

Circuit Court



**Hon. Brian C. McCloud
Hon. Melvin C. Leonhart
Commonwealth's
Attorney
September 20, 2024**

Commonwealth vs. Brandi Aldridge. Pretrial Conference. (1) Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. (2) Tampering with physical evidence. (3) Drug paraphernalia, buy/possess. Reset 10-18-24.

Commonwealth vs. Joshua Ryan Applegate. Show Cause Deferred/Installment Payment. Reset 12-20-24.

Commonwealth vs. Tony Bevins. Show Cause Deferred/Installment Payment. Summons. (4) Probation violation (for felony offense). (5) Probation violation (for felony offense). R.O.R. Reset 10-18-24.

Commonwealth vs. Tony L. Bevins. Show Cause Deferred/Installment Payment. Summons. (5) Probation violation (for felony offense). R.O.R. Reset 10-18-24.

Commonwealth vs. Austin Cooley. Bond Hearing. Sexual abuse, 1st degree, victim under 12 years of age. Bond conditions, No contact with victim or family. No contact with juveniles unsupervised. No internet. Bond \$10,000 cash/property.

Commonwealth vs. Ollin Monroe Driggers III. Pretrial Conference. 1st degree possession of cs/drug unspecified, 1st offense. Reset 10-18-24.

Notice Of Appointment

Administration has been granted by the Lewis District Court upon the Estate of Michael P. Kuhl, whose address was 1897 Laurel Creek Rd., Vanceburg, KY 41179, and Timothy L. Kuhl, whose address is 8071 Hwy. 52, Rockwall, NC 28138, was appointed Executor dated this 10th day of September, 2024.

All creditors having claims against said estate are notified to present them to said Bruce E. Blackburn, 620 Greenup Ave., Race-land, KY 41169, at the address shown verified according to law, not later than six months after the last publication of this notice. Any person owing said estate should make payment to said Bruce E. Blackburn.

**Teresa Callahan, Clerk
Lewis Circuit & District
Courts**

**SUBSCRIBE
TODAY!**

Commonwealth vs. Joshua L. Duncan. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (< = 2 GMS methamphetamine) METHBLK. Pled Guilty (PG). Reset 11-15-24.

Commonwealth vs. Joshua L. Duncan. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. PG. Reset 11-15-24.

Commonwealth vs. Joshua L. Duncan. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. PG. Reset 11-15-24.

Commonwealth vs. Mary J. Dunigan. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. Reset 10-18-24.

Commonwealth vs. Damien Jacob Hebbeler. Status Hearing. Murder. Reset 11-15-24.

Commonwealth vs. Joshua T. Henderson. Motion Hour. Motion for shock probation. Shock probation in felony convictions. Overruled.

Commonwealth vs. David W. Howard. Diversion Completion. Summons. Dismiss.

Commonwealth vs. Robbie A. Jones. Pretrial Conference. (1) Traffic in controlled substance, 1st degree, 1st offense (> = 2

GMS methamphetamine) METHBLK. PG. 5 years. (2) Persistent felony offender, 2nd degree. Dismiss.

Commonwealth vs. Michael J. Kunick. Pretrial Conference. (1) Traffic in controlled substance, 1st degree, 1st offense (> or = 2 GMS fentanyl). (2) Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. (3) Convicted felon in possession of a handgun. Reset 11-15-24.

Commonwealth vs. Jessie L. McQuaid. Show Cause Hearing. Welfare. Reset 11-1-24.

Commonwealth vs. Donnie D. Spence. Show Cause Deferred/Installment Payment. R.O.R. Reset 11-1-24.

Commonwealth vs. Christy Stevens. Show Cause Hearing. Child support. Reset 1-17-25.

Commonwealth vs. Brandi Stevenson. Show Cause Deferred/Installment Payment. Summons. Probation violation (for felony offense). 10-18-24.

Commonwealth vs. Willis W. Stevenson. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (< 2 GMS methamphetamine) METHBLK. Reset 11-15-24.

Commonwealth vs. Willis W. Stevenson. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (< 2 GMS methamphetamine) METHBLK. Reset 11-15-24.

Commonwealth vs. Willis W. Stevenson. Pretrial Conference. Summons. Traffic in controlled substance, 1st degree, 1st offense (< 2 GMS methamphetamine) METHBLK. Reset 11-15-24.

Commonwealth vs. Mary L. Walters. Motion Hour. Motion for shock probation. Shock probation in felony convictions. Overruled.

