

Solar Generation Siting Final Report

Weirs Creek Solar

KY State Board on Electric Generation and Transmission

Siting **Case #2024-00099**



ATTACHMENT B

Review Appraisal

Of:

CohnReznick LLP

Adjacent Property Value Impact Report

Weirs Creek Solar Proposed Project, Case No. 2024-00099

Webster and Hopkins Counties, Kentucky

Dated February 9, 2024

Date of Review

August 25, 2024

Prepared for:

Mr. Scott H. Campbell, Senior Project Manager

Elliot Engineering, Inc.

6900 Houston Road, Suite 38

Florence, Kentucky

Prepared by:

E. Clark Toleman, MAI, SRA

333 West Vine Street, Suite 300

Lexington, Kentucky 40507

E. Clark Toleman, MAI, SRA



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September 10, 2024

Mr. Scott H. Campbell
Senior Project Manager
Elliot Engineering, Inc.
6900 Houston Road, Suite 38
Florence, Kentucky 41042

Re: *Review Appraisal Report*
CohnReznick, LLP-Impact Study dated February 9, 2024
Weirs Creek Solar Project, Webster and Hopkins Counties Kentucky

Dear Mr. Campbell

Following your request, I have carried out an investigation and review of the CohnReznick Adjacent Property Value Impact Report that estimates the impact in terms of property value to the surrounding properties adjacent to the proposed Weirs Creek Solar Project. The CohnReznick Impact report is part of the application for PSC Case No. 2024-00099 for the 2,260 acres total project area with 810 acres+/- having solar panel infrastructure, 150-megawatt solar project to The Kentucky State Board on Electric Generation and Transmission Siting. I have reviewed the CohnReznick report as well as the data within the application, and the subject parcels that make up the project and surrounding area. There are sixty-eight parcels that have been identified as adjoining the project tracts.

Considering my analysis of the CohenReznick Impact Study I have concluded that the report is credible and representative of the market conditions that would exist should the Weirs Creek Solar Project be constructed based on the market evidence and interpretation of the data contained in the Impact Study. The report includes a review of published studies on property value impacts associated with solar projects, paired sales analysis in ten comparable solar projects ranging in size from 40 to 239 MW, and interviews with real estate professionals and real property assessors.

The following is a summary of my technical review of the Kirkland Appraisals Impact Study and comments on the specific data and analysis contained in the report prepared in compliance with Standard 3 of the Uniform Standards of Professional Practice.

Respectfully submitted

E. Clark Toleman, MAI, SRA

Project Name:	Weirs Creek Solar Project-PSC No. 2024-000
<u>Property Location:</u>	Marion and Washington Counties, Kentucky
<u>Date of Impact Study:</u>	February 09, 2024
<u>Property Type:</u>	Agricultural and Rural Homesites
<u>Land Area:</u>	2,260 Combined acres, 150MW
<u>Report Option:</u>	Narrative Impact Study
<u>Intended Use of Review:</u> Siting Board	Kentucky State Electric Generation and Transmission Siting Board

Purpose of this Review

The purpose of this review is to determine if the appraisal report is essentially in compliance with: KRS 278.708 and The Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation.

Scope of the Review

This review was limited to an analysis of the appraisal report in order to form an opinion as to:

- The completeness of the report;
- The adequacy and relevance of the data presented;
- The reasonableness of any adjustments made by the appraiser to the data;
- The appropriateness of appraisal methods and techniques used; and
- The adequacy and reasonableness of the analysis, opinions and conclusions contained in the appraisal report.

Reviewer: E. Clark Toleman, MAI, SRA **Date of Review: March 20, 2024**

3. Purpose of the Impact Study

The Impact Study is in three parts, a review of academic and peer authored property value impact studies, research and analysis of existing solar facilities, and interviews with real estate experts market participants and Assessors. The study also includes a review of paired sales before and after solar projects were constructed through-out the United States and considered comparable to the properties adjacent to the proposed 150 MW Weirs Creek Solar Project. The purpose of this impact study under review is to estimate any related change in terms of market value to the adjoining properties due to the proposed solar project in Webster and Hopkins County Kentucky as of February 9, 2024.

Market Value is defined as:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus, Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure to open markets; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Market Value is therefore the actual real dollar value of the subject property would bring at an appraisal date under “normal” conditions with the seller and buyer acting reasonably. The contemporary concept emphasizes cash value. This is necessary in the investigation of “market” sales to equate any non-typical financing terms to conditions that are typical at an appraisal date.

