division of the Louisville and Nashville Railroad which operates between Louisville, Kentucky, and Nashville, Tennessee.

Air: The nearest commercial airport is the Bowling Green-Warren County Airport located near Bowling Green, Kentucky, 36 miles distant.

Trucks: Horse Cave is served by three commercial trucking agencies. The nearest terminal facilities are located in Bowling Green, Kentucky, 34 miles distant.

Bus Lines: Horse Cave is served by the Southeastern Greyhound Bus Lines which operates between Louisville, Kentucky, and Nashville, Tennessee.

### HIGHWAY DISTANCES FROM HORSE CAVE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	360	Memphis, Tenn.	300
Chicago, Ill.	387	New Orleans, La.	646
Cincinnati, Ohio	202	New York, N. Y.	856
Detroit, Mich.	456	St. Louis, Mo.	320
Los Angeles, Calif.	2,145	Washington, D. C.	696

### Electricity

Horse Cave is provided electricity by the Kentucky Utilities Company.

### Natural Gas

Natural gas is distributed in Horse Cave by the Western Kentucky Gas Company.

### Water

The present water system of Horse Cave is to be replaced by the Green River Valley Water District. This new source will have a plant capable of producing 1,000,000 gallons of finished water daily.

### Sewerage

At present Horse Cave has no disposal plant. A preliminary survey for the introduction of a 400,000 gallon-per-day plant has recently been completed.



## POPULATION AND LABOR MARKET

### Population

Horse Cave has shown a net population increase for each decade during the last 40 years. These increases varied from a 1.5% increase in the 1930's to a 20.9% increase during the 1940's. Currently Horse Cave shows a 102.0% increase above its census of 50 years ago.

The population statistics for Hart County have been somewhat different. This spread ranged from a 12.8% decrease in the 1920's to a 6.6% increase during the 1930's. At the present, Hart County shows a 24.4% decrease below its census of 50 years ago.

Table 1

POPULATION DATA FOR HORSE CAVE AND HART COUNTY WITH  
COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1910-1960

Year	<u>Horse Cave</u>		<u>Hart County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1910	881	----	18,173	----	6.6
1920	864	- 1.9	18,544	2.0	5.5
1930	1,259	14.6	16,169	-12.8	8.2
1940	1,278	1.5	17,239	6.6	8.8
1950	1,545	20.9	15,321	-11.1	3.5
1960	1,780	15.2	14,119	- 7.9	3.2

Per cent nonwhite population in city and county: 10.6

### Economic Characteristics

Hart County has two communities classified as urban. They are Munfordville, the county seat, and Horse Cave. The inhabitants are primarily engaged in agriculture. In the fall of 1959 it was reported that 2,521 workers were engaged in agricultural employment. Horse Cave represents the 6th largest tobacco market in the state. In 1961 Horse Cave markets sold 15,550,390 pounds of tobacco.

Wages are below the state rate in Hart County. The average weekly earnings during 1961 were \$50.98 for all industries and \$56.28 for manufacturing. During this same period the state average was \$83.44 for all industries and \$96.07 for manufacturing. These wage differentials are explained by the relative weights of different industries.

For example 60.4% of Hart County manufacturing employment is composed of workers engaged in clothing, textile, and leather industries. Taking Kentucky as a whole, they represent less than 6% of the total employment.

In 1961 the per capita income for Hart County was \$1,058, which was below the state average of \$1,412.\*

In 1961 retail sales in Hart County totaled \$12,007,000.\*

### Labor Market

Supply Area: The Horse Cave labor market is defined for the purpose of this statement to include Hart and the adjacent counties of Barren, Edmonson, Grayson, Green, Hardin, Larue, and Metcalfe.

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: According to the 1960 Bureau of Census the Horse Cave labor supply area had a population of 164,093 persons, which was an increase of 12,492 persons since the 1950 census count of 151,601. It should be noted that the largest increase occurred in Hardin County.

The total estimated to be currently available for industrial employment includes 5,405 males and 5,024 females. This distribution is shown in Table 2.

---

\* Sales Management, Survey of Buying Power, June 10, 1962



Table 2

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY WITH  
COMPONENTS, HORSE CAVE AREA, MAY, 1962\*

	Total		Total	Labor Supply**		Unemployed	
	Male	Female		Male	Female	Male	Female
Area Total:	5,405	5,024	10,429	4,377	4,725	1,028	299
Barren	1,003	564	1,567	833	514	170	50
Edmonson	606	594	1,200	460	559	146	35
Grayson	1,063	757	1,820	882	702	181	55
Green	433	505	938	385	491	48	14
Hardin	796	1,319	2,115	507	1,231	289	88
Hart	660	579	1,239	562	551	98	28
Larue	325	341	666	252	319	73	22
Metcalfe	519	365	884	496	358	23	7

The future labor supply will include some proportion of the 16,249 boys and 13,531 girls who will become 18 years of age by 1970. To arrive at the exact number that would enter the labor force would be impossible. Probably the most influential internal factor would be the type of local employment available. The area distribution of these children is shown in table 3.

Table 3

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

	18 Years of Age by 1970	
	Males	Females
Area Total:	16,249	13,531
Barren	2,653	2,556
Edmonson	967	933
Grayson	1,806	1,638
Green	1,030	1,013
Hardin	6,446	4,349
Hart	1,525	1,355
Larue	1,020	955
Metcalfe	802	732

\* Kentucky Department of Economic Security

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

Area Employment Characteristics: The following three tables show the Horse Cave area employment in agriculture and the covered employment of manufacturing and all industries, respectively.

