

8-1963

Industrial Resources: Nicholas County - Carlisle

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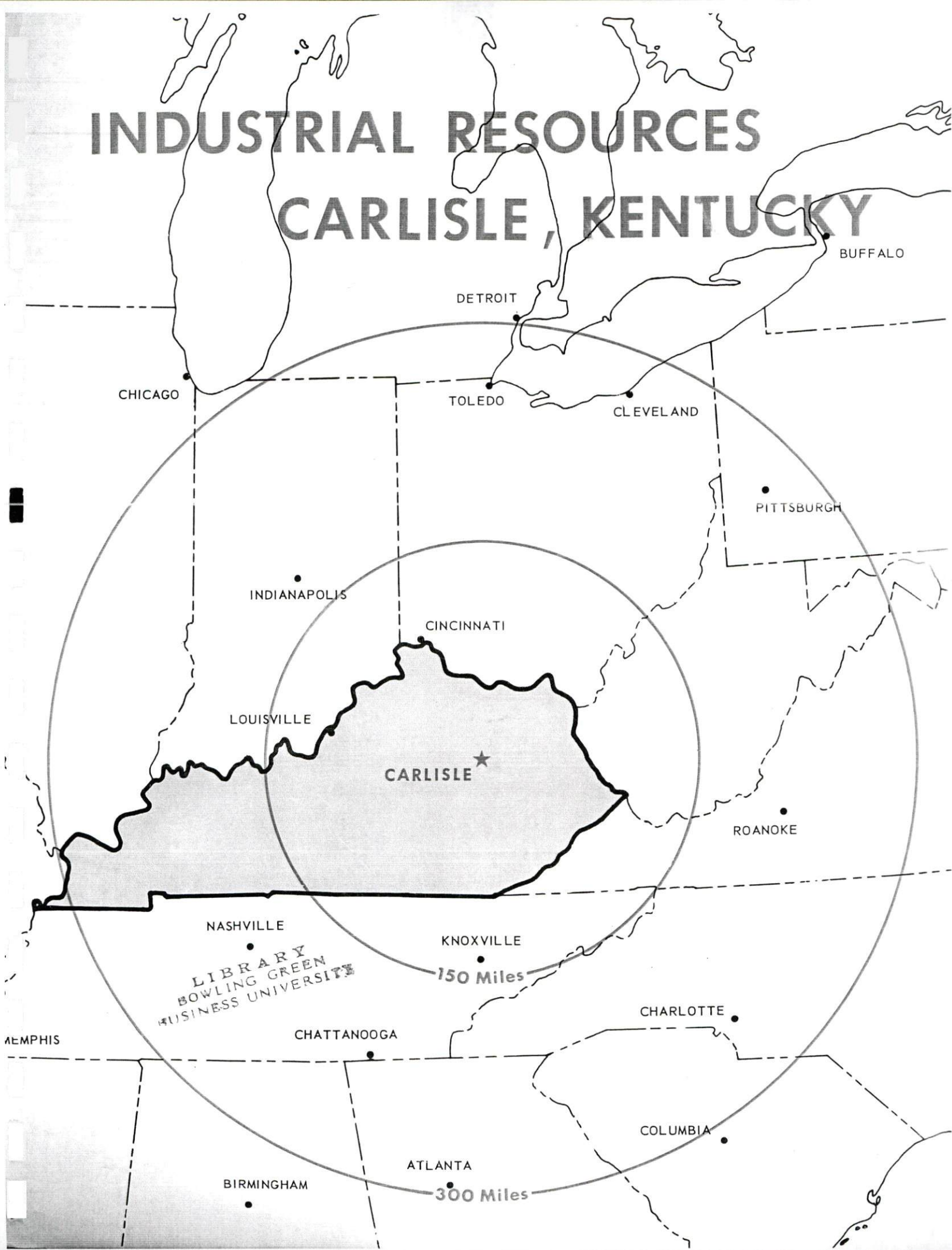
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INDUSTRIAL RESOURCES

CARLISLE, KENTUCKY



INDUSTRIAL RESOURCES

CARLISLE, KENTUCKY

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Prepared by

Carlisle-Nicholas County Chamber of Commerce
and

The Kentucky Department of Commerce

Frankfort, Kentucky

August, 1963

INDUSTRIAL RESOURCES

CARLISLE, KENTUCKY

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SUMMARY DATA

POPULATION:

1960: Carlisle - 1,601 Nicholas County - 6,677

CARLISLE LABOR SUPPLY AREA:

Includes Nicholas and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 2,170 men and 2,095 women. Number of workers available from Nicholas County - 210 men and 215 women.

TRANSPORTATION:

Railroads: The Louisville and Nashville Railroad Company serves Carlisle with one local freight daily.

Air: The nearest commercial airport is Blue Grass Field, Lexington, 35 miles. This airport is served by Eastern, Piedmont and Delta Airlines with regular daily flights.

Trucks: Common carrier truck service is provided by four trucking firms.

Bus Lines: The Southeastern Greyhound Line serves Carlisle with three buses daily.

HIGHWAY DISTANCES FROM CARLISLE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	420	Memphis, Tenn.	580
Chicago, Ill.	369	New Orleans, La.	800
Cincinnati, Ohio	78	New York, N. Y.	749
Detroit, Mich.	326	St. Louis, Mo.	374
Los Angeles, Calif.	2,304	Washington, D. C.	505

Electricity

Carlisle is served electricity by the Kentucky Utilities Company.

Natural Gas

Natural gas is supplied by the Carlisle Gas System, whose source of supply is the Columbia Gas Company.

Water

The Carlisle Water System, whose source of supply is the Licking River and two impounded lakes, serves Carlisle.

Sewerage

Carlisle does not have a central sanitary sewer system. Septic tanks are in widespread use throughout the city.

