

139.11101917.1	<p>From: Esselstyn To: D. W. Layton Saw Mr. Moneymaker; made appointment to talk over the Lyon County Assessment; if you can arrange to me here as he wants further information from you regarding the tie business; Esquire Griffin would also like to see you to go over on the Curray T4ract to see about rents</p>
139.11121917.2	<p>Written in ink on Hillman Land & Iron Company, Hematite Store letterhead From: D. W. Layton To: Esselstyn Forwarding to Mr. Moneymaker the assessor following list of ties for assessment as of Sept 1st 27779 – Valued \$3437.37</p>
139.01081918.3	<p>Written in ink on Hillman Land & Iron Company, Hematite Store letterhead From: D. W. Layton To: Esselstyn Provides information on land adjoining the DeGraffenreid tract. (2 pages)</p>
139.05291918.4	<p>Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Noticed in one of your reports that the Trigg County Board have raised our assessment 15%. This is, from my standpoint, entirely satisfactory, and this is just to let you know officially that this Company – although a “dead Company” as far as iron ore and blast furnaces are concerned – are for high taxations, provided these taxes are used for the betterment of the County. I give you this information so you will have on paper just where we stand and there is no objection to letting others know where we stand. Ask you to watch the details to see we are ALL assessed fairly [stamped with file #134]</p>
139.12211918.5	<p>Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Referring to attached correspondence (*). Assume this is the outcome of some of Mr. Marshall’s work. Way interpreted based on Molloy’s reference to lands between Kuttawa and Dycusburg Road. Evidence that \$15.00 per acre been offered for part of Anderson Tract and been refused at that rate (2 pages)</p>
139.12211918.6*	<p>From: E. H. Simmons To: D. W. Layton Letter so if you want to read it to your Commissioners or show it to them to support our policy. (#)</p>
139.12211918.7*#	<p>From: E. H. Simmons To: D. W. Layton</p>

	Noting attached copy of letter from Mr. C. C. Molloy and copy of my reply. Only instruction I give is to see that if the values of our properties are raised so that they are out of line with the values of the adjoining property owners that you confer with the very best Attorneys in or outside of Lyon County to fight the matter to a finish and see we get justice. (2 pages)
139.12211918.8*	From: E. H. Simmons To: Mr. C. C. Molloy, Attorney, Lyon County Acknowledge receipt of Dec 19 th . First letter of this kind received since most go to Resident agent, D. W. Layton. At a loss at why you are writing me as opposed to Resident agent; if we own the County or anyone else we want to pay it.(2 pages)
139.12191918.9*	COPY From: C. C. Molloy, County Attorney To: Hillman Land & Iron Company / St. Louis, Mo. County Tax Commissioner is looking over your lands in Lyon County in order to ascertain their fair cash value for the purposed of assessing same for taxation. In order to be accurate we are requesting you furnish us information.
139.12231918.10	COPY From: C. C. Molloy, County Attorney To: Hillman Land & Iron Company / St. Louis, Mo. I wrote you directly because you are good business men and assumed you would have information desired and I always prefer to go direct to headquarters to save time.
139.12231918.11	From: Esselstyn To: E.H. Simmons Agree letter from Molloy is result of proposed Marshall deal. When Molloy was campaigning, I have been told, he said on street he would raise the taxes of the Hillman Land & Iron Company so high they would have to sell their property, etc. Will spend a few days examining the Tax lists and making tables of comparison (2 pages)
139.12261918.12	From: E. H. Simmons To: D. W. Layton Attached answers Mr. Esselstyn's letter; willing to change final paragraph before it goes before Board of Commissioners because it may please Mr. Molloy
139.12261918.13	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Seeking information on Mr. Molloy and his election; the man irritates me but he is not match for yourself and Mr. Layton
139.12261918.14	Hillmand Land & Iron Company, Hematite Store letterhead From: D. W. Layton To: Esselstyn Not sure of collusion between Marshall and Molloy; as matter of information, the Government wants Mr. Varney to continue his work

