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## Industrial Resources: Hardin County - Radcliff

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# INDUSTRIAL RESOURCES

# RADCLIFF KENTUCKY



INDUSTRIAL RESOURCES

RADCLIFF, KENTUCKY

Prepared by

The Radcliff Chamber of Commerce

and

The Kentucky Department of Commerce

Frankfort, Kentucky

January, 1966

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**INDUSTRIAL  
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Radcliff

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## SUMMARY DATA

### POPULATION:

1960: Radcliff - 3,384

Hardin County - 67,789

### RADCLIFF LABOR SUPPLY AREA:

Includes Hardin and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area: 5,201 men and 6,694 women. Number of workers available from Hardin County: 726 men and 1,318 women.

### TRANSPORTATION:

Railroads: The nearest railroad is located in Vine Grove, Kentucky, 3 miles distant.

Air: The nearest major airport is Standiford Field, Louisville, 35 miles distant, which is served by American, Piedmont, Eastern, Delta, Ozark, and Trans World Airlines. The Elizabethtown-Hardin County Airport is approximately 6 miles south of Radcliff on U. S. 31-W.

Trucks: Common carrier trucking service is provided Radcliff by eight trucking firms.

Bus Lines: Bus service in Radcliff is provided by Southern Greyhound Lines.

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

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	375	Louisville, Ky.	35
Chicago, Ill.	335	Nashville, Tenn.	185
Cincinnati, Ohio	150	New York, N. Y.	790
Detroit, Mich.	410	St. Louis, Mo.	305

### Electricity

Electricity is supplied to Radcliff by the Kentucky Utilities Company. Kentucky Utilities and Nolin RECC both serve Hardin County.

### Natural Gas

Louisville Gas and Electric Company supplies natural gas to Radcliff.

### Water

Water is supplied by South Hardin Water District No. 1, whose source of supply is springs.

### Sewerage System

Radcliff has a municipally owned sewerage system which serves approximately 100 percent of the city.



## POPULATION AND LABOR MARKET

Population

Table 1 shows the population growth in Radcliff and Hardin County.

TABLE 1

POPULATION DATA FOR RADCLIFF AND HARDIN COUNTY WITH  
COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1900-60

<u>Year</u>	<u>Radcliff</u>		<u>Hardin County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1900			22,937		15.5
1910			22,696	- 1.0	6.6
1920			24,287	7.0	5.5
1930			20,913	-13.9	8.2
1940			29,108	39.2	8.8
1950			50,312	72.8	3.5
1960	3,384		67,789	34.7	3.2

Economic Characteristics

The Radcliff area is economically industrial with approximately 4,610 people employed in industry in Hardin County in June 1965. Of this number, 1,828 were employed in wholesale and retail trade and 993 were employed in manufacturing. In the Fall of 1959 there were 2,733 agricultural jobs in Hardin County. Wage rates are below the state average for manufacturing and all industries in the Elizabethtown area. The average weekly earnings during 1963 were \$73.95 for manufacturing and \$71.78 for all industries. During the same period the state average was \$102.47 for manufacturing and \$89.54 for all industries.

Per capita income for Hardin County in 1962 was \$2,879.\*

Retail sales in Hardin County during 1964 totaled \$54,194,000.\*\*

\*Bureau of Business Research, College of Commerce, University of Kentucky, Kentucky Personal Income, 1962, 1964.

\*\*Sales Management, Survey of Buying Power, June 10, 1965.

## Labor Market

Supply Area: The Radcliff labor supply area is defined for the purpose of this statement to include Hardin and the adjacent counties of Breckinridge, Bullitt, Grayson, Hart, Larue, Meade, and Nelson.

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 Radcliff supply area was reported to be 179,654 by the 1960 U. S. Census of Population, which was an increase of 31,182 persons since the 1950 census count of 148,472.

TABLE 2

### DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY WITH COMPONENTS, RADCLIFF AREA, JANUARY, 1965\*

	<u>Total</u>			<u>Labor Supply**</u>		<u>Unemployed</u>	
	<u>Male</u>	<u>Female</u>	<u>Total</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Area Total:	5,201	6,694	11,895	3,593	5,753	1,608	941
Hardin	726	1,318	2,044	507	1,231	219	87
Breckinridge	658	791	1,449	479	720	179	71
Bullitt	329	552	881	193	438	136	114
Grayson	1,101	789	1,890	882	702	219	87
Hart	728	675	1,403	652	551	76	124
Larue	471	406	877	252	319	219	87
Meade	484	1,066	1,550	265	979	219	87
Nelson	704	1,097	1,801	363	813	341	284

\*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.

Future Labor Supply: The future labor supply will include some proportion of the 18,382 boys and 15,699 girls who will become 18 years of age by 1970. The distribution of these children is shown in the following table.

TABLE 3

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

	18 Years of Age by 1970	
	<u>Male</u>	<u>Female</u>
Area Total:	18,382	15,699
Hardin	6,446	4,349
Breckinridge	1,544	1,447
Bullitt	1,683	1,594
Grayson	1,806	1,638
Hart	1,525	1,355
Larue	1,020	955
Meade	1,905	1,873
Nelson	2,453	2,488

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

TABLE 4

## RADCLIFF AREA AGRICULTURAL EMPLOYMENT, FALL, 1959\*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	15,377	815	16,192
Hardin	2,579	154	2,733
Breckinridge	2,353	58	2,411
Bullitt	1,151	59	1,210
Grayson	2,436	45	2,481
Hart	2,471	50	2,521
Larue	1,473	109	1,582
Meade	1,047	104	1,151
Nelson	1,867	236	2,103

TABLE 5

## RADCLIFF AREA MANUFACTURING EMPLOYMENT, JUNE, 1965\*\*\*

	<u>Area Total</u>	<u>Har- din</u>	<u>Breck- inridge</u>	<u>Bullitt</u>	<u>Gray- son</u>	<u>Hart</u>	<u>Larue</u>	<u>Meade</u>	<u>Nel- son</u>
Total manu- facturing	4,550	993	322	591	506	269	223	569	1,077
Food & kindred products	1,508	116	5	440	47	41	78	15	766
Tobacco	5	1	0	0	0	4	0	0	0
Clothing, textile & leather	1,118	210	176	0	253	153	103	0	223
Lumber & furniture	169	11	5	11	47	26	34	0	35
Print., pub. & paper	254	71	6	122	8	17	6	5	19
Chemicals, petroleum & rubber	725	149	0	6	0	10	2	543	15
Stone, clay & glass	274	99	130	0	20	0	0	6	19
Primary metals	0	0	0	0	0	0	0	0	0
Machinery, metal products & equipment	228	67	0	12	131	18	0	0	0
Other	269	269	0	0	0	0	0	0	0

\*U. S. Census of Agriculture \*\*Regular Workers (Employed 150 days or more) \*\*\*Includes only those workers covered by unemployment insurance 6.

