

203.12241918.01	<ul style="list-style-type: none"> • To Hillman Land & Iron Company, Incorporated • From: R.S. James • “You are notified that 176 acres of land assessed by you at \$986.00 at \$4.00 per acre has been raised by me to \$1342.00 at \$6.00 per acre. That 320 acres of land assessed by you at \$2000.00 at \$5.00 per acre has been raised by me to \$2960.00 at \$8.00...”
203.04101919.02	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.F. Simmons • “This is to answer yours of April 8th, File #139, in regard to visit of Mr. Young, State Tax Commissioner. From your letter it looks as if the thing would come out all right. We want to continue to push this matter vigorously and it will be all right for you to employ any help that is necessary to do it and take what time is necessary.”
203.04121919.03	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge receipt of copy of your letter to Mr. Gates F. Young, Owensboro, Ky., dated April 19th, File #203. Without knowing the details it seems to me your ideas are right and I hope Mr. Young will agree with you, and also he will agree to push the matter vigorously.”
203.04131919.04	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “I have your of the 13th, File #38, in regard to what Mr. Young, tax commissioner, had to say in regard to real estate values. I will be glad to talk this over with you the first time we get together.”
203.04191919.05	<ul style="list-style-type: none"> • To: Gates F. Young • From: J.N. Esselstyn • “The Board of Supervisors of Lyon County adjourned yesterday afternoon. I learned this morning, from the Clerk of the Board, that they made no change in the valuations of the property of the Hillman Land & Iron CO., but “they raised some properties and lowered some.””
203.04221919.06	<ul style="list-style-type: none"> • To: Gates F. Young • From: J.N. Esselstyn • “Today I have learned that the Board of Supervisors and the officials of Lyon County have certified the Tax list and made their report to the State Commission.”
203.04271919.07	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “In hurriedly talking over the matter, today, with Mr. Simmons he thinks we should go to Frankfort and take

	<p>the matter up again with the State Board, and if they are not going to do anything about the reassessment of Lyon County , then we should appeal, etc., etc.”</p>
203.04291919.08	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Yesterday at Madisonville I conferred with Judge Gordon regarding Lyon County Tax Matters. He approves of the general plan as I briefly outlined to you Sunday, that is to prepare to appeal to the County Court from the decision of the Board of Supervisors, but before filing the appeal, confer with the State Board to find out if they will take any action to reassess the County for 1919.”
203.05011919.09	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This answers yours of April 29th file #203, in regard to Judge Gordon approving of the general plan that you outlined to me on Lyon County Tax Matters, all of which is satisfactory expect please be sure to see that the State Board is committed before we let them go as we want to file our appeal.”
203.05021919.10	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: G.F. Gordon • “Enclosed I am handing you a statement to be filed on an appeal in our tax matter. You must go to the Clerk of the Board of Supervisors, and from him get a certificate of the action of the Board of Supervisors signed by the Clerk and file said certificate with the Judge of the Lyon Quarterly Court, and at the same time and as a part of the appeal, file the enclosed statement. You have only a short time left and this should be attended to at once.”
203.05031919.11	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “This matter I took up with Senator Utley and we secured the proper certificate from the Clerk of the Board and filed the appeal with the County Judge, paying the appeal tax, etc. as you instructed.”
203.05031919.12	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “It is hard to state just what the situation is at the present time, the State Board seem to realize that the situation in Lyon County is not what it should be, yet they seem to hesitate about taking any steps to equalize the valuations.”
203.05061919.13	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon

	<ul style="list-style-type: none"> • “If you will need me in the Quarterly Court on June 9th, or at any other time, please advise me in advance.”
203.05071919.14	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Answering yours of May 3rd, File #203, in regard to any court work, either in the county or state court, don’t hesitate to employ another lawyer in addition to Judge Gordon if there is anyone who makes a specialty of things if this kind and as in touch with matters more closely than Judge Gordon is. I am very sure it will be agreeable to Judge Gordon to add such a man should you personally think it desirable.”
203.05081919.15	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Mr. Layton, Mr. Mason and myself are leaving this noon for Frankfort in connection with Lyon County tax matters, we will be back Saturday morning.”
203.05231919.16	<ul style="list-style-type: none"> • Newspaper clipping • Place: Eddyville, KY • Titled: Make A Protest: To Tax Commission Against Re. Capitulation in Lyon County • “A special from Frankfort recently says: A delegation of Lyon county citizens, headed by D.W. Layton, appeared before the State Tax Commission and protested approval of the recapitulation made by the local board of supervisors.”
203.05241919.17	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “On Thursday I went to Frankfort, taking me a petition signed by 96 Lyon County property owner, asking the State Tax Commission to reassess Lyon County. On Friday Morning I met Mess Scott and Green of the Commission and presented the petition, and talked over a few matters which occurred at the hearing of the Lyon County officials while I was in Colorado.”
203.05271919.18	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge your of May 24th, File #203, in regard to tax matters, which shows that you are following this matter up very intelligently. If necessary to employ any additional lawyers, don’t hesitate to do so, because we want to fight this matter to a finish.”
203.05311919.19	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Yesterday I conferred with Mr. Young of the State Tax Commission at Paducah, and he and Mr. Jones another member of the Field force came up from Paducah this

