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# Industrial Resources: Jessamine County

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# INDUSTRIAL RESOURCES JESSAMINE COUNTY, KENTUCKY



INDUSTRIAL RESOURCES  
JESSAMINE COUNTY, KENTUCKY

22730

Prepared by  
The Jessamine County Chamber of Commerce  
and  
The Kentucky Department of Commerce  
Frankfort, Kentucky  
August, 1962



Jessamine County Court House

United States Post Office



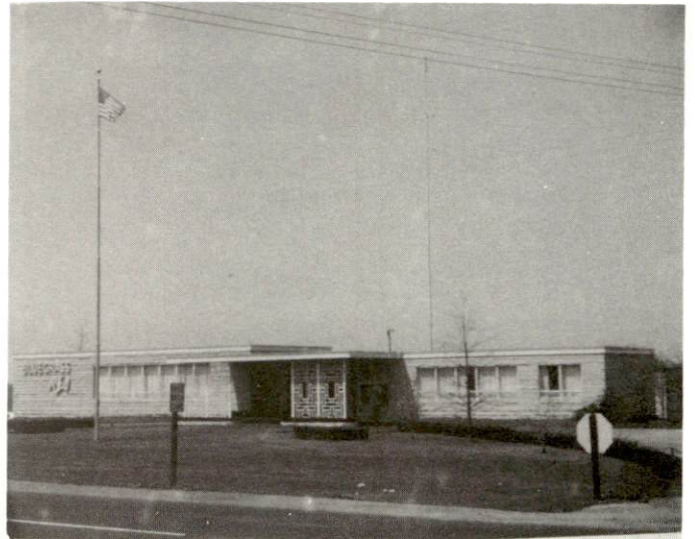
Jessamine County High School

LIBRARY  
BOATLAND GREEN  
BUSINESS UNIVERSITY



First National Bank

Blue Grass RECC Building



Methodist Church



Presbyterian Church



Main Street



Edgewood Estates Subdivision



The Farmers Bank



St. Luke Catholic Church



View on Main Street

INDUSTRIAL RESOURCES  
 JESSAMINE COUNTY, KENTUCKY  
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S U M M A R Y D A T A

POPULATION, 1960:

Nicholasville - 4,275  
Wilmore - 2,773

Jessamine County - 13,625

JESSAMINE COUNTY LABOR SUPPLY AREA:

The labor supply area includes Jessamine and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area: 3,411 men and 3,281 women. Number of workers available from Jessamine County: 650 men and 1,020 women.

TRANSPORTATION:

Railroads: Jessamine County is served by the Southern Railway System with two local daily freights.

Air: Jessamine County is provided air transportation through Blue Grass Field, Lexington, Kentucky, which is approximately 14 miles from Nicholasville.

Trucks: Eight agencies provide trucking service to Jessamine County, with the nearest terminal being located in Lexington, Kentucky.

Bus Lines: Bus transportation is furnished by Southeastern Greyhound Lines and Phillips Coach Lines.

Water: Jessamine County is bound on the south by the Kentucky River. This river connects with the Ohio River portion of the inland waterway system at Carrollton, Kentucky.

HIGHWAY DISTANCES FROM NICHOLASVILLE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	363	Memphis, Tenn.	430
Chicago, Ill.	388	New Orleans, La.	750
Cincinnati, Ohio	94	New York, N. Y.	782
Detroit, Mich.	349	St. Louis, Mo.	344
Los Angeles, Calif.	2,185	Washington, D. C.	555

### Electricity

Electricity is supplied to Jessamine County by the Kentucky Utilities Company and the Blue Grass RECC. Power is distributed by a municipal department in Nicholasville.

### Natural Gas

Natural gas is distributed in Jessamine County by the Delta Natural Gas Company, whose source of supply is the Tennessee Gas Transmission Company.

### Water

There are two water distribution plants in Jessamine County. Water in Nicholasville is distributed through a city-owned system. In Wilmore, water is supplied through a private plant owned by Asbury College.

### Sewerage

Jessamine County has two sewage disposal plants. The Nicholasville plant has a capacity of 250,000 gpd and the average daily flow is 150,000 gpd. The disposal plant in Wilmore is owned by Asbury College and designed for a population of 3,000. At present the city does not use these facilities.

## GENERAL CHARACTERISTICS

Jessamine County, in the blue grass region of Kentucky, is situated between the foot hills on the east and the flat lands on the west, thus yielding a rolling type of terrain. The county ranges, in general, from 900 to 1,000 feet in elevation, and encompasses only 172 square miles.

Hickman and Jessamine Creeks are south flowing tributaries of the Kentucky River, and constitute the principal lines of drainage.

POPULATION AND LABOR MARKET

Population Growth

The following table shows population and recent rates of growth in Nicholasville, Wilmore, and Jessamine County, Kentucky.

Table 1

Population Growth in Nicholasville, Wilmore and  
Jessamine County, Kentucky, 1900-1960

Year	Nicholasville		Wilmore		Jessamine Co.		Kentucky
	Population	%Change	Population	%Change	Population	%Change	%Change
1900	2,393	---	---	---	11,925	---	15.5
1910	2,935	22.6	---	---	12,613	5.8	6.6
1920	2,786	-5.0	---	---	12,205	-3.2	5.5
1930	3,128	12.3	---	---	12,431	2.0	8.2
1940	3,192	2.0	1,228	---	12,174	-2.0	8.8
1950	3,406	6.7	2,337	52.5	12,458	2.3	3.5
1960	4,275	25.5	2,773	18.7	13,625	9.4	3.2

Percent of nonwhite population in city and county: 9.6

Labor Market\*

Definition:

The Jessamine County labor supply area is defined for purposes of this statement to include Jessamine, Madison, Garrard, Mercer, and Woodford Counties. The population centers of all area counties are within 30 miles of Nicholasville, making commuting feasible from any point in the area.

According to the 1960 United States Bureau of Census, the population of this 5-county area was 82,425, which was an increase of 1,904 from the 1950 census of 80,521.

