

206.05231919.1	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Hillman Land &amp; Iron Company owns the coal rights on 521 ½ acres of land in Crittenden County, Kentucky. Attached is copy of agreement which was drawn up on this before the Deed was made out. I would like you to go up there and see whether Hillman Land &amp; Iron Co is supposed to pay any taxes on these coal rights, if so, how much. Reason I think we do not is because we have never received any notice.</p> <p>Attached by staple is 13x8.5 copy of contract of 3 pages.</p>
206.05241919.2	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>I will go to Princeton Sunday night for Marion, County Seat of Crittenden County and will look up the records to find out whether the deeds have been recorded, if so, will then go over the tax records to see if the property or leases have ever been taxed. The law in the case is on bottom of page.</p>
206.05261919.3	<p>7x8 Postal Telegraph</p> <p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Find recorded title to two hundred four acres Coal rights on Markham Land have paid omitted taxes on same. If you have other unrecorded deed send same to Kuttawa. Will write from Kuttawa tonight.</p>
206.05261919.4	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>This afternoon I wired you [206.05261919.3]. I looked over records and find only deed to HL&amp;I Co which is from W. W. Smith and wife dated June 20<sup>th</sup>, 1903, consideration \$5100 and conveys right to mine the coal under certain 204 acre tract. As I find no record of transfer of the other two tracts mentioned in the option. Regarding taxes, prior to 1917 tax on land included everything on or under surface but beginning with new law in 1917, coal rights is subject to separate tax and after looking up valuation of \$2.00 per acre or \$410 for entire tract. Tax comes under the head of "omitted property" for 1917 and 1918. They have not received from state 1918 "Omitted property receipt" but I have paid the 1917 receipt and asked to be alerted to 1918 when arrives. (2 pages)</p>
206.05261919.5	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Much obliged for your promptness in sending telegram in regard to Crittenden County coal rights. You speak of recorded title to 204 acres and I think deed calls for some 500 odd acres. I will go down to Trust Company and get out the deed and send you copy of it tomorrow.</p>
206.05261919.6	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Acknowledge receipt of yours of 24<sup>th</sup> in regard to coal rights in Crittenden County.</p>

206.05301919.7	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Acknowledge receipt of your letter of April 26<sup>th</sup> in regard to coal rights. Will look up the Deed on this and write you later.</p>
206.06101919.8	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Attached you find copy of Deed of the Crittenden County coal lands which you may keep with your papers. This covers the matter and is all there is – the only Deed we have. You might let me have an idea of what the coal rights are worth. Attached with staple is 2 page copy of deed</p>
206.06111919.9	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 10<sup>th</sup>. I have no idea of the value of these rights but will try to get a line on a fair value. Using statistics, these rights appear to be worth \$200 per acre. In Hopkins County we have been doing much better than this.</p>
206.06271919.10	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>After reading your letter in regard to coal rights, I think it would be well for you to take a few days and get further information about this because if they are worth in the neighborhood of what you suggest we want to sell them and possibly on such a trip you could get idea of possible purchasers and possibly get an offer.</p>
206.08051919.11	<p>Hillman Land &amp; Iron Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>In regard to letter of June 27<sup>th</sup> [206.06271919.10], Is there anything further to report on this? Copy of [206.06271919.10] included.</p>
206.08061919.12	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 5<sup>th</sup>, up to present time I have not had time to look up these lands to get a line on the value of the Coal Right but will do so just as soon as we get another car.</p>
206.09051919.13	<p>Hillman Land &amp; Iron Company – Hematite Store letterhead; written in pencil</p> <p>From: D. W. Layton</p> <p>To: Esselstyn</p> <p>Because of conditions here impossible to come today. Will drop in on you at earliest possible moment.</p>
206.09131919.14	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Yesterday I went to Crittenden County to look up the coal rights on the 204 acres of the Markham Land. At Marion I was unable to see Sheriff to pay the taxes for 1918 and 1919. I am writing him asking him to advise me of the amount of the taxes. I went to property and found it to be located about 17</p>

