

8-1963

## Industrial Resources: Logan County - Adairville

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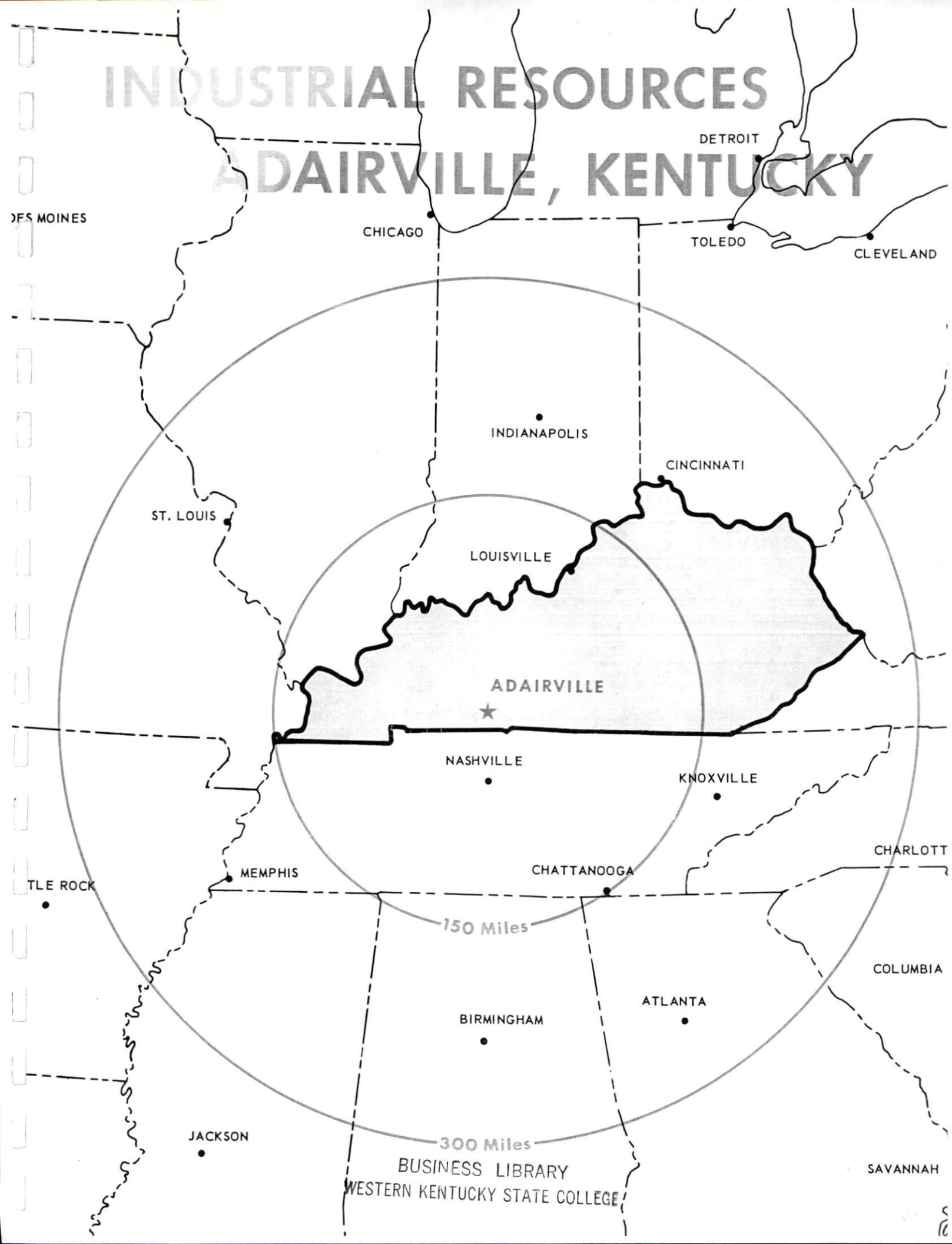
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# INDUSTRIAL RESOURCES

## ADAIRVILLE, KENTUCKY



INDUSTRIAL RESOURCES  
ADAIRVILLE, KENTUCKY

Prepared by  
The Adairville Chamber of Commerce  
and  
The Kentucky Department of Commerce

Frankfort, Kentucky

August, 1963

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# INDUSTRIAL RESOURCES

## ADAIRVILLE, KENTUCKY

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## SUMMARY DATA

### POPULATION:

1960: Adairville - 848

Logan County - 20,896

### ADAIRVILLE LABOR SUPPLY AREA:

Includes Logan and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 3,738 men and 3,219 women. Number of workers available from Logan County - 668 men and 639 women.

### TRANSPORTATION:

Railroads: There is no railroad at Adairville. The town is served by the Louisville and Nashville Railroad Company at Russellville, Kentucky, 12 miles distant, or Springfield, Tennessee, 12 miles distant.

Air: The nearest commercial airport is Berry Field at Nashville, Tennessee, 42 miles distant. This airport is served by American, Eastern, and Ozark Airlines. At Bowling Green, Kentucky, 42 miles, is the Bowling Green-Warren County Airport, which is served by Eastern Air Lines.

Trucks: Truck service is provided by Durrett Transfer, Inc., and Hayes Freight Lines, Inc.

Bus Lines: Bus service is provided by the Bowling Green-Hopkinsville Bus Company, which connects with the Southeastern Greyhound Lines.

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

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	311	Memphis, Tenn.	263
Chicago, Ill.	532	New Orleans, La.	805
Cincinnati, Ohio	251	New York, N. Y.	789
Detroit, Mich.	581	St. Louis, Mo.	308
Louisville, Kentucky	160	Washington, D. C.	908

### Electricity

Electric power is provided by the Pennyryle Rural Electric Cooperative Corporation. A TVA substation is located 1 1/2 miles from Adairville.

### Natural Gas

There is no natural gas service in Adairville. However, a transmission line of the Texas Gas Transmission Corporation is located within five miles of Adairville.

### Water

Water is supplied by the Adairville Water Works, which uses the South Fork of Red River as its source of supply.

