

78th Daniel Boone Festival

Red, White & BOONE

THURSDAY, OCT. 8



RYE DAVIS
6:30 PM



THOMPSON SQUARE
8:30 PM

FRIDAY, OCT. 9



PISTOL WHIP
6:30 PM



MARK WILLIS
8:30 PM

SATURDAY, OCT. 10



NEON 90'S COUNTRY REWIND
7:30 PM



WEDNESDAY,
SEPTEMBER 30,
2026

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State releases
audit findings
for Knox
County
Sheriff's tax
settlement

By Charles Myrick

Publisher

A state audit of Knox County Sheriff Mike Smith's 2024 tax settlement found no instances of noncompliance and no material weaknesses involving internal controls over financial reporting.

Kentucky Auditor of Public Accounts Allison Ball released the audit of the sheriff's settlement for taxes covering the period from Sept. 1, 2024, through Aug. 31, 2025. State law requires the auditor to conduct an annual audit of each county sheriff's accounts.

According to the audit, the sheriff's financial statement fairly presented the taxes charged, credited and paid during the period in accordance with Kentucky's regulatory basis of accounting.

Auditors reported no instances of noncompliance and identified no matters involving internal control over financial reporting that were considered material weaknesses.

"We strive for accountability and transparency. I'm proud of my staff and the work they do every day," Knox County Sheriff Mike Smith said.

The audit notes that Kentucky sheriffs prepare their tax settlement financial statements using accounting practices prescribed or permitted by state law. The regulatory basis differs from generally accepted accounting principles, or GAAP, used for many other financial statements. The auditor

SEE AUDIT PAGE A3

Kratom ban looms for City

Popular plant extract remains unregulated; tied to overdoses and deaths

By Charles Myrick

Publisher

With concerns about the safety of a widely available over-the-counter substance increase, a ban is now set to take effect statewide in Kentucky on July 1, 2027. Kratom, a substance known to give a euphoric high and used for energy and focus, as well as pain relief, is available at many gas stations, tobacco stores and online with zero regulation.

