

LOGAN

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the county is \$3,388,237.00, according to Baker.

“The final numbers came to us extremely late, and we did not get them in time to really go through this without some special called hearing,” Baker said. “So my recommendation is we accept the compensating rate at this time.”

Crawford questioned whether taxpayers would see the change in what they owe.

“So the taxpayer will see this as a decrease, because there is always that question,” Crawford said.

Magistrate Thomas Bouldin pointed out that even with the 4% revenue increase option, the tax rate would still be lower than the previous year’s rate. He did say, however, that choosing the 4% option would generate additional revenue

for the county but still keep the rate low.

"I will say the unpopular opinion," said Bouldin. "This county is expected to meet the demands that are put upon us, with payroll being our top priority always and meeting the demands of staying competitive. I know it's not a lot of money in the difference of the revenue (\$113,000) but it is compounded year after year after year."

Bouldin noted the court's recent decision earlier in the year concerning the ambulance service and increasing the county's contribution by over \$300,000.

"It was needed," said Bouldin, speaking about adding a third ambulance to the fleet, adding that people wanted it. "The people I talked to were willing to pay something reasonable for that and the good thing is they're going to pay less even if you take a four percent."

Boudlin went on to say, "The problem is

when taking the compensating rate, as you know, you never get it back, so you just lost 12 months on getting that increase and we don't have many things that we can do to generate revenue."

Magistrate Jason Harper said he supported adopting the compensating rate.

“We are just blessed that the assessments did go up, so I mean I would be in favor of the compensating rate,” Harper said.

Bouldin acknowledged that he, like some other magistrates, faces an election in November but said the decision should be based on the county’s needs.

“I’ve got an election in November just like some others, but I’m happy to do whatever y’all are comfortable doing,” Bouldin said. “But if you want additional services and you want to keep up with the payroll demands, you can’t do what’s just going to get you

reelected.”

Magistrate Tyler Davenport said the county should look for other ways to generate revenue rather than relying primarily on property tax.

“One thing I would like for us to look at moving forward is to find other mechanisms of revenue other than property taxes,” Davenport said. “Every year payroll goes up around \$150,000 a year minimum. I would like to see us move away from property tax being our only source of revenue.”

Bouldin reiterated that both options would result in a lower tax rate for property owners.

“Every option on the table drives down everybody’s rate,” Bouldin said. “Every option on the table, we’re blessed, and every option that you got to choose from is going to make everybody’s taxes less.”

Davenport said rising costs have made the

decision more difficult for residents.

“This year has been tougher on people with gas prices. The cost of things are going up,” Davenport said.

Crawford said she recognized the county’s increased expenses, including rising insurance costs, but said she could not support the 4% increase.

“I know we have increased expenditures, and with insurance rates skyrocketing, that makes that much worse,” Crawford said. “But right now I cannot vote to increase taxes along with it.”

Baker again emphasized that either option would result in a lower tax rate for taxpayers.

Magistrate Chris Wilcutt said that distinction was important for the public to understand.

“That’s a very important point, and we can’t say it loud enough to the public,” Wilcutt said. “You know, we have absolutely zero

control over assessed value.”

Wilcutt made the motion to adopt the compensating rate for 2026-27, which passed with Crawford as the only dissenting vote.

After Crawford voted no, questions were raised about whether she understood which option she was voting on.

“We only have two options,” Harper said. Crawford said she understood.

"I am proud that the magistrates and I have been able to consistently lower the tax rate in Logan County," said Baker. "In 2023, the rate was 12.9, then 12.7 in 2024, 12.6 in 2025, and now we’re down to 12.0. The increased assessments by the PVA have made it possible for us to keep lowering the rate, and I’m glad we can continue to do this for our community."

Chris Cooper can be reached by emailing ccooper@newsdemocratleader.com.

JAIL

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Magistrate Chris Wilcutt had questions pertaining to the consequences if the auditor does not agree with the responses to the findings.

"I know the auditor questions things and gives the judge's office a chance to respond but if the auditor disagrees with the response, what happens next? What's the consequence?" asked Wilcutt, adding, "I know the jailer responded but the auditor disagrees."

Judge-Executive Phil Baker said he believes the county has to internally look at the audit and the things that they flagged and make sure the court agrees or disagrees.