### Sewerage

There is no sewerage system in Adairville at the present time. However, plans have been formulated and a grant has been provided for a disposal plant.



## POPULATION AND LABOR MARKET

### Population

Except for the 1920's, Adairville's population has shown a net increase during each decade of this century. The trend for Logan County as a whole was almost opposite that for Adairville. There were net decreases in each decade except for the 1930's. These data are presented in tabular form in table 1.

TABLE 1

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

<u>Year</u>	<u>Adairville</u>		<u>Logan County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1900	---	----	25,994	----	---
1910	683	----	24,977	-3.9	6.6
1920	778	13.9	23,633	-5.4	5.5
1930	763	- 1.9	21,875	-7.4	8.2
1940	784	2.8	23,345	6.7	8.8
1950	800	2.0	22,335	-4.3	3.5
1960	848	6.0	20,896	-6.4	3.2

Percent of nonwhite population in county: 11.1

### Economic Characteristics

Agriculture accounts for a large employment group in Logan County. There were 2,739 family workers and 331 hired workers employed in this industry in the fall of 1959. The next largest group is manufacturing with 1,785 workers reported in September of 1962. Total employment at that time in all industries was 2,933, excluding those directly employed in agriculture.

Wage rates are below the state average in Logan County. The average weekly earnings during 1961 were \$55.10 for all industries and \$58.70 for manufacturing. During the same period the state average was \$83.44 for all industries and \$96.07 for manufacturing.

The annual per capita income in Logan County during 1961 was \$1,221. This was below the state average of \$1,412.\*

Retail sales during 1961 in Logan County totaled \$17,808,000.\*

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

### Labor Market

Supply Area: The Adairville labor supply area is defined for the purpose of this statement to include Logan and the adjacent counties of Butler, Muhlenberg, Simpson, Todd, and Warren.

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 Adairville supply area was reported at 126,679 by the 1960 U. S. Census of Population, which was a decrease of 6,792 persons since the 1950 census count of 133,471.

TABLE 2

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

	Total			Labor Supply**		Unemployed	
	Male	Female	Total	Male	Female	Male	Female
Area Total:	3,738	3,219	6,957	2,789	3,016	949	203
Logan	668	639	2,311	533	607	135	32
Butler	687	595	1,307	590	572	97	23
Muhlenberg	780	1,531	1,282	503	1,499	277	32
Simpson	225	87	312	157	71	68	16
Todd	352	253	605	301	230	51	23
Warren	1,026	114	1,140	705	37	321	77

\* 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 12,274 boys and 11,920 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, ADAIRVILLE  
AREA, BASED ON 1960 U. S. CENSUS OF POPULATION DATA

	<u>18 Years of Age by 1970</u>	
	<u>Male</u>	<u>Female</u>
Area Total:	12,274	11,920
Logan	2,024	1,869
Butler	1,063	1,027
Muhlenberg	3,026	2,916
Simpson	1,052	1,059
Todd	1,126	1,109
Warren	3,983	3,940

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

TABLE 4

ADAIRVILLE AREA AGRICULTURAL EMPLOYMENT  
FALL, 1959\*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	11,544	1,128	12,672
Logan	2,739	331	3,070
Butler	1,323	29	1,352
Muhlenberg	1,316	71	1,387
Simpson	1,700	195	1,895
Todd	1,306	162	1,468
Warren	3,160	340	3,500

\* U. S. Census of Agriculture

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

TABLE 5

ADAIRVILLE AREA MANUFACTURING EMPLOYMENT\*  
SEPTEMBER, 1962

	Area						
	<u>Total</u>	<u>Logan</u>	<u>Butler</u>	<u>Muhlenberg</u>	<u>Simpson</u>	<u>Todd</u>	<u>Warren</u>
Total manu- facturing	7,706	1,785	348	492	1,526	371	3,184
Food & kindred products	938	160	0	40	37	9	692
Tobacco	152	0	0	27	10	0	115
Clothing, tex- tile & leather	2,126	635	344	0	114	250	783
Lumber & furniture	832	173	4	338	0	102	215
Print., pub. & paper	91	8	0	12	16	0	55
Chemicals, petroleum, & rubber	562	51	0	0	493	10	8
Stone, clay & glass	124	17	0	75	19	0	13
Primary metals	216	216	0	0	0	0	0
Machinery, metal products & equipment	2,662	524	0	0	837	0	1,301
Other	3	1	0	0	0	0	2

\* Includes only those workers covered by unemployment insurance

TABLE 6

ADAIRVILLE AREA COVERED EMPLOYMENT,\*  
ALL INDUSTRIES, SEPTEMBER, 1962

	Area Total	Logan	Butler	Muhlenberg	Simpson	Todd	Warren
Mining & Quarrying	1,688	48	51	1,476	0	18	95
Contract Construction	1,110	181	0	164	146	9	610
Manufacturing	7,706	1,785	348	492	1,526	371	3,184
Transportation, Communication & Utilities	1,157	116	11	319	49	40	622
Wholesale & Retail Trade	4,703	664	101	768	486	270	2,414
Finance, Ins. & Real Estate	518	60	17	94	30	22	295
Services	1,334	69	35	179	141	27	883
Other	69	10	0	0	5	19	35
Total	18,285	2,933	563	3,492	2,383	776	8,138

## LOCAL MANUFACTURING

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

TABLE 7

ADAIRVILLE MANUFACTURING FIRMS WITH  
PRODUCTS AND EMPLOYMENT, 1963

Firm	Product	Employment		
		Male	Female	Total
Adairville Enterprise	Newspaper, letterpress printing	1	1	2
Auburn Hosiery Mills, Inc., No. 2	Hosiery	56	76	132
Jones Manufacturing Co.	Platform rockers	3	1	4

\* Includes only workers covered by unemployment insurance

Source: Kentucky Department of Economic Security

### Prevailing Wage Rates

Some examples of wages in the area are: Laborer - \$.75 and \$.90 per hour; sewing operators - minimum \$1.15; and mechanics - \$1.50 and \$2.00 per hour.

### Unions

There are no unions represented in Adairville.

