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LEGAL NOTICE



NOTICE OF PUBLIC
AUCTION

Flagship Communities will ex-
pose at public auction sale to
the highest bidder, on the
22nd of August 2025 at 10am.
Location of sale is 28 Chetal-
ou Drive, Dry Ridge, KY
41035. Mobile home only.
2022 CMH TruMH SR#
CWP054742TN Cash only,
seller reserves the right to bid
at said sale. Must be pre-ap-
proved for residency.



Tri-State Land Company
Real Estate Development
859-485-1330
www.tristatelandcompany.com

9 Ac. Crittenden, pasture, views, quiet country
road, city water, electric available, \$146,900. Owner
financing available.

5 Ac. Williamstown area, all pasture, single wide
homes welcome, partially fenced, city water at street,
\$85,900, \$3,000 down, \$844 per mo.

27 Ac. Grant Co., near Mason, ideal location for
homesite, weekend get away, hunting, 7 miles off I-75,
\$189,900, \$8,000 down.

14 Ac. Grant County, scattered cedar trees, small
pond, blacktop dead-end road, city water, \$136,900,
\$4,000 down, \$1,370 per mo.

5 Ac. Grant Co, near Mt. Zion area, restricted
homesite, open pasture, rolling down into woods,
Arnolds Creek frontage, city water, \$92,900, owner
financing.

8 Ac. Corinth, Bracht Road, mostly pasture, double
wides welcome, view, city water available, \$99,900,
\$3,000 down, \$997 per mo.

CHECK OUT OUR WEBSITE FOR MORE PROPERTIES
www.tristatelandcompany.com

COMMONWEALTH OF KENTUCKY
UNIFIED COURT OF JUSTICE
GRANT CIRCUIT COURT
CASE NO. 24-CI-44

ANP TAX LIEN COMPANY, LLC

PLAINTIFF

VS.

NOTICE OF COMMISSIONER’S SALE

OCTAVIO G. CORREA; ET AL

DEFENDANTS

By virtue of a Judgment and Order of Sale entered in the Grant Circuit Court on July 17, 2025, I will sell at public auction at the **Judicial Center Lobby**, 224 South Main Street, Williamstown, Kentucky, the property described herein located in Grant County, Kentucky, on **Wednesday, August 27, 2025**, at the hour of **1:30 p.m.**, prevailing time, and more particularly described as follows:

Being the same property conveyed to Octavio G. Correa; married, by a Deed dated September 2, 2009 and recorded in Deed Book 340, Page 660 of the Grant County Clerk’s records.

Property Address: 0 Independence Pike, Grant County KY
Map ID No.: 056-00-00-023.01

There is not a mobile home, doublewide and/or manufactured home included in the sale. Announcements made on the day of sale take precedence over printed material.

The amount of money to be raised by this sale is the principal sum of \$6,519.83 adjudged due to plaintiff on its first lien on the property, together with interest thereon at the rate of 6% per annum from the date of judgment plus attorney fees and other continuing costs.

The real estate shall be sold on the terms of 10% cash at the time of the sale, except that said deposit shall be waived if the Plaintiff is the successful bidder at the sale, and the balance on a credit of thirty (30) days bearing interest at the rate of 6% per annum for the date of sale. When the purchase price is paid in full, the deed will be delivered to the purchaser. It is further provided that the property sold includes insurable improvements and the successful bidder at said sale shall, at bidder’s own expense, carry fire and extended insurance coverage on said improvements from the date of sale until the purchase price is fully paid in the amount of the Court appraised value of said improvements or the amount of the unpaid balance of the purchase price, whichever is less, at minimum, with a loss payable clause to the Commissioner of the Grant Circuit Court and the Plaintiff herein. Failure of the purchasers to obtain such insurance shall not affect the validity of the sale or the purchaser’s liability thereunder, but shall entitle, but not require, the Plaintiff to obtain said insurance and furnish the policy or premium thereon or the proper portion thereof shall be charged to the purchaser as purchaser’s costs.

The aforesaid property shall be sold free and clear of all liens and encumbrances, except the following:

- a. All unpaid state, county and city real estate taxes for the year 2025;
- b. Easements, restrictions, and stipulations of record;
- c. Assessments for public improvements levied against the property;
- d. Any facts which an inspection and/or accurate survey of the property may disclose.

For further information, see the Final Judgment and Order of Sale and pleadings of record in the Office of the Circuit Court of Grant County.

/s/ Edward M. Bourne
MASTER COMMISSIONER
GRANT CIRCUIT COURT

COMMONWEALTH OF KENTUCKY
UNIFIED COURT OF JUSTICE
GRANT CIRCUIT COURT
CASE NO. 25-CI-00170

VANDERBILT MORTGAGE AND FINANCE, INC.

PLAINTIFF

VS.

NOTICE OF COMMISSIONER'S SALE

MATTHEW THOMAS PARNELL; ET AL

DEFENDANTS

By virtue of a Judgment and Order of Sale entered in the Grant Circuit Court on July 17, 2025, I will sell at public auction at the **Judicial Center Lobby**, 224 South Main Street, Williamstown, Kentucky, the property described herein located in Grant County, Kentucky, on **Wednesday, August 27, 2025**, at the hour of **1:30 p.m.**, prevailing time, and more particularly described as follows:

Being the same property conveyed to Matthew Thomas Parnell, unmarried, by Deed dated June 9, 2016, of record in Deed Book 384, Page 530, in the Office of the Clerk of Grant County, Kentucky.