	<p>morning to confer with Judge Armstrong and Mr. Molloy.”</p>
203.06011919.20	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “The result of the conference between Mess. Young and Jones of the State Tax Commission with Armstrong Molloy, is that Molloy will contest the right of the State Tax Commission to reassess the County. He proposes to begin Mandamus proceeding at once to compel the State Tax Commission to accept the original Recapitulation and if this fails he will then get an injunction from Judge Bush. The Mandamus proceeding probably coming before Judge Stought at Frankfort.”
203.06081919.21	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This week we have been to Madisonville to confer with Judge Gordon to be sure we were right in regard to certain legal questions in the Lyon County tax controversy.”
203.06091919.22	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This morning in the Quarterly Court of Lyon County, County Attorney Molloy asked to have the case continued until the regular Court day, the second Monday of July.”
203.06091919.23	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “This morning in the Quarterly Court of Lyon County, County Attorney Molloy asked to have the case continues to the next term of the Court, which is on the second Monday of July. The records will show that the case was continued to give him time to file his answer, but he stated that if the County was reassessed the trial at this time would count for nothing. It would appear from this that he is not so sure at he will be able to stop the reassessment.”
203.06181919.24	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “This morning we started up between the Rivers but could not get across the river at Eddyville and was afraid to try the other way. Bradley is here and expects to go back via Kuttawa Ferry and if he reaches home tonight will deliver this to you.”
203.UNDATED.25	<ul style="list-style-type: none"> • Document titled: That The People May Know The Truth • “There appeared in the Herald of May 23rd an article under the caption: Make a Protest to Tax Commission against Recapitulation in Lyon County” and the article

	<p>states that this protest was made because the valuation of “the properties of the Hillman Land & Iron Company were raised about \$75,000.00 by the County Tax Commissioner”. The article is not a true statement of facts and it is only right that the people of the County should have a brief statement of the many things which have led up to the present situation.”</p> <ul style="list-style-type: none"> • Copy 1
<p>203.UNDATED.26</p>	<ul style="list-style-type: none"> • Handwritten document titled: That The People May Know The Truth • “There appeared in the Herald of May 23rd an article under the caption: Make a Protest to Tax Commission against Recapitulation in Lyon County” and the article states that this protest was made because the valuation of “the properties of the Hillman Land & Iron Company were raised about \$75,000.00 by the County Tax Commissioner”. The article is not a true statement of facts and it is only right that the people of the County should have a brief statement of the many things which have led up to the present situation.” • Copy 2
<p>203.UNDATED.27</p>	<ul style="list-style-type: none"> • Document titled: Let the People Decide • “The article in the Herald of May 30th was not intended to draw out a long controversy over the tax situation in Lyon County, but as Mr. Molloy has asked several questions, in reply to the article, it is deemed advisable to answer those which relate to valuation and equalization of land. The main portion of Mr. Molloy’s article deals with ancient history, which has nothing to do with the present equalization of land values, therefore no reference will be made to matters which are not of interest at the present time.” • Copy 1
<p>203.UNDATED.28</p>	<ul style="list-style-type: none"> • Document titled: Let the People Decide • “The article in the Herald of May 30th was not intended to draw out a long controversy over the tax situation in Lyon County, but as Mr. Molloy has asked several questions, in reply to the article, it is deemed advisable to answer those which relate to valuation and equalization of land. The main portion of Mr. Molloy’s article deals with ancient history, which has nothing to do with the present equalization of land values, therefore no reference will be made to matters which are not of interest at the present time.” • Copy 2
<p>203.UNDATED.29</p>	<ul style="list-style-type: none"> • Document titled: The Court Will Decide