## TRANSPORTATION

### Railroads

There is no rail service in Adairville. The area is served by the Louisville and Nashville Railroad Company at Russellville, Kentucky, 12 miles distant, or Springfield, Tennessee, 12 miles distant.

TABLE 8

RAILWAY TRANSIT TIME FROM RUSSELLVILLE, KENTUCKY, TO: \*

<u>Town</u>	<u>No. of Hrs.</u>	<u>Town</u>	<u>No. of Hrs.</u>
Atlanta, Ga.	36	New Orleans, La.	58
Chicago, Ill.	42	New York, N. Y.	72
Cleveland, Ohio	38	Pittsburgh, Pa.	44
Detroit, Mich.	59	St. Louis, Mo.	36

### Highways

The town of Adairville is served by U. S. Highway 431 and State Route 591. Interstate Highway 65 will pass approximately 20 miles east of Adairville and Interstate Highway 24 will pass approximately 25 miles west of Adairville.

---

\* Louisville & Nashville Railroad



TABLE 9

## HIGHWAY DISTANCES FROM ADAIRVILLE, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	311	Lexington, Ky.	201
Birmingham, Ala.	262	Louisville, Ky.	160
Chicago, Ill.	532	Nashville, Tenn.	42
Cincinnati, Ohio	251	New York, N. Y.	789
Detroit, Mich.	581	Pittsburgh, Pa.	519
Knoxville, Tenn.	250	St. Louis, Mo.	308

Truck Service: Truck service is provided by Durrett Transfer, Inc., and Hayes Freight Lines, Inc. Service is rendered as needed and more can be provided upon request.

TABLE 10

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

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

Bus Lines: The Bowling Green-Hopkinsville Bus Company operates eight buses daily between Owensboro, Bowling Green and Hopkinsville, Kentucky, and Clarksville, Tennessee. Connections with the Southeastern Division of the Greyhound Corporation can be made at the above points.

\* Hayes Freight Lines, Inc.

### Air

The nearest commercial airport is Berry Field at Nashville, Tennessee, 42 miles distant. Scheduled service is provided by American, Eastern, and Ozark Airlines. Also 42 miles from Adairville is the Bowling Green-Warren County Municipal Airport at Bowling Green, Kentucky. Scheduled service is provided by Eastern Air Lines, with four flights daily.

## UTILITIES AND FUEL

### Electricity

Electricity is supplied Adairville by the Pennyrite Rural Electric Cooperative Corporation, which purchases power from the TVA system.

This company is under the jurisdiction of the Public Service Commission of Kentucky.

#### Rates:

	<u>KWH</u>	<u>Per KWH</u>
First	50	3.0 cents
Next	150	2.0 cents
Next	200	1.0 cent
Next	1,000	0.4 cent

Additional KWH at 0.75 cents per KWH

Amortization charge is one cent (1 cent) per kwh for the first 100 kwh used each month, minimum charge of 25 cents, maximum of \$1.00.

### Natural Gas

At the present time, Adairville does not have a natural gas distribution system. However, a main line of the Texas Gas Transmission Corporation passes within five miles of town.

### Coal and Coke

Adairville is located in the Western Kentucky Coal Field which consists of 127 mines located in 12 counties, with Hopkins and Muhlenberg being the leading coal producing counties in that field. The 1960 average production was 241,000 tons per mine, and a combined total of 30,587,000 tons. Underground mines produced 42 percent, and strip mines 58 percent of the total output. The average value per ton was \$3.49 in 1960, f. o. b. mine. Shipments were 95 percent



by rail and water and 5 percent by truck. All coal was sold on the open market.\*

Kentucky has three coke plants, located in Ashland, Calvert City, and Dawson Springs. This 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 various grades may be obtained from the Kentucky Department of Commerce.

### WATER AND SEWERAGE

#### Public Water Supply

Water is supplied Adairville by the Adairville Water Works, which uses the South Fork of Red River as its source of raw water. The peak daily demand has been 60,000 gallons, while the average daily use is 40,000 gallons. Storage facilities include a 50,000-gallon elevated tank and one 20,000-gallon clear well. The capacity of the treatment plant is 250 gpm. Distribution mains range in size from 8 to 4 inches.

#### Water Resources

Surface Water: The largest source of surface water supply comes from the Mud and Red Rivers. The average discharge of Mud River at Lewisburg is 151 cfs (USGS, 22 year record). No quantitative information is available for Red River in Logan County. Other sources may be secured from impounded small streams.

Ground Water: The occurrence of ground water is from rocks of the Mississippian System. This has been summarized in Hydrologic Investigations Atlas HA-10 (USGS) as follows:

#### MISSISSIPPIAN SYSTEM

##### Meramec Group (Southern portion of the 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

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

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 (Northern portion of the 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."

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 this system.

Sewerage System

There is no sewerage system in Adairville at the present time. However, the engineering plans have been formulated and a grant has been provided for a disposal plant. Negotiations are under way for additional grants to complete the system.