Property Address: 625 Rogers Road, Crittenden, KY 41030
PIDN/Map ID: 064-00-00-063.01

There is a 2017 CMH manufactured home with VIN # CAP029850TNAB included in the sale and located on the property. Announcements made on the day of sale take precedence over printed material.

The amount of money to be raised by this sale is the principal sum of \$82,089.12 (which includes principal of \$77,708.75, interest as of March 20, 2025 of \$2,853.22 plus late fees and interest and other costs and reasonable attorney fees.

The real estate shall be sold on the terms of 10% cash at the time of the sale, except that said deposit shall be waived if the Plaintiff is the successful bidder at the sale, and the balance on a credit of thirty (30) days bearing interest at the rate of 9.460% per annum for the date of sale. When the purchase price is paid in full, the deed will be delivered to the purchaser. It is further provided that the property sold includes insurable improvements and the successful bidder at said sale shall, at bidder’s own expense, carry fire and extended insurance coverage on said improvements from the date of sale until the purchase price is fully paid in the amount of the Court appraised value of said improvements or the amount of the unpaid balance of the purchase price, whichever is less, at minimum, with a loss payable clause to the Commissioner of the Grant Circuit Court and the Plaintiff herein. Failure of the purchasers to obtain such insurance shall not affect the validity of the sale or the purchaser’s liability thereunder, but shall entitle, but not require, the Plaintiff to obtain said insurance and furnish the policy or premium thereon or the proper portion thereof shall be charged to the purchaser as purchaser’s costs.

The aforesaid property shall be sold free and clear of all liens and encumbrances, except the following:

- a. All unpaid state, county and city real estate taxes for the year 2025;
- b. Easements, restrictions, and stipulations of record;
- c. Assessments for public improvements levied against the property;
- d. Any facts which an inspection and/or accurate survey of the property may disclose.

For further information, see the Final Judgment and Order of Sale and pleadings of record in the Office of the Circuit Court of Grant County.

/s/ Edward M. Bourne
MASTER COMMISSIONER
GRANT CIRCUIT COURT

NOTICE


Please take notice that, no sooner than August 15, Duke Energy Kentucky, Inc. will apply to the Kentucky Public Service Commission for approval to revise its Demand Side Management (DSM) rate, KYPSC No. 2, Sheet No. 78 for electric service for residential and commercial customers, proposed to become effective on and after September 15, 2025. Duke Energy Kentucky’s current monthly DSM rate for residential electric customers is \$0.002418 per kilowatt-hour and for non-residential customers is \$0.003409 per kilowatt-hour for distribution service and \$0.000674 per kilowatt-hour for transmission service.

Duke Energy Kentucky seeks approval to revise these rates as follows: Duke Energy Kentucky’s monthly DSM rate for residential electric customers would decrease to \$0.001641 per kilowatt-hour and for non-residential customers would decrease to \$0.003000 per kilowatt-hour for distribution service and would remain at \$0.000674 per kilowatt-hour for transmission service.

The rate contained in this notice is the rate proposed by Duke Energy Kentucky. However, the Public Service Commission may order a rate to be charged that differs from this proposed rate. Such action may result in a rate for consumers other than the rate in this notice. The foregoing rates reflect a proposed decrease in electric revenues of approximately \$2.10 million or (0.44%) over current total electric revenues.

A typical residential electric customer using 1000 kWh in a month will see a decrease of \$0.82 or (0.5%). A typical non-residential electric customer using 40 kilowatts and 14,000 kWh will see a decrease of \$6.21 or (0.3%). Non-residential customers served at transmission voltage will see no change.

Any corporation, association, body politic or person may by motion within thirty (30) days after publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602, and shall set forth the grounds for the request including the status and interest of the party. The intervention may be granted beyond the thirty (30) day period for good cause shown. If the Commission does not receive a written request for intervention within thirty (30) days of the initial publication of the notice, the Commission may take final action on the tariff filing. Written comments regarding the proposed rate may be submitted to the Public Service Commission by mail or through the Public Service Commission’s website. A copy of this application filed with the Public Service Commission is available for public inspection at Duke Energy Kentucky’s office at 1262 Cox Road, Erlanger, Kentucky 41018 and on its website at <http://www.duke-energy.com>. This filing and any other related documents can be found on the Public Service Commission’s website at <http://psc.ky.gov>.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
Independent Auditor’s Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Chuck Dills, Grant County Judge/Executive
The Honorable Brian Maines, Former Grant County Sheriff
The Honorable Dennis Switzer, Grant County Sheriff
Members of the Grant County Fiscal Court

Report on the Audit of the Financial Statement
Opinions
We have audited the accompanying former Grant County Sheriff’s Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the former Grant County Sheriff’s financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the former Grant County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the former Grant County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs’ Tax Settlements*. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the former Grant County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the former Grant County Sheriff on the basis of accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the former Grant County Sheriff’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

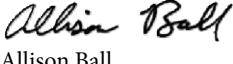
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the former Grant County Sheriff’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the former Grant County Sheriff’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2025, on our consideration of the former Grant County Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the former Grant County Sheriff’s internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:
2023-001 The Former Grant County Sheriff’s Office Lacked Adequate Internal Controls Over The Tax Collection And Settlement Process

Respectfully submitted,


Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 21, 2025
State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts’ website at auditor.ky.gov or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

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