Table 4

HORSE CAVE AREA AGRICULTURAL EMPLOYMENT  
FALL, 1959\*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	18,290	615	18,905
Barren	4,101	172	4,273
Edmonson	1,310	30	1,340
Grayson	2,436	45	2,481
Green	2,150	20	2,170
Hardin	2,579	154	2,733
Hart	2,471	50	2,521
Larue	1,473	109	1,582
Metcalf	1,770	35	1,805

\* U. S. Census of Agriculture, 1959

\*\* Regular Workers (employed 150 or more days)



Table 5

## HORSE CAVE MANUFACTURING EMPLOYMENT, MARCH, 1962\*

	Area								
	<u>Total</u>	<u>Barren</u>	<u>Edmon-</u>	<u>Gray-</u>	<u>Green</u>	<u>Hardin</u>	<u>Hart</u>	<u>Larue</u>	<u>Met-</u>
			<u>son</u>	<u>son</u>					<u>calfe</u>
Total manu- facturing	3,156	1,505	2	188	129	671	268	192	201
Food & kindred products	502	205	0	47	37	74	50	89	0
Tobacco	20	1	0	0	0	1	18	0	0
Clothing, tex- tile & leather	1,609	982	0	64	0	144	162	67	190
Lumber and furniture	297	71	2	52	84	26	22	29	11
Print., publ. & paper	119	44	0	5	0	49	16	5	0
Chemicals, petroleum & rubber	27	12	0	1	0	12	0	2	0
Stone, clay & glass	94	14	0	19	8	53	0	0	0
Primary metals	0	0	0	0	0	0	0	0	0
Machinery, metal products & equip.	288	176	0	0	0	112	0	0	0
Other	200	0	0	0	0	200	0	0	0

\* Includes only those workers covered by unemployment insurance.

Table 6

HORSE CAVE AREA COVERED EMPLOYMENT,\*  
ALL INDUSTRIES, MARCH, 1962

	Area								
	Total	Barren	Edmon- son	Gray- son	Green	Hardin	Hart	Larue	Met- calfe
Mining & Quarrying	216	64	28	12	29	39	32	0	12
Contract Construction	589	228	4	27	18	1 175	60	77	0
Manufacturing	3,156	1,505	2	188	129	671	268	192	201
Transportation, Communications & Utilities	861	243	0	47	81	392	42	39	17
Wholesale & Retail Trade	3,959	1,199	50	348	157	1,609	300	236	60
Finance, Ins., & Real Estate	449	109	10	32	22	220	28	20	8
Services	902	298	60	18	12	405	61	43	5
Other	14	9	5	0	0	0	0	0	0
Total	10,146	3,655	159	672	448	3,511	791	607	303

LOCAL MANUFACTURING

The following list of manufacturing firms indicates something of the demand for labor and products available in Horse Cave, Kentucky.

---

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

Table 7

HORSE CAVE MANUFACTURING FIRMS WITH PRODUCTS  
AND EMPLOYMENT, 1961

<u>Firm</u>	<u>Product</u>	<u>Employment</u>		
		<u>Male</u>	<u>Female</u>	<u>Total</u>
Bale Fertilizer Company	Bulk-blend fertilizer	(1-8)	(Seasonal)	
Caverna Farm Service, Inc.	Livestock feeds	6	0	6
Hart County Creameries, Inc.	Cheddar cheese	58	7	65
The Hart County Herald	Newspaper publishing	2	4	6
Homer Bartley Lumber Co.	Rough red oak and poplar lumber	20	0	20
Horse Cave Mfg. Co.	Sport jackets, pants	15	135	150
McLellan Stone Company	Stone, lime	15	0	15
Metal Products Division of Armco Steele Corp.	Pipe & pipe arches	12	0	12
Moss Tobacco Co.	Tobacco processing	200-250 (Seasonal)		
Western Condensing Co.	Dried whey	5	0	5

Prevailing Wage Rates

	<u>Per Hour</u>
Unskilled	\$1.15 up
Semiskilled	\$1.50 - \$2.25
Skilled	Up to \$2.80

Unions

There are no unions represented in Horse Cave.

TRANSPORTATION

Railroads

Horse Cave is served by the first division of the Louisville and Nashville Railroad, operating between Louisville, Kentucky, and Nashville, Tennessee. There are two local freights daily, one northbound and one southbound. There are also two local passenger trains daily. Switching service for accommodating 45 cars is available six days per week. Outbound shipments consist mostly of tobacco while inbound shipments consist mostly of feed, coal, and building materials. There is no Railway Express pickup and delivery service.



Table 8

## RAILWAY TRANSIT TIME FROM HORSE CAVE, KENTUCKY, TO:\*

<u>Town</u>	<u>No. of Hrs.</u>	<u>Town</u>	<u>No. of Hrs.</u>
Atlanta, Ga.	44	Louisville, Ky.	4
Birmingham, Ala.	40 1/2	Nashville, Tenn.	22
Chicago, Ill.	37	New York, N. Y.	69
Cincinnati, Ohio	33	Pittsburgh, Pa.	50 1/2
Cleveland, Ohio	45	St. Louis, Mo.	33
Detroit, Mich.	44 1/2	Knoxville, Tenn.	36

Highways

Horse Cave is served by U. S. Route 31-W and Kentucky Routes 218 and 335.