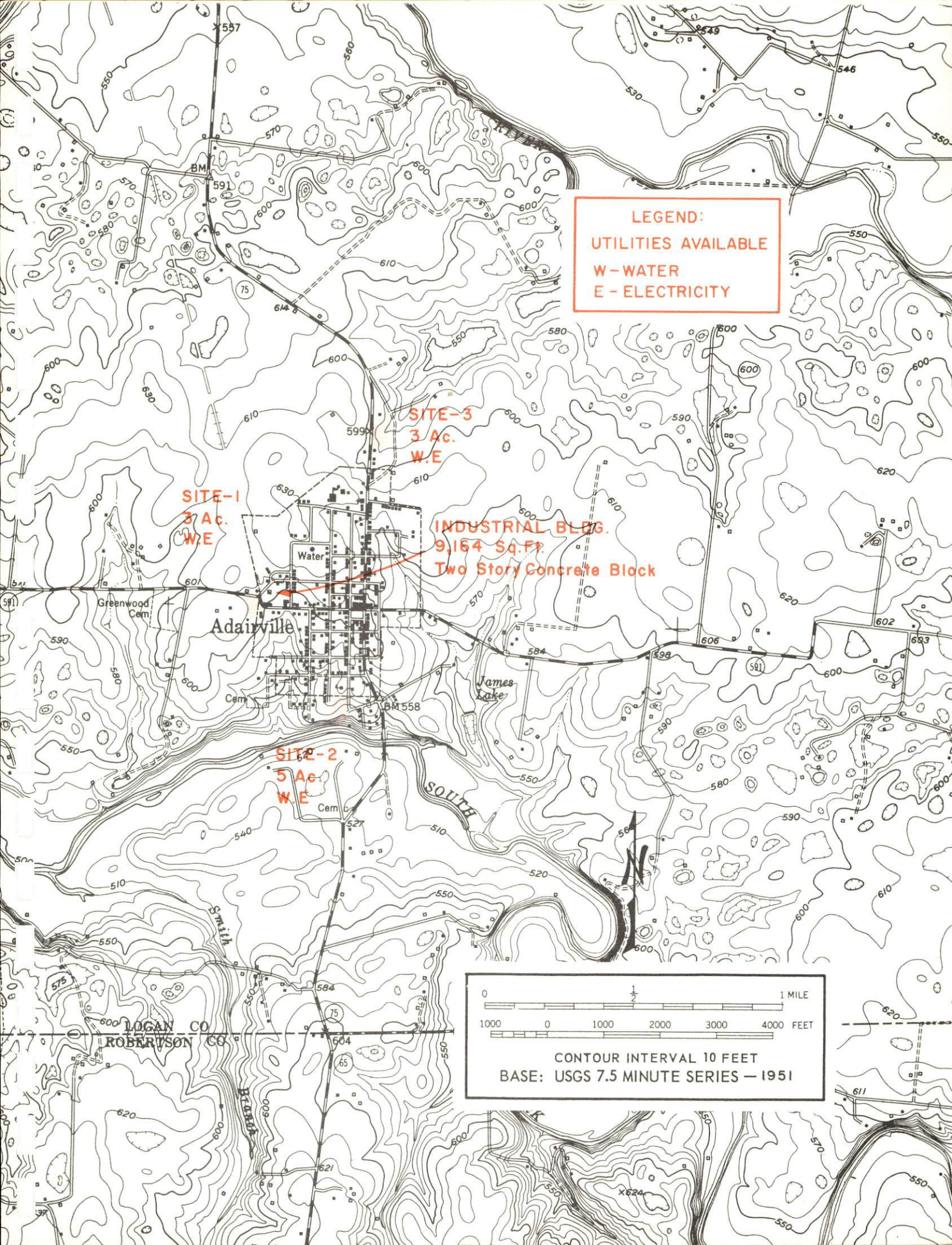
INDUSTRIAL SITES

SITE # 1: Acreage & Topography: 3 acres, level land  
Location: Off Kentucky Highway 591 just outside west city limits.  
Highway access: By a city street  
Water: Adairville Water Works  
Electricity: Pennyrile Rural Electric Cooperative Corporation

SITE # 2: Acreage & Topography: 5 acres, level land  
Location: On the south edge of town, just outside city limits  
Highway Access: By a city street  
Water: Adairville Water Works  
Electricity: Pennyrile Rural Electric Cooperative Corporation

SITE # 3: Acreage & Topography: 3 acres, level land  
Location: Off Kentucky Highway 591 just inside the city limits  
Highway Access: Kentucky Highway 591  
Water: Adairville Water Works  
Electricity: Pennyrile Rural Electric Cooperative Corporation





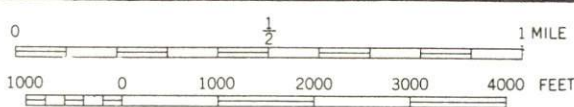
LEGEND:  
UTILITIES AVAILABLE  
W - WATER  
E - ELECTRICITY

SITE-1  
3 Ac.  
W.E

SITE-3  
3 Ac.  
W.E

INDUSTRIAL BLDG.  
9,164 SQ.FT.  
Two Story Concrete Block

SITE-2  
5 Ac.  
W.E



CONTOUR INTERVAL 10 FEET  
BASE: USGS 7.5 MINUTE SERIES - 1951



### Available Industrial Building

BUILDING # 1: 9,164 square feet, two-story concrete block

## LOCAL GOVERNMENT AND SERVICES

### Type Government

City: Adairville is a sixth-class city. It is governed by a mayor elected for a two-year term and four councilmen elected for two-year terms.

County: Logan County is governed by a fiscal court, consisting of a county judge elected for a four-year term, and eight magistrates elected by district for four-year terms.

### Laws Affecting Industry

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

### Fire Protection

Adairville has a volunteer fire department consisting of twelve men. Mobile equipment includes one Howe 500-gpm pumper truck and one 1,000-gallon tank truck with portable pump. The department has 2,000 feet of 2 1/2" hose, 800 feet of 1 1/2" hose and 300 feet of 1" hose. There are 35 fire hydrants conveniently located throughout the city. Fire drills are scheduled for the training of volunteer firemen.

Adairville has a class-7 NBFU insurance rating.

### Police Protection

The police force consists of one full-time policeman. Mobile equipment consists of a city-owned patrol car. With the help of the State Police, the city is patrolled at all times.

### Garbage and Sanitation

Private contractors collect garbage weekly in the residential areas at a charge of \$1.50 per month. Garbage is disposed of individually by store owners in Adairville. Disposal is by means of a city-owned dump.

### Financial Information

The following statements summarize the financial position of Adairville and Logan County.

#### City Income, Expenditures and Bonded Indebtedness, 1962:

City Income	-	\$25,956.70
Expenditures	-	\$13,398.96
Bonded Indebtedness	-	\$ 5,747.00

#### County Budget and Bonded Indebtedness:

Estimated County Budget, 1963-64	-	\$211,433
County Bonded Indebtedness	-	\$425,000 (Hospital)

### TAXES

#### Property Taxes

The following table shows the property tax rates applying in Adairville and Logan County for 1962. A more detailed explanation of taxes is shown in Appendix D.

