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PVAs win round in state tax suit

The state's PVAs have won a round in the battle against the Department of Revenue concerning higher assessments in 67 counties including Nicholas.

A Franklin Circuit Court decision on July 31 said that the department's actions in directing assessment increases by an aggregate dollar amount were wrong.

The second part of the decision enjoined the department from withholding the pay of PVAs whose assessments did not meet department standards.

The PVAs had filed the suit after Commissioner Robert Alphin demanded that all of Kentucky's 120 counties assess property at 66 percent of market value, using a formula concocted by the Revenue Department.

In Nicholas County this would have meant a 20 percent across-the-board increase on residential and commercial property. The PVAs protested this action saying the department's formula was incorrect and that blanket in-

creases were unfair to property owners. If the lower court decision is upheld the Revenue Department must either accept the assessments or inflict the raises itself.

A spokesman for the Nicholas County PVA office said the first recap will be sent in after the board of appeals finishes its work.

Last week's decision will be appealed by the Department of Revenue, according to a statement released Tuesday by Alphin. The statement reads:

Commissioner Robert H. Alphin responding to numerous questions from the press and the public for comment relative to the decision rendered in Franklin Circuit Court on July 31, 1980 has made the following statement:

The great majority of the 120 PVAs are conscientious, hard working professionals who perform well in what is normally one of the most onerous positions in the county courthouse.

This majority of the PVAs has already this year worked cooperatively with the Department of Revenue to produce an assessment which complies with the Kentucky Constitution, the Kentucky Statutes, and the mandate affirmed by the many decisions of the Supreme Court of Kentucky. For their fine effort they deserve a vote of thanks from the citizens of their respective counties.

The suit, Robert J. Butler Jr., et al. v. Robert H. Alphin, Commonwealth of Kentucky, et al., apparently in behalf of the PVA from our largest county, reminds me of a friend attorney by the Appellate and a few of his loyal malleals to revert to assessment practices of the 19th Century by holding hostage the budgeting and fiscal responsibilities of all counties, cities and school districts, and secondly to willfully neglect to perform the assessment duties and responsibilities for which they were elected for which they are being paid to do and for which, in the ultimate analysis, they refuse to do.



Nicholas County Sheriff J.W. Ecton prepares to take a photo of the car owned by E.P. Laughlin that was involved in a wreck on U.S. 68 about 10 a.m. Tuesday. The Laughlin car was struck in the rear by a county dumpster truck driven by Danny Treadway. Both Mr. and Mrs. Laughlin were hospitalized after the accident but their injuries were believed to be minor. No official word on their condition was available at press time Tuesday. — Mercury photo.

Tuesday mishap

Shumates retire from BGI



Clifford Shumate



Carrie Shumate

Donald Haney, president of Blue Grass Industries, announces the retirement of Carrie Shumate, director and corporate secretary, and Clifford Shumate, director and executive vice-president. In making this announcement, Haney stated that "the Shumates were instrumental in founding the corporation in Carlisle in 1948, and that the vast experience and knowledge of this pioneering team in the contract apparel manufacturing industry has been invaluable to the growth and expansion of this corporation."

Mrs. Shumate's job duties have included supervising product manager, general manager, and director of manufacturing serving as manager of employment, training, and production. Mr. Shumate's job assignments have included mechanic, manufacturing maintenance manager, parts control manager, and as supervisor of buildings and grounds. He has been in charge of all the construction and remodeling of the present manufacturing facilities. They are both Charter Members of the Company's Theobald Service Club.

They have been active participants in many civic and community organizations such as: Past Worthy Matron and Patron of Marie Chapter, O.E.S., Carlisle; Life Contributing Members of the O.E.S. House of Kentucky; Mrs. Shumate served as Grand Officer - Elect, and Mr. Shumate as Grand Representative to Montana, Grand Chapter, O.E.S. of KY; Charter members of Carlisle - Nicholas County Historical Society; members of the Kentucky - Bourbon, Nicholas, Harrison, Montgomery, and Mason County Chambers of Commerce; members of First Christian Church (Disciples of Christ) of Carlisle. In addition, she is a Charter Member of the Nicholas County Health Care Auxiliary, and was named Woman of Achievement by the Paris Business & Professional Women's Club in Paris. Also, he is an active member of the Dougherty Lodge #65, F. & A.M., and the Orlita Shrine Temple of Lexington.