Table 9

## HIGHWAY DISTANCES FROM HORSE CAVE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	360	Lexington, Ky.	127
Birmingham, Ala.	373	Louisville, Ky.	84
Chicago, Ill.	387	Nashville, Tenn.	100
Cincinnati, Ohio	202	New York, N. Y.	856
Detroit, Mich.	456	Pittsburgh, Pa.	490
Knoxville, Tenn.	196	St. Louis, Mo.	320

Truck Service: Three trucking agencies serve Horse Cave. They are Bowling Green Express, Inc., Bowling Green, Kentucky; Hayes Freight Lines, Inc., Springfield, Illinois; and Wilson Freight Forwarding Company, Cincinnati, Ohio. The nearest terminal facilities are located in Bowling Green, Kentucky, 34 miles distant.

\* Louisville and Nashville Railroad Company, Director of Industrial Development, Louisville, Kentucky



Table 10

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

Town	Delivery Time (Days)		Town	Delivery Time (Days)	
	LTL	TL		LTL	TL
Atlanta, Ga.	2	2	Louisville, Ky.	1	1
Birmingham, Ala.	2	2	Los Angeles, Calif.	7	7
Chicago, Ill.	2	2	Nashville, Tenn.	1	1
Cincinnati, Ohio	2	2	New Orleans, La.	2	2
Cleveland, Ohio	2	2	New York, N.Y.	3	3
Detroit, Mich	2	2	Pittsburgh, Pa.	3	3
Knoxville, Tenn.	2	2	St. Louis, Mo.	2	2

Bus Lines: Horse Cave is provided bus transportation by the Southeastern Greyhound Bus Lines, Inc., which operates between Louisville, Kentucky, and Nashville, Tennessee. Daily buses include 7 northbound and 8 southbound trips.

Taxi Service: Horse Cave has taxi service offered by several local agencies.

Air

The nearest commercial airport is the Bowling Green-Warren County Airport which is located 2 miles southeast of Bowling Green, approximately 36 miles distant. This airport has two lighted runways plus navigation and radio facilities. Eastern Air Lines provides four daily flights.

The Glasgow Municipal Airport is located approximately 13 miles from Horse Cave. This airport has a 3000' x 75' paved runway with medium intensity lights.

---

\* Bowling Green Express, Inc., Bowling Green, Kentucky

## UTILITIES AND FUEL

### Electricity

Horse Cave is served by the Kentucky Utilities Company with a three-phase 69,000 volt transmission line.

Recently, approximately 50% of the Horse Cave distribution lines were rebuilt.

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.

### Natural Gas

Natural gas is distributed in Horse Cave by the Western Kentucky Gas Company whose source is the Texas Gas Transmission Corporation.

The BTU content per cubic foot is 1,040 and the specific gravity is .60.

#### General Service Rate 1:

Rate Net:

	<u>Cu. Ft. Per Month</u>	<u>Per 100 Cu. Ft.</u>
First	1,000	\$1.50 Minimum
Next	2,000	.0895
Next	7,000	.0725
Next	40,000	.0665
All additional		.0595

### Seasonal Service Rate 2:

#### Rate Net:

First	500	\$0.475 per Mcf
All additional Mcf per month		.425 per Mcf

### Large Volume Rate 3:

#### Rate Net:

Individually metered service where customer requires and contracts for not less than 20 Mcf per day.

Base Load	all gas per month @	\$0.475 per Mcf
Excess of Base Load	all gas per month @	\$0.595 per Mcf

### Special Industrial Rate:

Industrial rates to customers using a minimum base load of 500 Mcf per day can be obtained from the Director of Industrial Development, Western Kentucky Gas Company, Owensboro, Kentucky.

### Coal and Coke

Horse Cave is located near the Western Kentucky Coal Field.

Coal is supplied by the Western Kentucky Coal Field which consists of 127 mines located in 12 counties, with Hopkins and Muhlenberg being the leading coal producing counties in that Field. The 1960 average production was 241,000 tons per mine, and a combined total of 30,587,000 tons. Underground mines produced 42 per cent, and strip mines 58 per cent of the total output. The average value per ton was \$3.49 in 1960, f.o.b. mine. Shipments were 95 per cent by rail and water and 5 per cent by truck. All coal was sold on the open market.\*

Kentucky has three coke plants located in Ashland, Calvert City, and Dawson Springs. Border state operations supplement this supply.

### Fuel Oil

Kentucky has four fuel oil refineries located in Catlettsburg, Covington, Louisville, and Somerset. This supply is supplemented by border state operations.

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



## WATER AND SEWERAGE

### Public Water Supply

The existing water plant of Horse Cave is to be replaced by the Green River Valley Water District. This plant will have a capacity of 1,000,000 gallons per day with a 200,000 gallon clear well, to be used for storage at the plant. Another 500,000 gallon reservoir is situated between Horse Cave and Cave City. Water will be distributed to Horse Cave by 12", 10", and 8" mains. The city of Horse Cave will also utilize its 50,000 gallon elevated standpipe.

This new water district, which is to serve Horse Cave and the surrounding communities, will be completed and in operation by early 1963. The existing Horse Cave Water Plant will remain an alternate source. The city anticipates no increase in rates and currently they are:

#### Rates:

First	1,000 gals. using 5/8 by 3/4" meter	\$2.30 Minimum
First	1,000 gals. using 1" "	2.88 "
First	1,000 gals. using 1 1/4 to 1 1/2" "	3.90 "
First	1,000 gals. using 2" "	4.60 "
Next	4,000 gals.	1.30 per M gal.
Next	5,000 gals.	1.20 per M gal.
Next	10,000 gals.	1.00 per M gal.
Next	10,000 gals.	.90 per M gal.
Next	20,000 gals.	.60 per M gal.
All Over	50,000 gals.	.35 per M gal.

