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## County occupational-payroll tax update

By Chip Miller  
of the Carlisle Mercury Staff  
The 1 percent county payroll occupational tax will go into effect in Nicholas County January 1, 1988, according to county officials. The 1 percent tax is that which is collected from employee wages and business net profits. The tax was passed April 1, 1987.

Collection of the tax was later delayed to begin the first of next year, instead of July 1, 1987. The tax, said county officials, is intended to replace some of the lost revenue from the cut federal revenue sharing funds.

The federal government cut the funds in January 1, 1987. The county was receiving approximately \$140,000 in sharing funds. When you take that out of your budget, it hurts," said Shirley Gardner, secretary to Nicholas County Judge Executive Boone Smart and overseer of the tax. "Many counties have been asking it for years," said Smart.

He said he's known of one county that has been using this tax since 1922.

Gardner said, "If you're living in Nicholas County and work in Lexington you already pay a 2 percent payroll tax. It's the same in Scott County or Fenton, Cynthiana or Montgomery County."

Gardner said a lot of cities and counties use the payroll tax as already as a form of funding county programs.

"It's not going to replace all the lost revenue sharing, but it will help."

"We're hoping that with this tax

we can purchase a new ambulance and keep other programs going," she said. Gardner explained the tax would go for use in funding programs like the county extension service, ambulance service and the senior citizens center.

The payroll occupational tax met opposition last year when it was suggested by the fiscal court.

One of those who voiced his concerns of the tax was Jimmy Shaw.

"Really, I'm not opposed to taxes or any taxes. I'm opposed to any taxation that is levied on the people," Shaw said.

He said he doesn't see five or six people imposing a tax upon the whole county like the court has done without it being voted on by the people.

Shaw said he is concerned the tax isn't a true representation of what the people of this county want.

"I think something like this should be left up to the people," he said.

A question of legality of a similar payroll tax in Casey County is to be brought up before the state supreme court sometime before the first of next year.

The class action suit was brought by Casey County residents, claiming the law allowing this type of tax disallows imposing the tax in counties with less than 20,000 population.

Smart said he expects the court's decision on to be a favorable one for the tax.

## Rain forces cancellation of Christmas celebration; rescheduled for Saturday

Rain forced the cancellation of the Old Fashion Candlelight Celebration in downtown Carlisle, last Saturday evening.

With the change of events, the celebration has been moved to Saturday, December 5 and will be held a little earlier in the afternoon.

With the home basketball game set to begin at 6 p.m. against Richmond Madison, there had to be a shuffling of activities to allow folks to attend both.

The celebration downtown will be held from 3:00 - 5:00 p.m. At 5 p.m., the Annual Show Queens contest will be held. The queen will be crowned at about 3:15 p.m., by Chamber of Commerce President Frankie Hughes.

Santa Claus is also scheduled to arrive at 3 p.m., and will receive help from some elves from the Community Woman's Club.

Nicholas County High School band will appear on the courthouse lawn and play for about an hour, following the crowning of the queen.

Should it rain, the crowning of the queen will take place on the porch of the Nicholas County Courthouse.

At 4 p.m., the members of the First Baptist Church Choir will be on hand for some Christmas singing.

Beginning at 4:45, the drawing for the Carlisle Spending Money will be held, with all winners required to be present. The drawing will be held rain or shine.

The Nicholas County Fire Department will be on hand in the courtyard from 10 a.m. to 5 p.m. with bean soup and country ham sandwiches, drinks, etc.

It may also be possible to reschedule the sale of Poinsettias by the Nicholas County FFA, and the NCHS Academic Boosters may be able to re-schedule the sale of Christmas Ornaments for the afternoon.

Then following the downtown celebration, the Nicholas County Bluejackets will do battle on the basketball floor, with tip-off for the junior varsity set for 6 p.m. The varsity game will begin about 30 minutes after the conclusion of the junior varsity contest.

Those wishing to register for the merchant drawings may do so for the entire week. A drawing will be held for three Carlisle Spending Certificates.

First place will be \$200, second place \$100, and third place \$50.

All winners must be present to win, and there is no purchase necessary to win. Please visit area merchants to sign up for your chance to win.

## County fire board discusses designated truck repairs

By Chip Miller  
of the Carlisle Mercury Staff

The Nicholas County Fire Board Committee met in a special called meeting at 3 p.m. Tuesday to discuss designated repairs on the broken 1963 Ford Pumper fire truck.

Board member Kenneth

Stephenson called the meeting to order. "The old block isn't fit to repair and we need to decide on what to do."

The county is now utilizing a borrowed truck from Lexington's fire department for county fire protection.

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The meaning of Christmas

The weeks following Thanksgiving see many families preparing for the Christmas season. Decorating a tree by hanging ornaments and lights and by stringing popcorn, as David, left, Andrew, center, and Theresa Gallatin are doing, is what many families do in the weeks before Christmas and make it a family event. -Chip Miller Photo

## Holidays made brighter for Nicholas family

By Heather Mathes  
of the Carlisle Mercury Staff

Thanksgiving this past week was a happy holiday for most.

Mr. and Mrs. Bill Whalen and their daughter Anna were finally able to meet the baby they had been waiting eight long years to adopt into their home.

When we were first married we planned on having more than one child and when it turned out that we could not, we were more than willing to adopt.

"Even if we might have been able to have more children of our own we most probably would have still wanted to adopt another parent but to protect the father and welfare of the child," said Mrs. Whalen.

The Whalens, after the decision to adopt, signed up to adopt through the Human Resources Department with social worker

Sherry Conlin.

Anyone willing to adopt doesn't have to be a foster parent first, but there are many steps that must be completed before a couple is even considered potential adoptive parents.

"After we signed up with the hopes of adopting a child, the Human Resources Department did a complete home study. You are both fingerprinted and a background check is run on the couple."

"We had to have three recommendations given by people that the Department could contact for further background checking."

"This is not meant to discourage prospective adoptive parents but to protect the father and welfare of the child," said Mrs. Whalen.

There are also many classes that are readily available for those parents so that they may know

how to adjust to an adopted child and so that the child may accept the new parents and/or brothers and sisters.

"The classes are through the Lexington Special Needs groups and there are three stages or types of classes."

"We took the ones that explain how to further accept the child into its new home and family."

"We also participated in those classes that taught the family how to get an older or abused child over his or her problems and on accepting an older child," said Whalen.

"Ashley Dawn is adjusting quickly for a five month old. She is accepting her new sister and new parents very well," added Whalen.

What advice would the new mother give a couple who would like to have more children or are unable to have their own and would like to adopt?

"Eight years sounds like a long time to wait for a child but the wait is worth it after you see that child and realize that she is the most special thing that could happen to you," said Whalen.

"I would like to take the time to thank all the people that made the adoption possible and the families that supported us at the time when we needed all the support we could get," concluded Whalen.

Grandparents of Ashley Dawn Whalen are Mr. and Mrs. Irvyn Livingston of Nicholas County and Mr. and Mrs. Charles Whalen of Harrison County.

Many people take the holidays for granted and some do not even realize seeing the time tick away until that special day arrives.

However, this family will always remember the thanks they celebrated with a special bundle of joy that was a long-awaited addition to their happy home.



Ashley Dawn Whalen