TABLE 11

#### PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR ADAIRVILLE AND LOGAN COUNTY, 1962

<u>Taxing Unit</u>	<u>Adairville</u>	<u>Logan County</u>
County	\$ .70	\$ .70
State	.05	.05
City	.90	---
School	1.50	1.50
Total	\$3.15	\$2.25

Real Estate Assessment Ratios

Adairville - 40%  
Logan Co. - 35%

Net Assessed Value of Property

Adairville - \$ 625,425  
Logan Co. - \$ 33,597,331

OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: The Logan County School System has five high schools and eight elementary schools. Special teachers include four agricultural, four home economic, one homebound teacher for the children who cannot attend classes regularly and one visiting teacher. Sixty percent of the students entering high school graduate; thirty-five percent of this number enter institutions of higher learning. The 1962-63 budget was \$994,020.66.

TABLE 12

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER  
RATIO IN ADAIRVILLE AND LOGAN COUNTY

<u>School</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student- Teacher Ratio</u>
Logan County Elementary	2,551	84	30-1
Logan County High	853	53	16-1
Sacred Heart (Par.)	80	4	20-1

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.

Adairville is served by the Western Area Vocational School located at Bowling Green, 42 miles distant. Courses change to meet new demands but generally cover such subjects as wood fabrication, electronics, sheet metal and machinery.



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 include:

Western Kentucky State College, Bowling Green, 42 miles  
Bowling Green Business University, Bowling Green, 42 miles  
Bethel Junior College, Hopkinsville, 48 miles  
Murray State College, Murray, 102 miles  
Kentucky Wesleyan College, Owensboro, 85 miles  
University of Louisville, Louisville, 160 miles  
Nazareth College, Louisville, 160 miles  
Bellarmine College, Louisville, 160 miles  
Ursuline College, Louisville, 160 miles  
Southern Baptist Theological Seminary, Louisville, 160 miles

#### Health

Hospitals: There is no hospital in Adairville. Hospital service is provided by the Logan County Hospital at Russellville, 12 miles distant. One doctor and two registered nurses are available in Adairville.

Public Health: The Logan County Health Department, located in Russellville, 12 miles distant, provides a program of sanitation, inspection, school health, preventive medicine and health education.

#### Housing

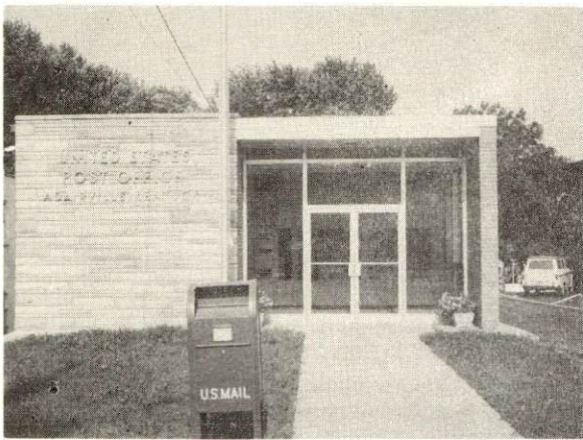
There are few houses for rent or sale in Adairville. The rental range for two-and three-bedroom houses is \$40 to \$75 per month. Construction cost for two-or three-bedroom houses varies from \$6,000 to \$8,000, depending on materials used and the location. There are two new subdivisions now under construction with approximately 50 lots available.

#### Communication

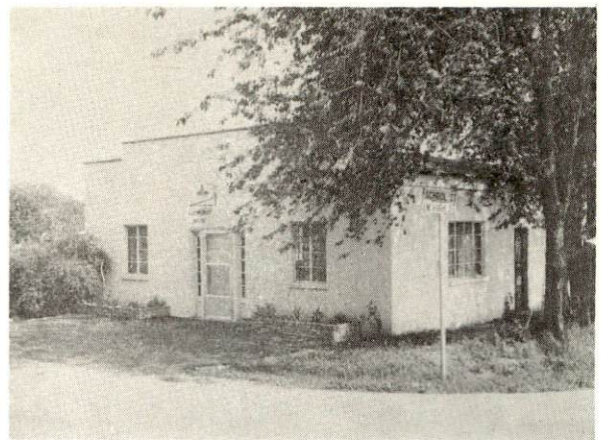
Telephone and Telegraph: Adairville is served by the Logan County Rural Telephone Cooperative. There are 2,200 units in the exchange.

Telegraph service is provided by a Western Union Office at Russellville, Kentucky, 12 miles distant.





New Post Office Building



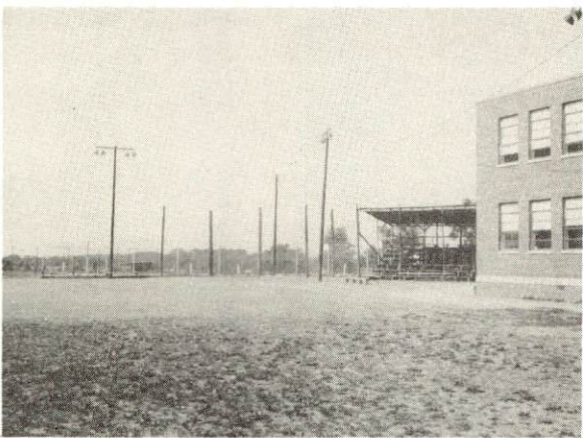
Community House



City Hall and Fire Department



Hosiery Mill



Lighted Ball Field - Tennis Court



6.5 Acre Fishing Lake



Available Industrial Building



Postal Facilities: Adairville has a third-class post office with eight employees. Mail is received and dispatched four times daily. A new post office has recently been completed at a cost of \$27,000. Postal receipts for 1962 were \$15,624.51.

Newspapers: The Adairville Enterprise, a weekly newspaper, serves the community and surrounding area with a circulation of 640. Daily newspapers are received from Nashville, Tennessee, and Louisville and Bowling Green, Kentucky.

Radio: The nearest radio stations are WRUS at Russellville and WDBL at Springfield, Tennessee.