POPULATION AND LABOR MARKET

Population

Carlisle has shown a small increase in population since 1900, the largest increase occurring during the 1910's. The population in Nicholas County reached its peak in 1900, and in the last six decades it has shown a steady decrease with the exception of a small increase during the 1930's. It is believed that urban over rural dwelling has caused these variances.

Further data for the area is presented in Table 1.

TABLE 1

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

<u>Year</u>	<u>Carlisle</u>		<u>Nicholas County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1900	1,377		11,952		
1910	1,293	- 6.2	10,601	-11.5	6.6
1920	1,569	21.3	9,894	- 6.7	5.5
1930	1,469	- 6.4	8,571	-13.4	8.2
1940	1,414	- 3.7	8,617	.5	8.8
1950	1,524	7.7	7,532	-12.6	3.5
1960	1,601	5.0	6,677	-11.4	3.2

Per cent of nonwhite population in Nicholas County: 2.9

Economic Characteristics

Agriculture accounts for a large employment group in Nicholas County. There were 1,264 family workers and 72 hired workers employed in this industry in the fall of 1959. The next largest groups are manufacturing with 435 employees, and wholesale and retail sales with 106 employees. Total employment at that time in all industries was 614, excluding those directly employed in agriculture.

Wage rates are below the state average in Nicholas County. The average weekly earnings during 1961 were \$41.98 for all industries and \$38.48 for manufacturing. During the same period the state average was \$83.44 for all

industries and \$96.07 for manufacturing.

The annual per capita income for Nicholas County in 1961 was \$1,058. This was below the state average of \$1,412.*

Retail sales in 1961 in Nicholas County totaled \$4,789,000.*

Labor Market

Supply Area: The Carlisle labor supply area is defined for the purpose of this statement to include Nicholas County and the adjacent counties of Bath, Bourbon, Fleming, Harrison, Montgomery and Robertson.

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 Carlisle labor supply area was reported at 74,467 by the 1960 U. S. Census of Population. Tables 2 and 3 show the present and future labor supply and their distribution.

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

TABLE 2

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY WITH
COMPONENTS, CARLISLE AREA, MAY, 1962*

	Total			Labor Supply**		Unemployed	
	Male	Female	Total	Male	Female	Male	Female
Area Total:	1, 942	2, 429	4, 371	1, 439	2, 305	503	124
Nicholas	210	215	425	188	204	22	11
Bath	407	463	870	308	452	99	11
Bourbon	152	374	526	68	334	84	40
Fleming	363	469	832	313	461	50	8
Harrison	305	347	652	234	313	71	34
Montgomery	414	336	750	239	316	175	20
Robertson	91	225	316	89	225	2	0

Future Labor Supply: The future labor supply will include some portion of the 7,445 boys and 6,882 girls who will become eighteen years of age by 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.

TABLE 3

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

	18 Years of Age by 1970	
	Males	Females
Area Total:	7, 445	6, 882
Nicholas	631	582
Bath	949	872
Bourbon	1, 832	1, 638
Fleming	1, 128	1, 064
Harrison	1, 259	1, 152
Montgomery	1, 412	1, 352
Robertson	234	222

* 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: During the fall of 1959 there were 11,803 family and hired workers directly engaged in this industry. The distribution of these workers is shown in Table 4.

TABLE 4
CARLISLE AREA AGRICULTURAL EMPLOYMENT
FALL, 1959*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	10,676	1,127	11,803
Nicholas	1,264	72	1,336
Bath	1,475	32	1,507
Bourbon	1,619	653	2,272
Fleming	2,163	83	2,246
Harrison	2,201	155	2,356
Montgomery	1,179	117	1,296
Robertson	775	15	790

* U. S. Census of Agriculture

** Regular Workers (Employed 150 days or more)

During September of 1962 there were 2,940 workers employed in manufacturing. The distribution of the employment, by county and type industry, is shown in Table 5.

TABLE 5
CARLISLE AREA MANUFACTURING EMPLOYMENT*
SEPTEMBER, 1962

	Area		Bour-			Mont-		
	Total	Nicholas	Bath	bon	Fleming	Harrison	gomery	Robertson
Total manu- facturing	2,940	435	15	646	127	949	768	0
Food & kindred products	313	0	0	15	10	140	148	0
Tobacco	44	0	0	36	0	3	5	0
Clothing, tex- tile & leather	1,285	302	0	354	0	175	454	0
Lumber & furniture	57	0	11	28	1	1	16	0
Print., publ. & paper	52	2	4	18	0	19	9	0
Chemicals, petroleum & rubber	27	0	0	0	0	27	0	0
Stone, clay & glass	112	0	0	10	1	4	97	0
Primary metals	0	0	0	0	0	0	0	0
Machinery, metal products & equip.	919	0	0	185	115	580	39	0
Other	131	131	0	0	0	0	0	0

* 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 agricultural employment, which is not covered by unemployment insurance, the largest employment groups are manufacturing and wholesale and retail sales. Other employment situations may be seen in the following table.

TABLE 6
CARLISLE AREA COVERED EMPLOYMENT, *
ALL INDUSTRIES, SEPTEMBER, 1962

	Area		Bour-			Mont-		
	Total	Nicholas	Bath	bon	Fleming	Harrison	gomery	Robertson
Mining & Quarrying	59	0	0	29	0	22	8	0
Contract Construction	456	9	2	95	28	117	205	0
Manufacturing	2,940	435	15	646	127	949	768	0
Transportation, Communication & Utilities	840	25	28	144	117	347	115	64
Wholesale & Retail Trade	2,042	106	57	524	266	550	531	8
Finance, Ins., & Real Estate	304	24	28	68	25	84	69	6
Services	360	15	5	128	9	84	119	0
Other	59	0	0	39	0	15	5	0
Total	7,060	614	135	1,673	572	2,168	1,820	78

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

LOCAL MANUFACTURING

The following list of manufacturing firms indicates something of the demand for labor and products available in the immediate area of Carlisle.