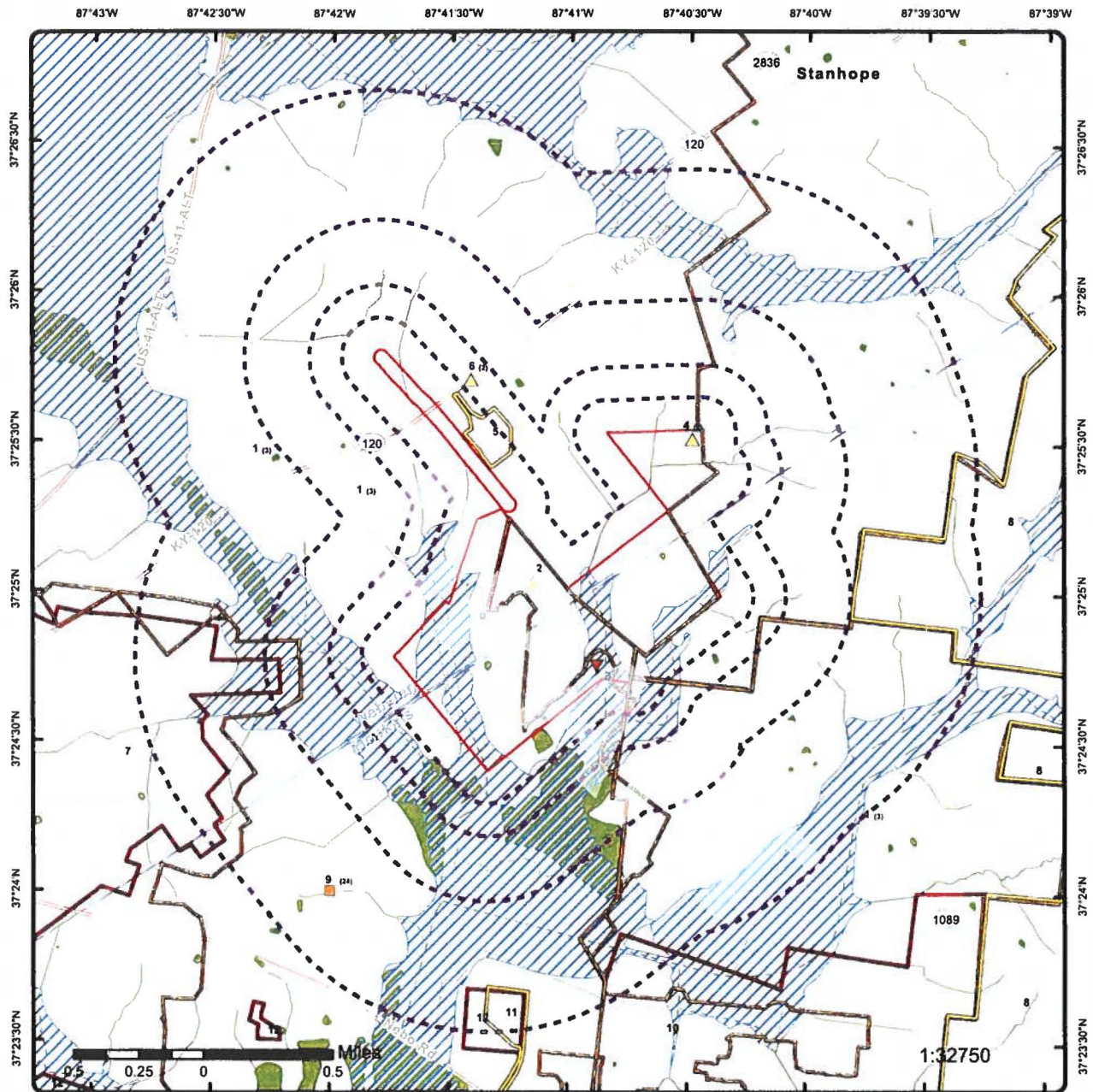
Intended Use of the Review Appraisal

This review appraisal is prepared for Elliot Engineering on behalf of the Kentucky State Board on Electric Generation and Transmission Siting Board Case No. 2024-00099.

Date of Appraisal Review

This Review Appraisal is made as of August 25, 2024 with all economic, statistical and market data correlated to this date. The last inspection of the property was made on this date and all physical characteristics are described relative to this date unless otherwise stated within this report.