	and as inducement have added \$500 to his salary, the people of the district have made up a bonus of \$1000 (2 pages)
135.12271918.15	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Enclosed find copy of letter from Mr. Molloy dated December 23 rd . I have not answered it but send copy for your files so you will be posted.
135.12291918.16	From: Esselstyn To: E. H. Simmons Regarding letters to and from Molloy; if Molloy stands by his plan to value lands no higher than values of lands of like nature which adjoin yours, this is a chance for serious objections; law provides that value of property is "its fair cash value, estimated at the price it would bring at a fair voluntary sale" (2 pages)
135.undated.17	COPY 5 tracts of land owned by Hillman Land & Iron Company with new tax valuations from County Tax Commissioner for Lyon County
135.01021919.18	From: Esselstyn To: D. W. Layton Please send me a list of adjoining property owners beginning on the north side of the Travis property thence to the north and east to the Cumberland then to the south and west along the Tennessee River side of the property; if you are not familiar with the names, I assume that Mr. Taylor or Mr. Vick can furnish
135.01021919.19	From: Esselstyn To: E. H. Simmons Your copy of the Tax Commissioners notice is the first authentic information I have had on the subject. The proposed raise in valuation is too large, unjust and without any comparison so it is worth fighting. Background of past tax valuations and proposed method to deal with situation. (2 pages)
135.01041919.20	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn There is a difference between shooting the arguments of the Commissioners full of holes and getting them to make the tax on a different basis, and the only thing we ought to do is to fight it out, and if they don't make it on the proper basis we can follow it up in the Courts if necessary.
135.01051919.21	From: Esselstyn To: E. H. Simmons I have no data on the increase of the valuation of adjoining properties for 1919 over the 1918 valuation; for many reasons you were willing to submit to the unjust valuation but the time has come to take a stand. The property of the Company was being considered to be taken over for military purposes by the Government; it is

	possible that the Government will still require the property as a Forest Reserve; the Government may not pay right prices (2 pages)
139.01061919.22	<p>COPY</p> <p>From: D. W. Layton</p> <p>To: E. H. Simmons</p> <p>Plan of action in matter of raised valuation may include talking to the board before their meeting to see state of mind; be perfectly frank that company purchased land as an iron proposition and spent millions in development and loss entailed; to meet taxes in 1904 and 05 by cutting timber for railroad ties; employing people and providing them taxable income; built a leading factory; enterprises occurred in times of depression; building up worn out soils, cleaning up the old fields, draining swamps; property has been for sale for years; surveying in progress for 4 or 5 years so future court dockets will not be crowded, etc (2 pages)</p>
139.01071919.23	<p>Hillman Land & Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Re: your letter of January 5th, it would be best to eliminate the second paragraph; next to last paragraph, you use word "Company" did you mean "country"? Point you bring out in regard to the government taking over is a good one and using it in a way will make come County official "sit up and take notice"</p>
139.01091919.24	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>We are of one mind on the Tax problem but we will need to deal with it in a different standpoint; value of land in past versus now, intrinsic value, not all land equal to each other – valley land equal or not to river bottom land? I have not personal knowledge that the Government ever had any idea of even considering property for military purposes. (2 pages)</p>
139.01101919.25	<p>Hillman Land & Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Cover letter for one received from Mr Layton dated January 6th [139.01061919.22]</p>
139.01121919.26	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledgement of letter [139.01101919.25]</p>
139.01141919.27	<p>Hillman Land & Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Value of ore land which cannot be productive unless worked on the same basis as farm lands is absurd but the difficulty is to present the absurdity in a convincing way. Government taking over any of this property is quite probable. As you know we were practically commanded to fill out a report on our lands so government would</p>