TABLE 7
CARLISLE MANUFACTURING FIRMS WITH PRODUCTS AND
EMPLOYMENT, 1963

<u>Firm</u>	<u>Product</u>	<u>Employment</u>		
		<u>Male</u>	<u>Female</u>	<u>Total</u>
The Carlisle Mercury	Newspaper publishing	2	1	3
Griffin Manufacturing Co., Inc.	Men's undershirts	24	376	400
Nicholas County Star	Newspaper publishing	2	2	4

Prevailing Wage Rates

Some examples of wages in the area are:

<u>Classification</u>	<u>Rate Per Hour</u>
Clerical & Secretarial	\$1.00 to \$1.25
Laborer	1.00 to 1.25
Semiskilled	1.25 to 1.75
Skilled	1.75 to 2.50

Unions

There are no unions represented in Carlisle.

TRANSPORTATION

Railroads

Carlisle is served by the Louisville and Nashville Railroad Company. The Chesapeake and Ohio has interconnecting lines with the Louisville and Nashville Railroad at Winchester and Maysville. Services include one daily freight operating between Paris and Maysville. Outbound carloads per month average 6, consisting of cuttings and logs. Inbound carloads per month average 30, consisting of fertilizer, coal, sand and building materials.

TABLE 8

RAILWAY TRANSIT TIME FROM CARLISLE, KENTUCKY, TO:*

<u>Town</u>	<u>Delivery Time</u>		<u>Town</u>	<u>Delivery Time</u>	
	<u>CL (Hrs.)</u>	<u>LCL**</u>		<u>CL (Hrs.)</u>	<u>LCL</u>
Atlanta, Ga.	22	4th am	Louisville, Ky.	36	4th am
Birmingham, Ala.	51	4th am	Los Angeles, Calif.	126	1st am
Chicago, Ill.	42	5th am	Nashville, Tenn.	52	2nd pm
Cincinnati, Ohio	17 1/2	2nd am	New Orleans, La.	72	4th pm
Cleveland, Ohio	29	4th am	New York, N. Y.	62	7th am
Detroit, Mich.	56 1/2	5th am	Pittsburgh, Pa.	45	5th am
Knoxville, Tenn.	13	3rd pm	St. Louis, Mo.	61	4th am

Highways

Carlisle is served by Kentucky Routes 32, 36, and 929. U. S. Highway 68 is 2 1/2 miles west of the city. The highway map shows the major highways of the state.

* Louisville & Nashville Railroad Company, Freight Service Manager, Louisville, Kentucky

** Leave Carlisle at 12:40 p.m., Monday

TABLE 9

HIGHWAY DISTANCES FROM CARLISLE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	420	Lexington, Ky.	37
Birmingham, Ala.	454	Louisville, Ky.	110
Chicago, Ill.	369	Nashville, Tenn.	254
Cincinnati, Ohio	78	New York, N. Y.	749
Detroit, Mich.	326	Pittsburgh, Pa.	366
Knoxville, Tenn.	229	St. Louis, Mo.	374

Truck Service: Common carrier truck service is provided by Ecklar-Moore Express, Inc., which has a terminal in Cynthiana; Cumberland Motor Freight, Inc., and Red Arrow Express, Lexington, Kentucky; and Railway Express Agency, Inc., New York, New York.

TABLE 10

TRUCK TRANSIT TIME FROM CARLISLE, KENTUCKY, TO
SELECTED MARKET CENTERS*

<u>Town</u>	<u>Delivery Time (Days)</u>		<u>Town</u>	<u>Delivery Time (Days)</u>	
	<u>LTL</u>	<u>TL</u>		<u>LTL</u>	<u>TL</u>
Atlanta, Ga.	3	2	Louisville, Ky.	ON	ON
Birmingham, Ala.	3	2	Los Angeles, Calif.	7	5
Chicago, Ill.	2	2	Nashville, Tenn.	2	2
Cincinnati, Ohio	ON**	ON	New Orleans, La.	4	3
Cleveland, Ohio	2	2	New York, N. Y.	4	3
Detroit, Mich.	2	2	Pittsburgh, Pa.	3	2
Knoxville, Tenn.	2	2	St. Louis, Mo.	2	2

* Ecklar-Moore Express, Lexington, Kentucky

** Overnight

Bus Lines: The Southeastern Greyhound Line operates three buses daily between Carlisle, Maysville and Lexington. Regular stops are made in Carlisle.

Air

The nearest commercial airport is located in Lexington, 35 miles distant. Blue Grass Field is served by Eastern, Piedmont and Delta Airlines with regular flights daily. An airport is also located in Cynthiana, Kentucky, 16 miles distant. This field is adequate for light aircraft only.

UTILITIES AND FUEL

Electricity

Electricity is supplied to Carlisle by the Kentucky Utilities Company. Rural customers in Nicholas County are served by Fleming-Mason R. E. C. C. and Harrison County R. E. C. C.

Kentucky Utilities Company provides electric service in 78 Kentucky counties. The Company has a generating capacity of 740,000 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., Ohio Valley Electric Corporation, Central Illinois Public Service Company, and TVA. These interconnections provide a means of interchanging substantial blocks of electricity when desired. Rates for industry will be furnished by the Company's Industrial Development Department in Lexington, Kentucky.

Natural Gas

The Carlisle Gas System, a municipally operated system, distributes gas in Carlisle. The source of supply is the Columbia Gas Company. Distribution is through 2- and 3-inch lines. The btu content is 1040 per cubic foot, and specific gravity is .6. The pressure is maintained at 100 psi. There are approximately 690 meters in Carlisle. Current rates are:

First	1,000	cu. ft.	\$2.00 minimum
Next	1,000	cu. ft.	.90 per 1,000 cu. ft.
Next	3,000	cu. ft.	.80 per 1,000 cu. ft.
Next	10,000	cu. ft.	.75 per 1,000 cu. ft.
Over	15,000	cu. ft.	.65 per 1,000 cu. ft.