Location Map



Map: 1.0 Mile Radius

Order Number: 24020600826

Address: Webster County, Providence, KY

Project Property

Buffer Outline

- ▲ Sites with Higher Elevation
- Sites with Same Elevation
- ▼ Sites with Lower Elevation
- Sites with Unknown Elevation
- Areas with Higher Elevation
- Areas with Same Elevation
- Areas with Lower Elevation
- Areas with Unknown Elevation

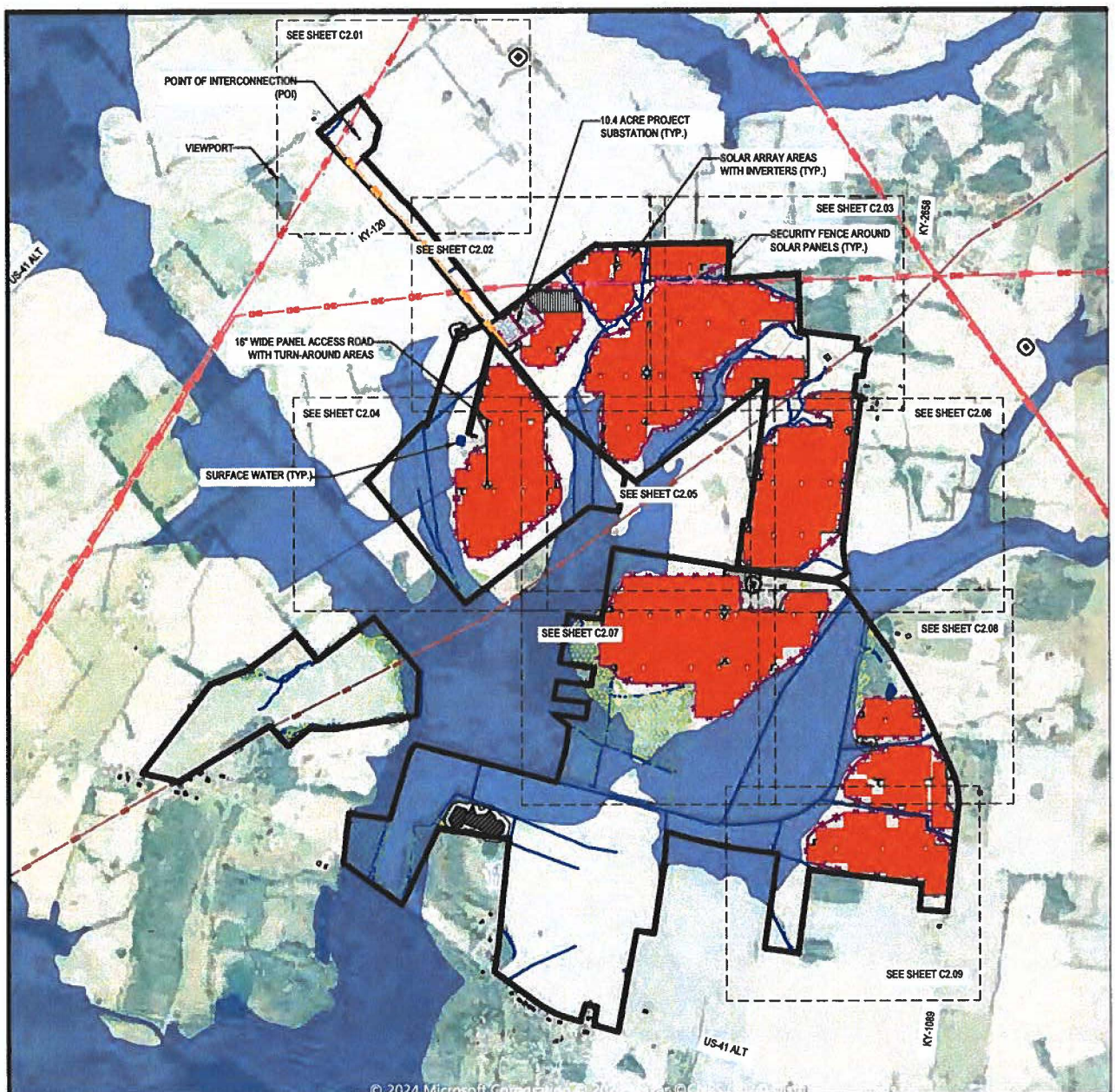
- Freeways, Highways
- Traffic Circle, Ramp
- Major & Minor Arterial
- Traffic Circle, Ramp
- Local Road
- Rail

- State
- Country
- National Wetland
- Indian Reserve Land
- 100 Year Flood Zone
- 500 Year Flood Zone

