

205.04121919.1	<p>Law Office of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: D. W. Layton Sheriff has just notified me that the Board of Supervisors of this County has raised the Hillman Land & Iron Company's list \$1100. We listed this land in 1917 at \$17,270 and they raised it to \$19,086. We listed again in 1918 at \$19,086 and they now propose to raise us \$1100 more but they are raising nearly everybody in the county a percentage greater than the raise proposed for us.</p>
205.04161919.2	<p>Hillman Land & Iron Company – Hematite Store letterhead From: D. W. Layton To: Esselstyn Enclosed find letter from Judge Gordon [205.06061919.3] on Hopkins tax matters. It looks from letter as if it were coming to us and that we can't complain. You will of course write the Judge. PS: Turned deer loos at 12 M wish you could have seen them they bounded away like rubber balls and were beautiful. It was like Barnum and Bailey days with the natives.</p>
205.06061919.3	<p>Law Office of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: D. W. Layton I have been notified by the Sheriff that the Board of Equalization for Hopkins County will set at the Court House in Madisonville on June 13th to hear complaints by taxpayers whose property it proposes to raise. Lists property of Hillman Land & Iron to be raised – Baker tract, Eison and Alexander tract and Lynch tract. Do not see how we can complain of the raise of \$1400 on the 456 acres as it is proposed to sell the same to government at \$15.00 per acre (2 pages)</p>
205.06101919.4	<p>From: Esselstyn To: E. H. Simmons Have received notice by way of Judge Gordon that Board of Supervisors of Hopkins County in making the re-assessment of Hopkins County as ordered by the State Tax Commissioner. Mr. Layton and I expect to go to Dawson Springs on Thursday to see Mr. Jackson to get a list of adjoining property owners to compare proposed Company valuation with those of adjoining properties.</p>
205.06131919.5	<p>Hillman Land & Iron Company letterhead From: A. S. Hartt, Secretary of Mr. E. H. Simmons To: Esselstyn Acknowledgement receipt of letter of June 10th received in Mr. Simmons' absence</p>
205.06141919.6	<p>From: Esselstyn To: E. H. Simmons Mr. Layton and I returned from Madisonville last night where we have been in connection with Hopkins County Tax matters. After the Board of Supervisors had finished their work, I got the assessed values of adjoining properties and it looked as though we had a fairly good case but when we</p>

	<p>went before the Board on Friday and looked at their revised list of values we found we had no case, that they had raised the valuation of the adjoining properties from 100% to 200% and they were all about the same valuation of the Company tracts. The State Tax Commission ordered an increase of a million dollars on Hopkins County land and they are doing it in a very thorough manner.</p>
205.10151920.7	<p>From: Esselstyn To: Sheriff, Hopkins County Please advise me by return mail the amount of taxes now due on the property of the Hillman Land Company located in Hopkins County.</p>
205.10191920.8	<p>Original of [205.10151920.7] with tax value typed in on bottom. From: R. S. Hunter, Sheriff of Hopkins County The taxes due is \$465.56 on 2350 acres listed at \$34486.00</p>
205.10191920.9	<p>From: Esselstyn To: E. H. Simmons Replying to your letter of the 12th regarding taxes in Hopkins County. Taxes now due are \$465.56. Check for this amount payable to R. S. Hunter, Sheriff, Madisonville, Ky</p>
205.09091921.10	<p>Hillman Land Company letterhead From: Esselstyn To: Sheriff of Hopkins County Please advise me the amount of the taxes of the Hillman Land Company for year 1921. Property is listed by Judge Gordon. (Copy and original) Response written in ink: Your 1921 taxes \$472.31 (original) [2 pages]</p>
205.09091921.11	<p>12x9.5 Form No. 1: State of Kentucky Assessment List, 1922 Schedule of property held by Hillman Land Company, 6th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule as of July 1st, 1921 written in pencil with scrap paper glued to form with calculations.</p>
205.06151922.12	<p>Law Office of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Sheriff of this County has this day given me notice as tax agent for the Hillman Land Company that Board of Supervisor in effort to meet the raise required by the State Tax Commission of \$625,000.00 additional assessment has raised the Hillman Land Company's list in this County \$35,000.00. Board will sit again on the 27th to hear complaints. Please take this up with Mr. Layton</p>
205.06161922.13	<p>From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of your letter of the 15th regarding the raise of \$35,000.00 on the Company's property in Hopkins County. Memorandum lists new valuation. I have no record that the Board of Supervisors changed the above valuations at its meeting last March and now to add \$35,000 to valuation would make \$69,986.00 which I agree is too much. Calculating</p>