\*Department of Economic Security Labor Supply Statement

## Economic Characteristics of the Area:

According to the 1959 Census of Agriculture, the area is economically agricultural with approximately 9,603 people employed in this industry. There were 4,902 farms in the area listed as commercial. Of this number, 795 area farms and 155 Jessamine County farms had an income of less than \$2,500. Jessamine County had 1,456 employed in agricultural jobs in 1959.

In September 1961, there were 3,992 manufacturing jobs in the area, with 253 of this number in Jessamine County. Madison County had 1,341 persons employed in manufacturing, which was the greatest number of manufacturing jobs of any area county.

Per capita income for the state in 1960 was \$1,543, estimated by the University of Kentucky Bureau of Business Research. Area counties ranged from \$1,083 in Jessamine to \$1,892 in Woodford.

## Estimated Labor Supply for Industrial Jobs:

There are three major components of the area labor supply.

1. The current unemployed, measured here by unemployment insurance claimants.
2. Men who would shift from low paying jobs such as farming, 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 next ten years.

It is estimated that there are 3,411 men and 3,281 women in the Jessamine County area who would be available for industrial jobs. Jessamine County alone could furnish 650 men and 1,020 women included in the above total.

In addition to the current labor supply, 7,624 boys and 7,464 girls in the area will become 18 years of age during the next 10 years, with 1,138 boys and 1,029 girls of this number residing in Jessamine County. It is likely that at least 80% of the boys and 40% of the girls will want jobs upon reaching working age.

# LOCAL MANUFACTURING

## Existing Firms, Products and Employment

The following table shows existing firms and products manufactured in Nicholasville, Wilmore, and Jessamine County.

Table 2

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>
Airshelters, Inc.	Vinyl products	30	8	38
Stratton Lumber Company	Millwork	6	1	7
Barrett Midway, Inc.	Ladies' garments	5	90	95
Faulkner-Fisher Co., Inc.	Cabinets & classroom tables	15	1	16
Jessamine Publishing Co., Inc.	Newspaper Publishing	3	1	4
Canada Dry Distilling Co.	Whiskey	56	17	73
Lexaire Company	Heat pumps	2	0	2
Yeary Lumber & Concrete Co.	Builders' supplies	15	2	17

### Union

Name of Union

Name of Company

Wine and Allied Workers  
Industry of America,  
Local District 173

Canada Dry Distilling Co.

### Prevailing Wage Rates

Classification

Rate Per Hour

Unskilled Labor  
Semiskilled Labor  
Skilled Labor

\$1.15  
1.30  
1.60

Specific current wage rates will be furnished by The Jessamine County Chamber of Commerce.



# TRANSPORTATION

## Railroads

Jessamine County is served by the Cincinnati, New Orleans, and Texas Pacific Railway Company, a division of the Southern Railway System.

The CNO & TP operates between Cincinnati and Chattanooga, with one northbound and one southbound freight daily through Nicholasville. There are four northbound through freights and three southbound through freights daily. Switching service is available six days per week, with sidings for 60 cars. There is an average of three outbound carloads per month consisting mainly of whiskey. Inbound carloads per month average ten, consisting mainly of lumber, sand, and gravel.

This same railroad operates through Wilmore, having a comparable freight schedule with the addition of one daily southbound and two daily northbound passenger trains.

Railway Express pickup and delivery service is available five days per week.

Table 3

Railway Transit Time from Nicholasville, Kentucky, To:\*

<u>Town</u>	<u>CL</u> <u>Hrs.</u>	<u>LCL</u> <u>Days</u>	<u>Town</u>	<u>CL</u> <u>Hrs.</u>	<u>LCL</u> <u>Days</u>
Atlanta, Ga.	36	4	Louisville, Ky.	18	3
Birmingham, Ala.	36	4	Los Angeles, Calif.	144	10
Chicago, Ill.	72	4	Nashville, Tenn.	48	4
Cincinnati, Ohio	4	1	New Orleans, La.	72	5
Cleveland, Ohio	72	4	New York, N. Y.	92	5
Detroit, Mich.	86	4	Pittsburgh, Pa.	86	4
Knoxville, Tenn.	24	3	St. Louis, Mo.	36	4

## Highways

Nicholasville is accessible by State Routes 29, 169, and 39, and U. S. Highway 27.

Wilmore is served by State Route 29 and is within 1 1/2 miles of U. S. Highway 68. The transportation map shows the railroads, major highways, navigable waterways, and recreational areas in Kentucky.

\*Southern Railway System

Table 4

## Highway Distances from Nicholasville, Kentucky, To:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	363	Lexington, Ky.	13
Birmingham, Ala.	394	Louisville, Ky.	80
Chicago, Ill.	388	Nashville, Tenn.	208
Cincinnati, Ohio	94	New York, N. Y.	782
Detroit, Mich.	349	Pittsburgh, Pa.	424
Knoxville, Tenn.	189	St. Louis, Mo.	344

Truck Lines: Truck lines serving the area are as follows:

Sutton Transfer, Inc., (Cumberland & McDuffee), Science Hill, Kentucky  
 Eldridge Truck Line, Somerset, Kentucky  
 Railway Express Agency, Inc., New York, New York  
 Wilson Freight Forwarding Company, Cincinnati, Ohio  
 Dixie Ohio Express, Inc., Akron, Ohio  
 McLean Trucking Company, (Hayes Freight Lines), Winston Salem, N. C.  
 Stokes Trucking Company, Inc., Monticello, Kentucky

Table 5

## Truck Transit Time from Nicholasville, Kentucky, To:\*

<u>Town</u>	<u>No. of Days</u>		<u>Town</u>	<u>No. of Days</u>	
	<u>TL</u>	<u>LTL</u>		<u>TL</u>	<u>LTL</u>
Atlanta, Ga.	1	2	Louisville, Ky.	1	1
Birmingham, Ala.	2	3	Los Angeles, Calif.	5	7-8
Chicago, Ill.	1	2	Nashville, Tenn.	1	2
Cincinnati, Ohio	1	1	New Orleans, La.	2	3
Cleveland, Ohio	2	2	New York, N. Y.	2	3
Detroit, Mich.	2	2	Pittsburgh, Pa.	2	3
Knoxville, Tenn.	1	2	St. Louis, Mo.	1	2

\*Sutton Transfer, Inc., Lexington, Kentucky.