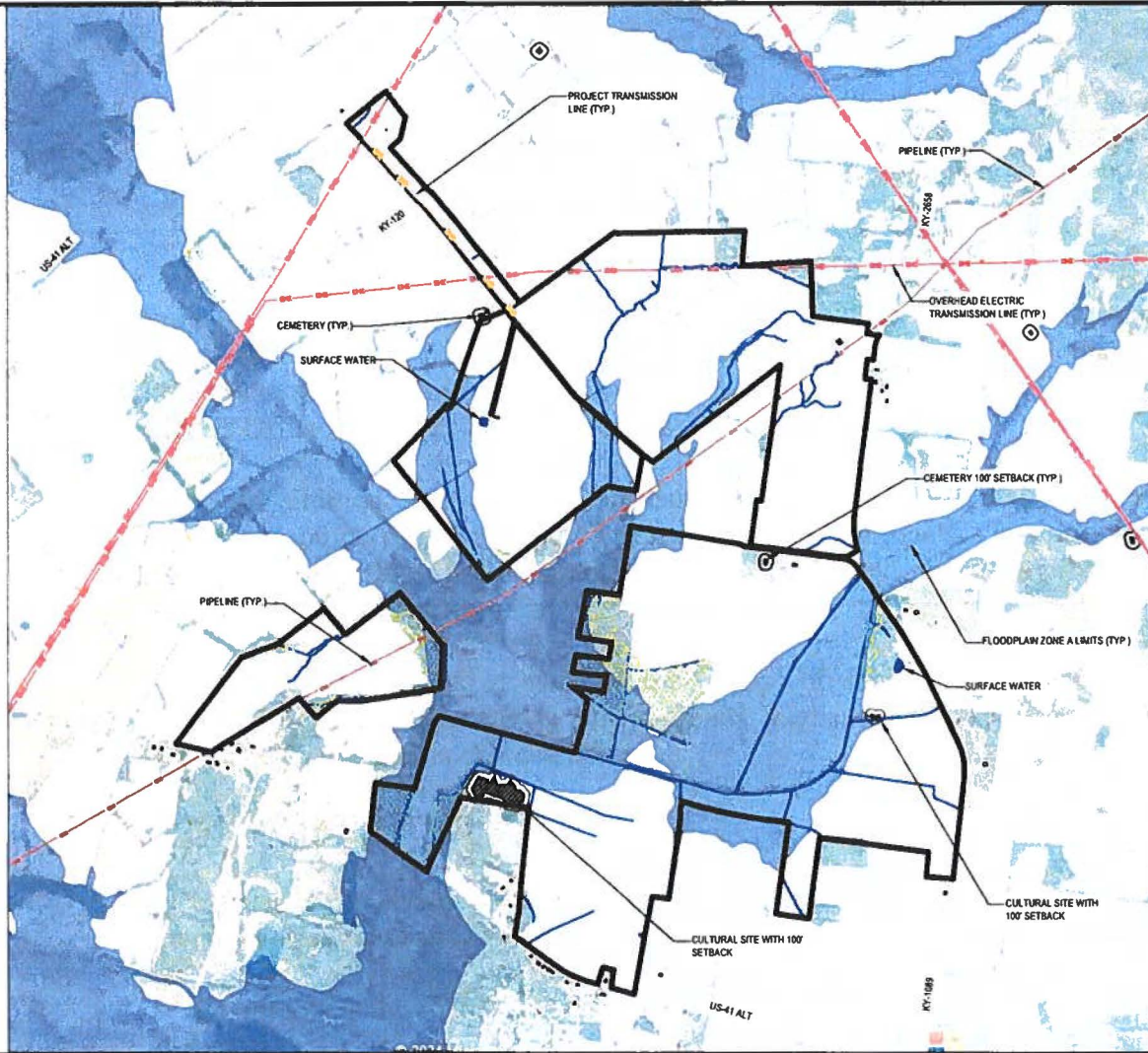
- FWS Special Designation Areas
- National Priorities List (Active, Delisted, Proposed, Institutional Control)

Proposed Project Area

The subject properties are situated in Southern Webster County and northern Hopkins counties approximately two miles east of Providence with a total area of 2,260 acres with an actual solar panel project foot print of 810 acres. The project parent parcels extend south of HW 120E. The general area is rural in nature being developed as general farms and homesites with level to sloping topography. The 2023 combined County population is estimated to be 57,656 with a declining population indicated over the last thirteen years and slight decline projected through 2028. The project proposes that minimum setback distances of solar components will be 100 feet from residences and 450 feet from central inverters.