	<p>miles northerly from Marion on the Marion-Morganfield road and about 3 miles south-westerly from Sturgis. Property is located about a quarter of a mile off the Marion-Morganfield road leaving the road at the Walnut Grove School house. A Mr. McMain lives on the Markham farm, most of the land has been cleared and is under cultivation, is a series of rolling hills with the coal coming to the surface in the hollows. I did learn from Mr. McMain that as far as he knew the coal has never been mined excepting a few loads where it comes to the surfaces; several drill holes have been put down; his opinion is that the coal extends under most of the 204 acres, width of coal where it comes to surface being about 40 inches. Bell Mines Company and the Western Kentucky Coal Company both own property in same section but no coal is being mined. Did not see anyone who could give me any idea of the value of coal rights.</p>
206.09131919.15	<p>From: Esselstyn  To: Hon. Sheriff of Crittenden County  Will you please advise me by return mail the amount of the 1918 and 1919 taxes due on the property of the Hillman Land &amp; Iron Company which consists of 204 acres of Coal Rights under what is known as the Markham Land, located in the Bell's Mines District No. 7.</p>
206.09181919.16	<p>Hillman Land &amp; Iron Company letterhead  From: E. H. Simmons  To: Esselstyn  Answering yours of September 13<sup>th</sup> file #194, do whatever you think as where the government wants our land titles. This is also to acknowledge yours of Sept 13<sup>th</sup> in regard to Coal Rights on the 204 acres in Crittenden County.</p>
206.12041919.17	<p>From: Esselstyn  To: Hon. Sheriff, Crittenden County  I wrote you on September 13<sup>th</sup> regarding matter of taxes due on Hillman Land &amp; Iron Company's Coal Rights for the past two years but have not received reply. Will you please advise me by return mail the amount of Tax due that I may send you a check for same at once.</p>
206.12041919.18	<p>2x7 Registration from Hillman Land &amp; Iron Company to Sheriff of Crittenden County for 1<sup>st</sup> class delivery receipt.</p>
206.12041919.19	<p>Postcard receipt of Registry Return Receipt from  V. C. Chandler, Sheriff Crittenden County.</p>
206.12071919.20	<p>Original of [206.12041919.17] on Hillman Land &amp; Iron Company letterhead  With response from Sheriff of Crittenden County written in pencil  "We have looked the books over for this land we can't find it on the books. I think this land has been overlooked and not listed to the Assessor. The law requires you to either mail the Assessor a current statement of your assessment or come in and list same. So you had better take that us with the assessor at Crittenden Co W. K. Powell. I've find the Estern Developing co listed in Bells Mines this tax has been paid by Sam Sizemore of Bells Mines."</p>
206.12081919.21	<p>From: Esselstyn  To: Mr. V. O. Chandler, Sheriff, Crittenden County</p>

	Acknowledge receipt of your letter of the 6 <sup>th</sup> . If you will look in the "omitted property" receipt book for 1917 under date May 26, 1919 you will find this property listed for first time. On May 26 <sup>th</sup> , I paid the 1917 taxes and attempted to pay 1918 taxes because 1918 receipt book had not been received from your office. On September 12 <sup>th</sup> , 1919 I was in Marion but you were not in your office and no one could accept taxes for 1918 or 1919. I trust you will advise me about this matter and the taxes so I don't have to make special trip for this purpose
206.01171920.22	From: Esselstyn To: E. H. Simmons Yesterday I was at Marion trying to fix up matter of taxes on Crittenden County coal rights but was unable to get matter completely settled. Before matter can be solved, I need you to send me receipt for taxes paid last Spring which I sent you under date of May 26 <sup>th</sup> , 1919. On that date I paid taxes, what I believe to be for year 1917 but we can find no record either in Sheriffs office or in office of County Clerk to show any taxes paid. So we need receipt else we must pay 2 <sup>nd</sup> time.
206.01211920.23	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Replying to yours of January 17 <sup>th</sup> , enclosed find receipt you asked for which I will ask you return when you are through with it. In pencil on bottom: Receipt #45 "Omitted Property Receipt" dated May 26 <sup>th</sup> 1919 \$5.42
206.01241920.24	2x7 Registration from Hillman Land Company to Mr. L. E. Guess, Clerk Crittenden County Court for 1 <sup>st</sup> class delivery receipt.
206.01241920.25	From: Esselstyn To: Mr. L.E. Guess, Clerk / Crittenden County Court Enclosed find Omitted Property Tax receipt No. 45 on the property of Hillman Land & Iron Company for the year 1917. This is receipt you could not find a few days ago when I was there. From enclosed receipt and the payment of 1919 tax, it would appear Hillman Land & Iron Company still owes the 1918 tax. Please return enclosed receipt to me and advise me of amount of 1918 tax.
206.01261920.26	Postcard receipt of Registry Return Receipt from L. E. Guess
206.01261920.27	5.5x8.5 L. E. Guess / Clerk Crittenden County Court letterhead Written in ink. To: Esselstyn I acknowledge that I am in fault for failing to find stub of your tax receipt. The receipt is out of "Omitted Tax Receipt" book for year 1918 instead of 1917. Explains why error occurred. You are in the clear. (2 pages)
206.01261920.28	from: Esselstyn to: E. H. Simmons Enclosed find omitted property receipts on the 204 acres of coal rights in Crittenden County. 1918 for \$5.42 / 1919 for \$6.36. Crittenden County tax is now all cleared up and all taxes paid. Next taxes will be due about July 1920