Coal and Coke

The eastern and western Kentucky coal fields consist of 2,037 and 127 mines, respectively, in the 43 major coal producing counties. The combined production of the two fields was 66,847,000 tons in 1960, a 6 percent increase over 1959. Production in the two fields was 65 percent from underground mines, 32 percent from strip mines, and 3 percent from auger mines. Of the total production, 68 percent was cleaned, 37 percent was crushed, and 22 percent was treated with oil or CaCl. The average value per ton in the eastern coal field was \$4.84, and \$3.49 in the western field in 1960, f.o.b. mine. Shipments were 88 percent by rail or water and 12 percent by truck. Captive tonnage was 10.8 percent of the total production.*

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

Fuel Oil

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

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

WATER AND SEWERAGE

Public Water Supply

Water is supplied by the Carlisle Water System. The source of supply of raw water is two impounded lakes, located near Carlisle, with a storage capacity of 42,000,000 gallons. An alternate source of supply is provided by an 8-inch line to the Licking River, 8 miles distant. Pumping capacity is 385 gpm and treatment capacity is 365,000 gallons per day. Average pumping time to meet requirements is 5 1/2 hours. Average daily use is 100,000 gallons; maximum daily use has been 125,000 gallons. Mains vary in size from 4 to 10 inches and pressure is maintained at 70 to 74 psi. There are 650 customers in Carlisle. Current rates are as follows:

First	1,000 gals.	\$2.00 minimum
Next	4,000 gals.	1.20 per 1,000 gals.
Next	5,000 gals.	1.10 per 1,000 gals.
Next	5,000 gals.	.90 per 1,000 gals.
Over	100,000 gals.	.40 per 1,000 gals.

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

Water Resources

Surface Water: The largest source of surface water is from the Licking River in the northeastern portion of the county. Local municipal supply is from impoundments of small streams. The average discharge of the Licking River at Blue Lick Springs is 2,248 cfs (USGS-16 year record).

Ground Water: The occurrence of ground water is from rocks of the Middle and Upper Ordovician series. This is summarized in Hydrologic Investigations Atlas HA-10 (USGS) as follows:

Middle Ordovician Series

"Limestone of the Middle Ordovician series yields enough water for domestic use to most drilled wells in the Inner Blue Grass region, although some domestic wells are failures. Water is generally obtained from openings along joints or bedding planes which have been enlarged by solution. Other things being equal, these solution openings are better developed in the rocks underlying valleys than in those underlying hills. A few wells in valleys of major streams yield 50 to 225 gpm for public and industrial supplies. Limestone yields water to many springs, some of which discharge more than 500 gpm."

Upper Ordovician Series:

"Where thick limestone of the Upper Ordovician series crops out in the Outer Blue Grass region, it yields enough water for domestic use to about half the drilled wells. Other things being equal, the chances of obtaining a successful well are better in valleys than on ridge tops. A few wells yield as much as 25 gpm. Shale and shaly limestone generally do not yield enough water to wells for domestic use, and most wells in such rocks go dry in late summer. Numerous small springs issue from these rocks, but many go dry in late summer."

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 series.

Sewerage System

Carlisle does not have a sewerage system. Sewage disposal is provided by individual septic tanks and privately owned sewer lines which empty raw sewage into Brushy Fork Creek. Maintenance of the privately owned sewer lines is provided by the city. This service is financed by an investment of the individuals whose lines are connected to the main sewer line.

INDUSTRIAL SITES

Site # 1: This site contains approximately 12 acres of rolling land located one mile east of Carlisle. It is adjacent to Kentucky Route 36 and approximately 200 feet from the Louisville and Nashville Railroad. Water, gas and electricity are available.

Site # 2: This site contains 2.8 acres of level land located one mile east of Carlisle. It is adjacent to Kentucky Route 36 and is traversed by the Louisville and Nashville Railroad. Water, gas and electricity are available.

Site # 3: This site contains 68.8 acres of level land located one mile east of the city limits. It is bound on the south by the Louisville and Nashville Railroad and a main line of the Columbia Gas Company. Road access is by a county-maintained road. Water, gas and electricity are available.

Site # 4: This site contains 44 acres of level-to-gently rolling land located west of the city limits. Road access is by State Route 13. Water, gas and electricity are available.

Site # 5: This site contains 46 acres and is located approximately one mile west of the city limits. State Route 36 borders this site. A railroad siding can be run to this site. Water, gas and electricity are available.

LOCAL GOVERNMENT AND SERVICES

Type Government

City: Carlisle is a fourth-class city governed by a mayor who is elected for a four-year term, and six councilmen elected for two-year terms.

County: Nicholas County is governed by a fiscal court composed of a county judge elected for a four-year term, and 5 magistrates elected for four-year terms.

Laws Affecting Industry

Property Tax Exemption: As provided by state law, the city of Carlisle may allow a five-year property tax exemption to new industry. This exemption cannot be extended beyond a five-year period.

Business Licenses: Business and occupational licenses are required.

Planning and Zoning

At present, Carlisle does not have a planning and zoning program. They are planning to consult the Planning and Zoning Division of the Department of Commerce for assistance in setting up a program for the city of Carlisle.

Fire Protection

The Carlisle Fire Department consists of a chief and twelve volunteers. The equipment consists of a 1946 Dodge truck with a 500-gpm pumper, 1,200 feet of 2 1/2-inch hose, 400 feet of 1 1/2-inch hose, and a 300-gallon booster tank with 150 feet of 1 1/2-inch hose.

Police Protection

The Carlisle Police Department employs a chief and two patrolmen. Equipment consists of one car.

Garbage and Sanitation

Trash is collected weekly by the city in both business and residential areas. There is no charge for this service. Garbage is collected weekly by private contractors with a charge of \$1.50 per month. Disposal is by means of a sanitary land fill.