Commonwealth vs. Christopher R. Wright. Pretrial Conference. (1) 1st degree traffic in controlled substance/LSD, 1st offense. PG. (2) 1st degree possession of cs/drug unspecified, 1st offense. PG. (3) Fleeing or evading police, 1st degree (on foot). PG. (4) Wanton endangerment, 1st degree. FTA eligible. PG. (5) Possession of marijuana, buy/possess. PG.

Commonwealth vs. Christopher R. Wright. Pretrial Conference. (1) Traffic in controlled substance, 1st degree, 1st offense (> = 2 GMS methamphetamine) METHBLK. PG. 8 years. (2) Drug paraphernalia, buy/possess. PG. Merge. (3) Failure of non owner operator to maintain required insurance, 2nd or >. FTA eligible. Enhanceable. PG. Merge. (4) Rear license not illuminated. PG. Merge.

All information contained in the "Court News" is directly taken from the dockets of the Lewis County Circuit and District Court.

Call the Lewis County Sheriff's Department Drug Hotline to anonymously report criminal activity. 606-796-0123

Notice Of Appointment

Administration has been granted by the Lewis District Court upon the Estate of Jeffery A. Harrison, whose address was 2970 W KY 10, Tollesboro, KY 41189, and Miranda Beth Jackson, whose address is 2523 Magnolia Ct., Maysville, KY 41056, was appointed Ex-ecutrix the 10th day of September, 2024.

All creditors having claims against said estate are notified to present them to said Miranda Beth Jackson, at the address shown verified according to law, not later than six months after the last publication of this notice. Any person owing said estate should make payment to said Miranda Beth Jackson.

**Teresa Callahan, Clerk
Lewis Circuit & District
Courts**

Notice Of Appointment

Administration has been granted by the Lewis District Court upon the Estate of Caleb Borger, whose address was 484 Indian Hill Circle Dr., Vanceburg, KY 41179, and Helen Borger, whose address is 8079 E KY 8, Vanceburg, KY 41179, was appointed Administra-trix dated this 10th day of September, 2024.

All creditors having claims against said estate are notified to present them to said Helen Borger, at the address shown verified according to law, not later than six months after the last publication of this notice. Any person owing said estate should make payment to said Helen Borger.

**Teresa Callahan, Clerk
Lewis Circuit & District
Courts**

Commonwealth of Kentucky
Court of Justice
Lewis CIRCUIT COURT
Civil Action No. 17-Cl-00114

KENTUCKY PROPERTY TAX SERVICE PLAINTIFF
v.
apex fund services custodian for ceres counterclaimant/
tax receivables, llc cross claimant

TAX EASE LIEN INVESTMENTS 1, LLC; BRIAN POPE; DEFENDANTS
VONNIE POPE; et al.

NOTICE OF MASTER COMMISSIONER'S SALE

By virtue of an Summary Judgment, Default Judgment, and Order of Sale entered in the Lewis Circuit Court on August 27, 2024, to raise the sum of \$9,891.77, plus interest, fees and costs, I will expose for sale to the highest and best bidder, at the Lewis County Courthouse, 112 Second Street, Vanceburg, Kentucky, 41179, on Thursday, October 3, 2024, at the hour of 11:00 a.m., the following property:

A tract of land located at 184 Tin Can Alley, South Portsmouth, Kentucky, 41174, (alternately, the Judgment says 184 Tin Can Alley, Firebrick, KY) and identified as Lewis Co. P.V.A. Parcel No.: 138-00-00-031.01. The land is more particularly described in the record of this action located in the office of the Lewis Circuit Court Clerk, where it can be reviewed upon request.

