GRANT COUNTY CLERK'S REPORT

Grant County property transfers:

· 9/3 – Lori Beth Martin to Mollie Anderson, 16/100 acre North Main Street Williamstown for $170,000

· 9/3 – Holly J. Mann and Timothy Mann to Kenon Jacob Bolog, 5.0000 acres Mulligan Road for $99,900

· 9/4 – Joseph Louis Sander and Michelle Jean Sander, to Sander Living Trust, Joseph Sander Trustee and Michelle Sander Trustee, 3 tracts School Road, Williamstown for $1.00

· 9/4 – Michael Scott Willoughby to Matthew S. Grubbs and Tammy Ashcraft, 7.85 acres Dry Ridge and Owenton Pike for $155,000

· 9/4 – Adam C. Mayo and Brittany Mayo to Shane Mayo, 11.2500 acres Scaffold Lick Road for $115,000

· 9/4 – Thomas D. McKinley and Chana McKinley to Ashley Mae Byers and Samuel Luca Gabrielli, Lot 1 Thoroughbred Run Subdivision for $323,000

· 9/4 – Gregory Allen Fleming, Michele Fleming and Lezlie Kathryn Stalsberg to Miller Time Pointe, LLC, Lots 9,17,18,19 & 20 Brumback Subdivision for $40,000

· 9/8 – James Richard Perry to Austin Shadowen and Kylie Marie Shadowen, Lot 4 & part Lot 3 Ridgeview Subdivision for $246,000

· 9/8 – Rich Enterprises, Inc. to Ethan T. Rabanus, Lot North Main Street, Williamstown for $149,000

Marriage records

· 9/4 – Makayla Renee Spencer to Nicholas Paul Krumpelman

· 9/4 – Hannah Lynn Wright to Edward Chance Hoffman

· 9/4 – Haley Renee Milillo to Chase Michael Good

· 9/8 – Cora Elizabeth Bradford to Hunter Jay Kenneth Scherder

ASK RUSTY

Must I Enroll in Medicare at Age 65?

JOHN GRIMALDI
ASSOCIATION OF MATURE AMERICAN CITIZENS

Dear Rusty: I will be turning 65 next month, I am currently retired and I am not on Social Security. My question is: Is there anything I have to do, if I don't want Medicare? I am on my wife's employer plan, and she works for the Postal Service as a rural carrier. She doesn't plan on retiring for another eight years. Also, I would like to wait till my full retirement age (FRA) before I draw Social Security at 67. Do I have to draw Medicare at that point? Signed: Retired but Curious

Dear Retired but Curious: As long as you are covered by a "creditable" healthcare plan (such as that from your wife's US Postal Service employer), you can defer enrolling in Medicare until your Postal Service Health Benefit (PSHB) coverage from your wife's employer ends. When that happens, you (and your wife) will enter a Medicare "Special Enrollment Period" (SEP) during which you can enroll in Medicare without incurring a Late Enrollment Penalty. Thus, in your specific circumstances, you don't need to do anything about enrolling in Medicare when you turn 65.

That is still true, regardless of when you claim your Social Security benefits. If you claim Social Security at age 67 and before your wife retires from the USPS, you will be required to take Medicare Part A (coverage for inpatient hospitalization services), but Medicare Part A is premium-free for those also eligible for Social Security.

However, enrollment in Medicare Part B (coverage for outpatient healthcare services) is always optional because there is a premium associated with it, and you can continue to defer enrollment in Medicare Part B as long as you have "creditable" healthcare coverage from your wife's employer (even while you are collecting Social Security).

When you apply for Social Security, you can inform SS that you are declining Medicare Part B because you are still covered by your wife's USPS employer healthcare plan. Then, when your wife retires and you lose your USPS healthcare coverage, you can enroll in Medicare Part B at that time without a late enrollment penalty.

Golf ball from 9/11 rubble symbolizes loss

BY HOWIE RUMBERG
ASSOCIATED PRESS

NEW YORK — I stood amid the rubble of the World Trade Center, passing buckets of debris down a line of volunteers and first responders. It was hours after the Sept. 11, 2001, attacks. A little white object poking out of the gray ash caught my attention.

Scuffed and dirty, it was unmistakably a golf ball. And in that moment, it represented an incomprehensible loss that would take years, if ever, to process.

A person whose name I do not remember, most likely never knew, told me to not throw it out. We understood the significance of finding something personal in the acres of pulverized concrete and twisted steel. I set it near a mound of shredded metal thought to be pieces of the planes that were flown into the two towers.

People worked tirelessly through those first chaotic hours, frantically digging through what became known as "the pile" for any signs of life. We stood side by side with fellow New Yorkers, digging, doing whatever we felt would help, occasionally stopping as shouts for silence pierced the whir of activity. Early optimism quickly gave way to despair.

GRANT

FROM **PAGE B5**

Manue Tyson, 18, of Gastonia, North Carolina and a 2017 Buick driven by Arva Hopperton, 67, of Dry Ridge. Traveling opposite directions one vehicle crossed over center in a curve and struck the front of other.

9/5 – Deputy Ruey Couch responded to a non-injury, single vehicle accident at 10:25 p.m. on Knoxville Road, Dry Ridge involving a 2015 Mercedes-Benz driven by Mayo Howlett, 24, of Taylor Mill, Kentucky. Howlett ran off the roadway striking a mailbox and a utility pole.