	have reasonable right to take over lands at an assessed value. Mr. W. D. Simmons is giving his time to government at one dollar a year. (2 pages)
139.01141919.28	Hillman Land & Iron Company Hematite Store letterhead From: J. B. Gray To: Esselstyn List of land owners who owned land from the McCormick place to the Trigg Country line whose lands joined the H.L. & I Co.
139.01141918.29	Hillman Land & Iron Company Hematite Store letterhead From: D. W. Layton To: Esselstyn We are afraid we have flu in the family. Mr. Varney's little son was sick for several days
139.01151919.30	From: Esselstyn To: E. H. Simmons Correspondence brings out some very good points. Ore lands, don't think they can be considered as such now; definition of mineral lands from U.S. Supreme Court and Federal Land offices; potential of Government taking over this land as a Forest Reserve is valuable talking point. (2 pages)
139.01201919.31	Written in pencil Hillman Land & Iron Company Hematite Store letterhead From: D. W. Layton To: Esselstyn Ed developed flu Saturday, pneumonia this morning. See Judge Gordon as to tax matters; if you can find out who the Board in Lyon will be.
139.01211919.32	From: Esselstyn To: D. W. Layton Lyon County tax matter; comparing 1919 tax list with 1918 list I find quite a change in list which is favorable to the Company's interest; until I get complete list of adjoining property owners will not have necessary information to go before Judge Gordon for opinion.
139.01221919.33	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Noting attached copy of letter from Mr Layton and copy of my reply, see to this matter while Mr. Layton is home
139.01221919.34	From: E. H. Simmons To: D. W. Layton Sorry to hear Ed has Pneumonia; don't let anything interfere with taking care of your family. You can count on Mr. Esselstyn to watch these things
139.01201919.35	COPY From: D. W. Layton To: E. H. Simmons

	Ed developed flu Saturday, 18 th , Pneumonia this AM. Am requesting Mr. Esselstyn to see Judge Gordon and take care of affairs until I can get out.
139.01291919.36	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Noting report #211 for week ending January 25, 1919, as soon as you receive the blue prints on the tax map to be used in Lyon County tax problem, see that one is sent to me.
139.01291919.37	From: Esselstyn To: D. W. Layton Judge Armstrong appointed Board of Supervisors – Sam G. Cash, 1 st District; Doroh Black, 2 nd district; W. J. Stafford, 3 rd district. Board ordered to convene March 20, 1919
139.02091919.38	From: Esselstyn To: D. W. Layton Maps to be used in the Lyon County tax case have been received; written Judge Gordon; thought you would like to be with me in meeting.
139.02091919.39	From: Esselstyn To: Hon. J. F. Gordon I will be in Madisonville Wednesday to take up with you the Lyon County Tax matters. Do not know if Mr. Layton will be with me
139.02171919.40	From: Esselstyn To: E. H. Simmons By Express sending you copy of map of the Lyon County property that will be used in Lyon County Tax case.
139.02211919.41	From: Esselstyn To: E. H. Simmons Presented Lyon County Tax problem to Judge Gordon who approves our plan of action. He states that the assessing of the property to its full commercial value and not assessing the remainder of the County on the same basis is contrary to Constitution of the U. S. so he proposes to prepare to take case from State Court of Appeals to the Federal Court should it be necessary. He also proposes to make cash offers for certain lands which are assessed far below their commercial values, if parties decline to accept offer, the person making offer makes an affidavit and these affidavits with petition presented to State Tax Board asking them to investigate method of valuation
139.02221919.42	From: Esselstyn To: State Tax Commission / Frankfort, Ky Please send two copies of Revenue and Taxation Laws of State of Kentucky, up to and including the acts of 1919.
139.02241919.43	From: Esselstyn To: Hon. J. F. Gordon

	Find copy of the notice served on Hillman Land & Iron Company by Lyon County Tax Commissioner. Note that in item of 26000 cross ties that Mr. Layton listed them at \$0.15 and they have been raised to \$0.20. It is my opinion that present Government prices and inspection would not yield these prices. In preparing petition, I think it will be well to have Senator N. W. Utley's name appear with yours in petition.
139.02241919.44	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Everything seems to be outlined properly in regards to Lyon County tax problem. Please watch matter closely and see we don't take it to higher courts if not necessary. Additionally, see that neither you, Judge Gordon, Mr. Layton nor anyone else say anything about taking it to higher courts which could across as a threat.
139.02241919.45	COPY From: D. W. Layton To: E. H. Simmons Thinking over assessment of properties, it occurs to me that it would be good to separate the Empire Farm from main tract in each county.
139.02271919.46	From: Esselstyn To: E. H. Simmons Mr. Layton has received notice from Trigg County Tax Commissioner that the 21250 acres of land listed at \$52,000.00 has been raised to \$74,950.00; that the County Board of Supervisors will meet March 17 th at which time he will raise objection. I will go to Cadiz and look over other properties to see if same percentage of raise has been applied or not and prepare a comparative list to present to Board. Part of increase could be due to improvements on Empire Farm
139.02271919.47	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Enclosed written notification to be filed before Board of Equalization of Lyon County. When you and Mr. Layton were here it was not determined who should sign. Please let me know on progress
139.03021919.48	From: Esselstyn To: Hon. J. F. Gordon Acknowledgement receipt of Feb 27 letter. Mr. Layton and I will sign the motion and make initial fight before Board which we think will be end of matter.
139.03081919.49	Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn I think your ideas are right and we certainly will protest if we are not given the same valuation as others who have similar lands.
139.03091919.50	From: Esselstyn

