

DEATHS

NANCY S. BRAMEL
Nancy S. Brame, 81, died Tuesday, Jan. 27, 1981 at Panorama Apartments, Covington.

Survivors are a daughter, Pauline Gross, Latonia; a son, Edward Brazell Jr., Ft. Mitchell; step-sons, William Floyd, Missa, Fla.; Robert R. Covington; and David L., Franklin, Ohio; brothers, Frank and Marion Sims, Carlisle; five grandchildren and nine great grandchildren.

Services were held Friday, Jan. 30, at Comley Brothers, Latonia. Burial in Forest Lawn Cemetery, Cincinnati.

PLUGGIE BLAKE
Pluggie Blake, 96, died Tuesday, Jan. 27, 1981 in Shelbyville, Ky.

She was a native of Nicholas County and member of the Methodist Church. She is survived by two sons, James Blake, Lexington, and Paul Blake of Paris; nine grandchildren and eight great grandchildren.

Services were held Thursday at the Mathers-Gaunce Chapel by the Rev. Bob Gipson. Burial in the Carlisle Cemetery.

All identified

The identity of the gentleman in question pictured in the Jan. 22 issue of The Mercury has been established as Lindsey McCracken. He was an uncle of Mrs. Gilbert Reid, being her mother's brother. James McCracken of Paris was referred to last week as the "late James McCracken". We regret that error.

Jonathan E. Spilman, lawyer, minister and composer, was born in Greenville in 1812 and became a minister when he was 46. While he was a student at Transylvania Law School he wrote his best-known tune, the music for Robert Burns' "Flow Gently, Sweet Afton." Spilman died in 1896.

One hundred percent of the 183 school districts in Kentucky now have kindergarten programs. In 1974 only 65 percent of the districts had kindergarten programs.

Pioneering Paducah physician Dr. Hechen Saunders (1808-1891) is credited with discovering that injections of morphine-atropine halted cholera. The treatment halted the 1873 epidemic. Saunders telegraphed the method to other plague-stricken areas, gaining recognition both in Europe and the United States. Saunders also advocated fresh air for pneumonia and tuberculosis.



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Assessment-sales ratios given

(Continued from page 1)

based on its experience of collecting sales and assessment information for 40 years, the department believes that the ratios show valid general relationships between market values and assessments.

The countywide ratios cannot be applied to the assessments on individual parcels. For example, if the assessment ratio is 95 percent, that does not mean that each individual's property is assessed at 95 percent of its fair cash value. It simply means that the typical countywide assessment is 95 percent of indicated market value.

Assessing property is not an exact science. The International Association of Assessing Officers recently suggested that the median assessment to sale ratio may be acceptable if it falls within 10 percent, plus or minus, of market value. In other words, an assessment may be 90 percent to 110 percent of real value, and still be considered to be acceptable as an indication of market value.

As the table shows, the overall ratio for all real estate in Kentucky last year was 89 percent. The average is weighted to account for the fact that some counties have significantly greater assessed values than others.

This ratio may have been substantially closer to the 100 percent required by the Constitution had it not been for certain court actions last year. In one court case, a group of county Property Valuation Administrators (PVA's) temporarily blocked the Department of Revenue from requiring them to raise assessments to meet Constitutional standards. In that case, the circuit court, in a decision that has been upheld by the Court of Appeals, ruled that the department must certify assessments as submitted by these PVA's. In other court actions, citizens in Jefferson and Franklin Counties challenged assessments on the grounds that the county in these last two cases, the courts said the 1979 assessments were to be used as the assessment base for taxation in those two counties last year.

The combined average ratio in these 15 counties (Barren, Bell, Boone, Boyd, Carter, Franklin, Grant, Greenup, Harlan, Jefferson, Logan, Morgan, Nicholas, Pendleton, Shelby and Simpson), where the department was re-

quired to certify assessments at less than full value is 75.3 percent. In the other counties the combined ratio is 96 percent.

The fact that the department was directed to certify assessments at the lower level in a few counties resulted in unequal treatment of taxpayers in other counties when the state property tax rate of 24.1 cents per \$100 valuation was applied to assessments in all counties. The effective tax rate of the 14 counties with lower assessments was therefore less than that for the other counties that followed the requirements of the law.

Under the homestead exemption act and the agricultural use assessment law, a portion of the assessed value of qualifying property is exempt or deferred from taxation. In 1980 about 30 percent of the total statewide assessed value was exempt under these programs. Under the agricultural use assessment law, about 40 percent of the total value of farmland in the state was not subject to tax in 1980. Thus in some counties, property owners are paying taxes on substantially less than the full market value. For example, a county may show a ratio of 100 percent, meaning that fair cash value assessments are equal to market value, while the ratio of taxable value to market value may be only 60 percent.

Data from actual farm sales in 1980 indicated that farms were actually being taxed on a farmland use value of about 60 percent of the typical market value.

1980 Assessment-Sales Ratios
The assessment-sales ratios of adjoining counties are:

Boone	85.5
Bourbon	95.2
Harrison	104.5
Flaming	92.4
Robertson	102.5

The complete list of counties will be published next week.

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Five-year

Employees receiving five-year pins for service were, left, Mary Soms, Roberto Howard and Ruby George. Absent were Neil Horvay and Georgia Livingood. All were recognized for their service of the annual meeting of the Johnson-Mathers Health Care, Inc. meeting held Jan. 27. — Mercury photo.

For Valentine's Week send our FTD Pecks & Flowers bouquet. Valentine's Day is Saturday, February 14. Capture the heart of your valentine. Call or visit us when helping you say it right.

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Mrs. Judith C. Smith, a native of Nicholas County, a 1964 graduate of Nicholas County High School and the daughter of Mrs. Pauline Curtis and the late Robert Curtis, has recently been sworn in as the new tax commissioner in Marion County, Buena Vista, Ga. She is married to Richard Smith and is the mother of three children, Sylvia, Dwayne and Mason.

KEBLER TOWNHOUSE Crackers	15 Oz. BONUS PACK	99¢
NEBELF ICE CREAM & RAISIN CO. Coco. Choc. Drops	1 1/2 Lb.	1.19
POP. REC. E.P. FINE Folgers Coffee	10 Oz.	2.59
Chili W/Beans	39 Oz.	73¢
Oxydol	17 Oz.	5.59
Casade	45 Oz.	2.39
Glad Wrap	200 Ft.	1.59
Glad Bags	150 Oz.	85¢
Garbage Bags	60 Med 20 Oz.	1.15
Glad 3-Ply Trash Bags	20 Oz.	2.49
STOKELY CUT Green Beans	16 Oz. Spicy Shrimp	2/79
STOKELY 303 CAN Applesauce	12 Oz.	2/79
Spam	12 Oz.	1.29
ORANGE GRAPE JUICE Orange or Grapefruit	12 Oz.	1.39

SNOWHILL Frozen Baking Hens... lb. **69¢**
U.S. CHOICE Chuck Roast... lb. **1.39**
U.S. CHOICE Shoulder Roast... lb. 1.79
FIELD PRO-LAUGHER Wieners... 12 oz. pkg. 1.19
Field Bologna... lb. 1.59
Field Bacon... lb. **1.49**