Television: Television reception is excellent from WLAC, WSM, and WSTX in Nashville, Tennessee, and WLTV in Bowling Green, Kentucky. All major networks are represented through these stations.

#### Libraries

Library service is offered by the Adairville School Library with 1,500 volumes, Logan County Library at Russellville with 5,000 volumes, and a bookmobile, which visits twice a week, with 1,500 volumes.

#### Churches

There are five churches in Adairville representing the following denominations: Baptist, Church of Christ, Methodist, and the Independent Church of Christ.

#### Financial Institutions

##### Statement as of December 29, 1962

	<u>Assets</u>	<u>Deposits</u>
Adairville Banking Company	\$1,498,540	\$1,380,499

#### Clubs and Organizations

Civic: Chamber of Commerce

Women's: Chamber of Commerce Women's Auxiliary, Homemakers

Youth: Junior Conservation, 4-H Club, FFA, FHA

Other: Logan County Game and Fish, The Russellville Country Club, and The Red River Fish and Game Club

## Recreation

Local: Recreation facilities for Adairville include a Baseball Park (with a lighted field) and playground (with a full-time supervisor in the summer), paved tennis courts, movie theatre, hunting, basketball gym, and boating and fishing.

Area: Kentucky Dam Village State Park, in western Kentucky, is located 80 miles northwest of Adairville. The park area is located on Kentucky Lake at Kentucky Dam. The dam, constructed by the Tennessee Valley Authority, is the greatest of the TVA projects. It impounds the waters of the Tennessee River to form 184-mile long Kentucky Lake, with 2,380 miles of shore line. The unrestricted waters of the lake abound with fish. Operated under park supervision are the following facilities: two boat docks; a large sand beach developed for swimming, with shallow wading areas for children; a modern bathhouse; lodge rooms and housekeeping cottages; air-conditioned park dining room, soda fountain, coffee shop and commissary; 18-hole golf course; badminton, tennis and croquet courts; and the Village Playhouse for summer theatrical productions. In addition, there are numerous picnicking areas throughout the park. Grills, tables and benches are easily accessible by automobile.

South of Kentucky Dam Village, on U. S. Route 68, is Cherokee State Park and Kentucky Lake State Park. These parks offer boat docks, cottages, dining rooms, beaches, swimming, bathhouses, picnic areas and fishing. At Kentucky Lake State Park is the beautiful Kenlake Hotel. At Kentucky Dam Village, there is a fully accredited airport and flying service within the park area. The park airport has a 4,000-foot paved runway and a 2,900-foot graded runway.

Other recreational facilities near Adairville are: Mammoth Cave, 70 miles, Old Hickory Lake, 38 miles, and Dale Hollow Reservoir, 50 miles. All of these provide excellent fishing, boating, and vacation facilities.

## Community Improvements

### Recent:

1. New street lights
2. Lights installed at baseball diamond
3. Tennis courts paved
4. Full-time playground supervisor employed
5. Construction of a six-acre lake, with facilities for picnicking, fishing, and boating

6. 2.6 miles of recently paved streets
7. The two banks have consolidated into the Adairville Banking Company.
8. Purchasing of additional fire truck
9. Laying of new water lines and also the replacing of old lines
10. Training program for volunteer firemen
11. New post office building constructed at a cost of \$27,000

Planned:

1. Adding of new street lights
2. The construction of a sewerage disposal system at a cost of \$418,000

## NATURAL RESOURCES

### Agriculture

In 1959 there were 2,308 farms covering 312,616 acres, averaging 135.4 acres per farm. The following table shows some agricultural statistics for Logan County and Kentucky.



TABLE 13

AGRICULTURAL STATISTICS FOR LOGAN COUNTY AND KENTUCKY  
1959\*

<u>Crops</u>		<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Corn:</u>				
Logan Co.	(bu)	40,585	44.3	1,801,914
Kentucky	(bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>				
Logan Co.	(bu)	14,282	31.9	455,633
Kentucky	(bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>				
Logan Co.	(bu)	1,228	15.6	19,232
Kentucky	(bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>				
Logan Co.	(lbs)	1,647	1,523.7	2,509,609
Kentucky	(lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>				
Logan Co.	(tons)	3,214	2.6	9,083
Kentucky	(tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>				
Logan Co.	(tons)	6,760	1.5	10,344
Kentucky	(tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>				
Logan Co.	(tons)	14,069	1.5	19,909
Kentucky	(tons)	549,000	1.2	703,000

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



TABLE 14  
LIVESTOCK STATISTICS FOR LOGAN COUNTY AND KENTUCKY  
1959\*

<u>Livestock</u>	<u>Number on Farms as of January 1, 1960</u>
<u>All cattle and calves:</u>	
Logan Co.	37,994
Kentucky	1,947,000
<u>Milk cows:</u>	
Logan Co.	9,759
Kentucky	466,000
<u>Sheep:</u>	
Logan Co.	2,734
Kentucky	546,000

#### Minerals

The principal mineral resources of Logan County consist of limestone, petroleum and natural gas, rock asphalt, building stone, and silica sand. Sufficient quantities of coal for local and domestic use occur in the northwestern portion of the county. Clay deposits suitable for the manufacture of brick are widely distributed; however, they are not presently considered to be of commercial importance.

Limestone: Large quantities of limestone suitable for concrete aggregate, roadstone, railroad ballast and agstone occur throughout the southern portion of the county. The northern half of this belt contains high-calcium zones (95% or more  $\text{CaCO}_3$ ) which may have potential value for use in the chemical industry. A ledge, twenty feet thick, near Auburn averages 95.5 percent  $\text{CaCO}_3$ . One quarry was operated in 1962.

Petroleum and Natural Gas: Small amounts of oil have been produced for many years. For the period 1920 through 1961, a total of 111,882 barrels were produced. Peak production came in 1948 when 16,047 barrels were secured. Production in 1961 amounted to 1,331 barrels. Small amounts of natural gas have been encountered in connection with drilling activities.

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

Rock Asphalt: Asphaltic sandstones, which offer potential for future development, are widely distributed throughout the northeastern portion of the county and offer a potential for future development. In the past, these have been mined to some extent for use in road surfacing. The deposits occur in the Cypress sandstone of Mississippian age. Quantitative data, however, are lacking.

