Ag commissioner looking into data centers

BY SCOTT HAGERMAN
MESSENGER-INQUIRER

The placement of data centers has been a heated topic in several communities across Kentucky in recent months, not only because of their utility needs and noise, but also because of the land — sometimes farmland — they are targeting.


Jonathan Shell

Kentucky Agriculture Commissioner Jonathan Shell said recently that his office is working to make sure citizens have answers to many of the uncertainties surrounding the projects, including who owns the companies.

"The biggest concern that we have is around the unknown of who has ownership of the companies, and then also around taking prime farmland out of commission," Shell said. "So what we have been focused on, and this is whether it's been solar projects, wind projects, or data centers that are coming in now, is that we're seeing an extreme use around electricity rates, we're seeing potential property value increases, and then we're also seeing farmland being taken up for purposes that are other than farmland. So what we want to do is to make sure that we give and help procure as much information as possible for a local community to make the decision that's best for them."

Shell, however, said his office is not anti-data centers.

"What we want is the correct policies being put in place so that there is as little negative impact for the future as possible," Shell said, "because what we recognize is a couple of things: One, we're in competition with China for the data race that's out there right now. And from a national security standpoint, these things are going to have to be developed and built here in America, the same as they are other places. And we want to make sure that they are American-owned data centers that are here.

"I have a pretty hard stance on that, that we should have American-owned data centers that are here that's American data that's owned by American citizens."

Shell said, in addition to having a clear understanding of what entities own the data centers, his office wants to make sure there are no negative impacts on the state's citizens.

"We have to make sure that we protect the residents of a community as much as possible from negative effects, whether it be the tax base or whether it is increased electricity rates or whether it's around property values increasing," Shell said. "So it's one thing for a company to come in and promise all these beautiful things from tax bases to new schools and new buses. But we want to make sure that those things are true. And then the third thing is looking at this expensive technology that's inside, especially around property values, of having these located in communities, of making sure that it doesn't negatively impact unduly from where they're located.

"So we're putting together some proposals that we want the legislature to look at around disclosure of ownership, around negative impact statements for communities, and then around new zoning regulations that potentially could be considered for local citizens and local governments to be able to consider, because we also know that this is data we all use every single day. And we've got to have the information, the ability to use it."

Shell said those in agriculture often embrace technology early because of how it helps offset labor issues.

"We can't get enough people to work on the farm," he said. "We need technology to increase the ability for us to increase yields and have market availability and be able to play in a global (economy) that we live in to date. And so when we talk about data centers, we're not trying to

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LEGAL NOTICE

MASTER COMMISSIONER'S SALE
DATE: FRIDAY, SEPTEMBER 25, 2026, AT 2:00 P.M.
PLACE: SIMPSON COUNTY JUSTICE CENTER

For detailed information visit the following website:
www.simpsoncountymc.com

BY VIRTUE OF A DECREE AND ORDER OF SALE OF THE SIMPSON CIRCUIT COURT, the Master Commissioner will sell at public auction the real property in the following actions on **Friday, September 25, 2026, at the hour of 2:00 p.m., at the Simpson County Justice Center, 101 Court Street, Franklin, Kentucky.** Said property shall be sold to collect the amounts hereinafter set forth, together with interest and the costs of the action, and upon the following terms and conditions (unless otherwise stated).

TERMS OF SALE:

A. The purchaser will be required to pay ten percent (10%) down the day of sale in the form of cash or personal check and post bond on the remainder with the balance due in thirty (30) days. Said bond will bear interest at the rate specified in the summary of judgment which is set forth with each respective sale. If the purchaser elects to post bond, he/she will be required to provide sufficient surety. ALL PROSPECTIVE PURCHASERS SHOULD PLAN ON HAVING THE PERSON OR ENTITY WHO WILL ACT AS SURETY TO BE IN ATTENDANCE AT THE SALE. Please contact the Master Commissioner's Office (270-586-3283) prior to the sale to secure preapproval of the proposed surety. Occasionally, additional announcements are published on our webpage at **www.simpsoncountymc.com**. It is the intention of the office of the Master Commissioner to close within thirty (30) days, but if a holiday falls within the thirty days, or if there are other circumstances beyond our control, the closing may take extra time.