Bus Lines: Phillips Coach Lines operates between Lexington, Avon, Nicholasville and Wilmore, with 6 runs daily each way from Nicholasville, and 3 runs daily each way from Wilmore. Southeastern Greyhound also serves the area.

#### Air

The nearest commercial airport is Blue Grass Field, Lexington, a Class-4, small hub airport located 20 minutes or 14 miles north of Nicholasville. Delta, Piedmont, and Eastern Airlines serve this field with a total of 28 flights daily. The airport has lighted runways and has an administration building with restaurant facilities, rent-a-car offices, a weather station, instrument landing equipment, and a control tower. The runways are 5,500' x 150', 3,500' x 150' and 3,500' x 150'.

This airport also has two private flying services with facilities for repair, aircraft for charter, crop spraying service, almost all octanes of fuel, flight instruction, and aircraft storage.

#### Water

The southern portion of Jessamine County is bound by the Kentucky River. The Kentucky River is navigable from Carrollton to a point 259 miles upstream. A 6 ft. navigation channel is maintained by a series of locks and dams. The locks will accommodate only the smaller tows. There are several barge lines presently utilizing the river facilities.

In 1960, 399,633 tons were shipped on this river, or 28,369,836 ton-miles. Cargo, in 1960, was mainly gasoline and oil, inbound (14%), downbound coal (32%), and movements of sand and gravel (53%).

# UTILITIES AND FUEL

## Electricity

Nicholasville is supplied with power by the Nicholasville Light Department which receives its source from the Blue Grass RECC. Incoming power from Kentucky Utilities Company carries 66,000 volts which is then stepped down 4,160/2,400 KW for city distribution on a 3 phase basis.

The Blue Grass RECC is a distribution Cooperative serving an area in central Kentucky, with its headquarters located in Jessamine County, one mile from Nicholasville. This Cooperative is serving approximately 4,000 members in Jessamine, Madison, Fayette, Woodford, Garrard and Jackson Counties.

This Cooperative is also a member-owner of the East Kentucky Rural Electric Generation and Transmission Cooperative, which provides power for more than 130,000 members in central and eastern Kentucky.

The Blue Grass RECC with its distribution facilities, and East Kentucky RECC with its generating and transmission facilities, offer service to rural, urban, or industrial members located along their power lines.

Wilmore is supplied directly by the Kentucky Utilities Company, whose 66,000 volt lines penetrate the middle of Jessamine County.

### Rates: City of Nicholasville Light Department

#### Residential:

0-12 KWH	\$1.00 Minimum
Next 38 KWH	.04 Per KWH
Next 550 KWH	.025 Per KWH
Next 600 KWH	.0175 Per KWH

#### Commercial

0-12 KWH	\$1.00 Minimum
Next 38 KWH	.06 Per KWH
Next 200 KWH	.045 Per KWH
Next 1,750 KWH	.025 Per KWH
Over 2,000 KWH	.0175Per KWH

The 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

The Delta Natural Gas Company supplies both Nicholasville and Wilmore, as well as much of the county. Tennessee Gas Transmission is Delta's unlimited source of supply. The transmission lines are 24 and 30 inches with a pressure of 6 to 50 pounds. There is a 1,040 btu content and a .60 specific gravity. The distribution system is a 4 inch line maintaining 3 to 18 lbs. of pressure. Individual distribution is by 1 and 2 inch lines.

#### Rates:

First	1,000 cu. ft.	\$2.25 Minimum
Next	1,000 cu. ft.	1.25 per M cu. ft.
Next	3,000 cu. ft.	.92 per M cu. ft.
Next	5,000 cu. ft.	.84 per M cu. ft.
Next	10,000 cu. ft.	.78 per M cu. ft.
All over	20,000 cu. ft.	.71 per M cu. ft.

### Fuel Oil

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

Delivered prices of the various grades may be obtained from the Kentucky Department of Commerce or the Jessamine County Chamber of Commerce.

## Coal and Coke

Jessamine County is served by both the eastern and western Kentucky Coal Fields which 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. Sixty-five percent was from underground mines, thirty-two percent from strip mines, and three 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 which are located in Ashland, Calvert City, and Dawson Springs. The supply is complemented by border state operations.

## Water

The Nicholasville Water Department draws raw water from the Kentucky River. Its treatment plant is capable of finishing 1,800,000 gallons per day. The water is treated by means of recently remodeled filters, chlorination, and the addition of alum and lime.

Finished water in quantities of 350,000 and 150,000 gallons may be stored within the city and another 100,000 gallons at the plant. The distribution mains are from 4 to 10 inches in diameter and maintain an average pressure of 45 psi. Water is used at the average rate of 280,000 gallons per day, with 400,000 gallons being the peak demand for a day.

### Rates:

#### Nicholasville:

First 2,000 gal.	\$2.30 Minimum
Next 3,000 gal.	.08 per 100 gal.
Next 15,000 gal.	.07 per 100 gal.
Next 30,000 gal.	.06 per 100 gal.
Next 50,000 gal.	.05 per 100 gal.

Wilmore's water supply is from the Asbury College Water Works. The source of supply is the Kentucky River. The water works is capable of pumping 300 gpm.

Finished water is stored in a 60,000 gallon tank and a 50,000 gallon clearwell. Distribution is by a 6 inch main under 53 pounds average pressure. The average daily usage is 150,000, with 190,000 gallons as the peak demand.

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

Rates:

Wilmore:

0-2,000 gal.	\$2.50 Minimum
Next 3,000 gal.	1.25 per 1,000 gal.
Next 5,000 gal.	1.20 per 1,000 gal.
Next 5,000 gal.	1.10 per 1,000 gal.
Next 5,000 gal.	1.00 per 1,000 gal.
Next 5,000 gal.	.90 per 1,000 gal.
Next 25,000 gal.	.80 per 1,000 gal.
Next 50,000 gal.	.70 per 1,000 gal.
Over 100,000 gal.	.60 per 1,000 gal.