	<p>To: E. H. Simmons</p> <p>Investigation of the Trigg County tax matter shows that the Tax Commissioner proposes to value the Company land 84.77% higher than for 1918. Adjoining the Company property 15 river bottom farms increased in value 31.4% while 101 hill and creek bottom farms increased in value 15.2%. To increase Company property in proportion, the Company is due for about 19% raise.</p>
139.03121919.51	<p>Hillman Land & Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Much obliged for yours of March 9 giving information on tax proposition. I also had letter from Mr. Layton indicating his willingness to help in any way he can</p>
139.03121919.52	<p>COPY</p> <p>From: E. H. Simmons</p> <p>To: D. W. Layton</p> <p>Much obliged for yours of March 9 and willingness to assist Mr. Esselstyn</p>
139.03141919.53	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of letter of the 10th regarding Mr. Layton's suggestion of listing Empire Farm separately from other lands for purpose of taxation. Think it is good idea. Listing farm land compares favorably with other people's farms and allow to list separately rocky hill land, a class of land which others do not own in large tracts</p>
139.03141919.54	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Lyon County Board of Supervisors have not acted on tax matter yet. Last Tuesday Mr. Layton and I went before Board, afterward, Mr. Molloy presented matter from his viewpoint. Board cannot have any misunderstanding that we will not stand for one cent of Mr. Molloy raise but would stand its proportion of raise which comes to 5%. We did not state what our course of action would be but mentioned several times the State Board that unless they think bluff.</p>
139.11041918.55	<p>Taxpayer notification to D. W. Layton agt Hillman Land & Iron Company, notified that 21250 acres of land assessed by you at \$52000 has been raised by me to \$74950. Witness my hand 4 day of Nov 1918, Luther F. Mashburn.</p>
139.03141919.56	<p>Written in ink</p> <p>Hillman Land & Iron Company, Hematite Store letterhead</p> <p>From: D. W. Layton</p> <p>To: Esselstyn</p> <p>The board was not sitting yesterday; had opportunity to impress them very thoroughly. Have to be in Cadiz tomorrow can't go to Dawson with you. Supply someone in my place</p>
139.03191919.57	<p>Written in ink</p> <p>Hillman Land & Iron Company, Hematite Store letterhead</p>

	<p>From: D. W. Layton To: Esselstyn Rivers prevented me going to Cadiz. Had talk with Mr. Wharton, Chairman of the board and had every reason to think that he would stand firmly by last year's valuation. For fear others might take a hand and try to put something over I wrote him yesterday requesting that if they did to postpone the hearing until we could get there.</p>
139.03201919.58	<p>From: Esselstyn To: E. H. Simmons Advise you that Boards of Supervisors of both Lyon and Trigg counties have sustained valuation placed on the company. Lyon County 1918 \$140,348.00; 1919 \$250,147.00 Trigg County 1918 \$47,000.00; 1919 \$63,750.00 Advise no litigation but take matter before the State Board and prove other properties of the Counties undervalued.</p>
139.03201919.59	<p>From: Esselstyn To: D. W. Layton Boards of Supervisors of both Lyon and Trigg Counties have sustained the valuations place on property by the Assessors. PS: The sale is made, Marshall gets it at \$90,000.00 CASH. \$50,000 has been paid, the deed goes to St. Louis tonight, balance to be paid when deed is delivered.</p>
139.03211919.60	<p>3.25x7.25 Notice to Taxpayers Hillman Land and Iron Company, Board of Supervisors of Taxation of Lyon County has increased value of your property for year 1919. Board will be in session in Court House of Eddyville, Kentucky 8th day of April 1919 to hear any complaints. Written in ink: "Stands as listed by the Assessors at \$253,552. Signed John Jones, Sheriff of Lyon County. [date from file stamp on reverse]</p>
139.03211919.61	<p>Hillman Land & Iron Company letterhead From: E. H. Simmons To: Esselstyn Acknowledge receipt of yours of March 20th advising Board of Supervisors have sustained new increased valuation. Please consult Judge Gordon and write me what he suggests.</p>
139.03251919.62	<p>From: Esselstyn To: E. H. Simmons Mr. Layton and I have been in Cadiz having personal conferences with various members of the board and Mr. Layton impressed upon them the prejudice between the rivers against the Company and the Supervisor from that District was representing a certain gang opposed to Company. We are planning on putting matter before State Board as we believe will be more effective and cost less money and take less time.</p>
139.03261919.63	<p>Hillman Land & Iron Company letterhead From: E. H. Simmons</p>