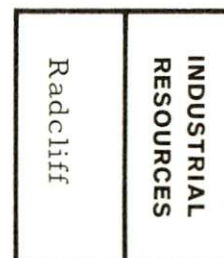
TABLE 6

## RADCLIFF AREA COVERED EMPLOYMENT, ALL INDUSTRIES, JUNE, 1965\*

	<u>Area Total</u>	<u>Hardin</u>	<u>Breck- inridge</u>	<u>Bullitt</u>	<u>Grayson</u>	<u>Hart</u>	<u>Larue</u>	<u>Meade</u>	<u>Nelson</u>
Mining & Quarrying	189	72	44	0	13	39	0	0	21
Contract Construction	1,442	333	70	75	44	128	95	38	659
Manufacturing	3,985	993	322	591	506	269	223	4	1,077
Transportation, Communication & Utilities	1,588	397	27	26	211	117	47	569	194
Wholesale & Retail Trade	4,059	1,828	239	237	453	335	202	172	593
Finance, Ins. & Real Estate	690	333	27	42	42	41	23	96	86
Services	1,123	654	42	133	27	60	48	21	138
Other	54	0	0	0	0	3	0	51	0
<b>Total</b>	<b>13,130</b>	<b>4,610</b>	<b>771</b>	<b>1,104</b>	<b>1,296</b>	<b>992</b>	<b>638</b>	<b>951</b>	<b>2,768</b>

\*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 Radcliff.

TABLE 7

RADCLIFF MANUFACTURING FIRMS WITH PRODUCTS  
AND EMPLOYMENT, 1965

<u>Firm</u>	<u>Product</u>	<u>Employment</u>		
		<u>Male</u>	<u>Female</u>	<u>Total</u>
Brays Cabinet Shop	Cabinets	2	0	2
Knox Engravers, Inc.	Plastic signs, rubber stamps, name tags	0	2	2
Radcliff Concrete, Inc.	Ready mixed concrete	17	1	18
Royalty Printing Co.	Newspaper, job printing	3	0	3

Prevailing Wage Rates

<u>Classification</u>	<u>Starting Wages Per Hour</u>
Unskilled	\$1.25
Semiskilled	1.33
Skilled	1.75

## TRANSPORTATION

Railroads

The nearest railroad station is located at Vine Grove, 3 miles from Radcliff.

Vine Grove is served by the Kentucky Division of the Illinois Central Railroad operating between Paducah and Louisville, Kentucky.

TABLE 8

RAILWAY TRANSIT TIME FROM VINE GROVE, KENTUCKY, TO:\*

<u>Town</u>	<u>No. of Hrs.</u>		<u>Town</u>	<u>No. of Hrs.</u>	
	<u>CL</u>	<u>LCL</u>		<u>CL</u>	<u>LCL</u>
Atlanta, Ga.	27	72	Louisville, Ky.	2	12
Birmingham, Ala.	39	48	Los Angeles, Calif.	131	192
Chicago, Ill.	48	72	Nashville, Tenn.	24	48
Cincinnati, Ohio	26	48	New Orleans, La.	41	96
Cleveland, Ohio	56 1/2	72	New York, N. Y.	40	120
Detroit, Mich.	49	72	Pittsburgh, Pa.	39 1/2	72
Knoxville, Tenn.	21	72	St. Louis, Mo.	46 1/2	72

Highways

U. S. 31-W, a four-lane highway, runs through Radcliff, Kentucky. State Route 144 also serves Radcliff. Ten miles south of Radcliff at Elizabethtown, connections can be made with the Kentucky Turnpike (I-65 N-S), the Western Kentucky Parkway, a four-lane toll road to western Kentucky, and the Blue Grass Parkway, a four-lane toll road to Lexington, Kentucky.

\*Illinois Central Railroad

TABLE 9

## HIGHWAY DISTANCES FROM RADCLIFF, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	375	Louisville, Ky.	35
Chicago, Ill.	335	Nashville, Tenn.	185
Cincinnati, Ohio	150	New York, N. Y.	790
Detroit, Mich.	410	St. Louis, Mo.	305

Truck Service: Truck lines serving Radcliff include: Brown Supply Company, Vine Grove, Kentucky; McLean Trucking Company, Winston-Salem, North Carolina; Arnold Ligon Truck Line, Inc., Madisonville, Kentucky; Maffet Transfer Line, Elizabethtown, Kentucky; Meade Transfer, Inc., Brandenburg, Kentucky; Skaggs Transfer, Inc., Louisville, Kentucky; Wilson Freight Forwarding Company, Cincinnati, Ohio; and Dixie Ohio Express, Inc., Akron, Ohio.

TABLE 10

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

<u>Town</u>	<u>Delivery Time**</u>		<u>Town</u>	<u>Delivery Time</u>	
	<u>LTL</u>	<u>TL</u>		<u>LTL</u>	<u>TL</u>
Atlanta, Ga.	4 - 5	4	Louisville, Ky.	1	1
Birmingham, Ala.	4 - 5	4	Los Angeles, Cal.	5 - 7	4 - 6
Chicago, Ill.	3	2	Nashville, Tenn.	3	2
Cincinnati, Ohio	3	2	New Orleans, La.	4 - 5	3
Cleveland, Ohio	3 - 4	2	New York, N. Y.	4 - 5	3
Detroit, Mich.	3	2	Pittsburgh, Pa.	3 - 4	2
Knoxville, Tenn.	4	3	St. Louis, Mo.	3	2

Bus Lines: Southern Greyhound Lines operates more than 20 northbound and southbound buses daily through Radcliff.