	County's raise makes the Company paying 5.6% of the total needed by county which I believe is more than the Company's proportion.
205.10101922.14	12x9.5 Form No. 1: State of Kentucky Assessment List, 192 Schedule of property held by Hillman Land Company, 6 th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule as of July 1 st , 1922 written in pencil with calculations.
205.10181922.15	From: E. H. Simmons To: Sheriff of Hopkin County Enclosed find check for \$799.79 covering Hopkins County Taxes against Hillman Land Company for the year 1922
205.04191923.16	Law Office of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Yesterday Sheriff notified me as agent for the Hillman Land Company that Board of Supervisors of Hopkins County has raised the property of the Company following amount. At any time from April 30 th to May 4 th you may appear before Board of Supervisors at Madisonville to make protest. It occurs to me that these raises place the property above its fair market value.
205.04211923.17	From: Esselstyn To: Hon. J. F. Gordon The 916 acre tract known as Baker Tract was listed at \$24,220 and Board proposes to raise the valuation to \$34,220. At the time tract was listed for taxation as of July 1 st , 1922 best offer had been \$25,000 and I believe that was its full commercial value. Since then several parties have looked it over and best offer made was \$56,100. The party making that offer wanted dripp property ter determine the amount of coal and 10 years to pay for it so offer cannot be considered as representative fair cash value. In regard to the 1011 acre Lynch tract the Company sold the ICRR right of way at rate \$12.00 per acre and only had one offer for \$10,000 cash which makes proposed valuation 50% too high. Am taking this up with Mr. Simmons to find out if he wants to appeal
205.04211923.18	From: Esselstyn To: E. H. Simmons Find correspondence with Judge Gordon regarding Hopkins County tax matters. We are usually able to cut down these raises by about one-half. I hardly think an appeal from the Board of Supervisors would accomplish anything and the cost would be as much or more than amount of the tax. I think we are in good position to protest against valuation placed on Lynch tract but not as good position with Baker tract
205.04231923.19	From: Esselstyn To: Judge J. F. Gordon <ul style="list-style-type: none"> - In reply to letter from E. H. Simmons / To: Esselstyn - Let Judge Gordon know it is up to him to make a good case. After the decision is made I will leave it to you whether we appeal but in general would be opposed to it. Main thing is to put it up to Judge

	Gordon to make a first class presentation and if he does then I feel there will be no reason for an appeal.
205.04231923.20	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn To answer letter of April 21 st in regard to action of Board of Supervisors of Hopkins County. It is not my present intention to appeal from the decision of the Board, my idea is that if the matter is presented properly that no appeal will be necessary.
205.04301923.21	From: Esselstyn To: Hon. J. F. Gordon If the good weather and roads continue, I will be over Wednesday. I have several things to look after at Dawson Springs and will telephone you from there about what time I will reach Madisonville
205.09131923.22	12x9.5 Form No. 1: Intangible Personal Property 1924 Schedule of property held by Hillman Land Company, 6 th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule written in pencil with calculations. Page 1, circled and written in pencil "1923 taxes \$789.28 L.R. Ray Sheriff"
205.09131923.23	8.5x5 scrap paper "Hopkins County / Total Tax \$789.28 / L. R. Sheriff Madisonville
205.10211923.24	5.25x8 Hillman Land & Iron Co. / Madisonville, Ky., Oct 19, 1923 1927 Acres valued at \$49330 Amount to \$789.28 Signed by L. R. Ray, Sheriff Hopkins Co., Ky
205.09241924.25	12x9.5 Form No. 1: Intangible Personal Property 1925 Schedule of property held by Hillman Land Company, 6 th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule written in pencil with calculations. Page 1, circled and written in red pencil "4/16/25 Sold ICRR 2.82 acre as additional R. of W. from Lynch Tract 4/16/25 Net acreage Lynch Tract 996.00 acre. Baker Tract Sold to Mason Mining Co. 916 acres"
205.11131924.26	From: Esselstyn To: Sheriff of Hopkins County Will you please advise us of the amount of our taxes? The properties are located in the 6 th District.
205.11131924.27	Original of [205.11131924.26] with reply in ink from Sheriff of Hopkins County 1915 acres listed at \$49220 / 5% raise on Land by State Bond \$2461 / Total assessment \$51681.00 State rate / County rate / Count school rate tax / Road tax / determining total tax \$775.24
205.10311925.28	Stapled together <ul style="list-style-type: none"> • Notification of 1925 Hopkins County tax is now due