### Surface Water Resources

The Green and Nolin Rivers are the major streams draining Hart County and afford the largest supply of surface water for public and industrial use. The average discharge (USGS) of the Green River at Munfordville and the Nolin River at Wax are 2,581 cfs (35 years record) and 789 cfs (25 years record), respectively.

### Ground Water Resources

The occurrence of ground water is from rocks of the Mississippian and Pennsylvanian Systems. These are summarized in Hydrologic Investigations Atlas HA-10 (USGS) as follows:



## MISSISSIPPIAN SYSTEM

### Meramec Group:

"In broad outcrop areas, limestone yields enough water for domestic use to about 4 out of 5 drilled wells. A number of wells yield more than 100 gpm for public and industrial supplies. Where rocks of the Meramec group cap narrow ridges (the underlying Osage exposed in the valleys) most wells will not yield enough water for domestic use. Where the Meramec crops out in valley bottoms (the overlying Chester exposed in the hillsides) most wells yield enough water for domestic use. Many large springs issue from these rocks, some of which discharge several hundred gallons per minute. Some of the large springs are used for public supply."

### Chester Group:

"Where limestone or sandstone crops out over broad areas, it yields enough water for domestic use to most drilled wells. A few wells yield as much as 100 gpm. Shale and shaly limestone generally do not yield enough water for domestic use to wells, but they may perch water in overlying limestone and sandstone. Sandstone and limestone yield water to numerous springs, some of which discharge more than 100 gpm."

## PENNSYLVANIAN SYSTEM

### Western Coal Field:

"Where conglomerate, sandstone, or siltstone crops out, it yields enough water for domestic use to most drilled wells. Some wells yield 100 to 500 gpm for public and industrial supplies. Some water may be obtained from limestone and coal beds. Little water is available from shale. Sandstone and conglomerate yield water to numerous small springs."

Because of local variations, the above conditions may not apply to any given locality but should serve only as a guide to the general ground water conditions in these systems.

## Sewerage System

At present the city of Horse Cave has no sewerage disposal plant. Most sewerage is disposed into underground sinkholes.

A preliminary survey for the introduction of a 400,000 gallon-per-day, high-rate filtering, disposal plant has recently been completed. This plant is to be located in the southern portion of the city. The sewerage is to be collected in 8", 10" and 12" mains. Final discharge will empty into an underground sinkhole.

## INDUSTRIAL SITES

SITE # 1: ACREAGE AND TOPOGRAPHY: 19 acres level-to-gently  
rolling land

LOCATION: 3/4 mile south of Horse Cave

HIGHWAY ACCESS: By means of a county road that leads  
to U. S. 31-W, 200 feet distant.

RAILROAD: The Louisville & Nashville Railroad bounds  
this site

WATER: Horse Cave Water Plant

ELECTRICITY: Kentucky Utilities Company

GAS: Western Kentucky Gas Company

SEWERAGE: None

SITE # 2: ACREAGE AND TOPOGRAPHY: 38 acres level-to-gently  
rolling land

LOCATION: 3/4 mile southwest of Horse Cave

HIGHWAY ACCESS: 50 feet from Kentucky Route 335.

RAILROAD: Bound on the northwest by the L & N Railroad

WATER: Horse Cave Water Plant

ELECTRICITY: Kentucky Utilities Company

GAS: Western Kentucky Gas Company

SEWERAGE: None

SITE # 3: ACREAGE AND TOPOGRAPHY: 19 acres level-to-gently  
rolling land

LOCATION: 1 mile south of Horse Cave

HIGHWAY ACCESS: Fronts on U. S. 31-W

RAILROAD: The L & N Railroad is 1/4 mile distant

WATER: Horse Cave Water Plant

ELECTRICITY: Kentucky Utilities Company

GAS: Western Kentucky Gas Company

SEWERAGE: None

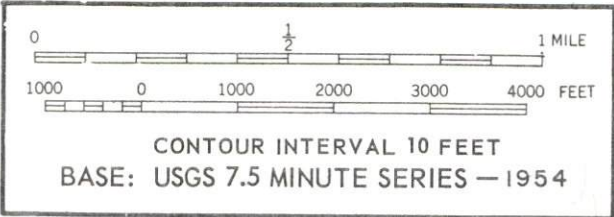


LEGEND:  
UTILITIES AVAILABLE  
W - WATER  
G - GAS  
E - ELECTRICITY

SITE-1  
19 Ac.  
W.G.E.

SITE-2  
38 Ac.  
W.G.E.

SITE-3  
19 Ac.  
W.G.E.





## LOCAL GOVERNMENT AND SERVICES

### Type Government

City: Horse Cave is governed by a mayor and six councilmen who are elected for four-year and two-year terms, respectively.

### Laws Affecting Industry

Property Tax Exemption: As provided by state law, Horse Cave may provide a 5-year tax exemption to new industry. This cannot be extended beyond this period.

Business Licenses: Horse Cave requires business and occupational licenses costing from \$5.00 to \$100.00.

### Planning and Zoning

Horse Cave does not have a planning and zoning commission.

### Fire Protection

The Horse Cave Volunteer Fire Department is staffed by 21 volunteers. Equipment includes two 500 gpm pumper trucks, one hose truck, and one equipment truck. The present NBFU insurance rating in the city is Class 7.