\*McLean Trucking Company, Winston-Salem, North Carolina.

\*\*Delivery Time in Days



### Air

Standiford Field, Louisville's modern air terminal, is only 35 miles distant. It is located at the junction of the North-South and East-West expressways and is accessible from the Kentucky Turnpike (I-65 N-S). Standiford Field is the hub of a 650-mile radius, with fast direct and connecting service to the country's important centers. Over 75 scheduled flights are handled at Standiford Field daily. Six airlines operating regular schedules are: American, Delta, Eastern, Ozark, Piedmont, and Trans World.

The Elizabethtown-Hardin County Airport Board operates an airport located 6 miles south of Radcliff on U. S. 31-W with a 2,800-foot blacktopped runway that is sufficient for landing of planes up to DC-3. A hanger and other necessary facilities have been added. The runway has been extended an additional 500 feet, but this extended strip has not been paved. The Elizabethtown Flying Service is the fixed base operator and offers charter service, aircraft rentals, instructors, fuel and light maintenance.

### Water

Barge transportation is available in Louisville, Kentucky, 35 miles distant.

## UTILITIES AND FUEL

Electricity

Radcliff is supplied electric power by the Kentucky Utilities Company. 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 Company, Ohio Power Company, Kentucky Power Company, Electric Energy, Inc., Ohio Valley Electric Corporation, Central Illinois Public Service Company, East Kentucky RECC 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.

Nolin RECC serves a portion of Hardin County. Nolin Rural Electric Cooperative Corporation provides electric service in 6 Kentucky counties with headquarters in Elizabethtown, Kentucky. The cooperative has 1,494.25 miles of line with a substation capacity of 22,500 KW with the ability to increase this KW capacity to any amount required. Wholesale power is provided by East Kentucky Rural Electric Cooperative Corporation at Winchester, Kentucky, which has a generating capacity of 276,000 KW and major interconnections with neighboring utilities - TVA, Kentucky Utilities Company, Kentucky Power Company and Union Light, Heat & Power Company.

Natural Gas

Radcliff is supplied natural gas by Louisville Gas and Electric Company, whose source of supply is the Texas Gas Transmission Corporation. The company has two underground storage facilities capable of delivering up to 235 million cubic feet per day.

New customers with large volume demands (several million cubic feet per day) will be served by the company on the basis of negotiated contract, essentially long term, low cost and interruptible service.

Rates are available on request from the company, the Louisville Chamber of Commerce or the Kentucky Chamber of Commerce.

## Coal and Coke

Radcliff is located in the Western Kentucky Coal Field. In the Western Kentucky Coal Field, 99 mines in 11 counties produced 35,716,000 tons in 1963. Muhlenberg and Hopkins Counties were the leading producers with over 11 and 16 million tons, respectively. Average production per mine was 361,000 tons. Underground mines produce 35 percent, auger mines less than 1 percent, and strip mines 64 percent of the total. Shipments were 88 percent by rail or water and 12 percent by truck. All coal was sold on the open market.

Thirty-two cleaning plants cleaned 73 percent of the coal produced; 46 percent was crushed, and 13 percent was treated with oil or calcium chloride.

Western Kentucky coals are high-volatile bituminous. The ash and sulphur content is generally greater than that of Appalachian coals. Coals from the Western Kentucky District are widely used for general steam purposes and in the domestic trade.\*

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

## Fuel Oil

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

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

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\*Sources: U. S. Bureau Mines  
Keystone Coal Buyers Manual

## WATER AND SEWERAGE

Public Water Supply

The City of Radcliff is furnished treated water by South Hardin Water District No. 1. The capacity of the treatment plant is 500 gpm and the average daily use is 500,000 gallons. The peak daily use has been 550,000 gallons. There are storage facilities for 475,000 gallons. The distribution mains are 8 inches in size and pressure is maintained at 45 pounds.

Rates for residential customers start at \$4 per month, which is the minimum bill.

The water system plans to obtain an additional water supply from the Ohio River.

Water Resources

Surface Water: The largest supply of surface water is available from the Ohio River, Salt and Rolling Fork Rivers. Other sources may be secured from impounded small streams. The average discharge (USGS) of the Ohio River at Louisville and Rolling Fork River at Boston are 112,500 cfs (36 year record - 1928-64) and 1,687 (26 year record - 1938-64), respectively.

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

## MISSISSIPPIAN SYSTEM

Osage Group (Limited area in eastern portion of county)

"Shale generally does not yield enough water for domestic use. Where thick limestone or sandstone crops out, it yields enough water for domestic use to about half the drilled wells. A few wells yield as much as 50 gpm from limestone. Numerous springs issue from these rocks, especially from limestone beds underlain by shale. Most springs discharge only a few gallons per minute, but at least one discharges more than 20 gpm."

### Meramec Group (Central portion of county)

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

### Chester Group (Limited area in western portion of county)

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

## QUATERNARY SYSTEM

### Alluvium

"Along the Ohio River, the sand and gravel of the Quaternary alluvium generally yield large amounts of water for public, industrial, irrigational and domestic use. Some wells are failures for large supplies because bedrock is encountered at a shallow depth or because the material is locally fine grained. Single vertical wells drilled into the alluvium yield as much as 1,500 gpm, and multiple-well systems yield as much as 9,000 gpm. Wells capable of yielding 200 to 500 gpm are common. The alluvium along the Ohio and Mississippi Rivers in the Jackson Purchase region is finer grained than that along the Ohio in upstream areas and probably will yield less water to wells."

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

Sewerage System

The municipally owned sewerage system serves approximately 100 percent of the city. The treatment plant was put into operation in 1964 and it has a capacity of 500,000 gallons per day. The maximum daily flow has been 350,000 gallons. There are 1,023 customers on the system at the present time.

Monthly sewer rates are as follows:

Billing Rate 1, one family residence:

First 2,000 gallons	@	\$1.625 per M gallons
Next 3,000 gallons	@	0.875 per M gallons
Next 5,000 gallons	@	0.675 per M gallons
Next 5,000 gallons	@	0.60 per M gallons
Next 35,000 gallons	@	0.486 per M gallons
Next 50,000 gallons	@	0.30 per M gallons
All Over 100,000 gallons	@	0.20 per M gallons

Minimum Rate \$3.25 (Minimum rate entitles a customer to 2,000 gallons of sewage.)