"We don't always agree with the auditors," said Baker. "One of the few things the fiscal court got dinged for were simple process corrections, minor stuff, things we thought we were doing the proper way and they didn't like the way we did it. You have to take those positions and correct them."

Bouldin said that one thing he has always had an issue with and that the court has never corrected is not having some oversight into the jail's finances.

"I still say it's wrong," said Bouldin. "There are four notes on here (2025 audit). There is inadequate control of the commissary and inmates' accounts, but our treasurer gets no recipes, no checking account statements, and no balances. It's not the current jailer; this has nothing to do with the current jailer—it's every jailer I've worked under and it's been three. We don't get those bank statements; we don't get receipts. How are we supposed to have adequate control as a fiscal court over those, yet we get written up for them? It's our responsibility to change that and quit getting written up for this."

Boudlin recommended the

court start asking for the jail's bank balances but added he understands that's when you "get a butt of the head with the jailers' association, who say, 'No, you have nothing to do with that.'" Bouldin suggested maybe the jailer's association get in contact with the state auditor Allison Ball and come to an agreement on what the county does and does not have control over.

"Because I don't want to be written up on something my treasurer has zero control over. It's kind of a ding on her to be the person over all

our accounts, and she has never seen a bank statement."

Treasure Amanda Stratton agreed with Bouldin, saying, "I have never seen a bank statement on the commissary."

Bouldin also noted the unexplained balance of \$260,000 at the jail.

"At least it's there. I appreciate it being there but how do you answer that there's \$260,000 unexplained?" Bouldin asked.

County Attorney Joe Ross said the auditing is an imperfect system because the county is

the main body but there are constitutional officers with different descriptions.

"The reason it gets put on your audit is to bring transparency to the process," said Ross. "Historically, the process does work. As to your (Wilcutt) specific question, I don't know exactly if the jailer's response to the audits coming back and disagreeing—I don't know if he is actually still disagreeing. I would hope they are putting those things into a process, but ultimately anytime there is a disa-

greement between an auditor and the local government, the recourse would be in a court, either civil, criminal, or otherwise. I have never seen it get to that point. Sometimes it's us that disagree with the auditor."

Magistrate Anne Crawford suggested possibly having some-

one as a go-between with the county's treasure and the jail assistant to have a record of all the jail's transactions.

"That to me would benefit everybody," she said.

Chris Cooper can be reached by emailing ccooper@newsdemocratleader.com.

**PUBLIC NOTICE 2026 PROPOSED
AMBULANCE TAX RATE PUBLIC HEARING**

The Franklin Simpson County Ambulance Service will hold a public hearing on Sept 8th 2026 at 12 noon CDT, at the FSCAS located at 417 Macedonia Rd, Franklin, Ky. The tax rate levied last year was 0.036 and generated \$887,371. For the 2026 fiscal year the FSCAS board chose to propose the non-compensating rate of 0.037 and .040 for motor vehicle and watercraft. The proposed tax rates are forecasted to generate \$844,965 from property tax and \$82,837 from motor vehicle and watercraft. Revenue received will be used to maintain the operations of Franklin Simpson Co. Ambulance Service. This hearing will serve as the Ambulance Board’s September 2026 meeting, as opposed to the regular meeting time of the third Tuesday of the month. The Department of Local Government requires FSCAS publish this notice with the above information herein.

RUSSELLVILLE LIVESTOCK MARKET

Feeder Calf Sale
Wednesday, September 9

Starts at 2:00 p.m.

*** For more information contact: ***
Cody Higgins 726-0560 • Barry Higgins 726-0991
Office 726-7633

134 Farmers Drive • Russellville, KY

PROPOSED TAX NOTIFICATION
Russellville Independent Board of Education

The Russellville Independent Board of Education is proposing a general fund tax levy of 79.7 cents on real property and 80.2 cents on personal property.