206.09121920.29	<p>From: Esselstyn</p> <p>To: Mr. V. O. Chandler, Sheriff</p> <p>If Crittenden County tax books are in your possession for the collection of 1920 taxes, will you send by return mail amount of taxes of Hillman Land Company I will send you check by return mail</p>
206.09141920.30	<p>Original of [206.09121920.29] on Hillman Land Company letterhead</p> <p>With reply in red pencil: "Your tax for 1920 are \$7.25 / yours W. V. Chandler"</p>
206.09121920.31	<p>From: Esselstyn</p> <p>To: Mr. W. K. Powell / Tax Commissioner</p> <p>For some time I have been trying to find time to come over to Marion to list the property of Hillman Land Company in Crittenden County for taxation of 1921. The Hillman Land Company owns 204 acres of Coal Rights on the Markhan Land, in the Bell's Mines District. These coal rights were listed last year in name of Hillman Land &amp; Iron Company, a Missouri Corporation but was re-incorporated this year as the Hillman Land Company, a Kentucky Corporation. I am not sure whether or not these coal rights are subject to taxation since it is owned by a Kentucky Corporation but if they are please list them for us at same valuation as similar coal rights are valued in the district.</p>
206.09151920.32	<p>From: Esselstyn</p> <p>To: Mr. V. O. Chandler, Sheriff</p> <p>Enclosed find check for \$7.25 for payment of the taxes on the coal rights in the Bell's Mine District owned by Hillman Land Company.</p>
206.09151920.33	<p>Copy of [206.09151920.32] with "memorandum for tax receipt" which breaks down the \$7.25 tax payment</p>
206.10191920.34	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Replying to your letter of the 12<sup>th</sup> regarding taxes in various counties will say that taxes in Crittenden County amounting to \$7.25 were paid by me and receipt for same forwarded to you under date September 17<sup>th</sup>, amount charged in my regular September Expense account.</p>
206.09091921.35	<p>From: Esselstyn</p> <p>To: Mr. V. O. Chandler, Sheriff</p> <p>Will you please advise me of the amount of taxes of the Hillman Land Company for the year 1921.</p>
206.09101921.36	<p>Original of [206.09091921.35] on Hillman Land Company letterhead</p> <p>With reply written in pencil : "The amount of tax due on the above land amounts to \$7.25 / Yours truly / V. O. Chandler Sheriff"</p>
206.09141921.37	<p>12x9.5</p> <p>Form No. 1: Intangible Personal Property, 1922</p> <p>Schedule of property held by Hillman Land Company, Bell's Mine #7 district, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule as of July 1<sup>st</sup>, 1922 written in pencil with calculations</p>
206.08201922.38	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p>