Sewerage

The Nicholasville Sewer Department has been serving the people since 1939. The treatment capacity is 250,000 gallons per day, with the primary treatment by means of a digester, and secondary treatment by a trickle filter. The sanitary mains vary from 5 to 18 inches in diameter, and the storm mains from 4 to 30 inches. The effluent is discharged into the Town Branch Creek. The rates are \$1.13 for residential service and \$1.77 for existing commercial users.

Wilmore is served by Asbury College, which has a disposal plant designed for a population of 3,000.

LIBRARY  
BOWLING GREEN  
BUSINESS UNIVERSITY

## INDUSTRIAL SITES

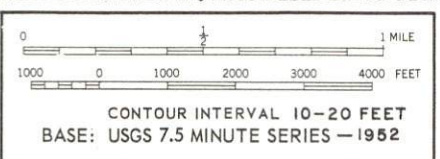
Site #1: This level-to-rolling 100 acre site is bound on the west by the Southern Railroad and on the east by U. S. Highway 27. On the southern boundary is a county access road. Presently available is electricity, with other utilities added as necessary.

Site #2: This 100 acre level-to-gently rolling site is bound on the south by Kentucky Highway 29 and by the Southern Railroad on the east. This site is partly within the city limits. All utilities are available.

Site #3: A level-to-gently rolling 100 acre site is bound on the west by the Southern Railroad and on the east by a paved county road. Water, gas, electricity and sewerage are available.

The above sites are located in Nicholasville.



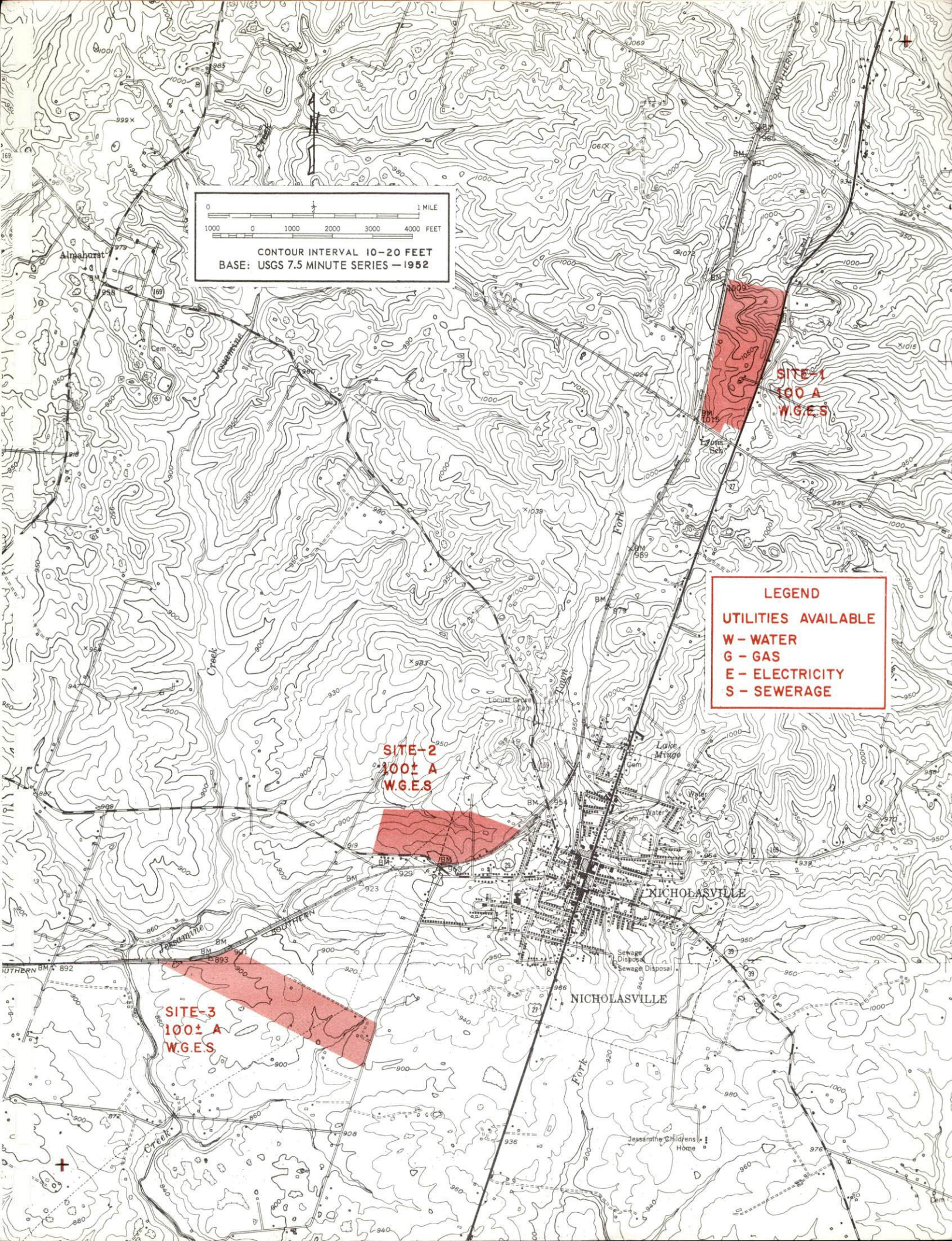


**LEGEND**  
UTILITIES AVAILABLE  
W - WATER  
G - GAS  
E - ELECTRICITY  
S - SEWERAGE

**SITE-2**  
100± A  
W.G.E.S

**SITE-3**  
100± A  
W.G.E.S

**SITE-1**  
100 A  
W.G.E.S



# LOCAL GOVERNMENT AND SERVICES

## Type Government

Both Nicholasville and Wilmore have Mayor-Council administrations. The Mayors are elected for 4 years and the Council at large for 2 years.

Jessamine County Fiscal Court is composed of a County Judge elected for a 4 year term, and 5 Magistrates elected by district for 4 year terms.

## Laws Affecting Industry

Exemption to Industry: As provided by state law, the cities of Jessamine County may allow a five-year property tax exemption to new industry. This exemption cannot be extended beyond five years.

Business Licenses: Nicholasville licenses range from \$5 to \$200 and \$5 to \$95 in Wilmore. No city auto license is required.