### Police Protection

Police protection is provided by 2 policemen who utilize one late-model cruiser. Connections can be made with the Glasgow Police Department by means of a two-way radio.

### Garbage and Sanitation

Garbage is disposed in a municipally owned dump, three miles from the city, on an individual basis.

### Financial Information

The three greatest producers of income for the 61-62 fiscal year were: Taxes 34.7%, Fines and Bonds 24.0%, and occupational licenses 16.2%.



City Income, Expenditures and Bonded Indebtedness, fiscal year ending June 30, 1961:

Income - \$46,941.68  
Expenditures - \$39,240.98  
Bonded Indebtedness - None

County Budget and Bonded Indebtedness:

Hart County, Budget, 1962 - \$100,808  
Bonded Indebtedness - None

TAXES

Table 11 shows the property tax rates applying in Horse Cave and Hart County.

Table 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR  
HORSE CAVE AND HART COUNTY, 1961

<u>Taxing Unit</u>	<u>Horse Cave</u>	<u>Hart County</u>
County	\$ .50	\$ .50
State	.05	.05
City	.75	---
School	2.00	1.70
Total	\$3.30	\$2.25

Real Estate Assessment Ratios

Hart County - 26.3%  
Horse Cave - 26.3%

Net Assessed Value of Property Subject to full local rate

Horse Cave - \$ 2,812,530.00  
Hart County - \$16,247,969.00

## OTHER LOCAL CONSIDERATIONS

### Educational Facilities

Graded Schools: Horse Cave is situated in the Caverna Independent School District, which is composed of three schools. These schools have a total of 31 classrooms and gymnasium. The current year budget is \$246,418.

Caverna High School has completed a \$150,000 addition.

Table 12

### SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER RATIO IN HORSE CAVE AND THE CAVERNA INDEPENDENT SCHOOL DISTRICT

<u>System</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student-Teacher Ratio</u>
Horse Cave Elem.	265	10	26.5
Cave City Elem.	228	8	28.5
Caverna High	385	14	27.5

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.

Horse Cave is served by the Western Area Vocational School located in Bowling Green, Kentucky, 34 miles distant. Courses offered include: Auto mechanics, drafting, general industrial electricity, machine shop, office machine repair, practical nursing, refrigeration and air conditioning, and woodworking and carpentry.

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: There are two institutions of higher learning located in Bowling Green, 34 miles distant. Western Kentucky State College, a four-year coeducational institution, confers B. A. and B. S. degrees. Bowling Green Business University, a coeducational institution, specializes in commerce and related subjects.

There are 24 colleges and universities within a 150 mile radius of Horse Cave.

### Health

Hospitals: The nearest hospital is located in Glasgow, Kentucky, 15 miles distant. The T. J. Samson Community Hospital has 109 beds and 24 bassinets. A 46-bed wing is to be completed in the near future. Also located in Glasgow is the District 6 Tuberculosis Hospital which contains 107 beds.

Public Health: The Hart County Health Department is located in Munfordville, 7 miles from Horse Cave. It is staffed by a health officer, administrative assistant, registered nurse, clerk-typist, and two sanitarians. The current program includes: Communicable disease control, maternal and child health, sanitation, chronic disease control, laboratory services, vital statistics, and public health education.

Horse Cave has two practicing medical doctors.

### Housing

Horse Cave has a shortage of both rental and saleable property. Possibly 3 or 4 houses could be rented or purchased. The construction cost of an average 3-bedroom brick home with full basement ranges from \$12,000 to \$14,000.

There are two new subdivisions in Horse Cave.

Horse Cave has no municipal housing.

### Communication

Telephone and Telegraph: Horse Cave is served by the South Central Rural Telephone Cooperative Corporation, Inc., with home offices in Glasgow, Kentucky. There are 820 subscribers who utilize a toll free exchange for all of Hart County and portions of Barren, Metcalfe, and Green counties. The direct distance dialing system has been in use in Horse Cave since 1958. New line additions are made each year.



Telegraph service is provided by Western Union which is located at the Louisville and Nashville Railroad depot in Horse Cave. Operating hours are 7:30 a.m. to 4:00 p.m., five days per week.

Postal Facilities: Horse Cave has a second class Post Office with nine employees. Mail is received 6 times daily and dispatched 4 times daily by truck and train. There are 3 rural routes and one city route.

Postal receipts for 1961 totaled \$28,000.

Newspapers: The Hart County Herald, a weekly newspaper, is printed in Horse Cave. It has reported a circulation of 2,900. Other weekly newspapers in the area are the Cave City Progress and the Hart County News.

Daily papers are received from Louisville, Glasgow, and Bowling Green, Kentucky, and Nashville, Tennessee.

Radio: Horse Cave is served by WLOC, Munfordville, Kentucky. It operates on 1150 kilocycles with a power of 1,000 watts from 5:00 a.m. to 5:15 p.m.

Reception from Bowling Green, Glasgow, and Louisville is excellent.

Television: Television reception from Louisville and Bowling Green, Kentucky, and Nashville, Tennessee, is fair. All three major networks are represented.

#### Libraries

The Horse Cave Free Library is located in one room of city hall. It is staffed by two persons and is open from 1:00 p.m. to 5:00 p.m., six days per week. It contains approximately 7,500 volumes and reported an annual circulation of 23,771.