B. The property is sold subject to the following:
a. State, county, and city property 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 all parties to this action and of their liens and encumbrances thereon. The Master Commissioner does not obtain a title search or investigate for further liens on the properties listed below. No survey of the subject properties is available. The purchaser is responsible for obtaining a title search if desired.

D. All properties are sold "As Is". There are no warranties of any kind.

E. The Master Commissioner does not have access or keys to the properties listed below.

PROPERTY TO BE SOLD:

Carrington Mortgage Services, LLC vs Benjamin W. Satterly, et al, pending in Simpson Circuit Court, Division I, Case No. 25-CI-00065, to collect $140,866.32, with interest from and after March 13, 2026, at the rate of 3.375% per annum, plus attorney fees in the amount of $2,700.00, and Court costs.

House and lot:
983 Loving Chapel Road
Franklin, Simpson County, Kentucky 42134
PVA map number: 048-00-00-021.10

ROBERT YOUNG LINK
Master Commissioner, Simpson Circuit Court
205 West Kentucky Ave., P. O. Box 474,
Franklin, KY 42135
telephone (270)-586-3283

LEGAL NOTICE

Firehouse Pizza of Franklin, LCC, mailing address **1440 Nashville Rd., Suite H & I, Franklin, KY 42134** Hereby declares intention(s) to apply for a **NQ2- Retail Drink License** no later than **October 10, 2026**, The business to be licensed will be located at **1440 Nashville Rd., Suite H & I, Franklin, Kentucky 42134** doing business as **FH Pizza #3**
The Owner(s) are as follows: **Member, Mark Henry of 327 Leayou Rd., Alvaton, KY 42122; Member, Jeremy Steven Kemble of 111 Dew Drop Dr., Franklin, KY 42134; Member Phyllis Ann Kemble of 111 Dew Drop Dr., Franklin, KY 42134.**
Any Person may protest the approval of the license by writing the Department of Alcoholic Beverage Control within thirty (30) days of the date of legal publcation.

LEGAL NOTICE

PROPOSED TAX NOTIFICATION
SIMPSON COUNTY BOARD OF EDUCATION

The Simpson County Board of Education is proposing a general fund tax levy of 57.7 cents on real property and 58.5 cents on personal property.

The general fund tax levied in fiscal year 2026 was 56.8 cents on real property and 59.0 cents on personal property and produced revenue of $13,420,453.90. The proposed 2026-2027 general fund tax rate of 57.7 cents on real property and 58.5 cents on personal property is expected to produce $15,156,467.18. Of this amount, $2,342,408.76 is from new and personal property. The compensating rate for 2026-2027 is 56.3 cents on real property and 56.3 cents on personal property and is expected to produce $14,762,304.96.

The proposed rate is expected to generate more revenue than received in the preceding year. The general area to which revenue of $1,736,013.28 above 2025-2026 revenue will be allocated are as follows: State Preschool Budget Cuts, $85,440.00; Insurance, $92,323.01; Transportation, $266,763.72; Utilities, $37,864.29; Instruction, $1,253,622.26. This excess revenue assumes 100% collection rate. Actual collection rate for 2025-2026 was 93.57%. Revenues based on last year's collection rate will produce $14,181,906.34 or $974,560.84 above the 2025-2026 revenues.

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

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

LEGAL NOTICE

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 Mason Barnes, Simpson County Judge/Executive
Members of the Simpson County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Simpson County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Simpson County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Simpson County Fiscal Court, for the year ended June 30, 2025, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Simpson County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Simpson County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 Simpson County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Simpson County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Simpson County Fiscal Court'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 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and Government Auditing Standards, 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 Simpson County Fiscal Court'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 Simpson County Fiscal Court'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 audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Simpson County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2026, on our consideration of the Simpson County Fiscal Court'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 solely 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 Simpson County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2025-001 The Simpson County Fiscal Court Failed To Implement Adequate Internal Controls Over Procurement And Disbursements
2025-002 The Simpson County Inmate Financial Report Does Not Reconcile To The Bank Statements
2025-003 The Simpson County Jail Lacked Adequate Controls Over Commissary Account Disbursements

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 29, 2026

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.