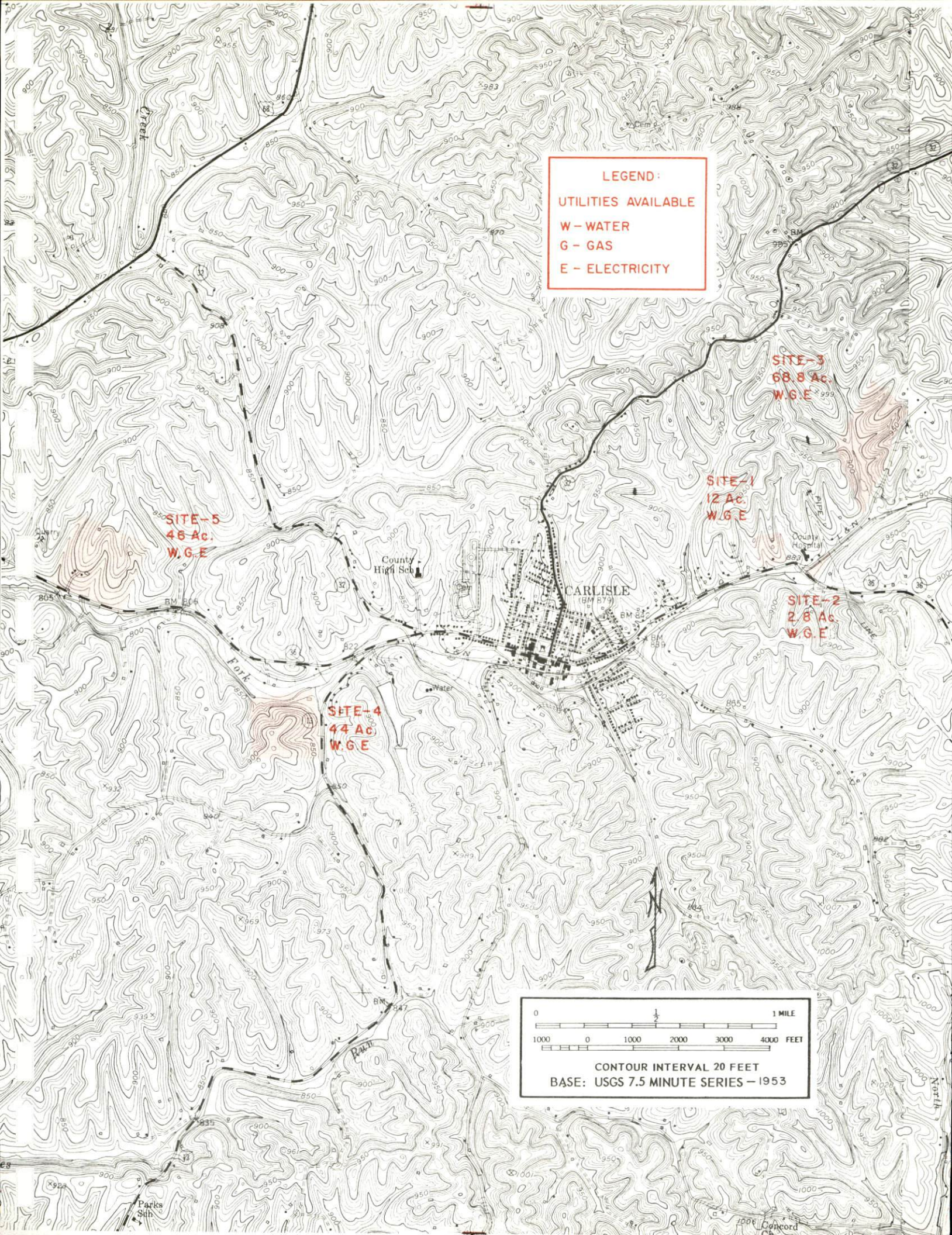
Financial Information

City Income, Expenditures and Bonded Indebtedness, as of
January 1, 1963:

Income	\$ 57,985.54
Expenditures	\$ 55,130.00
Bonded Indebtedness	\$183,000.00 (sewer and water lines)

County Budget and Bonded Indebtedness, Year Ending 1962-63:

County Budget	\$268,945
Bonded Indebtedness	\$ 28,000 (Hospital)



LEGEND:

UTILITIES AVAILABLE

W - WATER

G - GAS

E - ELECTRICITY

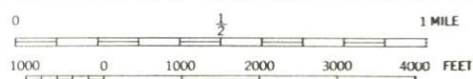
SITE-3
68.8 Ac.
W.G.E.

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

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

SITE-5
46 Ac.
W.G.E.

SITE-4
44 Ac.
W.G.E.



CONTOUR INTERVAL 20 FEET
BASE: USGS 7.5 MINUTE SERIES - 1953

TAXES

Property Taxes

The property taxes for Carlisle and Nicholas County are based upon these assessment figures. A more detailed explanation of taxes is shown in Appendix D.

TABLE 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR CARLISLE AND NICHOLAS COUNTY, 1962

<u>Taxing Unit</u>	<u>Carlisle</u>	<u>Nicholas County</u>
County	\$.62	\$.62
State	.05	.05
City	.75	---
School	1.60	1.50
Health	.12	.12
Library	---	.065
Total	<u>\$3.14</u>	<u>\$2.355</u>

<u>Real Estate Assessment Ratios</u>		<u>Net Assessed Value of Property, 1962</u>	
Carlisle	35%	Carlisle	\$ 2,424,024
Nicholas County	35%	Nicholas County	\$12,279,059

OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: The Nicholas County School System has one high school and three elementary schools. Special teachers include: supervisors, visiting teachers, principals, music teachers, a student director, industrial art teacher, home economics teacher and a lunchroom supervisor. The 1962-63 budget was approximately \$446,539.59.

TABLE 12

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER
RATIO IN CARLISLE AND NICHOLAS COUNTY

<u>School</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student- Teacher Ratio</u>
Nicholas County High (total)	350	28	13
Nicholas County Elem. (total)	897	33	27

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.