Arrest

9/1 – Deputy Trenton Dalton arrested Joseph D. Terrio, Jr., 59, of Crittenden at 7:54 a.m. in Crittenden on offense or charge of operating motor vehicle under influence of alcohol 0.08 (189A.010(1A) third, leaving the scene of an accident and criminal mischief, first degree. Terrio was lodged in the Grant County Detention Center.

9/1 – Deputy Dennis Vanhaitsma under warrant, arrested Christine Kohus, 42, of Williamstown at 10:38 a.m. on Main Street, Williamstown on offense or charge of probation violation. Kohus was lodged in the Grant County Detention Center.

9/3 – Deputy Trenton Dalton under warrant, arrested Maximino Neri-Tecla, 54, of Williamstown at 11:33 a.m. on Barnes Road, Williamstown on offense or charge of contempt of court libel/slander resistance to order, failure to appear, contempt of court and failure to appear. Neri-Tecla was lodged in the Grant County Detention Center.

Grant County Detention Center report

Population analysis, Sept. 9, 2026

Total Inmates: 299 (Male: 247, Female: 52)

Inmates by county:
65 Grant
37 Gallatin (Paying)
0 Owen (Paying)
13 Pendleton (Paying)
2 Other (Arrested in Grant County on Warrants, awaiting pickup)

State Inmates:
94 SAP (Substance Abuse Program - pays extra)
43 SOAR I & 2 (Supporting Others in Active Recovery - pays extra)
45 Other (regular rate)

According to Chief Deputy Jailer Joshua Brearton inmates have continued to do litter pick up along roads with hundreds of bags of litter picked up each week. Four Grant County inmates were assigned to help Gallatin County with their tire amnesty days the week of Aug. 31.

There are currently 49 staff members at the Grant County Detention Center.

LEGAL NOTICE

The City of Falmouth will hold a public hearing regarding the proposed 2026 property tax rates on Thursday, September 17, 2026 at 7:00 pm. in the council chambers of Falmouth City Hall located at 230 Main Street Falmouth, KY 41040.

The public hearing is being conducted in accordance with Kentucky Revised Statute (KRS) 132.027, which requires local governments proposing a tax rate above the compensating rate to provide citizens an opportunity to comment before the tax rates are considered for adoption.

The proposed tax rates are:
- Real Property Tax Rate: $0.608 per $100 of assessed valuation
- Personal Property Tax Rate: $0.696 per $100 of assessed valuation

The proposed real property tax rate of $0.608 is expected to generate approximately $523,126.23 in revenue. The proposed personal property tax rate of $0.696 is expected to generate approximately $83,543.08 in revenue. The compensating tax rate for real property, as calculated under state law, is $0.585 per $100 of assessed valuation and would generate approximately $503,336.92 in revenue.

The 2025 tax rates were as follows:
Real property: $0.600 generated approximately $493,868.34 in revenue

Personal property: $0.704 generated approximately $ 79,102.84 in revenue

Revenue generated above the compensating tax rate will support essential City services, including:
- Police and public safety
- Streets and sidewalks
- Parks and recreation
- Administrative operations
- Capital improvement projects
- Stormwater and drainage

Residents are encouraged to attend the public hearing to learn more about the proposed tax rates and provide comments before the Falmouth City Council takes action.

For more information, and for those individuals wishing to comment who require special accommodations, contact the Falmouth City Clerk's Office at 859-654-6937 prior to the meeting.

City of Falmouth

NOTICE OF PUBLIC HEARING

Pursuant to KRS 132.027, the City of Williamstown, Kentucky, will hold a public hearing on Monday, September 28, 2026, at 5:30 p.m. at City Hall, which is located at 400 North Main Street, Williamstown, to hear comments from the public regarding a proposed tax rate for .367 per One Hundred Dollars of assessed value on real property and .508 per One Hundred Dollars of assessed value on personal property.

As required by state law, this notice includes the following information:

	Tax Rate per $100 Assessed Valuation	Revenue Expected
1. Preceding Year's Rate & Revenue Generated	.371 (real) .490 (personal)	$1,064,601 $ 518,960
2. Tax Rate Proposed & Revenue Expected	.367 (real) .508 (personal)	$1,221,360 $ 594,135
3. Expected Revenue General from New Property	N/A	$0

The City of Williamstown, Kentucky, proposes the tax rate by levying a proposed tax rate of .367 (per $100.00 of assessed value) on real property and .508 (per $100.00 of assessed value) on personal property which will be spent in the following general areas of City Government: street repair, salaries, operation expenses, police expenses, and other General Fund activities.

THE KENTUCKY GENERAL ASSEMBLY HAS REQUIRED PUBLICATION OF THIS ADVERTISEMENT AND THE INFORMATION CONTAINED HEREIN.

/s/ David A. Henson, Mayor
City of Williamstown

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Chuck Dills, Grant County Judge/Executive
The Honorable Tabatha Clemons, Former Grant County Clerk
The Honorable Colton Simpson, Grant County Clerk
Members of the Grant County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former County Clerk of Grant County, Kentucky, for the year ended December 31, 2024, 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 receipts, disbursements, and excess fees of the former Grant County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 financial position of the former Grant County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 former Grant County Clerk 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 former Grant County Clerk on the basis of the 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 this 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the former Grant County Clerk'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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 GAS, 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 Clerk'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 Clerk'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 have identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2026, on our consideration of the former Grant County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 former Grant County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

April 24, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV

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