	<p>To: Esselstyn</p> <p>In regard to Lyon County, what do you think about going to the Supervisor or member of Supervisors board and telling them it is in there interest to have another meeting and reconsider action. I want it to appear if we do take it up with State board it was because their actions forced us. Also, perhaps have published in papers that we think it is interest of County (2 pages)</p>
139.03291919.64	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Regarding Lyon County tax matters. When we were officially notified that the "Molloy Valuation" had been sustained there was one thing we could do and present matter of State Board which locally had been considered a bluff on our part. Many things have happened. We met two members of State Board for less than 30 minutes and they received sufficient information to warrant them to communicate with chief in the field and instructed him to go to Kuttawa to investigate. Mr. Young, the man sent by the Board. Mr. Young conferred with Judge Armstrong and if any property was valued above 85% commercial value, value must be lowered and any property not valued up to 85% must be raised. If County board did not comply, the State would send their force here to appraise it.</p>
139.03291919.65	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Regarding Trigg County tax matters. Final valuation for 1919 has been fixed as Timber \$7000 / Improvements \$4,200 / Land \$49,100 / Total 60,300 Everything taken into consideration, we consider 1919 tax valuation as fairly satisfactory (2 pages)</p>
139.03291919.66	<p>8.5x5.5 written in pencil on blue paper</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>The fact that part of our Lyon County property assessed at \$96000.00 has actually been sold at \$90000 ought to make your revision board set up and take notice. Keep me posted.</p>
139.04031919.67	<p>Hillman Land & Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Obliged for info on Lyon County tax matters. If our taxes are not high enough, we want them raised, in exactly the same way if the taxes of others are not high enough we want them raised. (2 pages)</p>
139.04081919.68	<p>From: D. W. Layton</p> <p>To: E. H. Simmons</p> <p>Mr. Young of the State Tax Commission had appointment before local board of equalization. We are of opinion that the board will either lower valuations on Company property or raise values of other people's property to 85% of its actual cash value. Before State Board will approve action, local board, County Judge, County Clerk</p>

	and County Attorney have to make affidavit that property of county has been valued at 85%. Chair of local board publically announced he could not make such an affidavit.
139.04081919.69	Written in pencil Hillman Land & Iron Company letterhead From: [D. W. Layton based on handwriting] To: Mr. E.H.S. Same as 139.04081919.68
139.undated.70	Listing of various tracts of land. Each one has estimated classification of land, valuation of adjoining lands with number names of property owners, acres, 1918 value of land and value per acre; acres, 1919 value of land, and value per acre. Each document ends with corrected value of tracts compared to adjoining properties of like nature. Curry Tract John Scott Tract Kuttawa Spring Tract South Section of Suwanee Furnace Tract Tract No. 6 The "Remainder" of the Anderson Lands (3 pages) Hillman Tract (2 pages) De Graffenried Tract
139.undated.71	4 page, two clip binded in heavy paper with black and red ink typewritten: "Valuations of River Bottom Lands, as given in the 1918 & 1919 tax list of Trigg County, adjoining the property of the Hillman Land and Iron Company"
139.undated.72	4 page, two clip binded in heavy paper; typewritten: "Valuations of River Bottom Lands, as given in the 1918 & 1919 tax list of Trigg County, adjoining the property of the Hillman Land and Iron Company" [Copy of 139.undated.71]