INDUSTRIAL SITES

For information on available industrial sites, contact the  
Radcliff Chamber of Commerce, Radcliff, Kentucky.

## LOCAL GOVERNMENT AND SERVICES

### Type Government

City: Radcliff 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: Hardin County is governed by a Fiscal Court consisting of a county judge and six magistrates, all elected for four-year terms.

### Laws Affecting Industry

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

Business Licenses: The City of Radcliff does not require business licenses. However, an unloading license is required.

### Planning and Zoning

Radcliff has made an application with the Community Planning and Development Division of the Kentucky Department of Commerce for resumption of planning services. When the application is approved, the Elizabethtown office of Planning and Development will start work on a revised land use plan, revised zoning ordinance, and capital improvement budget.

### Fire Protection

Radcliff has a volunteer fire department with 27 volunteers. Motorized equipment includes two fully equipped 500-gpm pumpers. The firemen have a two hour training program each month.

Radcliff has a Class-7 NBFU insurance rating.



### Police Protection

Police protection is provided in Radcliff by a chief, four patrolmen, and a radio dispatcher. Motorized equipment consists of two cruisers equipped with two-way radios.

Hardin County sheriffs are uniformed and operate radio-equipped cars.

### Garbage and Sanitation

Radcliff has a contract with a private firm for garbage pickup. The charge is \$1.50 a month for residential areas, but the charge for the business district varies with the amount of garbage collected.

### Financial Information

The following statements summarize the financial position of Radcliff and Hardin County.

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

Income, 1965	\$ 85,208.00
Expenditures, 1965	85,975.70
Bonded Indebtedness, 1965	
Sewer	1,230,000.00

#### County Budget and Bonded Indebtedness:

Estimated County Budget, 1965	\$406,451
County Bonded Indebtedness, 1965	None

TAXES

Property Taxes

The following table shows the property tax rates applying in Radcliff and Hardin County in 1965. A more detailed explanation of taxes is shown in Appendix D.

TABLE 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR  
RADCLIFF AND HARDIN COUNTY, 1965

<u>Taxing Unit</u>	<u>Radcliff</u>	<u>Hardin County</u>
County	\$ .65	\$ .65
State	.05	.05
City	.50	
School	<u>1.50</u>	<u>1.50</u>
Total	\$2.70	\$2.20

Real Estate Assessment Ratios

Radcliff	31%
Hardin County	31%

Net Assessed Value of Property  
(Subject to full local rate, 1964)

Radcliff	\$ 5,837,244
Hardin County	42,320,980

## OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: High school students in Radcliff attend North Hardin High School located at Vine Grove, 3 miles distant.

In 1962, the six high schools in Hardin County were consolidated into three schools following a \$1,200,000 building program. The consolidation has increased the number and variety of subjects taught. This building program included an addition to North Hardin High School.

Located in Radcliff are the Radcliff Elementary School and St. Christopher, a Catholic elementary school.

The County School Board has voted to build a high school in Radcliff in the near future.

TABLE 12

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-  
TEACHER RATIO IN RADCLIFF AND HARDIN COUNTY

<u>School</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student- Teacher Ratio</u>
North Hardin High School (9 - 12)	850	40	21 - 1
Radcliff Elementary (1 - 6)	824	29	28 - 1
St. Christopher (1 - 8) (parochial)	230	8	28 - 1

Vocational Schools: Kentucky's vocational education program utilizes thirteen 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.

A vocational school was opened in Elizabethtown in 1964 to serve students from Hardin and Larue Counties. The courses offered are auto body repair, auto mechanics, drafting, building trades, and the

repair of small appliance motors. Elizabethtown is located approximately 10 miles south of Radcliff.

The trade preparatory courses listed 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 are: Elizabethtown Community College, Elizabethtown, Kentucky, a two-year college branch of the University of Kentucky; Nazareth Junior College, Bardstown, Kentucky, 35 miles; Southern Baptist Theological Seminary, Nazareth College, and University of Louisville, Louisville, Kentucky, 35 miles; Western Kentucky State College, Bowling Green, Kentucky, 80 miles; and Campbellsville College, Campbellsville, Kentucky, 58 miles.

### Health

Hospitals: Radcliff is served by the Hardin County Memorial Hospital which has a normal capacity of 100 beds and 25 bassinets with emergency facilities for 119 patients. The hospital has medical and dental facilities for diagnosis and treatment including: surgery, pediatrics, X-ray with a full-time medical director, laboratory under the direction of a pathologist, pharmacy and complete maintenance facilities.

Construction began in 1965 on a new addition to the hospital that will add 100 beds to the present total.

This hospital is located in Elizabethtown, 10 miles distant.

Public Health: The Hardin County Health Department is located in Elizabethtown, 10 miles distant. The county public health program comprises immunization and tests, tuberculosis and venereal disease control programs, maternal and child health program, a regional hearing center, and general sanitation and laboratory services.

A new building for the Hardin County Health Department has been constructed at a cost of approximately \$200,000.

### Housing

Radcliff has several housing units for rent or sale. The construction costs for two- and three-bedroom houses range from \$10,000 to \$18,000, depending upon the location, structure and type of materials used.

### Communication

Telephone and Telegraph: Telephone service is provided by the Brandenburg Telephone Company.

Telegraph service is available 24 hours a day in Radcliff.

Postal Facilities: Radcliff has a second-class post office with ten employees. Mail is received and dispatched three times daily by truck. Postal receipts for 1964 were \$57,984.85.

Newspapers: Newspapers serving Radcliff include the Radcliff Sentinel, a weekly; The Hardin County Enterprise, a triweekly with a circulation of 5,500; and The Elizabethtown News, a semiweekly with a circulation of 5,400. The Louisville Courier-Journal and Louisville Times are also available daily in Radcliff.

Radio: Radcliff is served by local radio station WSAC, WIEL in Elizabethtown, and Louisville radio stations.

Television: Television reception is received from Louisville, Lexington, and Bowling Green, Kentucky, and Evansville, Indiana. All major networks are received.

### Libraries

Radcliff is served by a bookmobile from the regional library in Elizabethtown. This regional library was established in 1958 in Hardin County to serve a five-county area.