Carlisle is served by the Lafayette Vocational School in Lexington, 35 miles. Courses offered include auto mechanics, auto body mechanics, drafting, electronics, general industrial electricity, machine shop, radio, practical nursing, sheet metal, air conditioning 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: Institutions of higher learning in the area include: University of Kentucky, Lexington, 37 miles; Transylvania College, Lexington, 37 miles; Georgetown College, Georgetown, 37 miles; Kentucky State College, Frankfort, 53 miles; Centre College, Danville, 70 miles; Asbury College, Wilmore, 48 miles; Eastern State College, Richmond, 55 miles; Berea College, Berea, 68 miles; University of Louisville, Louisville, 105 miles; Ursuline College, Louisville, 105 miles; Nazareth College, Louisville, 105 miles; Bellarmine College, Louisville, 105 miles.

Health

Hospitals: The Nicholas County Hospital is located in Carlisle. This new, modern hospital has 30 beds and 13 bassinets. Facilities include operating room, X-ray, and a fully equipped laboratory. The staff is made up of five doctors, five registered nurses and 43 full-time employees. Recently completed was a recovery room, and the air-conditioning of half of the hospital.

There are four physicians and three dentists practicing in Carlisle.

Public Health: The Nicholas County Health Department, located in Carlisle, employs a part-time doctor, part-time sanitarian, nurse and clerk. The Health Department administers the following services: communicable disease control, tuberculosis control and health program, crippled children's program, general health activities, sanitation and laboratory services, and vital statistics. The 1962-63 budget was \$20,266.30.

Housing

Several houses are available for rent or sale. Rental range for 2- and 3-bedroom houses is from \$40 to \$60 per month. Construction cost for 2- and 3-bedroom houses is \$12,000 to \$15,000, depending on location and type of materials used. A new subdivision was recently completed, and one subdivision is in the process of development.

Communication

Telephone and Telegraph: The Southern Bell Telephone and Telegraph Company serves 1,363 subscribers in Carlisle and surrounding communities.

Telegraph service is provided by a Western Union office in Paris, Kentucky, 17 miles distant.

Postal Facilities: Carlisle has a second-class post office with twelve employees. Mail is received and dispatched two times daily. Deliveries in residential and business areas are once daily. Postal receipts for 1962 were approximately \$29,000.

Newspapers: The Carlisle Mercury and Nicholas County Star, both weekly newspapers, have a circulation of 1,428 and 1,710, respectively. Newspapers from Louisville and Lexington, Kentucky, and Cincinnati, Ohio, are received daily.

Radio: There are no radio stations in Carlisle. Radio stations located in Lexington and Louisville, Kentucky, and Cincinnati, Ohio, provide good coverage.

Television: Television reception from Lexington, Kentucky, and Cincinnati, Ohio, is described locally as good.

Libraries

The Nicholas County Memorial Library, located in Carlisle, is the regional headquarters for the Buffalo Trace Library. This library is one of the few tax-supported in the state. This library contains 8,500 volumes and has an annual circulation of 40,000. Records, pictures, and motion pictures are available. A bookmobile serves the rural areas of Nicholas County and the adjoining county of Fleming.

Churches

There are eight churches in Carlisle representing the following denominations: Assembly of God, Baptist, Catholic, Christian, Methodist, Pilgrim Holiness and Presbyterian.

Financial Institutions

Statement as of December 31, 1962

	<u>Assets</u>	<u>Deposits</u>
Deposit Bank of Carlisle	\$3,506,194.65	\$3,069,207.00
First National Bank	\$2,883,251.60	\$2,008,305.25

Hotels and Motels

Flora Hotel 26 rooms

Clubs and Organizations

Civic: Carlisle-Nicholas County Chamber of Commerce, Rotary, and Nicholas County Junior Chamber of Commerce.

Fraternal: American Legion, V.F.W., Masons, and Fish and Game Club.

Women's Clubs: Younger Woman's Club, Garden Club, and Eastern Star.

Youth Clubs: Boy Scouts, Girl Scouts, 4-H Club, F.F.A., F.H.A., Babe Ruth League, and Little League.

Recreation

Local: Local facilities include a motion picture theater, a city and county ball park, school playgrounds and city playground.

The 150-acre Nicholas County Lake provides a camping area, camp sites, boat dock, park, restaurant, and boating and fishing facilities. There is 29,040 feet of shore line, on which lots are being sold for the construction of cabins.

A 15-acre lake owned by the 4-H Club is ready for use. It will have facilities for fishing, boating, swimming and camping.

Area: Lake Herrington, 52 miles distant, provides facilities for camping, fishing, boating and swimming. Carter Caves State Park, 81 miles distant, is known for its scenic beauty and offers facilities for swimming, fishing, boating, picnicking, and horseback riding. A lodge and motel have recently been completed. Blue Licks Battlefield State Park, 11 miles distant, provides facilities for tourist attraction and recreation. A new, modern swimming pool is to be completed in July, 1963.

Community Improvements

Recent:

1. Black topping of driveway at the post office cost \$4,695.
2. A 150-acre lake was recently developed.
3. A 15-acre lake for 4-H camp was recently developed.
4. A new road to the lake was constructed.
5. Recently completed was a recovery room and air-conditioning of a portion of the hospital.
6. A new subdivision is being developed.

Planned:

1. A new housing unit is in the planning stage.
2. A telephone building to house a dial system is being planned.
3. A library building is to be constructed soon.
4. A County Health Center is in the planning stage at the estimated cost of \$40,000.
5. A sanitary sewerage system is to be installed throughout the city with a disposal plant.

NATURAL RESOURCES

Agriculture

In 1959 there were 1,039 farms covering 112,678 acres, and averaging 108.4 acres per farm. The following table shows some agricultural statistics for Nicholas County and Kentucky.