## Planning and Zoning

The Nicholasville Planning and Zoning Commission, in cooperation with the state Planning and Zoning Division, has completed studies on Existing Land Use Analysis, Existing Land Use Map, Neighborhood Analysis, Major Thoroughfare Plan, Subdivision Regulations, A Base Map, and a Zoning Map with corresponding ordinances.

Wilmore does not have a Planning and Zoning Board.

## Fire Protection

Nicholasville has a volunteer fire department with 24 firemen. The department is equipped with two 750 gpm pumper trucks, and a 500 gallon portable water tank. The city also has use of the county's 750 gpm pumper truck, which is parked in the city's fire department.

Nicholasville has a class-6 NBFU fire insurance rating. Jessamine County is class-10 NBFU rated.

Wilmore has 12 volunteer firemen, a 500 gpm pumper truck, and a 500 gpm pumper trailer.

### Police Protection

Nicholasville has six full-time policemen and one part-time man. Equipment includes one cruiser that is radio-equipped, with communication available from car to station, and an interconnection with the Jessamine County and Fayette County police.

The Jessamine County sheriff has four full-time deputies.

Wilmore has one full-time policeman and a patrol car.

### Garbage and Sanitation

Nicholasville and Wilmore are both served by a private contractor that will pick up wet and dry garbage two times per week in both the residential and commercial sections. An open dump is used for disposal. At present, both the residential and commercial contracts are \$2.50 per month for an average amount of material.

T A X E S

The following table shows the property taxes applying in Nicholasville, Wilmore and Jessamine County for 1961. A more detailed explanation of taxes is shown in Appendix E.

Table 6

Property Tax Rates Per \$100 of Assessed Value

<u>Taxing Unit</u>	<u>Wilmore</u>	<u>Nicholasville</u>	<u>Jessamine County</u>
County	\$ .50	\$ .50	\$ .50
State	.05	.05	.05
City	.75	.75	
School	1.50	1.50	1.50
Health	<u>.075</u>	<u>.075</u>	<u>.075</u>
Total	\$2.875	\$2.875	\$2.125

Local Financial Statement

Ratio of Assessment:

Nicholasville	32%
Wilmore	32%
Jessamine Co.	32%

City Expenditures, 1961:

Nicholasville	\$90,952.83
Wilmore	16,630.30

Total Assessment:

Nicholasville	\$3,845,722
Wilmore	1,276,310
Jessamine Co.	20,609,540

Estimated County Budget, 1962:

\$128,344

City Income, 1961:

Nicholasville	\$93,573.81
Wilmore	17,992.86

County Bonded Indebtedness:

None

City Bonded Indebtedness:

Nicholasville	\$389,000.00
Wilmore	None

## LOCAL CONSIDERATIONS

### Housing

Nicholasville has five subdivisions with a total of 274 lots, of which 180 are still vacant. Wilmore has three subdivisions with 64 lots, of which 31 remain vacant. Building prices vary from \$9 to \$10 per square foot.

At present, there is a shortage of rental and sale property.

Home financing is available through FHA, the banks, and the building and loan association.

The Nicholasville City Housing Commission's Urban Renewal Low-Rent Housing Project has purchased four acres of land at a cost of \$13,500 for a housing area, and four tracts of land comprising one acre, at a cost of \$15,000 for a housing area. There will be 50 units costing \$705,000. These will be 3, 4, and 5 bedroom, brick veneer structures. Contracts will be let in 1962, and construction is to be completed by the middle of 1963.

### Health

Hospitals: Several modern, well-equipped hospitals are located in Lexington, the nearest of which is on U. S. Highway 27, 12 miles from Nicholasville, and accessible within 15 minutes driving time.

Public Health Service: The Jessamine County Health Department has one nurse, one sanitarian, and one clerk, and an acting administrative assistant. There is one part-time nurse, and one part-time nutritionist. The budget is \$19,265.44.

The County Health Department actively participates in several programs: communicable disease control, maternal and child health, preschool and school health, dental health, venereal disease control, hearing, tuberculosis control, and sanitation.

There is one licensed nursing home, with 32 beds, located in Nicholasville.

## Education

Graded Schools: The Jessamine County school system has an enrollment of 2,720 students in 101 classrooms. The current budget is \$800,000. As to subjects offered, Jessamine County is in the upper 10% of the schools within the state.

Wilmore schools have a new cafeteria, auditorium and gymnasium, all of which cost a total of \$160,000.

Table 7

### SCHOOLS, ENROLLMENT, AND NUMBER OF TEACHERS IN NICHOLASVILLE, WILMORE AND JESSAMINE COUNTY, KENTUCKY

<u>System</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student-Teacher Ratio</u>
Nicholasville Elementary Schools	1,300	44	29.5
Wilmore Elementary Schools	600	20	30
Jessamine County Elementary Schools	270	10	27
Jessamine County High School	550	27	20.5

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.

Jessamine County is served by the Lafayette Vocational School in Lexington, Kentucky, 12 miles distant. Courses offered include: Auto Mechanics, Auto Body Mechanics, Drafting, Electronics, General Industrial Electricity, Machine Shop, Practical Nursing, Radio, Sheet Metal, Air Conditioning, and Television.

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

Colleges: Asbury College is a Methodist affiliated, coeducational college located in Wilmore, Kentucky. Asbury is a member of the Southern Association of Colleges and Secondary Schools, and offers a B. A. degree.

Colleges and Universities near Nicholasville are:

University of Kentucky, Lexington, 12 miles  
 Transylvania College, Lexington, 12 miles  
 Georgetown College, Georgetown, 25 miles  
 Centre College, Danville, 23 miles  
 Berea College, Berea, 32 miles  
 Eastern State College, Richmond, 23 miles  
 Ky. State College, Frankfort, 31 miles  
 Midway Junior College, Midway, 25 miles  
 Nazareth College, Louisville, 80 miles  
 University of Louisville, Louisville, 80 miles  
 Ursuline College, Louisville, 80 miles  
 Bellarmine College, Louisville, 80 miles

#### Libraries

The Withers Memorial Library in Nicholasville has approximately 14,000 volumes. The hours are 9:00 to 12:00 A. M. and 2:00 to 4:00 P. M., and the library is closed on Thursday and Sunday.