### Churches

There are nine churches in Radcliff representing the following denominations: Baptist, Catholic, Church of Christ, Church of God, Christian, Methodist, and Assembly of God.

## Financial Institutions

Statement as of June 30, 1965

	<u>Assets</u>	<u>Deposits</u>
The First Hardin National Bank of Elizabethtown	\$19,653,339.90	\$17,275,156.46
The Radcliff Branch of First Hardin National Bank		1,750,000.00

## Hotels and Motels

Gateway Villa 25 Units

## Clubs and Organizations

Business: Chamber of Commerce, Junior Chamber of Commerce

Civic: Civic Club, Optimist

Fraternal: American Legion, VFW, Masonic

Women's: Business and Professional Women's Club, Homemakers,  
Eastern Star, American Legion Auxiliary, Younger Women's Club

Youth: Little League Baseball, Boy Scouts, Girl Scouts, 4-H

Other: P. T. A.

## Recreation

Local: There is a city park in Radcliff with the following facilities:  
tennis courts, volleyball, barbecue pits, swimming and rides for small  
children. This park has a total of 19.9 acres.

There is a 131-acre park in the planning stages that will have a  
golf course, swimming pool and many other facilities.

### Area:

1. The Abraham Lincoln National Historical Park - 23 miles from  
Radcliff at Hodgenville, Kentucky, on U.S. 31-E
2. Lincoln's Knob Creek Home - traditional cabin, located 5 miles  
east of Hodgenville on U.S. 31-E - Lincoln's home for 5 years
3. Mammoth Cave National Park - 45 miles south on U.S. 31-W

4. My Old Kentucky Home - Bardstown, 36 miles out U. S. 62
5. Stephen Foster Drama - Bardstown, 36 miles
6. Patton Museum - Fort Knox, 3 miles north on U. S. 31-W
7. Rough River State Park - 30 miles southwest of Radcliff - new modern lodge and cottages, fishing, 150 miles of shore line, 3,200-acre water area, 11 launching ramps.
8. Nolin Reservoir - 40 miles southeast of Radcliff - 76 miles of permanent shore line and 2,070-acre water area
9. Churchill Downs - home of the Kentucky Derby, 35 miles from Radcliff - spring and fall racing
10. Kentucky State Fair and Exposition Center - 38 miles north. The Coliseum has a larger seating capacity than Madison Square Garden in New York and is fully air conditioned. World championship horse shows, NCAA basketball finals, State high school basketball tournament, University of Louisville basketball games, ice show, circus, and other major events are held here throughout the year.

#### Community Improvements

##### Recent:

1. U. S. 31-W was converted from a two-lane highway into a four-lane highway. This highway runs through Radcliff.
2. Sewerage system was put into operation in 1964.
3. Application made with the Kentucky Department of Commerce for planning and development aid.

##### Planned:

1. Development of a 131-acre recreation park
2. The water system is going to obtain an additional water supply from the Ohio River.
3. A high school will be constructed in Radcliff.

## NATURAL RESOURCES

Agriculture

In 1959 there were 2,077 farms in Hardin County covering 261,689 acres, an average of 126.0 acres per farm. The following table shows some agricultural statistics for Hardin County and Kentucky.

TABLE 13

AGRICULTURAL STATISTICS FOR HARDIN COUNTY AND KENTUCKY\*

<u>Crops</u>		<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Alfalfa Hay:</u>				
Hardin County	(tons)	7,800	2.60	20,280
Kentucky	(tons)	360,000	2.35	846,000
<u>Clo-Tim Hay:</u>				
Hardin County	(tons)	5,800	1.10	6,380
Kentucky	(tons)	440,000	1.57	696,000
<u>Lespedeza Hay:</u>				
Hardin County	(tons)	10,400	1.00	10,400
Kentucky	(tons)	508,000	1.10	559,000
<u>Corn:</u>				
Hardin County	(bu)	21,000	62.5	1,312,000
Kentucky	(bu)	1,093,000	57.0	62,301,000
<u>Wheat:</u>				
Hardin County	(bu)	3,400	29.0	98,600
Kentucky	(bu)	160,000	32.0	5,120,000
<u>Soybeans:</u>				
Hardin County	(bu)	2,000	21.0	42,000
Kentucky	(bu)	260,000	22.5	5,850,000
<u>Burley Tobacco:</u>				
Hardin County	(lbs)	2,060	2,150.0	4,429,000
Kentucky	(lbs)	203,000	2,025.0	411,075,000

\*Kentucky Agricultural Statistics, Kentucky Crop and Livestock Reporting Service, 1964



TABLE 14

LIVESTOCK STATISTICS FOR HARDIN COUNTY AND KENTUCKY\*

<u>Livestock</u>	<u>Average Number on Farms During 1963</u>
<u>Milk Cows:</u>	
Hardin County	7,600
Kentucky	476,000
	<u>Number on Farms as of January 1, 1964</u>
<u>All Cattle and Calves:</u>	
Hardin County	53,000
Kentucky	2,495,000
	<u>Number on Farms as of January 1, 1965</u>
<u>Sheep:**</u>	
Hardin County	3,100
Kentucky	206,000

Minerals

The principal mineral resources of Hardin County consist of limestone and petroleum. Other potentially important minerals include rock asphalt, glass sand, sand and gravel and clay. Some natural gas has been secured in conjunction with the oil production. Total value of minerals produced in 1964 amounted to \$966,995 from limestone and petroleum (Minerals Yearbook, 1964).

Limestone: Limestone occurs in quality and quantity suitable for most purposes. A generalized high-calcium (95 percent or more CaCO<sub>3</sub>) limestone belt extends through the western half of the county. This stone, when present, offers important uses in the chemical industry. In 1963, four quarries and one mine produced 1,184,181 tons of stone valued at \$1,530,375 for concrete aggregate, roadstone, rip-rap, fertilizer filler and agstone.

\*Kentucky Agricultural Statistics, Kentucky Crop and Livestock Reporting Service, 1964

\*\*Preliminary figure

Petroleum: For the period 1935 through 1964, 54,913 barrels have been produced. The peak year was in 1959 when 35,211 barrels were secured. This peak in production and drilling activity was mainly spurred from the opening of the Green County oil field and as a result of a new oil discovery at Flint Hill in the old Sonora gas field. The Laurel formation, which occurs at medium depth, is the producing horizon. In 1963 one well totaling 850 feet was drilled producing 1,669 barrels.