	<p>This is to reply to that portion of your letter of the 17<sup>th</sup> relating to the Crittenden County Coal Rights [noted in pencil at bottom: "See file 234 for Mr. Simmons letter"]. I intend to go to Marion to list the property for taxation for 1923 and see how much the taxes are and at that time go up to the property to get a better idea of it. Never been to property but now want to look it over to see if it is a stripping proposition but impression is the coal in the deepest place is about 80 feet below surface so it is too deep to strip.</p>
206.10111922.39	<p>12x9.5  Form No. 1: Intangible Personal Property, 1923  Schedule of property held by Hillman Land Company, 7<sup>th</sup> Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).  Page 3, General Property Schedule as of July 1<sup>st</sup>, 1923 written in pencil with calculations</p>
206.10181922.40	<p>From: E. H. Simmons  To: Jas. T. Wright, Sheriff, Crittenden County  Enclosed find check for \$9.76 covering Crittenden County taxes against the Hillman Land Company for the year 1922.  Typed in upper portion: "Mr. J. N. Esselstyn – For your information. / E. H. Simmons"</p>
206.09111923.41	<p>8x3.5 scrap paper  Written in pencil  Crittenden County / Total Tax \$12.80 / James T. Wright, Sheriff Marion KY</p>
206.09111923.42	<p>12x9.5  Form No. 1: Intangible Personal Property, 1924  Schedule of property held by Hillman Land Company, 7<sup>th</sup> Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).  Page 3, General Property Schedule as of July 1<sup>st</sup>, 1924 written in pencil with calculations  Page 1, As of July 1<sup>st</sup>, 1923 with \$12.80 1923 / Jas. T. Wright, Sheriff</p>
206.10091924.43	<p>12x9.5  Form No. 1: Intangible Personal Property, 1925  Schedule of property held by Hillman Land Company, 7<sup>th</sup> Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).  Page 3, General Property Schedule as of July 1<sup>st</sup>, 1924 written in pencil with calculations  Page 1, As of July 1<sup>st</sup>, 1923 Copy</p>
206.10141925.44	<p>13.5x9.5  Form No. 1: Intangible Personal Property, 1925  Schedule of property held by Hillman Land Company, 7<sup>th</sup> Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).  Page 3, General Property Schedule as of July 1<sup>st</sup>, 1925 written in pencil with calculations  Page 1, As of July 1<sup>st</sup>, 1925</p>

206.08121926.45	<p>9.5x6 lined paper written in ink</p> <p>J. J. James / Tax Commissioner stationary</p> <p>From: J. J. James</p> <p>To: Esselstyn</p> <p>Will you please send me a list of property owned or controlled by you in Crittenden Co., Ky for the purpose of taxation as of July 1<sup>st</sup>.</p>
206.08121926.46	<p>13.5x9.5</p> <p>Form No. 1: Intangible Personal Property, 1926</p> <p>Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule as of July 1<sup>st</sup>, 1925 written in pencil with calculations</p> <p>Page 1, Filed Aug 12<sup>th</sup> 1926</p>
206.08141926.47	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>On Thursday on my way to Owensboro, I stopped at Marion to file the Tax Schedules as of July 1<sup>st</sup>, 1926 and got the amount of tax which is now due. Calculation provided. This tax becomes delinquent December 31<sup>st</sup> and is subject to 6% penalty thereafter.</p>
206.08141926.48	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>The last Legislature again changed the Kentucky Tax Law that it becomes delinquent on December 31<sup>st</sup> but if the tax is paid on or before September 1<sup>st</sup> is subject to 2% discount. Please advise if you want to take advantage of this discount. Am writing all Sheriffs of the Counties in which the Company's property is located asking them to advise the amount of the tax which is now due.</p>
206.08191926.49	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Answering yours of 14<sup>th</sup>, yes we want to take advantage of the 2% discount so if you get these bills just as promptly as possible and send them to me we will mail checks to different collectors.</p>
206.10151927.50	<p>13.5x9.5</p> <p>Form No. 1: Intangible Personal Property, 1927</p> <p>Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule as of July 1<sup>st</sup>, 1927 written in pencil with calculations</p> <p>Page 1, Filed by mail</p>
206.10151927.51	<p>From: Esselstyn</p> <p>To: Tax Commissioner of Crittenden County</p> <p>Enclosed find our Tax schedule as of July 1<sup>st</sup>, 1927. It has been our intention to come to Marion to file this schedule but on account of bad road conditions it has been impossible.</p>