#### Churches

Denominations represented in Horse Cave include Methodist, Baptist, Christian, Presbyterian, Church of Christ, and Catholic. Total membership is 1,133 and the average per cent of weekly attendance is 64.5.



### Financial Institutions

Statement as of June 30, 1962

	<u>Assets</u>	<u>Deposits</u>
The Horse Cave State Bank	\$5,355,582.71	\$4,856,963.27

### Hotels and Motels

Horse Cave Motel	25 Units
Blue Grass Motel	17 Units
Gray's Motel	15 Units
Ray's Motel	12 Units

### Clubs and Organizations

Civic: Chamber of Commerce, Lions Club, Jaycees, Rotary Club, P. T. A.

Fraternal: Masonic Lodge, American Legion, V. F. W., D.A.V. Eastern Star

Women's: Woman's Club (Jr. and Sr.)

Youth: Boy Scouts, Girl Scouts, Cub Scouts, Brownies, Youth Center, FFA, FTA, FHA, FBLA, Little League

Other: Hart County Sportsman's Rod and Gun Club

### Recreation

Local: Horse Cave is located at the northern entrance to Kentucky's cave area. Here is found the Mammoth Onyx Cave. In it can be seen colorful onyx stalagmites and stalactites and native cave life including blind fish, white crayfish, cave crickets and salamanders.

There is one 12-lane bowling alley. A lighted ball diamond located on the school ground is utilized year-around. There is one drive-in theater. The Youth Center is located in the municipal building.

Area: The world renowned Mammoth Cave is only 21 miles from Horse Cave. Here, one can enjoy all the splendors of a cave including extremely large cave rooms and tight passageways. Dining, lodging, and recreational facilities can also be utilized.

The Diamond Caverns are 14 miles from Horse Cave. Cave formations and cave life can also be seen here.

Cumberland Lake and Dale Hollow Reservoir are within 100 miles of Horse Cave.

### Community Improvements

#### Recent:

1. A new 1,000,000 gallon-per-day water plant is to be in operation by early 1963. This project will serve Horse Cave and the surrounding area.
2. A preliminary survey for a 400,000 gallon-per-day sewerage disposal plant has recently been completed.
3. Caverna High School has a new \$150,000 addition.
4. Recently 50% of Horse Cave electricity transmission lines were rebuilt.
5. In 1960, a new post office was opened. Also approximately 2/3 of the old equipment was replaced by new equipment.

## NATURAL RESOURCES

### Agriculture

In 1959 there were 2,123 farms in Hart County covering 211,834 acres, an average of 99.8 acres per farm. The following table show some agricultural statistics for Hart County and Kentucky.

Table 13

AGRICULTURAL STATISTICS FOR HART COUNTY AND KENTUCKY  
1959\*

<u>Crops</u>	<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Corn:</u>			
Hart Co. (bu)	16,907	46.0	778,957
Kentucky (bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>			
Hart Co. (bu)	158	15.3	2,421
Kentucky (bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>			
Hart Co. (bu)	21	26.1	550
Kentucky (bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>			
Hart Co. (lbs)	3,532	1,756.7	6,204,824
Kentucky (lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>			
Hart Co. (tons)	5,383	1.8	10,092
Kentucky (tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>			
Hart Co. (tons)	5,138	1.3	6,726
Kentucky (tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>			
Hart Co. (tons)	6,967	1.1	8,129
Kentucky (tons)	549,000	1.2	703,000

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



Table 14

LIVESTOCK STATISTICS FOR HART COUNTY AND KENTUCKY  
1959\*

<u>Livestock</u>	<u>Number on Farms as of January 1, 1960</u>
<u>All Cattle and Calves:</u>	
Hart Co.	28,451
Kentucky	1,947,000
<u>Milk Cows:</u>	
Hart Co.	9,544
Kentucky	466,000
<u>Sheep:</u>	
Hart Co.	1,549
Kentucky	546,000

Minerals

The principal mineral resources of Hart County consist of petroleum and natural gas, limestone and clay. Sands and gravels are available for limited local use and some thin coal seams might be used locally for small scale domestic consumption. Total value of minerals produced in 1959 was \$202,585 from petroleum and limestone (U. S. Bureau Mines).

Petroleum and Natural Gas: Petroleum has been produced in large quantities from the LeGrande, Logsdon Valley, Priceville and other pools. Production is chiefly from the "corniferous" and "blue sand" pays at shallow depths. For the period 1923 through 1961, more than seven million barrels of oil were produced. Until recently there had been a steady decline in production since the peak years of 1931-32 when over four million barrels were secured. New interest, spurred from the Green County play to the east, has reversed the trend in production from a low of 18,154 barrels in 1959 to 96,454 barrels in 1960. A total of 58,411 barrels were secured in 1961.

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



The important gas pools have been the Magnolia and Priceville. There is no reported commercial gas production at present although future drilling might uncover new reserves. The depleted pools offer potential for gas storage area.

Limestone: A generalized high calcium limestone belt (95% or more  $\text{CaCO}_3$ ) extends north and south through the central portion of the county. This stone offers many possibilities for use in the chemical industry. The stone is also readily suitable for concrete aggregate, roadstone and agricultural lime. One operation, quarrying the St. Genevieve-Reelsville formation, was reported in 1961.

Clay: Recent re-evaluation of the white kaolinitic clay deposits in the Bonnieville vicinity indicates that this material has a potential for the manufacture of high-heat duty and super duty refractories. Deformation temperature between cone 32 and 37 are reported. This is comparable or superior to the non-plastic Olive Hill flint clay of northeastern Kentucky. Quantitative data on these deposits are lacking at this time but they are recognized as being lenticular in nature. Miscellaneous structural clay and shales of less purity are also reported to be present in the area.