Map of Project Properties (Continued)



LEGEND

- PROJECT BOUNDARY
- PARCEL BOUNDARY
- PROJECT TRANSMISSION LINE
- OVERHEAD ELECTRIC TRANSMISSION LINE
- OVERHEAD ELECTRIC TRANSMISSION LINE
- GAS PIPELINE
- PIPELINE
- WETLANDS
- STREAM
- FLOODPLAIN ZONE A

ECT Environmental Consulting & Technology
 488 W. Washington Blvd. Ste. 1
 Tampa, Florida 33607
 Phone: (813) 279-5339
 www.ectinc.com

**WEIRS CREEK
 HOPKINS &
 WEBSTER CO
 KENTUCKY**

PROJECT NUMBER	21-411
DESIGNED BY	Mark Cook, LLC
DRAWN BY	CM
CHECKED BY	BM
APPROVED BY	BM
DATE	02-25

EXISTING
 CONDITIONS

SCALE: 1" = 100' @ 11" x 17"

CALL BEFORE YOU DIG
 811

C1.01

NOT FOR CONSTRUCTION

Weirs Creek: Mailing List for Participating and Adjacent Landowners

County	Parcel ID	Owner Name	Address
Hopkins	MAP-18-11	GARDNER CHAMPIE W & ANNA L	12650 NEBO ROAD, PROVIDENCE, KY 42450
Hopkins	MAP-18-11A	Gardner Eddie Champ & Champie W Gardner	12640 NEBO RD, PROVIDENCE, KY 42450
Hopkins	MAP-18-15-1	Yeckering James R	215 COVINGTON RIDGE, OWENSBORO, KY 42301
Hopkins	MAP-18-16	WARD KAYLA MADISON & MASEN DEAN	12715 NEBO RD, MADISONVILLE, KY 42431
Hopkins	MAP-18-16-1	GOOSE POND LLC	1645 OTTER LAKE LP, HANSON, KY 42413
Hopkins	MAP-18-21	GOOSE POND LLC	458 N MAIN, MADISONVILLE, KY 42431
Hopkins	MAP-18-21A	GOOSE POND LLC	459 N MAIN, MADISONVILLE, KY 42431
Hopkins	MAP-18-3	GIBSON BENJAMIN W & ANNA GIBSON	207 FAIRWAY DR, PROVIDENCE, KY 42450
Hopkins	MAP-18-4	GIBSON FARMS LLC	534 JUSTICE LN, PROVIDENCE, KY 42450
Hopkins	MAP-18-5	RHEA ROBIN JR & GAIL LYNN CO-TRUSTEE, ROBIN RHEA JR & GAIL LYNN IRREV TRUST	5599 STATE ROUTE 132W, CLAY, KY 42404
Hopkins	MAP-18-6-1	CAMPLIN GREGORY N	12670 NEBO RD, PROVIDENCE, KY 42450
Hopkins	MAP-18-6-1-1	SHOCKLEY SAMANTHA J	12690 NEBO RD, PROVIDENCE, KY 42450
Hopkins	MAP-18-8	GIBSON JOHN SHIRLEY & ANNA GAYLE	13140 NEBO RD, PROVIDENCE, KY 42450
Hopkins	MAP-18-9	PEYTON JOSEPH C & CHARLOTTE A	PO BOX 483, MADISONVILLE, KY 42431
Hopkins	MAP-27-1	TOWERY FARMS INC	12 WESTWIND BLVD, MADISONVILLE, KY 42431
Hopkins	MAP-27-2	HINKLE LAND, % THOMAS W HINKLE	16 BARTLETT DRIVE, MADISONVILLE, KY 42431
Hopkins	MAP-27-6	DAME CLAY	2318 MURRAY HWY, BENTON, KY 42025
Hopkins	MAP-28-11	ENRIGHT WALTER E & KAREN B	340 SHADE TREE RD, NEBO, KY 42441
Hopkins	MAP-28-12	WATKINS CAROL CROWE	1990 BALLS HILL RD, NEBO, KY 42441
Hopkins	MAP-28-18	TOWNSEND FARMS INC	2105 DONALDSON RD, NEBO, KY 42441
Hopkins	MAP-28-21A	DONALDSON SANDRA G ETAL	2105 DONALDSON RD, NEBO, KY 42441
Hopkins	MAP-28-23	WOOTON GEORGE & MARTHA AND THE GAMBLE FAMILY TRUST	7045 NEBO RD, MADISONVILLE, KY 42431
Hopkins	MAP-28-24	DONALDSON SANDRA	2105 DONALDSON RD, NEBO, KY 42441
Hopkins	MAP-28-5-1	WEBSTER COUNTY COAL CORP, ATTN: JODI BLAIR	1586 BALL HILL RD, NEBO, KY 42441
Hopkins	MAP-28-6	KAUTZMAN LOLA M	690 GREENWOOD RD, NEBO, KY 42441
Hopkins	MAP-28-7	CLAYTON JEANNE ANN	2370 BEULAH RD, MADISONVILLE, KY 42431
Hopkins	MAP-28-8	MILLER ARTHUR B JR	670 GREENWOOD RD, NEBO, KY 42441
Hopkins	MAP-28-9	DAME CLAY	2318 MURRAY HWY, BENTON, KY 42025
Hopkins	MAP-29-1	JENKINS FRANKLIN & SHARON	11490 NEBO ROAD, NEBO, KY 42441-9748