Terms of the sale are as follows: (A) At the time of sale, the successful bidder shall either pay cash or make a deposit of 10% of the purchase price with the balance on credit for thirty (30) days. In the event the successful bidder elects to credit the balance, said bidder shall post bond with surety acceptable to the Master Commissioner and pre-approved by the Master Commissioner at least by noon, two (2) business days before the sale date, as security for the unpaid purchase price, bearing interest at the rate of 6% per annum from the date of the sale. The surety must be present at the sale and must own real estate in Kentucky, but may not be the successful bidder's spouse. A lien shall be retained by the Commissioner as security for the purchase price; (B) The purchaser shall assume and pay all taxes and assessments for the current fiscal year. (C) All other delinquent taxes and assessments for previous years shall be paid from the sale proceeds if properly claimed in writing and filed of record by the purchaser within ten (10) days from the date of sale; (D) If a successful bid is less than two-thirds of the appraised value, the defendant shall retain a right of redemption for six months from the date of sale; the purchaser shall receive an immediate writ of possession and a deed containing a lien in favor of the defendant reflecting the defendant's right of redemption. KRS 426.530; (E) The property shall otherwise be sold free and clear of any right, title and interest of all parties to the action and of their liens and encumbrances thereon, excepting easements and restrictions of record in the Lewis County Clerk's Office, and such right of redemption as may exist in favor of the United States of America or the Defendant(s); (F) For more particulars, reference is made to the records of the Lewis Circuit Clerk; (G) Bidders are advised to obtain a title examination; (H) Exceptions must be filed not later than ten (10) days following the filing of the Commissioner's Report of Sale; (I) Risk of loss for the subject property shall pass to the purchaser on the date of sale, and possession of the premises shall pass to the purchaser upon payment of the purchase price and delivery of deed.

CLAYTON G. LYKINS, JR., MASTER COMMISSIONER
21 SECOND STREET, VANCEBURG, KY 41179
TELEPHONE: 606-796-2531

38-40c

Tollesboro Lions Club to host Fall Garden Tractor Pull

By Craig Stanfield
A garden tractor pull will be conducted at the Tollesboro Lions Club Fairgrounds on Saturday, October 19, 2024. Weigh-in will start at 2 p.m., pull to begin at 4 p.m. Concessions will be provided by the Tollesboro

Elementary School PTO (Parent-Teacher Organization) as a fund-raiser for their continued projects. Several classes will be offered, for kids as well as adults. For questions/inquiries, contact Tyler Stampfer 606-541-5425.

THE LEWIS COUNTY HERALD That's Where You'll Find It


Richard Walje
Sales Associate
Story Realty
606-262-0822
165 Main St., Vanceburg

Thinking about buying or selling?
List your property with Story Realty and the Story team WILL work for you.
Your listings will be posted on Bluegrass Realtors, Buffalo Trace MLS, Realtor.com, and many other sites, putting **your property** in front of thousands of potential buyers nationwide. We are a consistently high sales volume producer in the eastern Kentucky area, selling residential, commercial, hunting, agricultural, and other properties.
GET LISTED. GET SOLD!! CALL NOW! 606-262-0822

Public Notice
Lewis County Board of Education
Notice of Non-Discrimination

Students, their families, employees and potential employees of the Lewis County Schools are hereby notified that the Lewis County School System does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups.¹

Any persons having inquiries concerning Lewis County Schools' compliance with Title II, Title VI, Title IX and/or Section 504 may contact:

Timothy Underwood, Director of Federal Programs
Lewis County Schools
251 Lions Lane
Vanceburg, KY 41179
(606) 796-2811

The Lewis County School System offers the following Career and Technical Education programs for all students regardless of race, color, national origin, including those with limited English proficiency, sex or disability, and provides equal access to the Boy Scouts and other designated youth groups.¹ For students in grade 9-12: Agriculture, Business and Office Technology, Health Sciences, Carpentry, Welding, and Engineering. Persons seeking further information concerning the vocational education offerings and the specific pre-requisite criteria should contact:

Jeremy Ruckel, Director
Foster Lewis County Career and Technical Center
79 Lions Lane
Vanceburg, KY 41179
(606) 796-6106

The Lewis County Board of Education does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups.¹ The following person has been designated to handle inquiries regarding the non-discrimination policies:

Timothy Underwood, Director of Federal Programs
251 Lions Lane, Vanceburg, KY 41179
(606) 796-2811


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 George Sparks, Lewis County Judge/Executive
The Honorable Johnny Bivens, Lewis County Sheriff
Members of the Lewis County Fiscal Court

Report on the Audit of the Financial Statement Opinions
We have audited the accompanying Lewis County Sheriff's Settlement - 2022 Taxes for the period September 1, 2022 through August 31, 2023 - Regulatory Basis, and the related notes to the financial statement.
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, 2022 through August 31, 2023 of the Lewis 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 Lewis County Sheriff, for the period September 1, 2022 through August 31, 2023.

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 Sheriff's 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 Lewis 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 Lewis 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.

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 Lewis 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 Lewis 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 14, 2024, on our consideration of the Lewis 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 Lewis 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:
20224091 The Sheriff's Office Does Not Have Adequate Segregation of Duties

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 14, 2024
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 40501-1817
TELEPHONE 502 564 5841
FACSIMILE 502 564 2912
AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D