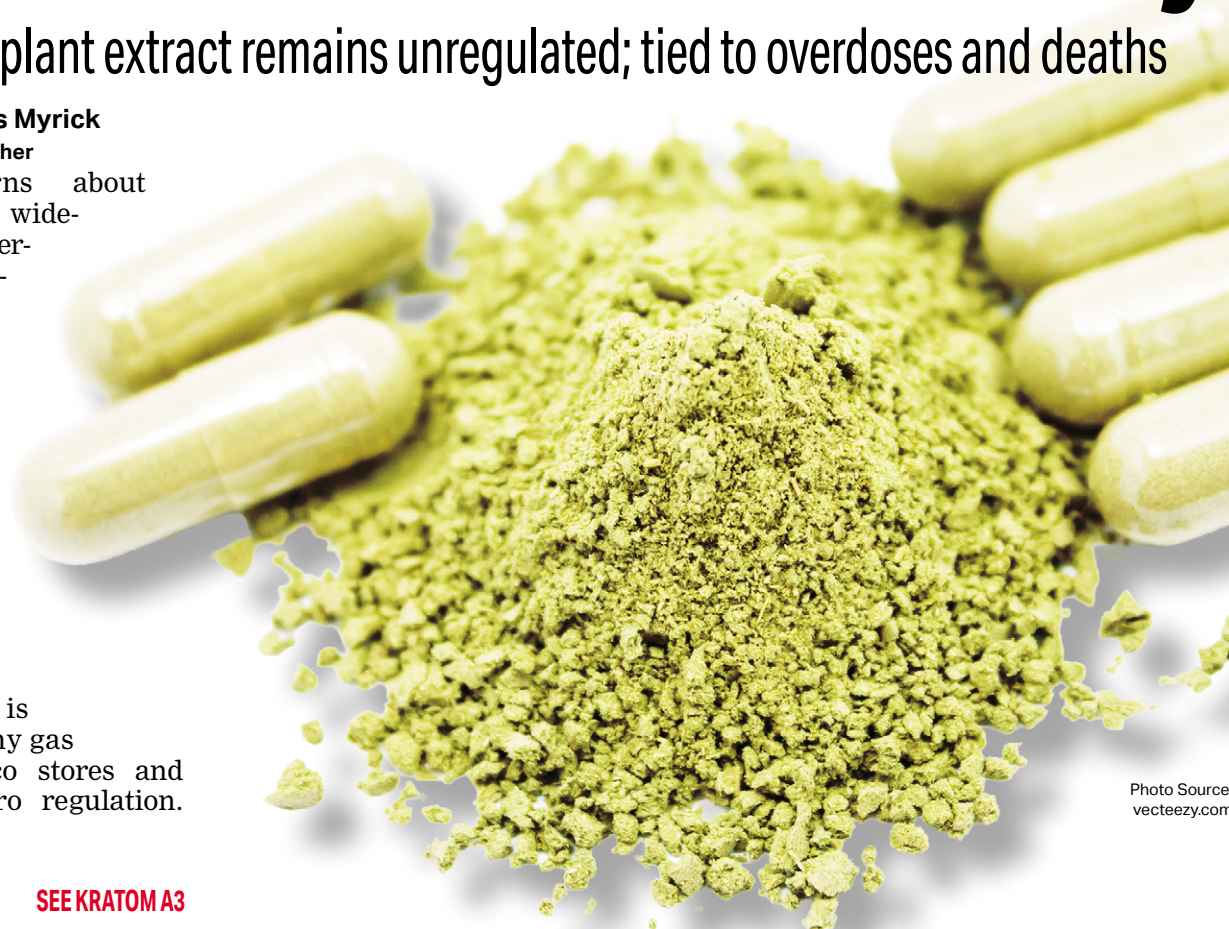


Photo Source: vecteezy.com

SEE KRATOM A3

Fiscal Court sets tax rates

By Kaylie Farmer

Reporter

In regular session, the Knox County Fiscal Court approved resolutions that would see a water line and sewer line extension for parts of Knox County, a bid to replace a water tank at Stinking Creek and set tax rates.

The Knox County Fiscal Court held its September meeting on Friday, September 25, 2026 at the new Administration Building on North Main Street.

The court approved and authorized appropriate representatives to sign any paperwork related to Resolution 20260925-01 and 20260925-02, which accepted a grant for the Harps Creek Water Line and the



Photo by Kaylie Farmer

Knox County Judge-Executive Mike Mitchell speaks during the recent Fiscal Court meeting.

Richland Creek sewer extension from the Kentucky Infrastructure Authority.

The Harps Creek Water Line resolution, once implemented, will see the county being served by 98% municipal water.

A bid from Kentucky Glass Lined Tank Systems was approved for the Stinking Creek Water Storage Tank Replacement project.

The court also approved the application for a funding grant from the Department of Local Government for up to \$280,000 from the Local Government Economic Development Fund (LGEDF) for the KCEOC CDL and Diesel Mechanics School.

The Fiscal Court also voted to maintain the current tax rates for 2026: Real Property – 9.9; Personal Property: 24.42; Motor Vehicle: 14.0; Watercraft: 14.0; Aircraft: 14.0.

Also approved were tax rates from the county's various special taxing districts:

- Ambulance Service: Real Property – 5.9; Personal Property – 10.0; Motor Vehicles – 6.64; Watercraft – 6.64
- Library: Real Property – 8.4; Personal Property – 16.06; Motor Vehicles – 2.4; Watercraft – 2.4

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OBITUARIES

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- ◆ Daniel "Danny" Maurice Mitchell
- ◆ John David Parrott
- ◆ Stacy Joe King
- ◆ Wendell Lewis Hammons

See more obituaries on our website at mountainadvocate.com

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