Hopkins	MAP-29-12	HAYES ROGER W & THOMAS M HAYES & DOROTHY WEIR - TRUSTEES	447 COWAN FARMER LN, NEBO, KY 42441
Hopkins	MAP-29-1A	ALLIANCE LAND LLC, c/o JEREMY PARKER	11500 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-18	VANLUE SHAWN ALLEN & DELORES	PO BOX 279, 11480 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-2	COUSE FRANK III	895 BUNTIN SCHOOLHOUSE RD, MANITOU, KY 42436
Hopkins	MAP-29-3	COUSE FRANK SR	3881 STATE HIGHWAY 268, HANCOCK, NY 13783
Hopkins	MAP-29-6	RIDEN LINDA M	10905 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-6A-13	CUMMINGS ALICIA M & CHANCE	11145 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-6A-14	VANDIVER KENNAN J & VIRGINIA K	11225 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-6A-15	MASON JOHN H & BRENDA	PO BOX 52, NEBO, KY 42441
Hopkins	MAP-29-6A-16	MASON JOHN H & BRENDA	PO BOX 52, NEBO, KY 42441
Hopkins	MAP-29-6A-17	MASON JOHN H & BRENDA	PO BOX 52, NEBO, KY 42441
Hopkins	MAP-29-6A-18	STIEGLITZ JOHN	PO BOX 291, NEBO, KY 42441
Hopkins	MAP-29-6A-19	BLACKWELL TAMMY R & ANTHONY D	11265 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-6A-20	TOAL CHRISTOPHER JOHN JR & ZARA	11295 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-6A-21	MORGAN WILLIAM JR & LESLIE F	1503 NOBLE CROWLEY RD, DIXON, KY 42409
Hopkins	MAP-29-6A-22	MORGAN WILLIAM JR & LESLIE F	1503 NOBLE CROWLEY RD, DIXON, KY 42409
Hopkins	MAP-29-6A-23	WILLIAMS DAVID R	AM BRUECKEL 14, 92690 PRESSATH, GERMANY
Hopkins	MAP-29-6A-24	WILLIAMS DAVID R	AM BRUECKEL 14, 92690 PRESSATH, GERMANY
Hopkins	MAP-29-7	RIDEN LINDA	10905 NEBO RD, NEBO, KY 42441
Hopkins	MAP-29-9	HAYES JOE T & JOANN	305 HAYES RD, NEBO, KY 42441
Hopkins	MAP-29-9A	HAYES JOE T & JO ANN	305 HAYES RD, NEBO, KY 42441
Hopkins	MAP-38-12	ROBERTS KENNETH M & DOROTHY L	865 BALLS HILL RD, NEBO, KY 42441
Hopkins	MAP-38-29	CROWE HOWARD WAYNE & LARHUE A	1610 DONALDSON RD, NEBO, KY 42441
Hopkins	MAP-38-29C	CROWE HOWARD WAYNE & LARHUE A	1610 DONALDSON RD, NEBO, KY 42441
Webster	053-021-000	BEFFELFINGER CREDA	3872 GARDEN TERRACE, OWENSBORO, KY 42301
Webster	054-003-000	MELTON TIMOTHY R & ANITA D	2245 ST RT 120 E, PROVIDENCE, KY
Webster	054-004-000	ALSBROOKS THURMAN WAYNE	372 WELDON RD, PROVIDENCE, KY
Webster	054-006-001	PEYTON-MELTON FARMS LLC	PO BOX 205, SLAUGHTERS, KY
Webster	054-007-000	PEYTON-MELTON FARMS LLC	PO BOX 205, SLAUGHTERS, KY
Webster	054-008-002	PEYTON-MELTON FARMS LLC	PO BOX 205, SLAUGHTERS, KY
Webster	054-012-000	COLE FAMILY FARM LLC	1004 OAKHILL RD, DIXON, KY
Webster	054-013-000	CORINTH CHURCH & CEMETERY	434 CORINTH CHURCH RD, PROVIDENCE, KY
Webster	054-016-000	RHEA ROBIN JR & GAIL R LYNN IRREVOCABLE TRUST	5599 ST RT 132 W, CLAY, KY 42404
Webster	055-001-000	GIBSON FARMS LLC C/O ANNA G GIBSON	13140 NEBO RD, PROVIDENCE, KY
Webster	063-004-000	TOWERY FARMS INC C/O DWIGHT TOWERY	12 WESTWIND BOULEVARD, MADISONVILLE, KY
Webster	063-004-001	TOWERY FARMS INC C/O DWIGHT TOWERY	12 WESTWIND BOULEVARD, MADISONVILLE, KY
Webster	063-004-002	TOWERY FARMS INC C/O DWIGHT TOWERY	12 WESTWIND BOULEVARD, MADISONVILLE, KY
Webster	063-009-000	HINKLE LAND ESTATE C/O THOMAS W HINKLE	125 SOUTH HARRIG, MADISONVILLE, KY