Other civic honors and awards they have received are: Community Service Award, City of Carlisle, 1957, and 1963; Industry Appreciation Award, 1963 and Decade of Service Award, 1970, Carlisle-Nicholas County Chamber of Commerce; received Governors Kentucky Colonel Commission; and Governor's Admiral of Waterways Commission.

Carrie (Gavey) Shumate, originally from Eastell County, and Clifford Shumate, a native of Fleming County, married and set up their home in Bourbon County. In recent years, they moved to their present farm home in Nicholas County. They are the parents of two children: Wayne Shumate, chairman of the board of Blue Grass Industries, and Rose Carol Myers, of "Millie Beach," Florida.

The Shumates agree that "our careers with Blue Grass Industries have been most exciting and enjoyable, and we are looking forward to new activities with a change of pace."



County road money

Audit tells little

(Note: The following article contains some observations and comments by the author.)

By Jeff Kerr
The first thing to remember about the audit for 1979 published last week by the City of Carlisle is that it doesn't mean much.

That's an opinion shared by the city's auditors (Miller, Mayer, Sullivan and Frank of Lexington) who, in a management letter printed in this week's Mercury, state "...the aforementioned financial statements do not present fairly the financial position of the

abovementioned funds of the City of Carlisle..."

The auditors, in their management letter and notes accompanying the audit, say that the lack of use of generally recognized accounting procedures makes it difficult to provide a true picture of the city's finances. But there's another reason why the audit is, as some council members say, "a glorified financial statement" and not a true picture of the city's financial workings. And for that reason look at the financial statement of the Nicholas County Board of Education that's

contained in this week's Mercury.

That financial statement contains a record of disbursements, which is a key to understanding it. If you don't know where the money went, all you have on record is how much you have left. And that's the difference between the financial statements of the City of Carlisle and the Nicholas County Board of Education. The Board of Education is able to account for each check and each expenditure. The city isn't.

Let's look at the different funds:

The General Fund
"The general fund is more or less what its name implies. It covers city revenues and expenditures not contained in the utility fund or the revenue sharing fund. It includes the police and fire departments, the street system, the city office and the trash collection service."

It's interesting to note that in this fund, which received an extra \$40,000 in 1977 property taxes, still managed to spend \$10,223 more than it received. Grants totaling \$121,780 helped make up part of that deficit and transfers from the utility and revenue sharing funds. Lasting \$94,547 enabled the city to finish the year with a balance of \$68,000. The staff members and make the budget next year with a deficit of \$5,466.

A good place to start, if you're thinking of questions that will give you more knowledge of how the city's money is spent, is the general fund and the entry marked "General government."

"General government" cost the taxpayers of Carlisle \$146,273 last year according to the audit but that's a far

Day-care center opens —but it might close

The Nicholas County Day-Care Center is now open but unless more parents take advantage of the service it might be forced to close.

"We have a lot of interest," Jim Rice, child development supervisor at the center said Tuesday, "and people have picked up a lot of applications but so far we haven't had a sign-up."

The center opened Monday in the Nicholas County Community Center in the old hospital building on the Moorefield Road. The program includes both working parents and non-working parents and a variety of times is available for the service.

Parents may leave their children for half a day, a whole day or, in some instances, after school until 6 p.m. Children who are enrolled in the

half-day program will still receive the lessons in motor skills, arts, sciences and crafts.

Ages for the half-day and all-day programs are 3 to 6 years. Ages for the after-school program are 7 to 12 years. The center opens at 8:30 a.m. and closes at 6 p.m. The staff members notify them one day in advance before bringing your child. The phone numbers are 289-7172 or 289-7173.

"It would be a shame if the center had to discontinue operations because of a lack of interest," Rice said. "But our funding is based on participation and we can't keep the center open if no one wishes to use it."

Some children may be eligible for funding at the center. The center staff has more information on these programs.



Earthquake

Marlene Hopkins and her daughter Lisa Wease inspect a crack in the sidewalk in front of the True Value store. The crack is believed to have been caused by the July 27 earthquake. (Did the earthquake have its center in Nicholas County? One geologist thinks so. See Editor's Notes, page 12.) — Mercury photo.