Wilmore has the use of the Asbury College Library.

Both cities are served by the State Library Extension bookmobile services.

#### Churches

There are 40 churches in the Jessamine County area, representing the following denominations: Assembly of God, Baptist, Catholic, Christian, Church of Christ, Church of God, Interdenominational, Holiness, Methodist, Nazarene, and Presbyterian. The number of persons with church membership (white) is approximately 6,100. Of this number, 61% attend church weekly.

#### Financial Institutions

	<u>Statement as of December 29, 1961</u>	
	<u>Assets</u>	<u>Deposits</u>
The First National Bank	\$5,148,804.96	\$4,675,816.94
The Farmers Bank	4,707,405.21	4,298,308.05
Jessamine Co. Bldg. & Loan Association	1,047,000.00	966,342.00

## Hotels and Motels

<u>Name</u>	<u>No. of Units</u>
Sandman Motel	16
Lakeview Motel	20
Gulley's Motel	10
Harrod's Motel	10
Windmill Motel	18

## Communication

Telephone and Telegraph: The General Telephone System has an automatic exchange in Nicholasville and Wilmore with direct distance dialing in the very near future. The entire county has toll-free service.

Postal Facilities: Nicholasville has a new \$100,000, second-class post office with 16 employees. There are two dispatches daily to Lexington and Somerset, and Nicholasville receives mail four times daily by star route and train.

High Bridge and Keene, Kentucky, have fourth-class post offices, while Wilmore has a second-class post office with eight employees. There are three inbound and three outbound mails daily. Wilmore is planning a new post office.

Newspapers: Jessamine County is served by the Jessamine Journal, a weekly newspaper with a circulation of 1,400. Other newspapers available are dailies from Lexington.

Radio: WNVL, a new radio station, is located in Nicholasville, Kentucky, operating at 1,250 kilocycles on 500 watts about 12 hours per day. Other stations received are from Lexington, Louisville, Paris, and Harrodsburg.

Television: Reception is good from two Lexington stations, three Cincinnati stations, and two Louisville stations.



## Clubs and Organizations

### Nicholasville

American Legion	FTA
Athletic Club	Garden Club
Babe Ruth & Little League	Girl Scouts
Boosters Club	IOOF
Boy Scouts	Jessamine Co. Swimming Assoc.
Brownie Scouts	Jessamine Co. Woman's Club
Business & Professional Women's Club	Junior Chamber of Commerce
Chamber of Commerce	Lions
Cub Scouts	Masons
4 - H Club	Nicholasville Junior Club
Future Business Leaders of America	Optimist
FFA	Rotary
FHA	Sportsman's Club

### Wilmore

Babe Ruth & Little League	Lions
Boy Scouts	Masons
Brownie Scouts	OES
Cub Scouts	Shop-Wilmore Association
Garden Club	Woman's Club
Girl Scouts	

## Recreation

Local: Nicholasville has a 3-acre park within the city limits called Rock Fence Park. Picnic and playground equipment, a wading pool, and a drinking fountain are furnished.

Nicholasville has one indoor and two drive-in movie theatres. There are lighted baseball diamonds at the American Legion and the new high school fields.

Wilmore Recreation Center has a lighted ball diamond, bleachers, swings, and picnic tables.

Area: Beautiful Herrington Lake, located 17 miles from Nicholasville, provides swimming, camping, boating, and other facilities to meet the needs of water enthusiasts.

Other scenic and historic places are Natural Bridge State Park, 50 miles; Pioneer Memorial State Park, 18 miles; Constitution Square State Park, 26 miles; Levi Jackson Wilderness Road State Park, 80 miles; William Whitney House, 35 miles; Perryville Battlefield Monument, 36 miles; Shakertown, 12 miles.

There are many other attractions in the bluegrass region, not the least of which are the beautiful horse farms that have made this area famous.

### Community Improvements

#### Nicholasville:

1. A new 16-acre subdivision, named Green Acres, is being built.
2. A new \$100,000 post office was recently erected.
3. Additional mercury vapor street lights have been installed.
4. A new bank building has just been built.
5. A new radio station, WNVL, has recently started broadcasting.

#### Wilmore:

1. Two new churches and one new church addition have been built.
2. Barrett-Midway has a new 14,000 square foot factory building under construction.
3. A new nine hole golf course and clubhouse have been finished.
4. Asbury College has a new dormitory, and a new science building is under construction.
5. A new post office, now under construction, will be completed soon.

# N A T U R A L R E S O U R C E S

## Agricultural Products

In 1959 there were 963 farms in Jessamine County covering 98,850 acres, an average of 105.6 acres per farm. The following table shows some agricultural statistics for Jessamine County and Kentucky:

Table 8

### AGRICULTURAL STATISTICS FOR JESSAMINE COUNTY AND KENTUCKY, 1959\*

<u>Crops</u>	<u>Acres</u> <u>Harvested</u>	<u>Yield Per</u> <u>Acre</u>	<u>Total</u> <u>Production</u>
<u>Corn:</u>			
Jessamine Co. (bu)	6,243	41.1	256,906
Kentucky (bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>			
Jessamine Co. (bu)	442	16.5	7,331
Kentucky (bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>			
Jessamine Co. (bu)	18	30.6	551
Kentucky (bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>			
Jessamine Co. (lbs)	3,192	1,627.2	5,194,196
Kentucky (lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>			
Jessamine Co. (tons)	2,444	2.3	5,779
Kentucky (tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>			
Jessamine Co. (tons)	2,822	1.4	4,007
Kentucky (tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>			
Jessamine Co. (tons)	2,347	1.1	2,615
Kentucky (tons)	549,000	1.2	703,000

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

Table 9

## LIVESTOCK STATISTICS FOR JESSAMINE COUNTY AND KENTUCKY, 1959\*

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	<u>Number on Farms as of Jan. 1, 1960</u>
<u>Livestock</u>	
Jessamine County	16, 319
Kentucky	1, 947, 000
<u>Milk cows:</u>	
Jessamine County	1, 918
Kentucky	466, 000
<u>Sheep:</u>	
Jessamine County	12, 350
Kentucky	546, 000

---

Forests

There are approximately 9,000 acres of forested land in Jessamine County which comprise 8% of the total land area. The principal tree species are oaks, hickory, 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-fourth of the lumber, veneer, and bolts produced (500 to 600 million board feet per year) is used in manufacturing within the state.