Building Stone: Outcrops of Mississippian age sandstone afford an excellent source of architectural building and flagging stone in many local areas. Two operations were reported in 1962.

Silica Sand: A recent investigation of a sand deposit near Lewisburg indicates a high-silica content suitable for use in the manufacture of some glass products. A more detailed examination is needed to determine the potential of the deposit.

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

TABLE 15

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

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

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



## Forests

Logan County has 106,000 acres of forested land covering approximately 29 percent of the total land area. Principal tree types 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 guarded from fire by a radio-interconnected network of 144 fire towers.

## MARKETS

Kentucky's economic growth is credited in part to its location at the center of the Eastern Market Area. A line drawn along the borders of Minnesota, Iowa, Missouri, Arkansas, and Louisiana divides the country into two parts designated the Eastern and Western Market Areas. The Eastern Market Area is smaller in land area, but contains almost 75 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) <u>Percent of U. S.</u>	Personal Income (2) <u>Percent of U. S.</u>	Retail Sales (3) <u>Percent of U. S.</u>
Alabama	1.8	1.2	1.2
Arkansas	.9	.6	.7
Delaware	.3	.3	.2
Georgia	2.1	1.6	1.7
Illinois	5.6	6.6	6.4
Indiana	2.7	2.5	2.5
KENTUCKY	1.6	1.2	1.2
Maryland	1.8	1.9	1.6
Michigan	4.3	4.6	4.4
Missouri	2.4	2.4	2.5
North Carolina	2.6	1.8	1.9
Ohio	5.4	5.7	5.5
Pennsylvania	6.3	6.4	6.1
South Carolina	1.3	.8	.8
Tennessee	1.9	1.4	1.6
Virginia	2.1	1.8	1.8
West Virginia	1.1	.8	.9
REGIONAL TOTAL	44.2	41.6	41.0

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

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

(3) Census of Business, 1958, Retail Trade

Per capita income in Logan County was \$1,221 in 1961.\*

Retail sales in Logan County were \$17,808,000 in 1961.\*

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

## CLIMATE

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

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

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

The growing season varies from 180 days in the north to 210 in the south. Seasonal heating-degree days average about 4,500 for the state. Sunshine prevails for an average of at least 52 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 ADAIRVILLE, LOGAN COUNTY, KENTUCKY

Month	Temp. Norm*	Total Prec. Norm*	Av. Relative Humidity Readings**	
	Deg. Fahrenheit	Inches	6:00 A.M.	6:00 P.M. (CST)
January	37.4	5.20	81	63
February	38.9	3.98	83	67
March	55.9	5.48	83	62
April	57.3	4.11	75	52
May	70.2	3.97	83	54
June	75.6	3.94	86	62
July	78.6	3.31	89	61
August	77.2	3.39	92	63
September	70.5	3.08	91	60
October	59.1	2.72	85	53
November	51.4	3.46	85	66
December	41.9	3.82	84	70
Annual Norm	57.6	46.46		

\* Station Location: Russellville, Kentucky

\*\* Station Location: Nashville, Tennessee

Length of record: 6:00 A.M. readings 20 years;  
6:00 P.M. readings 20 years.

Days cloudy or clear: (20 yrs. of record) - 151 days cloudy, 103 days clear,  
111 days partly cloudy

Percent of possible sunshine: (20 yrs. of record) - 57%

Days with precipitation of 0.01 inch or over: (20 yrs. of record) - 120 days

Days with 1.0 inch or more snow, sleet, hail: (20 yrs. of record) - 4 days

Days with thunderstorms: (20 yrs. of record) - 56 days

Days with heavy fog: (20 yrs. of record) - 14 days

Prevailing wind: (22 yrs. of record) - NW

Seasonal heating-degree days: (29 yrs. of record) - Approximate long-term  
means 3,513



## APPENDIX

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

## HISTORY

Logan County was one of the first seven counties organized immediately after the admission of Kentucky into the Union as a state, and in the same year, 1792. The thirteenth in order of formation, it was taken from part of Lincoln County, and embraced nearly all of the state lying south of Green River. Since then, twenty-eight counties have been wholly or partially carved from its territory. Located in the southwestern section of the state with the Tennessee state line forming its southern border, the county was named in honor of General Benjamin Logan, who was an early pioneer in Kentucky and a hero of the Indian wars.

Adairville, located twelve miles south of Russellville on the South Fork of Red River and within one mile of the Tennessee state line, is on the direct road from Russellville to Nashville, and situated in a fertile section of farming country. Adairville, which was first settled and known as Kilgore's Station, had its name changed by General Robert Ewing in honor of John Adair, who served in the Indian wars and commanded the Kentucky troops at the Battle of New Orleans in 1815, and who was governor of Kentucky from 1820 to 1824.

Settlements had been made at Adairville from the earliest beginning of the county's history. In fact, the earliest settlements of the county were made in the Adairville area, as early as 1783. In 1792 Robert Ewing made his home near Adairville and he and Robert Traugher laid off the town on November 10, 1818. It became incorporated in 1833.

As early as June, 1800, the Red River meeting house began its revivals and continued as a Cumberland Presbyterian congregation until 1916, when the building was finally torn down. Recently, however, a group promoted a restoration of the old church and in 1959 a replica was erected at the original site.

On May 30, 1806, the famous duel between Andrew Jackson and Charles Dickinson was fought about two miles west of Adairville. After the duel, Jackson stopped at the Miller Spring and asked a slave woman for a drink of buttermilk. Dickinson, who had been shot straight through the body near the waist, was carried into a house nearby, where he suffered terribly all day and died that night about nine o'clock in agony. Jackson had been wounded by a bullet which broke several of his ribs and wounded the lung. The wound never fully healed, and plagued him for years afterwards. It was this wound which brought on the disease which finally caused his death.

The home of George Hite was near Adairville. His first wife was an aunt of Jesse and Frank James and the outlaws were said to have visited at his house.