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 per cent of the total value with coal accounting for 68 per cent, petroleum - 15 per cent, and natural gas - 5 per cent. Stone represented 5 per cent, sand and gravel - 1 per cent, and clay - 1 per cent. All other minerals, which include natural gas liquids, fluorspar, barite, lead, silver, zinc, cement, crushed sandstone and gem stone, accounted for 5 per cent.

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 (gals.)	(2)	(2)
LP Gases (gals.)	(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) Production as measured by mine shipments, sales, or marketable production (including consumption by producers). Mineral Industry of Kentucky, Minerals Yearbook, 1960.
- (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

Hart County has approximately 118,000 acres of forested land which comprises approximately 43% of the total land area.

Predominant trees of the county include: Oak, hickory, beech, yellow poplar, sweet gum 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 protected from fire by a radio-interconnected network of 144 fire towers.

## MARKETS

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 table 16.



Table 16

## CONSUMER MARKET POTENTIAL

	Population (1) Per cent of U. S.	Personal Income (2) Per cent of U. S.	Retail Sales (3) Per cent 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.

According to Sales Management Magazine, per capita income was \$1,058 for Hart County during 1961, which was below the state average of \$1,412.

Retail sales for 1961 in Hart County totaled \$12,007,000.

## CLIMATE

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 south-central 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.

Table 17

## CLIMATIC DATA FOR HORSE CAVE, HART COUNTY, KENTUCKY

Month	Temp. Norm* Deg. Fahrenheit	Total Prec. Norm* Inches	Av. Relative Humidity Readings**	
			7:00 A.M.	7:00 P.M. (EST)
January	31.7	1.90	83	77
February	44.0	4.71	82	71
March	51.4	5.91	81	66
April	53.1	4.47	79	62
May	61.5	5.99	81	63
June	69.2	7.75	83	64
July	74.1	5.52	85	66
August	73.1	4.07	88	66
September	71.5	.68	86	64
October	59.2	1.97	86	65
November	47.8	3.71	82	69
December	38.6	6.13	83	75
Annual Norm	56.2	52.81		

\* Station Location: Mammoth Cave Park, Kentucky

\*\* Station Location: Lexington, Kentucky

Length of record: 7:00 A.M. readings 17 years;

7:00 P.M. readings 17 years.

Days cloudy or clear: (17 yrs. of record) - 99 clear; 104 partly cloudy;  
162 cloudy

Days with precipitation of 0.01 inch or over: (17 yrs. of record) - 130 days

Days with 1.0 or more snow, sleet, hail: (17 yrs. of record) - 5 days

Days with thunderstorms: (17 yrs. of record) - 49 days

Days with heavy fog: (17 yrs. of record) - 18 days

Prevailing wind: (15 yrs. of record) - South

Seasonal heating-degree days: (29 yrs. of record) - Approximate long-term  
means - 4,677 degree days



## APPENDIX

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

LIBRARY  
BOWLING GREEN  
BUSINESS UNIVERSITY

## HISTORY

Hart County was formed in 1819, the 61st of the state. Taken from portions of Barren and Hardin Counties, it was named in honor of Captain Nathaniel G. T. Hart, a Revolutionary War officer.

Horse Cave was originally known as Caverna, probably due to the many caves and caverns found in the area, and was incorporated in 1864. In 1862, it was a small village with approximately 82 persons, but by 1870, eight years later, had grown to about 479.

Horse Cave is said to have been so named because the Cherokee Indians used a nearby cave as a corral for stolen horses. A part of the town is built over Hidden River Cave, which contains a continuously flowing underground river. In this river are found pearly white "eyeless" fish. The cave, containing some of the largest known domes in this area and having an entrance more than 250 feet wide and 450 feet long, is said to have never been extensively explored.

In 1819, Hart County itself consisted of a total of 598 voters, two licensed taverns, one billiard table, and three stud horses. At this time, the total valuation of its land was estimated at \$528,355.

The first courthouse of Hart County was erected at Munfordville, the county seat, in 1819. It lasted until 1893, when it was replaced by a new brick building. However, this one was destroyed by fire in 1928, along with nearly all the records. Immediately another was built at a cost of \$45,000.

There are a number of natural curiosities, such as caves, sink-holes, springs, etc., in Hart County. Some of the caves are from a half to two miles in length; and these, being in the neighborhood of Mammoth Cave, have also continued to attract many tourists and sight-seers to the area through the years.

In 1820, Hart County had a population of 4,184, and grew to 9,093 in 1850, then to 13,687 in 1870.

In 1846, the valuation of taxable property in Hart County was \$1,122,265. By 1870, it had more than doubled to \$2,535,940. The value of land per acre in 1846 was \$3.15, and in 1870, it was \$8.09. The number of acres of land in 1870 was 204,779.



The major event in the history of Hart County was the Battle of Munfordville, which took place during the Civil War on September 14-17, in 1862. It was here that a Union fort and 4,000 men, along with supplies, artillery, and ammunition, were finally captured by the Confederate General Bragg after three attempts to take the town. General Bragg reached Munfordville before Union General Buell, who was racing toward Louisville to protect it from the Confederates. Bragg, now in a position either to fight the Union forces or march into Louisville ahead of them, did neither; instead he marched away to the east, leaving Buell free passage to Louisville. Bragg's withdrawal from Munfordville and his indecision from that time till his final retreat into Tennessee, were strongly condemned by the Southern press and public.