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

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

## Minerals

The mineral resources of Jessamine County consist of limestone, sand and gravel and clay. Small deposits of vein minerals are also present.

Limestone: Large quantities of limestone suitable for concrete aggregate, local building and road construction purposes are present. Some grades are also suitable for agricultural lime. One quarry mined stone for concrete roads, agstone and railway ballast in 1960.

Sand and Gravel: Limited amounts of sand and gravel can be obtained from the Kentucky River. These deposits could be used for general construction if markets were favorable.

Clay: Residual clay deposits suitable for manufacturing common bricks are reported. These might be developed under proper economic conditions if sufficient quantities can be found.

Vein Minerals: Several vein mineral deposits consisting of barite, fluorite, calcite, sphalerite and galena have been recognized and named in the county. Barite is the principal occurring vein mineral. Deposits in central Kentucky have been worked on a small scale in the past but are not currently in operation.

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 percent, petroleum 15 percent and natural gas 5 percent. Stone represented 5 percent, sand and gravel 1 percent, and clay 1 percent. All other minerals, which include natural gas liquids, fluorspar, barite, lead, silver, zinc, cement, crushed sandstone and gem stone, accounted for 5 percent.

Table 10

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	18,380,000
Natural Gas Liquids:		
Natural Gasoline (gallons)	(2)	(2)
LP Gases (gallons)	(2)	(2)
Petroleum (crude-barrels)	21,144,000 (6)	60,260,000 (6)
Sand and Gravel	5,113,000	5,763,000
Silver (recoverable content of ores, etc. - troy ounces)	---	---
Stone (7)	15,810,000	21,493,000
Zinc (recoverable content of ores, etc.)	869	224,000
Value of items that cannot be dis- closed: cement, ball clay (1960), crushed sandstone, and values indicated by footnote 2.	---	22,080,000

- (1) Mineral Industry of Ky., Mineral 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."

## M A R K E T S

Retail sales in Jessamine County were \$10,006,000 in 1958.\* Per capita income in Jessamine County was \$1,083 in 1957.\*\*

Kentucky and the seven adjoining states make up one-fourth of the national market. In 1957, the population was 39,901,000 - or 23.4% of the United States; personal income was \$80,029,000,000 - or 23.2% of the United States; value added by manufacturing was \$40,684,782,000 - or 28.2% of the United States. In 1958, retail sales in this area totaled \$44,817,920,000 - or 22.3% of the United States.\*\*\*

\*1958 Census of Business, Retail Trade, Kentucky, United States Bureau of Census.

\*\*Personal Income in Kentucky Counties, 1957, Bureau of Business Research University of Kentucky, Lexington, Kentucky.

\*\*\*Kentucky Industrial Directory, 1959-60, Kentucky Department of Economic Development.

## C L I M A T E

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

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

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

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

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



## A P P E N D I X

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## H I S T O R Y

Jessamine County, located on the Kentucky River in the central portion of the state, is named after Jessamine Creek which flows into the river. The creek was named for Jessamine Douglas, the daughter of an early Scottish settler.

The county was originally part of Fayette County, and remained so until December 17, 1798 when it was separated from the parent county and became the thirty-sixth county of the state.

A noted engineering feat is the celebrated High Bridge, which crosses the Kentucky River at the mouth of Dix River. Built in 1876, it has an elevation of 276 feet above the river bed, and was, at one time, the highest bridge on the continent.

Nicholasville, the largest city and the county seat of Jessamine County, was located in 1798 by the Reverend John Metcalf. The city was named after the Honorable George Nicholas. Reasons which led to the location were, first, four large springs, which were presumed then to be never-failing, and second, the fact that it was the cross-roads from Lexington and Danville, and from East Hickman to Jessamine.

The value of taxable property in Nicholasville in 1858 was estimated at \$246,300, and at the turn of the century about \$1,000,000.

The industry of Nicholasville in 1870 consisted of ten mechanics' shops and a hemp bagging factory, as well as being the terminus of the Kentucky Central Railroad.

Wilmore, second in population, came into existence with the founding of Asbury College in 1890.

Camp Nelson, established in 1863, was a principal point for the concentration of Federal forces and munitions of war. It remained a military camp until the close of the war, and, on the land has been established a United States military cemetery.

Keene, laid out in 1813, was once a gay summer resort, after sulfur water was found there.

Chaumiere du Prairie, one of the earliest and most beautiful homes in Kentucky was built in 1796 by Colonel David Meade. Entitled "The Birthplace of Kentucky Hospitality," Chaumiere has possibly been host to more Presidents than any other home in Kentucky.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
JESSAMINE COUNTY AND KENTUCKY

Industry, September, 1961	County		Kentucky	
	Number	Percent	Number	Percent
All Industries	777	100.0	450,797	100.0
Mining & Quarrying	19	2.4	30,480	6.7
Contract Construction	131	16.8	38,043	8.4
Manufacturing	253	32.5	169,562	37.6
Food & kindred products	133	17.1	25,996	5.7
Tobacco	1	.1	10,520	2.3
Clothing, tex. & leather	103	13.2	25,542	5.6
Lumber & furniture	13	1.6	14,151	3.1
Printing, pub. & paper	3	.3	10,432	2.3
Chemicals, petroleum, coal & rubber	---	---	13,713	3.0
Stone, clay & glass	---	---	5,904	1.3
Primary metals	---	---	9,737	2.1
Machinery, metals & equip.	---	---	51,097	11.3
Other	---	---	2,470	.5
Transportation, Communication & Utilities	48	6.1	33,214	7.3
Wholesale & Retail Trade	250	32.1	117,790	26.1
Finance, Ins. & Real Estate	32	4.1	20,663	4.5
Services	44	5.6	39,208	8.6
Other	---	---	1,837	.4