206.10151927.52	<p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Please advise us in the enclosed stamped envelope of the amount of our tax which is now due and also include name of person to whom check should be payable.</p>
206.10181927.53	<p>Original of [206.10151927.52] on Hillman Land Company letterhead</p> <p>With pencil reply on bottom: "Your 1927 tax \$13.60 / P. R. Taylor"</p>
206.03151928.54	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Please note attached correspondence with C. V. Craft, Sturgis, KY in regard to Crittenden County Coal rights as a matter of information and return to me. [Correspondence not included]. Written in pencil at bottom:</p> <p>Cost June 20th 1903 \$5100.00 / Assessed July 1<sup>st</sup> 1927 \$800.00 / width of vein 30" = 2 ½ = 2500 tons Recoverable coal @ acre = 500,000 tons @ 1 ¢ = \$5000.00"</p>
206.03231928.55	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>I received from you today the two letters written to Hillman Land Company from C. V. Croft but you did not return copy of my letter to Mr. Croft. Please return promptly as I have no other copy.</p>
206.10061928.56	<p>13.5x9.5</p> <p>Form No. 1: Intangible Personal Property, 1928</p> <p>Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule 1928 written in pencil with calculations</p>
206.11061928.57	<p>From: Esselstyn</p> <p>To: Tax Commissioner of Crittenden Co.</p> <p>Enclosed find Tax Schedule as of July 1<sup>st</sup>, 1928 for the property of Hillman Land Company located in Crittenden County.</p>
206.11061928.58	<p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Please advise us of the amount of the tax which is now due of Hillman Land Company in Crittenden County.</p>
206.11121928.59	<p>Original of [206.11061928.58] on Hillman Land Company letterhead</p> <p>Reply written in ink on bottom: "Tax 1928 \$13.60 / P.R. Taylor"</p>
206.11121928.60	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Hillman Land Company's tax in Crittenden County amounts to \$13.60 check for the this amount should be payable to P. R. Taylor, Sheriff</p>
206.11081929.61	<p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Please advise us of the amount of our taxes in Crittenden County which are now due</p>



206.11141929.62	Original of [206.11081929.61] on Hillman Land Company letterhead with reply in ink at bottom: "Your taxes for this year are \$13.60/ P. R. Taylor"
206.11091929.63	From: Esselstyn To: Tax Commissioner of Crittenden County Enclosed find our Tax Schedule as of July 1 <sup>st</sup> , 1929
206.11091929.64	13.5x9.5 Form No. 1: 43: Intangible Personal Property, 1929 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1929 written in pencil with calculations Page 1: Filed by mail / Offices Copy
206.11141929.65	From: Esselstyn To: E. H. Simmons The Crittenden County taxes which are now due are \$13.60.
206.09291930.66	From: Esselstyn To: Tax Commissioner of Crittenden Co. Enclosed find Tax Schedule of Hillman Land Company as of July 1 <sup>st</sup> 1930
206.09291930.67	13.5x9.5 Form No. 1: 45: Intangible Personal Property, 1930 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1930 written in pencil with calculations Page 1: Filed by mail / Offices Copy
206.09291930.68	From: Esselstyn To: Sheriff of Crittenden County Please advise us in the enclosed stamped envelope of the amount of the taxes of Hillman Land Company which are now due.
206.09301930.69	B. F. Walker, Jr. Sheriff Crittenden County letterhead To: Hillman Land Co. In reply to your letter of the 29 <sup>th</sup> . Your 1930 taxes are \$14.00.
206.08271931.70	13.5x9.5 Form No. 1: 45: Intangible Personal Property, 1931 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1931 written in pencil with calculations Page 1: Offices Copy
206.08281931.71	From: Esselstyn To: Mr. B. F. Walker, Jr. / Sheriff of Crittenden Co. Will you please advise us of the amount of our taxes which are now due?
206.08311931.72	Original of [6.08281931.71] on Hillman Land Company letterhead with response typed at bottom: "the total amount of 1931 taxes due Crittenden County by Hillman Land Co., is \$14.00. If paid by the first day of September you will get a 2% discount which will make them \$13.72
206.09011931.73	From: Esselstyn