	<ul style="list-style-type: none"> • Hillman Land Company letterhead Please advise us of the amount of taxes of this Company now due • Copy of Hillman Land Company request
205.09241925.29	<p>13.25x9.5</p> <p>Form No. 1: 142 Intangible Personal Property -- 1925 Schedule of property held by Hillman Land Company, 6th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule written in pencil with calculations.</p>
205.11281925.30	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons To: Esselstyn</p> <p>Noting the attached memorandum which explains itself [205.11281925.30]. You might keep this in mind. I think we are entitled to a lower valuation on the Lynch Tract. These two cases, Baker and Anderson Tracts, both having been sold for less than the assessed value could be used as evidence in any court.</p>
205.11301925.31	<p>5.5x8.25</p> <p>To: Esselstyn</p> <p>If receive \$35,000 from Mason, want to take up with Tax Commission possibility of lowering the assessed value of balance of our property (Lynch Tract) in Hopkins county – as the Baker Tract sold for \$35,000 was assessed at \$39,000 proof that assessments are too high</p>
205.08141926.32	<p>From: Esselstyn To: Sheriff of Hopkins County</p> <p>Will you please advise us of the amount of the taxes of the Hillman Land Company in Hopkins County which are now due, also please advise us of the amount of this discount this tax will be subject to if paid on or before September 1st.</p>
205.09221926.33	<p>From: Esselstyn To: Sheriff of Hopkins County</p> <p>Will you please advise us of the amount of the taxes of Hillman Land Company which are now due.</p>
205.09221926.34	<p>13.25x9.5</p> <p>Form No. 1: 142 Intangible Personal Property -- 1926 Schedule of property held by Hillman Land Company, 6th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 1, As of July 1st 1926; filed by mail Sept 26th 1926 Page 2, Signature page signed in pencil Page 3, General Property Schedule written in pencil with calculations.</p>
205.09221926.35	<p>From: Esselstyn To: Tax Commissioner of Hopkins County</p> <p>Enclosed find Tax Schedule of Hillman land Company as of July 1st 1926. You will note there is a change in our schedule this year due to the sale of the Baker Tract to Mason Mining Co., and the sale of a few acres from Lynch tract to the ICRR.</p>
205.10171926.36	<p>THIRD REQUEST From: Esselstyn</p>

	<p>To: Sheriff of Hopkins County Please advise us of the amount of our taxes in Hopkins County which are now due.</p>
205.10201926.37	<p>Original of [205.08141926.32] with reply in ink from Sheriff of Hopkins County Hubert Woodruff "The amount of your taxes is \$157.50"</p>
205.10211926.38	<p>From: Esselstyn To: E. H. Simmons Hopkins County Taxes amount to \$157.50. Check should be payable to Hubert Woodruff, Sheriff of Hopkins County</p>
205.10151927.39	<p>From: Esselstyn To: Sheriff of Hopkins County Please advise us of the amount of taxes which are now due of Hillman Land Company. Please give name of person to whom check should be payable.</p>
205.10151927.40	<p>From: Esselstyn To: Tax Commissioner of Hopkins County Enclosed find our Tax Schedule as of July 1st 1927. On account of bad road conditions it has been impossible for the writer to come to Madisonville to file this schedule but if there is anything about it that is not correct please advise us.</p>
205.10181927.41	<p>Original of [205.10151927.39] with pencil annotation "The amount of your taxes are \$157.50" Nellie Woodruff, Tax Col. / Hopkins County, KY</p>
205.10151927.42	<p>13.25x9.5 Form No. 1: 142 Intangible Personal Property -- 1927 Schedule of property held by Hillman Land Company, 6th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 1, As of July 1st 1927; filed by mail Page 3, General Property Schedule written in pencil with calculations.</p>
205.09291928.43	<p>3.5x5.5 To: Hillman Land Co. Hereby notified that you owe \$165.39 as taxes for property in this County.</p>
205.11061938.44	<p>13.25x9.5 Form No. 1: 142 Intangible Personal Property -- 1928 Schedule of property held by Hillman Land Company, 6th District, Hopkins County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 1, in pencil "filed by mail" Page 3, General Property Schedule written in pencil with calculations.</p>
205.11061928.45	<p>From: Esselstyn To: Sheriff of Hopkins County Will you please advise us of the amount of the tax of Hillman Land Company in Hopkins which is now due?</p>
205.11061928.46	<p>From: Esselstyn To: Tax Commissioner of Hopkins County Enclosed find tax schedule of Hillman Land Company of its property in Hopkins County as of July 1st, 1928 [205.11061938.44]. You will note the acreage and value is considerably less than last year. We sold to Dawson</p>