Economic Characteristics of the Population for Jessamine County  
and Kentucky, 1960

Subject	Jessamine County		Kentucky	
	Male	Female	Male	Female
Total population	6,785	6,840	1,508,536	1,529,620
<b>EMPLOYMENT STATUS</b>				
Persons 14 years old & over	4,815	4,912	1,036,440	1,074,244
Labor force	3,585	1,726	743,255	219,234
Civilian labor force	3,585	1,726	705,411	290,783
Employed	3,485	1,663	660,728	275,216
Private wage & salary	2,070	1,299	440,020	208,384
Government workers	295	235	58,275	44,462
Self-employed	1,091	71	156,582	16,109
Unpaid family workers	9	58	5,851	6,261
Unemployed	100	63	44,683	15,567
Not in labor force	1,230	3,186	293,185	783,010
Inmates of institutions	9	12	15,336	8,791
Enrolled in school	569	552	94,734	97,825
Other & not reported	652	2,622	183,115	676,394
Under 65 years old	274	2,034	91,626	539,838
65 and over	378	588	91,489	136,556
<b>MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS</b>				
All employed	3,485	1,663	660,728	275,216
Professional & technical	251	242	46,440	36,879
Farmers & farm mgrs.	767	18	91,669	2,339
Mgrs., officials, & props	212	48	58,533	10,215
Clerical & kindred workers	159	396	35,711	66,343
Sales workers	207	152	39,837	25,265
Craftsmen & foremen	621	17	114,003	2,836
Operatives & kindred workers	440	220	140,192	45,305
Private household workers	5	189	1,123	25,183
Service workers	254	304	29,844	40,156
Farm laborers & farm foremen	334	17	33,143	2,046
Laborers, ex. farm & mine	154	8	44,227	1,671
Occupation not reported	81	52	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, 84.

CLIMATIC DATA FOR NICHOLASVILLE AND WILMORE,  
JESSAMINE COUNTY, KENTUCKY

Month	Temp. Norm*	Total	Av. Relative	
	Deg. Farenheit	Prec. Norm*	Humidity Readings**	
		Inches	7:00 AM	7:00 PM
			(CST)	
January	38.1	2.25	83	77
February	33.3	3.79	81	70
March	31.7	1.91	81	65
April	60.4	1.25	78	62
May	62.5	3.28	81	63
June	72.7	7.86	83	64
July	75.1	1.43	85	66
August	77.0	5.39	87	66
September	71.0	4.60	85	64
October	60.7	1.57	86	66
November	48.5	3.40	82	69
December	32.9	1.53	83	74
Annual Norm	55.3	38.26		

\*Station Location: Dix Dam, Kentucky

\*\*Station Location: Lexington, Kentucky

Length of record: 7:00 A. M. readings 16 years;  
7:00 P. M. readings 16 years.

Days cloudy or clear: (16 yrs. of record) 100 days clear; 106 days partly cloudy; 159 days cloudy.

Days with precipitation of 0.01 inch or over: (16 yrs. of record) 130 days.

Days with 1.0 or more snow, sleet, hail: (16 yrs. of record) 5 days.

Days with thunderstorms: (16 yrs. of record) 47 days.

Days with heavy fog: (16 yrs. of record) 18 days.

Prevailing wind: (14 yrs. of record) South

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

KENTUCKY CORPORATION TAXESCorporation 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</u> (Par Value)	<u>Rate Per Share</u> (No Par Value)
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 franchise paying 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 amount of the tax is computed from this return. The corporation income and license tax returns have been consolidated. Tax payment is due within 30 days after certification of the assessment of its capital stock.

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 non-profit corporations are exempt from the tax. Payment is due on the 15th day of the fourth month after the close of the tax year.

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.

#### Franchise Company Taxes

Property of franchise companies (public service companies, railroad companies, common carrier trucking companies etc.) is subject to taxation at the following rates per \$100 value: real, 5¢; tangible personal, 50¢; non-operating intangible property, 25¢; manufacturing machinery, 50¢; franchise and rolling stock of car line companies, \$1.50; and franchise (value over and above the actual value of tangible property), 50¢. With the exception of manufacturing machinery, franchise and rolling stock of car line companies, and non-operating intangibles, such property is also subject to local taxation.

Franchise companies must, between January 1 and March 31, file an annual report of their operations during the past calendar year. Assessment of franchise 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.

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 1955, the statewide assessment level on real estate and tangible personalty is about 35 per cent, 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	.10	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	1.50	No	No	No
Distilled spirits	.50	Full <u>1/</u>	Full	Full
Farm products in storage	.05	.05 (tobacco) .15 (other)	.05 (tobacco) .15 (other)	No
Farm products in the hands of producers or agent	.25	No	No	No
Intangibles, franchise	.50	Full	Full	Full
Intangibles, franchise 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 <u>2/</u>	.50	Full	Full	Full

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

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



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

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

City and city school assessment and payment dates vary.

### Special Taxes

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

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

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

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

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

MAJOR KENTUCKY STATE AND LOCAL TAXES  
APPLICABLE TO A MANUFACTURING CONCERN

	<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, <u>after</u> 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 capitol 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 tax consisting of: (1) a normal tax which ranges from 2% on the first \$3,000 of net income to 6% on net income in excess of \$8,000 <u>after the deduction of Federal individual income tax payments</u> , which is reduced by a tax credit of \$20 for each exemption. (Effective January 1, 1961, individual income taxes were reduced by an average of 40%.)	There are no local individual income taxes levied outside the corporate limits of Kentucky cities.									
Real Estate	Five cents on each \$100 of assessed valuation. The average county assessment ratio is approximately 33 per cent 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 33 per cent 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 33 per cent 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 per cent 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 follow: <table border="0" style="margin-left: 20px;"> <tr> <td>Bank Deposits</td> <td>100%</td> <td>1/10 of 1¢</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¢	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¢									
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 Economic Development, 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 Economic Development "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 1959, 2,645 miles of highway and bridges were placed under contract at a total cost of \$62,905,575. 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 Industrial Relations 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 Economic Development 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.