Methodology to Indicate Effect on Adjoining Properties

The CohnReznick Adjacent Property Impact Study utilizes the Paired Sales Analysis as the basis for an indication of change in value experienced to adjoining properties from ten solar farm projects in seven states plus two in Kentucky. This is a quantitative analysis of paired-sales to identify the effect of any one characteristic in a given market on market price. This analysis is used to estimate what adjustment is indicated for an individual characteristic such as a garage, swimming pool or any number of characteristics that need adjustment for the subject property. This is a standard analysis technique in appraisal practice and is most indicative when there is a large sample size.

The CohenRoznick Impact Study applied the paired sales analysis to adjoining properties around existing solar farms in fourteen states including Indiana, Georgia, Florida, North Carolina, Michigan, and Iowa plus two solar farms in Kentucky. The survey employs test area sales that are adjoining a solar farm and Control sales that are not adjoining solar farm. The survey is done of larger solar farms 40 to 239 MW. The result indicates no change to positive impact effect on adjoining property value. The general conclusion would indicate a neutral overall effect on the market value of adjoining properties to solar farms generally and would therefore have a similar neutral impact on adjoining properties in the proposed Weirs Creek Solar project.

Conclusion of Solar Farm Impact

The evidence presented in the CohenReznick Impact Study including the paired sales analysis is a strong indicator that proximity to the proposed Weirs Creek Solar Project will have a neutral impact on the adjoining property value when the set back and buffer screening is in place. The proposed solar farm is a passive entity within a rural neighborhood without the recognized nuisance characteristics of noise, traffic, odor, or other typical stigma considered to create a detrimental effect. A review of published research material on this subject is included in this Impact Study which also indicates the neutral effect on the adjoining property to solar farm projects of similar size and neighborhood characteristics as found in the proposed 150 MW Weirs Creek Solar project.

Review Appraiser's Limiting Conditions and Certification

- This review memorandum is based on data and information contained in the appraisal report under review as well as additional information from other sources that may be applicable and have been identified.
 - It is assumed that the data and information contained in the appraisal under review are factual and accurate.
 - The reviewer reserves the right to consider any additional information that may subsequently become available and may revise any opinions and conclusions if such data and information dictate the need for change.
 - Unless otherwise stated, all of the assumptions and limiting conditions contained in the appraisal report under review are also conditions of this report.
 - This appraisal review is specifically not an appraisal. Any opinions expressed by the reviewer are limited by the scope of the analysis identified in this review report.
 - If the yield capitalization methodology (discounted cash flow analysis) was completed by the appraiser using a market-accepted, preformatted lease-by-lease software program: To the extent possible, the inputs have been scanned for reasonableness, however, neither the reliability or accuracy of the inputs nor the expertise or competency of the person working with the software can be verified by the reviewer. Further, no property specific, corroborating diskette has been submitted with this assignment.
 - The review appraiser is not required to give testimony or appear in court, or at public hearings or at any special meeting or hearing with reference to the property appraised or the appraisal report, unless arrangements have been made prior to preparation of this report.
-
- All data provided in the appraisal reviewed is assumed to be accurate and complete and that there has been no omission of data that would affect the reviewer's conclusions.