TABLE 13

AGRICULTURAL STATISTICS FOR NICHOLAS COUNTY AND KENTUCKY 1959*

<u>Crops</u>	<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Corn:</u>			
Nicholas Co. (bu)	3,908	46.5	181,953
Kentucky (bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>			
Nicholas Co. (bu)	488	17.6	8,611
Kentucky (bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>			
Nicholas Co. (bu)	15	6.0	91
Kentucky (bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>			
Nicholas Co. (lbs)	2,638	1,549.9	4,088,871
Kentucky (lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>			
Nicholas Co. (tons)	4,355	2.0	8,809
Kentucky (tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>			
Nicholas Co. (tons)	4,307	1.3	5,854
Kentucky (tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>			
Nicholas Co. (tons)	839	1.0	868
Kentucky (tons)	549,000	1.2	703,000

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

TABLE 14

LIVESTOCK STATISTICS FOR NICHOLAS COUNTY AND KENTUCKY
1959*

<u>Livestock</u>	<u>Number on Farms as of January 1, 1960</u>
<u>All Cattle and Calves:</u>	
Nicholas Co.	848
Kentucky	1, 947, 000
<u>Milk Cows:</u>	
Nicholas Co.	3, 022
Kentucky	466, 000
<u>Sheep:</u>	
Nicholas Co.	13, 310
Kentucky	546, 000

Minerals

The most important mineral resource of Nicholas County is limestone. Clay of possible commercial importance is also present. The total value of mineral production in 1961 amounted to \$67, 500 from limestone (U. S. Bureau of Mines).

Limestone: Limestone is available in quantities suitable for concrete aggregate and roadway construction purposes. One quarry is currently mining from the Cynthiana formation of Ordovician Age.

Clay: Residual and alluvial clay deposits which might be used for the manufacture of tile and brick are reported; however, quantitative and qualitative data on these deposits are lacking.

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.

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

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 disclosed: Cement, ball clay (1960), crushed sand- stone, and values indicated by footnote 2.	-----	22, 080, 000

- (1) Mineral Industry of Kentucky, Minerals 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 26,000 acres of forested land in Nicholas County, which comprise 20 percent of the total land area. The principal type of tree in this area is 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.

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 per cent of the national population.

Kentucky is also 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 16
CONSUMER MARKET POTENTIAL

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

The 1961 per capita income for Nicholas County was \$1,058.*

Retail sales in 1961 in Nicholas County totaled \$4,789,000.*

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

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 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 per cent of the year and increases to 60 per cent 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 CARLISLE, NICHOLAS COUNTY, KENTUCKY

Month	Temp. Norm*	Total Prec. Norm*	Av. Relative Humidity Readings**	
	Deg. Fahrenheit	Inches	7:00 A. M.	7:00 P. M. (EST)
January	25.8	2.62	83	77
February	38.9	3.76	82	71
March	45.9	6.99	81	66
April	46.5	6.17	79	62
May	55.1	6.75	81	63
June	66.5	5.57	83	64
July	75.0	4.85	85	66
August	73.2	2.98	88	66
September	70.2	1.44	86	64
October	55.7	.67	86	65
November	44.6	3.67	82	69
December	34.8	2.93	83	75
Annual Norm	52.7	48.40		

* Station Location: Cynthiana, Kentucky

** Station Location: Lexington, Kentucky

Length of record: 7:00 A. M. readings 29 years;
7:00 P. M. readings 29 years.

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

Per cent of possible sunshine: (N/A yrs. of record) N/A

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

Days with 1.0 inch 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) - 49 days

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

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

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

HISTORY

Nicholas County-the 42nd in order of formation, and the last before 1800-was formed in 1799, out of parts of Bourbon and Mason Counties, and named in honor of Colonel George Nicholas. A portion of its territory was taken in 1867 to form Robertson County, in which lies the bulk of Blue Licks, the site of the worst defeat of the white settlers in the Revolutionary War.

Blue Licks Battlefield State Park is the site of the bloody battle of August 19, 1782, that ended the Revolutionary War in the West. The Battle of Blue Licks occurred when some 1,000 Indians and about 50 whites under the British Captain William Caldwell and the renegade, Girty, ambushed a garrison of 200 mounted Kentuckians, under the command of Todd, Trigg, and Boone. In a fierce battle, lasting only 15 minutes, 60 of the 176 combatants were killed and 7 were taken prisoners; the rest escaped. Todd, Trigg, and Daniel Boone's son, Israel, were among those killed; Boone himself escaped by swimming the River. Caldwell and Girty soon fled across the Ohio, with George Rogers Clark's men following in pursuit.

Carlisle, the county seat, became incorporated in 1816, after John Kincart offered to the town a tract of one and three-fourths acres designated for a public square-the present site of Carlisle's courthouse-and an additional 50 acres for town lots, and the use of Kincart's own residence for court sessions until a permanent courthouse could be built. Today, near the courthouse, there stands a memorial dedicated to John Kincart, and a stone slab nearby also commemorates his father, a pioneer miller.

Shortly after the beginning of the 19th century, when state legislators were planning the routing of what was to be known then as the Maysville-Lexington turnpike (now U. S. 68), a prominent Nicholas County member of the law-making body vigorously opposed bringing the new turnpike through Carlisle. The argument was that such a super-highway would cause owners of big six-team express wagons to offer unsurmountable competition to Nicholas County's wagon owners who operated on a smaller scale with smaller equipment. The result was that the turnpike was laid out to bypass Carlisle by about three miles. After a while, it became evident that the traffic avoiding Carlisle naturally took away much business from that little community which could have profited from economic advantages.