	<p>To: E. H. Simmons</p> <p>Crittenden County taxes amount to \$14.00. Make check payable to Sheriff of Crittenden County.</p>
206.03041932.74	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Enclose find receipt for Crittenden County 1931 Taxes. While in Smithland to appear before the Board of Equalization the Sheriff presented me with another bill for Grand Rivers Graded School tax amounting to \$54.64 on the property in Lyon County. My first impression was that he was wrong as they have been in past but perhaps he is not. Have not had time to look up matter but if I find that this amount is still due will pay it if I can raise the money.</p>
206.09211932.75	<p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Will you please advise us of the amount of our taxes in coal rights in the Bells Mine District?</p>
206.09241932.76	<p>Original of [206.09211932.75] on Hillman Land Company letterhead</p> <p>With reply in ink at bottom: "Your 1932 taxes on 204 acres of land in Bells Mines District are \$11.20 with 2% discount if paid before November 1<sup>st</sup>. "</p>
206.09261932.77	<p>From: Esselstyn</p> <p>To: Mr. H. A. Belt, Sheriff of Crittenden County</p> <p>Enclosed find check for \$10.98 in payment of our taxes on 204 acres of coal rights for 1932. Calculation of amount included.</p>
206.10071932.78	<p>From: Esselstyn</p> <p>To: County Tax Commissioner, Crittenden County</p> <p>Enclosed find tax schedule as of July 1<sup>st</sup>, 1932</p>
206.10071932.79	<p>13.5x9.5</p> <p>Form No. 1: 59: Intangible Personal Property, 1932</p> <p>Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule 1932 written in pencil with calculations</p> <p>Page 1: Offices Copy</p>
206.09291933.80	<p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Please advise us by return mail the amount of our taxes which are now due. Property consists of coal rights in the Bell's Mine District.</p>
206.10021933.81	<p>5.5x3 postcard, written in ink</p> <p>From: Mrs. Alberta Stallins</p> <p>In answer to your request of September 29<sup>th</sup>, 1933 we are sending you a statement of your taxes due in Crittenden County. 204 acres of land equalized at \$600.00. Tax due \$10.50. 2% discount if paid by November 1<sup>st</sup>.</p>
206.10071933.82	<p>From: Esselstyn</p> <p>To: Mr. Roy Malcom, Sheriff of Crittenden County</p> <p>In accordance with your statement of the 2<sup>nd</sup>, enclosed find check for \$10.29 in payment of our tax on 204 acres of coal rights.</p>
206.10211933.83	<p>From: Esselstyn</p>

	To: County Tax Commissioner of Crittenden County Enclosed find tax schedule as of July 1 <sup>st</sup> , 1933.
206.10211933.84	13.5x9.5 Form No. 1: 59: Intangible Personal Property, 1933 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1933 written in pencil with calculations Page 1: Offices Copy
206.09101934.85	From: Esselstyn To: County Tax Commissioner, Crittenden County Enclosed find Tax schedule as of July 1 <sup>st</sup> , 1934.
206.09101934.86	13.5x9.5 Form No. 1: 59: Intangible Personal Property, 1934 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1934 written in pencil with calculations Page 1: Offices Copy
206.xxxx1934.87	From: Esselstyn To: Sheriff of Crittenden County Please advise us of the amount of our 1934 taxes which are now due.
206.09291934.88	Roy Malcom, Sheriff of Crittenden County stationary From: Roy Malcom To: Hillman Land Company The amount of your 1934 taxes in Crittenden County is \$9.00.
206.10061934.89	From: Esselstyn To: Mr. Roy Malcom, Sheriff of Crittenden County Enclosed find check for \$8.82 in payment of our taxes for 1934, less 2% discount.
206.09231935.90	From: Esselstyn To: Tax Commissioner, Crittenden County Enclosed find 1935 tax schedule for our 204 acres of coal rights in the Bell's Mine district.
206.09231935.91	13.5x9.5 Form No. 1: 59: Intangible Personal Property, 1935 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1935 written in pencil with calculations Page 1: Offices Copy, Filed by mail
206.09231935.92	From: Esselstyn To: Sheriff of Crittenden County Enclosed find stamped envelope in which please send us statement of the amount of our taxes in the Bell's Mine district which are now due, subject to 2% discount.
206.09241935.93	Original of [206.09231935.92] on Hillman Land Company letterhead