Through the years, farming has been the main occupation to most of the people in Hart County. Corn, tobacco, and livestock have been, and still are, the principal products. In 1870 Hart County produced 1,795,368 pounds of tobacco, 38,300 pounds of hemp, 363 tons of hay, 372,803 bushels of corn, and 69,732 bushels of wheat. In that year the livestock included 3,943 horses, 500 mules, 6,153 cattle, and 10,508 hogs.

Another place of historic interest in Hart County is Glen Lily, built from 1819 to 1822 by Colonel Aylette Hartwell Buckner, who came to Kentucky in 1803 and fought in the War of 1812. His son, Simon Bolivar Buckner, graduated from West Point and became a hero during the Mexican War. President Abraham Lincoln offered him a brigadier general's commission, but Buckner's heart was with the South, and he accepted a brigadier general's commission from Jefferson Davis. One biographer of General Buckner expresses the belief that during the Civil War, had General Bragg followed Buckner's advice previous to the Battle of Perryville, the Confederates invasion of Kentucky in 1862 might have changed the course of the war. Buckner made a plea to concentrate as quickly as possible all the Confederate strength at Perryville, where a large part of the Federal force might be caught and cut to pieces. Had Bragg taken Buckner's advice, the biographer believes, he could likely have annihilated two-thirds of the Federal Army, thus enabling the Confederates to hold Kentucky, which may have been decisive in the outcome of the war. Chickamauga was the one battle in which Buckner had an opportunity to show his real talents; in it he was the master strategist, magnificent and flawless. After the War, Buckner lived to edit the Louisville Courier, and become the Governor of Kentucky from 1887 to 1891. In 1896 he ran for the Vice-Presidency on the gold ticket. He continued to reside at Glen Lily until his death in 1914. General Buckner died perhaps the most beloved man of his time and one of Kentucky's greatest men.

In 1944, Governor Simeon Willis signed a bill authorizing the purchase of Glen Lily for a state park.



COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
HART COUNTY AND KENTUCKY

<u>Industry, March, 1962</u>	<u>Hart County</u>		<u>Kentucky</u>	
	<u>Number</u>	<u>Per cent</u>	<u>Number</u>	<u>Per cent</u>
All Industries	791	100.0	436,551	100.0
Mining & Quarrying	32	4.0	28,407	6.5
Contract Construction	60	7.5	28,674	6.5
Manufacturing	268	33.8	173,111	39.6
Food & kindred products	50	6.3	24,753	5.6
Tobacco	18	2.2	10,987	2.5
Clothing, tex. & leather	162	20.4	25,992	5.9
Lumber & furniture	22	2.7	13,407	3.0
Printing, pub. & paper	16	2.0	10,574	2.4
Chemicals, petroleum, coal & rubber	0	---	14,650	3.3
Stone, clay & glass	0	---	5,391	1.2
Primary metals	0	---	9,883	2.2
Machinery, metals & equip.	0	---	54,621	12.5
Other	0	---	2,853	.6
Transportation, Communication & Utilities	42	5.3	32,081	7.3
Wholesale & Retail Trade	300	37.9	114,641	26.2
Finance, Ins. & Real Estate	28	3.5	20,852	4.7
Services	61	7.7	36,984	8.4
Other	0	---	1,801	.4

ECONOMIC CHARACTERISTICS OF THE POPULATION FOR  
HART COUNTY AND KENTUCKY,  
1960

Subject	Hart County		Kentucky	
	Male	Female	Male	Female
Total Population	7,243	6,876	1,508,536	1,529,620
EMPLOYMENT STATUS				
Persons 14 years old & over	5,067	4,893	1,036,440	1,074,244
Labor force	3,734	1,103	743,255	219,234
Civilian labor force	3,734	0	705,411	290,783
Employed	3,518	986	660,728	275,216
Private wage & salary	1,176	593	440,020	208,384
Government workers	310	170	58,275	44,462
Self-employed	1,974	149	156,582	16,109
Unpaid family workers	58	74	5,851	6,261
Unemployed	216	117	44,683	15,567
Not in labor force	1,333	3,790	293,185	783,010
Inmates of institutions	8	0	15,336	8,791
Enrolled in school	322	427	94,734	97,825
Other & not reported	1,003	3,363	183,115	676,394
Under 65 years old	480	2,767	91,626	539,838
65 and over	523	596	91,489	136,556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	3,518	986	660,728	275,216
Professional & technical	139	111	46,440	36,879
Farmers & farm mgrs.	1,685	47	91,669	2,339
Mgrs., officials, & props.	196	56	58,533	10,215
Clerical & kindred workers	65	140	35,711	66,343
Sales workers	122	96	39,837	25,265
Craftsmen & foremen	335	12	114,003	2,836
Operatives & kindred workers	349	104	140,192	45,305
Private household workers	5	155	1,123	25,183
Service workers	93	208	29,844	40,156
Farm laborers & farmforemen	343	33	33,143	2,046
Laborers, ex. farm & mine	153	4	44,227	1,671
Occupation not reported	33	20	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.



## 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 1/	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 2/	.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

	<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 1¢ per \$100</td></tr> <tr> <td>Stocks &amp; Bonds</td><td>100%</td><td>25¢ per \$100</td></tr> <tr> <td>Accounts Receivable</td><td>85%</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.