	Daylight Coal Co., the south-easterly half or that portion located on the south-easterly side of the ICRR track also all merchantable timber on the entire tract was sold to Bond Bros.
205.11091928.47	Original on Hillman Land Company letterhead of [205.11061928.45] returned with pencil notation "Your taxes are \$165.39"
205.11101928.48	From: Esselstyn To: E. H. Simmons The Tax of Hillman Land Company in Hopkins County is \$165.39. Make check payable to Sheriff of Hopkins County whose address is Madisonville, Kentucky
205.11091929.49	From: Esselstyn To: Sheriff of Hopkins County Please advise us if there are any taxes in Hopkins County which are assessed against us and are now due? We sold the last piece of property we had in Hopkins County to Mr. W. J. Morris, Dawson Springs in March 1929 but the schedule filed as of July 1 st 1928 was in our name but Mr. Morris should pay the tax which is now due.
205.11121929.50	Original on Hillman Land Company letterhead of [205.11091929.49] returned with ink notation: "There is 536 acres valuation \$4898.00 – Tax - \$73.47 listed to Hillman Land Co. / Yours truly, C. E. Barnett, Sheriff Hopkins Co."
205.11121929.51	From: Esselstyn To: Mr. W. J. Morris / Dawson Springs / Kentucky Mr. C. E. Barnett, Sheriff of Hopkins County has advised us that the tax now due on the portion of the Lynch Tract which you purchased amounts to \$73.47. This Company was owner of property on July 1 st , 1928 the time of filing the Tax Schedule for the tax which is now due and of course the tax is still in our name. We assume that you have listed the property for taxation as of July 1929 and that you will take care of the taxes now due.
205.11221929.52	9.5x6 W. J. Morris & Sons, Coal Dealers letterhead, written in pencil Received your letter regarding the taxes on the land I bought February 20, 1929 from the Hillman Land Company. You will find in the Kentucky Statute Section 4023 where there was nothing said about the taxes that if land is sold after the first day of January the year the taxes are due the seller shall pay the taxes. If I had bought the land before January 1 st it would be my place to pay them but since I bought the land after, it is Hillman Land Company's responsibility. (2 pages)
205.11241929.53	From: Esselstyn To: E. H. Simmons Hopkins County tax amounts to \$73.47. Check should be payable to C. E. Barnett, Sheriff of Hopkins County, Madisonville, KY. This tax is on the balance of Hillman Land Company because we sold land after January 1 st 1929 and we are responsible for it. This will be the last tax on Hopkins County property.
205.11241929.54	From: Esselstyn

	<p>To: Mr. W. J. Morris</p> <p>Replying to your letter of the 22nd regarding taxes. When I wrote you regarding this matter it was with the full knowledge of the law of the matter and this law is like a good many other laws, it is a "joke" property is responsible for tax and not the owner however I am advising our St. Louis office of the matter. I do not know how they will consider the matter therefore I suggest you keep the matter in mind that the tax will not become delinquent.</p>
205.12051930.55	<p>3.5x5.5</p> <p>You are hereby notified that you owe \$73.49 as taxes for property in this County. This amount must be paid by January 1st to avoid payment of penalty.</p>
205.12091930.56	<p>From: Esselstyn</p> <p>To: Mr. C. E. Barnett</p> <p>Acknowledge receipt of your notice advising taxes to the amount of \$73.49 in Hopkins County. This is to advise you that the last parcel of land we owned in Hopkinsville was sold to Mr. W. J. Morris under date of February 20, 1929. It was a part of the Lynch Tract near Charleston and consisted of 531.68 acres.</p>
205.undated.57	<p>6 pages of Hotel Madison, Madisonville, KY stationary with various calculations and data on tracts of land: Baker Tract, Lynch Tract, Lynch Tract, Baker Tract, Eisou & Alexander Tracts, Crabtree Coal M. Co</p>
	<p>5.5x3 booklet / table with "Homestead Fertilizers" on cover</p> <p>In pencil "#2" / Stamped "Earl Money maker, Copedrate KY"</p> <p>Inside are pencil tabulated names, numbers and apparently Tobacco codes</p>