	With pencil reply at bottom: "1935 Tax \$9.00 / - 18¢ / \$8.82 bal / Roy Malcom"
206.09251935.94	From: Esselstyn To: Mr. Roy Malcom, Sheriff of Crittenden Enclosed find check for \$8.82 in payment of our 1935 taxes less 2%.
206.09121936.95	From: Esselstyn To: Tax Commissioner of Crittenden County Enclosed find tax schedule, as of July 1 <sup>st</sup> , 1936 on Coal Rights owned by Hillman Land Company in the Bell's Mine District
206.09121936.96	13.5x9.5 Form No. 1: 59: Intangible Personal Property, 1936 Schedule of property held by Hillman Land Company, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages). Page 3, General Property Schedule 1936 written in pencil with calculations Page 1: Offices Copy, Filed by mail
206.12161936.97	Guy Ordway, Crittenden County Tax Commissioner letterhead From: Guy Ordway To: Hillman Land Company After making several inquiries, I have been informed that the greater part of the surface, of the coal rights owned by you, is owned by Riley Coker Decd. Adre3ss: Mrs. Riley Coker, Sullivan, Kentucky – R.R. #1 although financial circumstances would probably hinder a sale to this party.
206.12171936.98	From: Esselstyn To: Mr. Guy Ordway Acknowledge receipt of your letter of the 15 <sup>th</sup> . I cannot appoint you agent to sell the coal rights and pay you \$25.00 in the event of a sale but I can offer you 10% of the sale price if you can sell them on or before January 31 <sup>st</sup> , 1937. You ask for full particulars regarding these rights. I have never been to them but once and I remember they are located near Walnut Grove School House; coal located on a round hill, coal accessible completely around the hill. From our records I find these rights bought in about 1903 at a cost of \$5150.00 and is now assessed for taxation at \$600.00. Hillman Land Company has sold major portion of its property in Lyon and Trigg Counties and is considering the dissolution of the Corporation in very near future and hope you will be able to find a purchaser for those Coal Rights.
206.12191936.99	From: Esselstyn To: Mr. Guy Ordway When I wrote you on Thursday regarding Coal rights I did not have time to look up title record but I find the following record of title in our files.
206.10031937.100	From: Esselstyn To: Tax Commissioner of Crittenden County Enclosed find 1937 Tax Schedule of 204 acres of Coal Rights in the Bell's Mine District which were formally owned and listed by Hillman Land Company.
206.10041937.101	13.5x9.5 Form No. 1: 59: Intangible Personal Property, 1937

	<p>Schedule of property held by J. N. Esselstyn, Bell's Mine District, Crittenden County written in pencil, 4 pieces of paper, folded in half. (8 pages).</p> <p>Page 3, General Property Schedule 1937 written in pencil with calculations</p> <p>Page 1: Offices Copy, Filed by mail Oct 4, 1937</p>
206.10131937.102	<p>Hillman Land Company letterhead</p> <p>From: Esselstyn</p> <p>To: Sheriff of Crittenden County</p> <p>Please advise me of the amount of the tax now due on 204 acres of Coal rights located in the Bell's Mine District listed in name of Hillman Land Company.</p> <p>Typewritten at bottom is reply form Sheriff</p> <p>"...we do not find any Coal Rights listed in above name enfact their was no mineral or coal rights listed for Taxaction by the County Assessor for the year 1936 .... For further information you may take the matter up with Mr. J. J. James County Assessor he may be able to explain matter to you"</p>
206.undated.103	<p>13.5x8.5 written in ink</p> <p>Recorded/copied "Deed of Convayance made between W.W. Smith and his wife and H.L.&amp; I. Co for \$5100 cash for coal rights" (3 pieces of paper, 4 pages)</p>