Thus, Carlisle missed its first golden opportunity to grow along with other young Kentucky towns. It was not until 1845 that a connecting turnpike was completed from Carlisle to the Maysville-Lexington Road, making its junction at the site of Forest Retreat. Forest Retreat is the old home of

Thomas Metcalfe, tenth governor of Kentucky. Metcalfe, who was a captain in the War of 1812, representative in Congress from 1819 to 1828, and United States senator from 1848 to 1849, earned the sobriquet of "Old Stone Hammer," because of his ability as an orator and his early training and skill as a stonemason. He is credited with erecting a number of stone buildings throughout the state, including Forest Retreat, the Nicholas County courthouse, the old courthouse (oldest in Kentucky) at Greenville, which is still standing, and the old governor's Mansion at Frankfort. Many noted visitors, including Henry Clay, Andrew Jackson and William Henry Harrison, stopped at Forest Retreat on their stagecoach trips to the interior of Kentucky. Governor Metcalfe died of the cholera at his residence on August 18, 1855, and is buried, with members of his family, in the orchard at the rear of the house. In recent years, Forest Retreat was renovated and the farm was being used as a successful race horse establishment. Across the road from the governor's home was the well-known and popular stagecoach inn and tavern by the same name. The Blue Licks Spring Tavern was once a popular stop on the stagecoach route between Maysville and Lexington as well as a resort. People journeyed to this place from the North and the South in order to drink the health-giving waters. In April, 1862, the main building, which could accommodate from 400 to 600 guests, was destroyed by fire. Later, it was replaced by a smaller structure, but the prestige of the old resort died with the passing of the stagecoach era.

One historian described the Carlisle of 1870 thusly: "...contains a brick courthouse and clerks' offices in a handsome public square, 4 churches, 1 bank, 1 newspaper (the Mercury), 8 lawyers, 4 physicians, 3 taverns, 5 dry goods, 2 drug, 2 stove and tin, 1 hardware, 1 furniture, and 3 millinery stores; 5 groceries, 13 mechanics' shops, and 3 livery stables; was incorporated in 1816; population in 1870, 606, and growing handsomely since the opening of the railroad."

After the Depression and the Second World War, the town continued to grow slowly but steadily. In the late 1940's, the economy of the town was spurred by the location of an industry whose payroll was nearly half a million dollars a year and employed about 185 women during 1950. Then, in the early '50's, Carlisle got fuel gas, a new Nicholas County Hospital, a new \$250,000 county high school, some new streets, and the fire department got a new pumper truck and a volunteer staff including a chief and assistant chief. In 1947, the Nicholas County Memorial Library had been dedicated.

Today, Carlisle is a quiet but growing community whose citizens modestly agree that it probably is entitled to a slogan applied to it by a local Future Farmers of America organization:

"A Little Town With a Big Heart."

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION
NICHOLAS COUNTY AND KENTUCKY

<u>Industry, September, 1962</u>	<u>Nicholas County</u>		<u>Kentucky</u>	
	<u>Number</u>	<u>Per cent</u>	<u>Number</u>	<u>Per cent</u>
All Industries	614	100.0	470,152	100.0
Mining & Quarrying	0	0	30,014	6.4
Contract Construction	9	1.4	43,446	9.2
Manufacturing	435	70.8	176,870	37.6
Food & kindred products	0	---	24,977	5.3
Tobacco	0	---	10,773	2.3
Clothing, tex. & leather	302	49.2	27,364	5.8
Lumber & furniture	0	---	14,635	3.1
Printing, pub. & paper	2	3	11,072	2.4
Chemicals, Petroleum, coal & rubber	0	---	15,366	3.3
Stone, clay & glass	0	---	5,761	1.2
Primary metals	0	---	8,527	1.8
Machinery, metals & equip.	0	---	55,413	11.8
Other	131	21.3	2,982	.6
Transportation, Communication & Utilities	25	4.0	34,127	7.3
Wholesale & Retail Trade	106	17.2	121,844	25.9
Finance, Ins. & Real Estate	24	3.9	21,708	4.6
Services	15	2.4	40,010	8.5
Other	0	---	2,133	.5

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

Subject	Nicholas County		Kentucky	
	Male	Female	Male	Female
Total Population	3, 307	3, 370	1, 508, 536	1, 529, 620
EMPLOYMENT STATUS				
Persons 14 years old & over	2, 413	2, 506	1, 036, 440	1, 074, 244
Labor force	1, 819	643	743, 255	219, 234
Civilian labor force	1, 815	643	705, 411	290, 783
Employed	1, 767	613	660, 728	275, 216
Private wage & salary	735	417	440, 020	208, 384
Government workers	157	120	58, 275	44, 462
Self-employed	867	35	156, 582	16, 109
Unpaid family workers	8	41	5, 851	6, 261
Unemployed	48	30	44, 683	15, 567
Not in labor force	594	1, 863	293, 185	783, 010
Inmates of institutions	4	---	15, 336	8, 791
Enrolled in school	135	186	94, 734	97, 825
Other & not reported	455	1, 677	183, 115	676, 394
Under 65 years old	188	1, 180	91, 626	539, 838
65 and over	267	497	91, 489	136, 556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	1, 767	613	660, 728	275, 216
Professional & technical	75	72	46, 440	36, 879
Farmers & farm mgrs.	744	16	91, 669	2, 339
Mgrs., officials, & props.	80	23	58, 533	10, 215
Clerical & kindred workers	36	49	35, 711	66, 343
Sales workers	39	49	39, 837	25, 265
Craftsmen & foremen	150	8	114, 003	2, 836
Operatives & kindred workers	187	234	140, 192	45, 305
Private household workers	---	59	1, 123	25, 183
Service workers	57	45	29, 844	40, 156
Farm laborers & farm foremen	295	46	33, 143	2, 046
Laborers, ex. farm & mine	87	---	44, 227	1, 671
Occupation not reported	17	12	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

Every corporation owning property or doing business in Kentucky is liable for corporation license tax. This provision does not apply to banks and trust companies, foreign and domestic insurance companies, foreign and domestic building and loan associations, and corporations that, under existing laws, are liable to pay a franchise tax.

The license tax return, Form 41A820, is due on or before the 15th day of the 4th month following the close of the corporation's taxable year. The tax rate is 70¢ per \$1,000 value of capital stock employed in this state. The minimum liability is \$10.

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.

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 associa- tion 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 else- where 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	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. 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.	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	The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows: 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.

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.