Rock Asphalt: This mineral occurs in the vicinity of Summit where it has been commercially produced for the construction of highways, and in the southwestern portion of the county particularly in the vicinity of Big and Little Meeting Creeks. These deposits, however, are not commercially operated at present.

Glass Sand: Several silica sand deposits are scattered throughout the county. Recent investigations in the vicinity of Eastview and Tip Top indicate these deposits offer possibilities for the manufacture of fiber glass, abrasives, sand blasting and certain grades of glass containers.

Sand and Gravel: Sand and gravel deposits suitable for general construction and other purposes could be obtained from the Ohio River. These are being developed along the Ohio River where markets are favorable.

Clay: Residual clay deposits occur in several localities throughout the county. Recent analyses indicate these could be used for the manufacture of common brick and tile.

Kentucky Mineral Production: In 1964, Kentucky ranked 14th in the nation in value of mineral production, including natural gas with a total of \$444,379,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, sand and gravel, clays, fluorspar, zinc, lead, barite, silver and items that cannot be disclosed individually but include cement, ball clay, gem stones, and natural gas liquids. Among the states, Kentucky ranked second in production of bituminous coal, ball clay, and fluorspar (U. S. Bureau of Mines).

TABLE 15

KENTUCKY MINERAL PRODUCTION, 1964 (1)  
(Units in short tons unless specified)

<u>Mineral</u>	<u>Quantity</u>	<u>Value</u>
Barite	6,014	\$ 96,000
Clays (2)	920,000	1,801,000
Coal (bituminous)	82,747,000	309,896,000
Fluorspar	38,214	1,693,000
Lead (recoverable content of ores, etc.)	858	225,000
Natural Gas (cubic feet)	77,360,000,000	18,257,000
Petroleum, crude (barrels)	19,772,000	56,746,000
Sand and Gravel	6,560,000	6,297,000
Silver (recoverable content of ores, etc. - troy ounces)	1,673	2,000
Stone	21,868,000 (3)	29,594,000 (3)
Zinc (recoverable content of ores, etc.)	2,063	561,000
Value of items that cannot be disclosed: Cement, ball clay, natural gas liquids, and dimension sandstone.		19,211,000

- (1) Mineral Industry of Kentucky, Minerals Yearbook, 1964.  
Production as measured by mine shipments, sales, or marketable  
production (including consumption by producers).
- (2) Excludes ball clay, included with "Value of items that cannot be  
disclosed."
- (3) Excludes dimension sandstone, included with "Value of items that  
cannot be disclosed."

### Forests

There are approximately 148,000 acres of forested land in Hardin County covering 38 percent of the total land area. The principal types of trees are oak, hickory, beech, yellow poplar, and red cedar.

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

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

## MARKETS

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

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

TABLE 16

## CONSUMER MARKET POTENTIAL

	Population (1) Percent of U. S.	Personal Income (2) Percent of U. S.	Retail Sales (3) Percent of U. S.
Alabama	1.8	1.2	1.3
Arkansas	1.0	.7	.6
Delaware	.3	.3	.3
Georgia	2.2	1.7	1.9
Illinois	5.5	6.5	6.2
Indiana	2.5	2.5	2.7
KENTUCKY	1.7	1.2	1.3
Maryland	1.8	2.0	1.7
Michigan	4.2	4.5	4.4
Missouri	2.3	2.3	2.4
North Carolina	2.5	1.9	2.0
Ohio	5.3	5.4	5.3
Pennsylvania	6.0	6.1	5.7
South Carolina	1.3	.9	.9
Tennessee	2.0	1.4	1.6
Virginia	2.3	2.0	2.0
West Virginia	.9	.7	.7
REGIONAL TOTAL	43.6	41.4	41.1

(1) 1964 Preliminary Estimate, U. S. Bureau of the Census

(2) 1964 Personal Income by States, Survey of Current Business,  
U. S. Department of Commerce

(3) 1963 U. S. Census of Business, Retail Trade

Per capita income for Hardin County in 1962 was \$2,879.\*

Retail sales in Hardin County during 1964 totaled \$54,194,000.\*\*

\*Bureau of Business Research, College of Commerce, University of  
Kentucky, Kentucky Personal Income, 1962, 1964

\*\*Sales Management, Survey of Buying Power, June 10, 1965

## 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 south-central part. Late summer is normally the driest part of the year.

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

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

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

<u>Month</u>	<u>Temp. Norm. *</u>	<u>Total</u>	<u>Av. Relative</u>	
	<u>Deg. Fahrenheit</u>	<u>Prec. Norm. *</u>	<u>Humidity Readings**</u>	
		<u>Inches</u>	<u>7:00 A. M.</u>	<u>7:00 P. M.</u>
			<u>(EST)</u>	
January	34.9	5.16	84	77
February	37.1	3.86	82	71
March	44.4	4.78	81	66
April	55.6	4.22	79	62
May	64.8	4.13	81	63
June	73.5	4.36	84	64
July	76.8	4.12	85	66
August	75.4	3.64	88	66
September	69.3	2.74	86	64
October	58.1	2.54	86	65
November	44.9	3.56	82	70
December	36.3	3.76	83	75
Annual Norm.	55.9	47.87		

\*Station Location: Cecilia, Kentucky

\*\*Station Location: Lexington, Kentucky

Length of Record: 7:00 A. M. readings 19 years;  
7:00 P. M. readings 19 years.

Days cloudy or clear: (19 yrs. of record) 101 clear, 103 partly cloudy,  
161 cloudy

Percent of possible sunshine: (19 yrs. of record) 6.1%

Days with precipitation of 0.01 inch or over: (19 yrs. of record) 129

Days with 1.0 inch or more snow, sleet, hail: (19 yrs of record) 5

Days with thunderstorms: (19 yrs. of record) 49

Days with heavy fog: (19 yrs. of record) 19

Prevailing wind: (17 yrs. of record) South

Seasonal heating-degree days: (29 yrs. of record) Approximate long-term means 4,683 degree days.