	<ul style="list-style-type: none"> • “The one point to be considered in the present tax controversy is to arrive at a fair cash value of land of like character. Judge Armstrong devoted considerable space dealing with various subjects ranging from dog taxes to my personal infirmity, but I have the satisfaction of knowing I have never used my infirmity to create sympathy, thereby holding a position I was not qualified to fill. Judge Armstrong’s article is a mess of misstatements, and where a plain statement of the truth, might show an honest purpose, he has made so many low down insinuations, he is hardly worth considering, but if Judge Armstrong is such an effective judge as he would like to have the people think he is, and if he has the support of so many tax payers, as he would try to make it appear that he has, why did he not present a petition to the State Tax Commission, signed by a large number of his supporting tax payers?” • Copy 1
203.UNDATED.30	<ul style="list-style-type: none"> • Document titled: The Court Will Decide • “The one point to be considered in the present tax controversy is to arrive at a fair cash value of land of like character. Judge Armstrong devoted considerable space dealing with various subjects ranging from dog taxes to my personal infirmity, but I have the satisfaction of knowing I have never used my infirmity to create sympathy, thereby holding a position I was not qualified to fill. Judge Armstrong’s article is a mess of misstatements, and where a plain statement of the truth, might show an honest purpose, he has made so many low down insinuations, he is hardly worth considering, but if Judge Armstrong is such an effective judge as he would like to have the people think he is, and if he has the support of so many tax payers, as he would try to make it appear that he has, why did he not present a petition to the State Tax Commission, signed by a large number of his supporting tax payers?” • Copy 2
203.UNDATED.31	<ul style="list-style-type: none"> • A blank contract between the state of Kentucky and the County of Lyon. • “The Affiant, _____ a citizen, property owner and tax payer of Lyon County, Kentucky, being interested in the general welfare of his county and State, states that he is familiar with land values in the said County of Lyon and that he believes the valuations placed on the real estate of said Lyon County Tax Commissioner and Board of Supervisors of 1919 do not represent 85% of the total land value of said County.”

<p>203.UNDATED.32</p>	<ul style="list-style-type: none"> • “A partial list of Lyon County properties, taken from the Tax Records showing the Number of Acres, the Value of the Land and the value per acre of said properties. The value of the land as shown in the following table is arrived at, by taking the total value of “Land, Improvements and Timber” and deducting therefrom the value of the “Improvements” and “Timber”, as shown by the Lyon County Tax Records for 1919.” • Copy 1
<p>203.UNDATED.33</p>	<ul style="list-style-type: none"> • “A partial list of Lyon County properties, taken from the Tax Records showing the Number of Acres, the Value of the Land and the value per acre of said properties. The value of the land as shown in the following table is arrived at, by taking the total value of “Land, Improvements and Timber” and deducting therefrom the value of the “Improvements” and “Timber”, as shown by the Lyon County Tax Records for 1919.” • Copy 2
<p>203.UNDATED.34</p>	<ul style="list-style-type: none"> • To The Honorable, The State Tax Commission, Frankfort, Kentucky • “Because of the unequal distribution of the burden of taxation in Lyon County, occasioned by the unfair, unequal and uneven valuations placed on the real estate by the local Tax Commissioner and Board of Supervisors of the County” • 6 Copies
<p>203.UNDATED.35</p>	<ul style="list-style-type: none"> • To The Honorable, The State Tax Commission, Frankfort, Kentucky • “The undersigned tax paying land owners of Lyon County, Kentucky, respectfully submit to you, that the valuation of real property, by the 1919 Tax Commissioner and the Local Board of Supervisors, does not comply with the instructions of your honorable Board to fix the valuation at 85% of its real value, but on the contrary, have so fixed values, that there is a very great difference in the valuations of land of the same character in the same general location, the range of difference being from 25% to 80% or 90%.” • 3 copies
<p>203.UNDATED.36</p>	<ul style="list-style-type: none"> • Contract between the State of Kentucky, County of Lyon and R.J. Dooms, B.L. Calhoun, W.A. Murray, Ernest Lyon, J.C. Flinn, W.P. Gillihan, J.J. Wells, A.L. Barnett, E.L. Smith, and J.W. Stafford • “the Affiants, citizens, property owners and tax payers of Lyon County, being interested in the general welfare of said County and State, state that they are familiar with the land values of the said County of Lyon and they

	<p>believe that the real estate of said County is not assessed at 85% off its actual value, in fact, believe there is a gross discrimination in the assessment of said real estate;...”</p> <ul style="list-style-type: none"> • 4 Copies
<p>203.UNDATED.37</p>	<ul style="list-style-type: none"> • Contract between the State of Kentucky, County of Lyon and R.J. Doom, B.L. Calhoun, W.A. Murray, Earnest Lyon, J.C. Flinn, Etc. • “The Affiant citizens, property owners and tax payer of Lyon County, being interested in the general welfare of said County and State, state that they are familiar with le land values of said County of Lyon and they believe that the real estate of said county is not assessed at 85% of its actual value, in fact, believe there is a gross discrimination in the assessment of said real estate;...” • 5 Copies
<p>203.UNDATED.38</p>	<ul style="list-style-type: none"> • Document titled: “Curry Tract” • Contains the Estimated Classification of Land and Valuation of Adjoining Lands • For the years 1918 and 1919 • 11 Pages • 2 Copies