Another noted attraction of Adairville was the beautiful old brick house built in 1862 by Adairville's most prominent citizen, Dr. James R. Bowling, who married General Ewing's daughter and became the leading physician of the community for fifty years.

On February 13, 1860, the Adairville Male and Female Academy opened as the first institution of learning for the town, but closed soon after the Civil War. Private and common schools existed through the years and in 1913 the Adairville High School became an approved high school. A \$70,000 brick building was constructed in 1936.

In 1870 Adairville had a population of 214; it dropped to 148 in 1880.

Around 1880, Adairville was said to have consisted of a weekly newspaper, a woolen mill, a grist mill, two hotels, six general stores, several groceries, a meat market, two drug stores, a millinery shop, and a saloon. There were also Methodist, Baptist and Cumberland Presbyterian churches and a public school.

A weekly newspaper, The Adairville Clipper, was established in 1878, then became the Adairville Banner in 1894, and finally, in 1901, the Adairville Enterprise.

In 1879 telegraph service came to Adairville; a stage also ran daily from Russellville. In January, 1884, railroad service was begun; but in November, 1938, train service had ceased. In 1886, the Peoples Bank organized, followed by the First National Bank in 1907.

During the decade from 1910 to 1920, Adairville was the scene of an annual fair and horse show. More recently, the town participates in a Strawberry Festival, which is held for three days in the month of May at the strawberry picking season.

Logan County has long been one of the leading farm counties in Kentucky. In 1870, it was first among the counties in production of wheat, twelfth in tobacco, and thirteenth in both corn and hogs. In 1950, it produced over 260,000 bushels of wheat more than in 1870, had over twice as many swine, over four times as many cattle, about six times as much corn, and it had more than tripled its tobacco production. Hay crops rose from 1,796 tons in 1870 to nearly 40,000 tons in 1950.

The era from 1800 to 1830 may be called the "golden age," or the years of famous men in the history of Logan County. In this period there went out from Logan County a number of men who achieved distinction in state and nation. They had their roots in Logan County, either because they were born there or had come in early life and had spent their youth and boyhood in the county. These included four men who had become governors of Kentucky, six who had become chief executives of other states, six who were United States senators and three members of the cabinet of the President of the United States.



COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
LOGAN COUNTY AND KENTUCKY

Industry, September, 1962	Logan County		Kentucky	
	Number	Per cent	Number	Per cent
All Industries	2,933	100.0	470,152	100.0
Mining & Quarrying	48	1.6	30,014	6.4
Contract Construction	181	6.1	43,446	9.2
Manufacturing	1,785	60.8	176,870	37.6
Food & kindred products	160	5.4	24,977	5.3
Tobacco	0	0	10,773	2.3
Clothing, tex. and leather	635	21.6	27,364	5.8
Lumber and furniture	173	5.8	14,635	3.1
Printing, pub. and paper	8	.2	11,072	2.4
Chemicals, petroleum, coal & rubber	51	1.7	15,366	3.3
Stone, clay & glass	17	.6	5,761	1.2
Primary metals	216	7.3	8,527	1.8
Machinery, metals & equip.	524	17.8	55,413	11.8
Other	1	.03	2,982	.6
Transportation, Communication & Utilities	116	3.9	34,127	7.3
Wholesale & Retail Trade	664	22.6	121,844	25.9
Finance, Ins. & Real Estate	60	2.0	21,708	4.6
Services	69	2.3	40,010	8.5
Other	10	.3	2,133	.5

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

Subject	Logan County		Kentucky	
	Male	Female	Male	Female
Total Population	10,428	10,468	1,508,536	1,529,620
EMPLOYMENT STATUS				
Persons 14 years old & over	7,436	7,732	1,036,440	1,074,244
Labor force	5,566	2,006	743,255	219,234
Civilian labor force	5,551	2,006	705,411	290,783
Employed	5,293	1,887	660,728	275,216
Private wage & salary	2,427	1,348	440,020	208,384
Government workers	408	285	58,275	44,462
Self-employed	2,328	167	156,582	16,109
Unpaid family workers	130	87	5,851	6,261
Unemployed	258	119	44,683	15,567
Not in labor force	1,870	5,726	293,185	783,010
Inmates of institutions	8	8	15,336	8,791
Enrolled in school	568	634	94,734	97,825
Other & not reported	1,294	5,084	183,115	676,394
Under 65 years old	510	3,769	91,626	539,838
65 and over	784	1,315	91,489	136,556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	5,293	1,887	660,728	275,216
Professional & technical	243	225	46,440	36,879
Farmers & farm mgrs.	1,805	46	91,669	2,339
Mgrs., officials, & props.	377	63	58,533	10,215
Clerical & kindred workers	190	262	35,711	66,343
Sales workers	202	177	39,837	25,265
Craftsmen & foremen	604	24	114,003	2,836
Operatives & kindred workers	775	480	140,192	45,305
Private household workers	7	264	1,123	25,183
Service workers	148	254	29,844	40,156
Farm laborers & farm foremen	576	24	33,143	2,046
Laborers, ex. farm & mine	257	4	44,227	1,671
Occupation not reported	109	64	26,006	16,978

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

## KENTUCKY CORPORATION TAXES

Corporation Organization Tax

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

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

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

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

Corporation License Tax

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

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

Corporation Income Tax

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



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

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

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

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

#### Public Service Company Taxes

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

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

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

## General Property Taxes

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

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

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

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

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



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

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

City and city school assessment and payment dates vary.

#### Special Taxes

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

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

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

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

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



MAJOR KENTUCKY STATE AND LOCAL TAXES  
APPLICABLE TO A MANUFACTURING CONCERN

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

KENTUCKY REVISED STATUTES  
1948

103.200 - 103.280

INDUSTRIAL BUILDINGS FOR CITIES GENERALLY

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

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

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

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

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

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF STATE

Secretary of State, Frankfort, Kentucky

INSTRUCTIONS FOR FILING ARTICLES  
OF  
INCORPORATION FOR FOREIGN CORPORATIONS  
IN KENTUCKY

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

For further information write to

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



## COOPERATING STATE AGENCIES

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

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

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

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

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

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