A P P E N D I X

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
Revenue Bond for Industrial Buildings	Appendix E
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## HISTORY

Hardin County was established by an act of the Kentucky legislature in 1792. It has been the parent, in whole or in part, of eight other Kentucky counties. Hardin County's most illustrious native son is Abraham Lincoln, whose parents established their first home in Elizabethtown. Other famous names in its pioneer annals include John James Audubon, James Buchanan, members of the Boone family, Joseph Holt, Governors John Brown and John L. Helm, whose son, Ben Hardin Helm, died at Chickamauga in command of the famous Confederate "Orphan Brigade."

Two of Kentucky's governors have come from Hardin County. John Larue Helm served as governor twice, president of the Louisville & Nashville Railroad and held various state offices. Helm was a Southern sympathizer and judging from his election in 1867 most Kentuckians agreed with his position. In that election he defeated his Republican opponent 90,225 to 33,939. Five days after his inauguration he died and was followed by John W. Stevenson. John Young Brown was educated in the Elizabethtown schools and Centre College. Brown practiced law throughout the state and was elected to Congress in 1859, the youngest man ever chosen for this office. In fact he was too young to take the oath until the second year of his term. He was re-elected in 1861 but not seated because of alleged disloyalty. He again served as a member of Congress from 1873 to 1877, and in 1891 he was elected Democratic Governor of the State of Kentucky.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
HARDIN COUNTY AND KENTUCKY

<u>Industry, June 1965</u>	<u>Hardin County</u>		<u>Kentucky</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
All Industries	4,610	100.0	521,416	100.0
Mining & Quarrying	72	1.5	27,670	5.3
Contract Construction	333	7.2	44,097	8.4
Manufacturing	993	21.5	204,060	39.1
Food & kindred products	116	2.5	24,666	4.7
Tobacco	1	0	10,326	2.0
Clothing, tex. and leather	210	4.5	31,720	6.1
Lumber and furniture	11	.2	15,949	3.1
Printing, pub. and paper	71	1.5	11,825	2.3
Chemicals, petroleum, coal and rubber	149	3.2	17,464	3.3
Stone, clay and glass	99	2.1	6,466	1.2
Primary metals	0	0	11,433	2.2
Machinery, metals and equip.	67	1.4	70,604	13.5
Other	269	5.8	3,607	.7
Transportation, Communication and Utilities	397	8.6	36,938	7.0
Wholesale and Retail Trade	1,828	39.4	135,860	26.0
Finance, Ins. and Real Estate	333	7.2	24,728	4.7
Services	654	14.1	45,943	8.8
Other	0	0	2,120	.4

Source: Kentucky Department of Economic Security

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

Subject	Hardin County		Kentucky	
	Male	Female	Male	Female
Total Population	43,516	24,273	1,508,536	1,529,620
EMPLOYMENT STATUS				
Persons 14 years old & over	43,859	16,002	1,036,440	1,074,244
Labor force	31,903	4,178	743,255	291,234
Civilian labor force	7,694		705,411	290,783
Employed	7,229	3,617	660,728	275,216
Private wage and salary	3,447	2,126	440,020	208,384
Government workers	1,819	1,194	58,275	44,462
Self-employed	1,908	207	156,582	16,109
Unpaid family workers	55	90	5,851	6,261
Unemployed	465	225	44,683	15,567
Not in labor force	2,956	11,824	293,185	783,010
Inmates of institutions	64	16	15,336	8,791
Enrolled in school	1,218	1,204	94,734	97,825
Other and not reported	1,674	10,604	183,115	676,394
Under 65 years old	824	9,438	91,626	539,838
65 and over	850	1,166	91,489	136,556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	7,229	3,617	660,728	275,216
Professional and technical	489	473	46,440	36,879
Farmers and farm mgrs.	1,206	24	91,669	2,339
Mgrs., officials, and props.	699	162	58,533	10,215
Clerical and kindred workers	450	899	35,711	66,343
Sales workers	433	383	39,837	25,265
Craftsmen and foremen	1,320	62	114,003	2,836
Operatives and kindred workers	1,142	367	140,192	45,305
Private household workers	13	343	1,123	25,183
Service workers	376	516	29,844	40,156
Farm laborers & farm foremen	359	16	33,143	2,046
Laborers, ex. farm & mine	440	25	44,227	1,671
Occupation not reported	302	347	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 Kentucky corporate income tax is derived from 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. 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.

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.

### General Property Taxes

Kentucky's Constitution provides that all property, unless specifically exempt, shall be assessed for property taxation at fair cash value. Until 1965, Kentucky courts had consistently held that uniformity of rates regardless of assessment ratios took precedence over fair cash value. However, a 1965 Kentucky Court of Appeals decision overruled this interpretation and set January 1, 1966, as the effective date when all property must be assessed at fair cash value.

In order to minimize the effect of increased assessment evaluation the First Extraordinary Session, 1965, of the General Assembly, passed legislation which limits tax revenues received by local jurisdictions to 1964 revenues. An allowance was made by the legislature which allowed all local taxing jurisdictions, after holding a property advertised public hearing, to increase taxes by no more than 10% per year for the years 1966 and 1967.

State ad valorem tax rates, applicable to the various classes of property, are shown as follows:

	Rate Per \$100 Assessed Value			
	State	County	City	School
Machinery, agricultural and manufacturing	15¢	No	No	No
Raw materials and products in course of manufacture	15¢	No	No	No
Real estate	1 1/2¢	Yes*	Yes*	Yes*
Tangible personal property** (not subject to a specific rate)	15¢	Yes*	Yes*	Yes*
Intangible personal property (not subject to a specific rate)	25¢	No	No	No

\*Local rates vary. See the local taxes section of this brochure.

\*\*Includes automobiles and trucks, merchants inventories and manufacturers finished goods, business furniture.