I certify that, to the best of my knowledge and belief:

- the facts and data reported by the reviewer and used in the review process are true and correct.
- the analyses, opinion and conclusions in this review report are limited only by the assumptions and limiting conditions stated in this review report and are my personal, impartial and unbiased professional analysis, opinions and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- my engagement in this assignment was not contingent upon developing or reporting predetermined results.
- my compensation is not contingent on an action or event resulting from the analyses, opinions or conclusions in this review or from its use.
- my analyses, opinions and conclusions were developed and this review report was prepared in conformity with the Uniform standards of Professional Appraisal Practice

(USPAP) and all federal, state and banking regulations in force and applicable as of the date of this report.

- I have made a personal inspection of the work and subject property under review.
- no one provided significant appraisal, appraisal review or appraisal consulting assistance to the person signing this certification, and I have not provided any prior appraisal service on this property.
- As of the date of this report, E. Clark Toleman, MAI, SRA has completed the continuing education requirements of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.



E. Clark Toleman, MAI, SRA
Kentucky Certified General Appraiser No. 109

QUALIFICATIONS OF THE APPRAISER

E. Clark Toleman MAI, SRA

PROFESSIONAL MEMBERHIPS:

MAI Member of the Appraisal Institute

SRPA MAI No. 7572

SRA General Certification – Kentucky Real Estate Appraisers Board No. 109

Real Estate Broker – State of Kentucky

Member of Lexington Board of Realtors

Member of Kentucky Association of Realtors

Member of National Association of Realtors

EDUCATION: West Australia Institute of Technology, Perth, Australia – Business Studies Major in Real Estate Valuation

Completed all course requirements for the Australian Institute of Valuers, the American Institute of Real Estate Appraisers and Society of Real Estate Appraisers. Appraisal seminars related to Conservation Easements, partial interests and Federal guidelines for Federal Land Acquisition.

Participate in continuing education through seminars and courses by the Appraisal Institute.

EXPERIENCE:

Full time career in all phases of Real Estate. Employed in Property Management, Office of Development, Leasing and Valuation. Real Estate Appraiser in Lexington, Kentucky since 1974. Owner and Manager of Investment Property. Self- employed and owner of E. Clark Toleman Real Estate Appraisal Services.

APPRAISAL CLIENTS:

Financial Institutions:

Bank of Lexington, First Security National Bank, Bank One, Citizens Fidelity Bank in Lexington, First National Bank of Louisville, Fifth Third Bank of Campbell County, PNC Bank, Franklin Bank, MCNB Bank, First Capital Bank, Community Trust Bank, First Southern National Bank. Recent non-bank lender clients include: Realty Investment

Company, Memphis, Tennessee; New York Life, Atlanta, Georgia, Cincinnati Insurance Co.

GOVERNMENT INSTITUTIONS:

Lexington Fayette Urban County Government, Corps of Engineers, Department of Justice, General Services Administration, U.S. Postal Service, Census Bureau, Resolution Trust Corporation, FDIC, FSLIC, Commonwealth of Kentucky, Transportation Cabinet, Bluegrass Airport Board, LexTran Board, State of Kentucky Kentucky Office of the Courts, LFUCG Division of Water Quality, University of Kentucky, Kentucky State University, Kentucky Community and Technical College System, Eastern Kentucky University, Division of Real Property State of Kentucky, Louisville Regional Airport Board, Lexington KY Airport Board.

APPRAISED FOR:

Major horse farms, full range of commercial properties, multi-family residential, condemnation cases for both Plaintiff and Defendant, IRS, utility companies, four flood control lane projects, Urban Renewal, major industrial properties and highway right of way. Appraisals conducted on conservation easements for individuals the State of Kentucky for the PACE program and the Lexington Fayette Urban County Government for the Purchase of Development Rights, on Farm Properties, Marathon Oil Co. for R/W easements, CSX Railroad, Norfolk Southern Railway, Cincinnati Insurance, Safe Co Insurance, LexTran, and Southern States.

QUALIFIED AS EXPERT IN REAL ESTATE VALUES:

Federal Court of Kentucky- Eastern and Western Division. Testified in Local Tax Appeal Cases, Circuit Court of Clark, Pike, Montgomery, Bourbon, Woodford, Jessamine, Bell, Johnson, Jefferson, Anderson, Franklin, Boone, Campbell, Scott, Lawrence, Clay, Whitley, Pulaski, Kenton, and Martin County, Kentucky, and the United States Bankruptcy Court.