The General Fund tax levied in fiscal year 2026 was 79.8 cents on real property and 79.8 cents on personal property and produced revenue of \$3,191,795.01. The proposed General Fund tax rate of 79.7 cents on real property and 80.2 cents on personal property is expected to produce \$3,354,140.17. Of this amount, \$638,161.96 is from new and personal property. The compensating tax for 2027 is 76.3 cents on real property and 79.8 cents on personal property and is expected to produce \$3,234,402.70. The proposed rate is expected to generate more revenue than received in the preceding year. The general areas to which revenue of \$162,345.16 above 2026 revenue is to be allocated are as follows: Cost of collections, \$3,652.77; building fund, \$68,785.00; and instruction, \$89,907.39.

This information is published pursuant to KRS 160.470. The proposed tax rate is not subject to recall under KRS 132.017.

The General Assembly has required publication of this advertisement and information contained herein.



**LEGAL
NOTICE**

SPECIAL MASTER COMMISSIONER'S SALE
BY VIRTUE OF AN ORDER OF SALE OF THE LOGAN CIRCUIT COURT, the Special Master Commissioner will sell at public auction the real property in the following actions on **September 17, 2026, about the hour of 10:00 a.m., on the steps of the Logan County Court of Justice Building, Russellville, Kentucky 42276.** Said property shall be sold to collect the amounts due in the court judgments.
A. The purchasers will be required to pay the full purchase price or a minimum of ten percent (100/4) down the day of sale and post bond on the remainder with the balance due in thirty (30) days. Said bond will bear interest at the judgment rate per annum upon the unpaid balance from the date of sale until paid in full.
The Special Master Commissioner will retain a lien on the property sold to secure the sale price. **If the purchaser does not pay cash in full the day of the sale, he/she will be required to post bond and provide sufficient surety thereon at the sale. Please contact the Special Master Commissioner's office prior to the sale with questions regarding approved surety at (270) 726-8900.**
B. The property is sold subject to the following: a) State, county, city, and school taxes payable for the entire year of 2026 and all taxes due thereafter; b) easements, restrictions, and covenants of record; c) assessments for public improvements levied against the property; d) any facts which an inspection or accurate survey of the property may disclose.
C. The property shall otherwise be sold free and clear of any and all right, title, and interest of the parties to this action and of their liens and encumbrances thereon except such right of redemption as may exist in favor of the United States of America or the defendants.
D. It is further provided that when the property sold includes insurable improvements, the successful bidder at the sale, at bidder's own expense, shall carry fire and extended coverage insurance on said improvements from the date of sale until the purchase price is fully paid, to the extent of the court appraised value of said improvements or the unpaid balance of the purchase price, whichever is less, at a minimum, with a loss payable clause to the Master Commissioner of the Logan Circuit Court, or to the Plaintiff. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser's liability thereof, but shall entitle, but not require, the Plaintiff to effect said insurance and furnish the policy or evidence thereof to the Master Commissioner of the Logan Circuit Court if he so desires, and the premium thereon, or proper portion thereof shall be charged to the purchaser at purchaser's costs.
Sale No. 1: Lakeview Loan Servicing, LLC vs. Zachary Isai-ah Johnson, et al, pending in Logan Circuit Court Civil Action No. 26-CI-00140.
103 Woodview Drive, Russellville, KY 42276
Tax Map Number: 053-04-00-002-00

Sale No. 2: U.S. Bank National Association vs. Rovin J. Breeding et al., pending in Logan Circuit Court, Civil Action No. 26-CI-00030.

54 Hamilton Lee Rd., Lewisburg, KY 42256
Tax Map Number: 104-00-00-010-11
1999 Southern Life/Style Homes; Model: SL-6011-55-2
Vin/Serial: DSDAL 28847 a DSDAL 28847B Mobile Home sold as part of the Real Estate.

NOTE: SUCCESSFUL BIDDER TO PAY 2026 AD VALOREM TAXES
Submitted this 27th day of August, 2026

JAY D. JOINES,
SPECIAL MASTER COMMISSIONER

Certificate of Service
This is to certify that a true and correct copy of the foregoing was this 27th day of August, 2026, placed in the U.S. Mail addressed to the following:
JAY D. JOINES
SPECIAL MASTER COMMISSIONER OF LOGAN COUNTY,
KENTUCKY

Logan County Attorney
Hon. Joseph E. Ross
P.O. Box 905
Russellville, KY 42276

Hon. Ami Brooks
Master Commissioner
157 W. 5th Street
Russellville, KY 42276