MAJOR KENTUCKY STATE AND LOCAL TAXES  
APPLICABLE TO A MANUFACTURING CONCERN

	<u>State</u>	<u>Local</u>												
Business Taxes	<p>1. Corporation income tax of 5% on first \$25,000 and 7% on all over \$25,000 of taxable net income which is allocated to Kentucky, after deduction of Federal corporation income tax attributable to Kentucky operations.</p> <p>2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capital stock represented by total property owned and business transacted (sales and payroll) in Kentucky; minimum tax \$10.</p>	There are no local taxes levied on business firms outside corporate limits of Kentucky cities.												
Personal & Individual	Individual income taxes range from 2% of the first \$3,000 of net income to 6% on net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption.	There are no local individual income (occupational) taxes levied outside the corporate limits of Kentucky cities except in Jefferson County.												
Real Estate	1 1/2 cents on each \$100 of assessed valuation.	Local rates vary within limits imposed by law.												
Machinery & Equipment	15 cents on each \$100 of assessed valuation.	No local taxing jurisdiction allowed to impose a property tax on manufacturing machinery and equipment.												
Inventory	15 cents on each \$100 of assessed valuation.	No local taxing jurisdiction is allowed to impose a property tax on manufacturing inventories, raw materials and goods in process.												
Sales & Use	3% retail sales and use tax with broad exemptions for new and expanded industry.	None												
Intangible Property	<p>The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows:</p> <table border="0"> <tr> <td>Bank Deposits</td> <td>100%</td> <td>1/10 of</td> <td>1¢ per \$100</td> </tr> <tr> <td>Stocks &amp; Bonds</td> <td>100%</td> <td></td> <td>25¢ per \$100</td> </tr> <tr> <td>Accounts Receivable</td> <td>85%</td> <td></td> <td>25¢ per \$100</td> </tr> </table>	Bank Deposits	100%	1/10 of	1¢ per \$100	Stocks & Bonds	100%		25¢ per \$100	Accounts Receivable	85%		25¢ per \$100	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of	1¢ per \$100											
Stocks & Bonds	100%		25¢ per \$100											
Accounts Receivable	85%		25¢ per \$100											

KENTUCKY REVISED STATUTES

103.200 to 103.285

## REVENUE BONDS FOR INDUSTRIAL BUILDINGS

103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.285, "industrial buildings" or "buildings" means any building, structure, or related improved area suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, fabricating plant, or parking area deemed necessary to the establishment or expansion thereof, and the necessary operating machinery and equipment, or any of these things, to be rented or leased to an industrial concern by the city or county by which it is acquired. (1964)

103.210 Issuance of bonds. In order to promote the reconversion to peacetime 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 or county 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 or the fiscal court of the county, as the case may be, 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. (1962)

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 semiannually, 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 or the fiscal court of the county, as the case may be, 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 or the fiscal court of the county, as the case may be, before issuing the bonds. (1962)

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 or the fiscal court of



the county, as the case may be, 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 six percent, except as provided in subsection (2) of 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 or county 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 or county within the meaning of the Constitution. (1962)

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. (1946)

103.245 Acquisition of industrial building; power to condemn; procedure. An industrial building within the meaning of KRS 103.200 may be acquired by a city or a county by purchase, gift, or condemnation. Whenever a city or a county shall determine that land or other property, right of way, or easement over or through any property is needed by such city or county, as the case may be, to accomplish the purposes of KRS 103.200 to 103.285, inclusive, it may by ordinance or resolution authorize the purchase or condemnation, in the name of such city or county, of said land or other property, or right of way or easement for such purposes, and may proceed to condemn and acquire such property in the same manner by which an urban renewal and community development agency is permitted and authorized to acquire property under the provision of KRS 99.420, and in accordance with the procedures therein set out, except that all property, rights of way, and easements already held by its owner or lessee for industrial development, shall be exempt from condemnation under this section. (1964)

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 or county, as the case may be, 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. (1962)

103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body or the fiscal court of the county, as the case may be, 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. (1962)

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, or the fiscal court of the county, as the case may be, 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, or the fiscal court of the county, as the case may be, may designate, and if invested the income from such investment shall be carried into the depreciation account. (1962)

103.280 Additional bonds. (1) If the city legislative body, or the fiscal court of the county, as the case may be, 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 or county 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 or county 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. (1962)

103.285 Property acquired under KRS 103.200 to 103.280 exempt from taxation. All properties, both real and personal, which a city or county may acquire to be rented or leased to an industrial concern according to KRS 103.200 to 103.280, shall be exempt from taxation to the same extent as other public property used for public purposes, as long as the property is owned by the city or county. (1962)

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

Thelma Stovall,  
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 proposed industries. During 1965, highway expenditures in Kentucky for the construction of four-lane highways totaled \$46,710,747. 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 provides labor market information for the state, giving the latest estimated employment in non-agricultural industries, estimated average hours and earnings of production workers in manufacturing, and estimated labor turnover rates in the manufacturing and mining industries. As an aid to the location of prospective industries, the Department will conduct surveys on labor supply and economic characteristics of specified areas. The Department's Division of Employment Service, with offices in 25 cities in the state is available to assist in the recruitment of both established and new industries. All local offices are equipped to administer aptitude tests for approximately 800 occupations as a part of the recruitment process, using the General Aptitude Test Battery and certain specific tests. 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.

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF HIGHWAYS POLICY ON  
INDUSTRIAL ACCESS ROADS

Under established and necessary policies and within the limits of funds available for this purpose, the Kentucky Department of Highways will cooperate in constructing or improving access roads to new industrial plants, subject to the following:

1. Before the Department will approve any project, there must be a definite assurance given to the Department by the Department of Commerce that the new plant will be built.
2. The length of the project must be feasible as well as reasonable and the cost justified on a cost benefit ratio.
3. The necessary rights of way will be furnished without cost or obligation to the Department of Highways, whenever possible.
4. If approved, access roads will be built only from the nearest highway to the property line of the company. When possible, existing roads will be improved rather than new roads built.
5. No roads will be built that will serve solely as private drive-ways on plant property. No parking lots are to be built.
6. No project is to be given final approval prior to authorization by the Commissioner of Highways. No other person is authorized to make a commitment for the Department of Highways.

Henry Ward  
Commissioner of Highways  
Commonwealth of Kentucky

***INDUSTRIAL RESOURCES***  
**RADCLIFF**  
**KENTUCKY**

PREPARED BY  
KENTUCKY DEPARTMENT OF COMMERCE  
FRANKFORT, KENTUCKY

AND

RADCLIFF CHAMBER OF COMMERCE

JANUARY, 1966