

208.12301918.1	<p>Copy  From: L. W. Layton  To: E. H. Simmons  Enclose notice from the Tax Commission of Lyon County showing our assessment valuation [208.12301918.2] and the valuation place by him at Malloys investigation. It is in my judgement confiscating and may mean a hard fight to the finish. Will take a lot of time and a lot of men to fight. Will let Judge Gordon handle legal but will use my own judgement in other areas.</p>
208.12301918.2	<p>Copy  Assessment valuation on Andy Smith tract, Cothan &amp; Dixon, Anderson, Hillman, &amp; De Graffenrind tracts. The Tracts are named based on pencil annotation.</p>
208.12xx1918.3	<p>From: E. H. Simmons  To: D. W. Layton  Acknowledge yours of the 30<sup>th</sup> enclosing notice from Tax Commissioner which I hereby return to you so you will have originals. All these things don't frighten us a little bit all we have to do is administer on them vigorously, thoroughly and promptly. Notice signed by R. S. Jones. Please write and tell me what you know about him. This is also to instruct you to fight this matter to a finish. I assume from your letter that you want me to place this in your hands and that in doing so you will first accept the responsibility and second will write me that you will give this matter your undivided attention. Plan your campaign. We are perfectly willing to pay reasonable taxes. Prefer higher taxes over lower taxes as long as they are equitable and fair. (2 pages)</p>
208.12311918.4	<p>Hillman Land &amp; Iron Company letterhead  From: E. H. Simmons  To: Esselstyn  Note the attached [208.12301918.1, 208.12301918.2, 208.12xx1918.3] and let me have your general ideas on subject. Think this should take precedence over surveying work or anything else. If you and Mr. Layton can work closely it will be a good team.</p>
208.02031919.5	<p>Hillman Land &amp; Iron Company – Hematite Store letterhead  From: D. W. Layton  To: Esselstyn  Received copy of letter putting you in charge of Trigg County tax matters. Have written asking that one of us be selected in Lyon to make definite final decisions on matters that may come up.</p>
208.02031919.6	<p>Copy  From: D. W. Layton  To: E. H. Simmons  Copy of your letter to Mr. Esselstyn regarding tax matters in Trigg county received. Is it your instruction that the same thing apply to Lyon County. It is more likely that same questions may come up for decisions and someone should have full authority to act decisively and be untrammled. In the assessment I only increased the 1919 valuation in Trigg over 1918 by the addition of the new building at conservative values – this is required by law.</p>
208.02151919.7	<p>Hillman Land &amp; Iron Company letterhead</p>

	<p>From: E. H. Simmons  To: Esselstyn  Although in general I don't talk to one man about another, the necessity of this case forces me to send you a copy of my letter to Mr. Layton [208.02151919.8] which explains why it is necessary to put you in at least temporary charge of this and other tax matters. Of course Mr. Layton will cooperate with you on tax and other matters but they must be secondary to this farm business which has evidently gotten pretty well tangled up.</p>
208.02151919.8	<p>Copy  From: E. H. Simmons  To: D. W. Layton  Farm inventory subject. This is to ask you to give this matter preference over everything else, and if necessary drop everything you have of every kind, sort, and description, and give 100% of your time to getting this matter straightened out. While it is true that Mr. Ellis had charge of the Farm during most of this period, yet in your official position you have been and are expected to watch over everything. Discrepancies in farm tools and farm machinery and live stock inventories. (3 pages)</p>
208.02281919.9	<p>5.5x8.5  From: #2 [E. H. Simmons]  To: Esselstyn  I have purposely written attached letter putting you in complete and entire charge of this and all tax matters so I can send of copy of it to Mr. Layton.</p>
208.02281919.10	<p>Hillman Land &amp; Iron Company letterhead  From: E. H. Simmons  To: Esselstyn  Answering yours of February 27<sup>th</sup> in regard to Mr. Layton asking you to notify me in regard to the tax raise in Trigg County, this is to put you in charge of this matter and to hold you responsible. I do not know what the outcome of the Lyon County case has been but I think you have handled it so far very intelligently. Along with the Lyon County tax matter, this particularly will be your first duty and take precedence over other things. There does not seem to me much right or reason of increasing the tax on Empire Farms for county improvements because the lack of results; land that will not raise crops is not worth much irrespective of how it looks or the shape it is in.</p>
208.03021919.11	<p>From: Esselstyn  To: E. H. Simmons  We have the Lyon County matter about in shape to go before the Board of Supervisors on March 10<sup>th</sup> there is but one matter to be looked up and that is the list of properties which have been transferred during the past year to see if they have been assessed at 85% of their transfer value which the State Board has required. Mr. Layton has given out to some of the people that if Board sustained the Assessor in his valuation of the Company property that the matter would be taken before State Board and the State Board raise the entire valuation of County and probably require new assessment for this year.</p>
208.03051919.12	<p>Copy: "Mr. Esselstyn, Please note"</p>

	<p>From: E. H. Simmons  To: D. W. Layton  Answer yours of February 3<sup>rd</sup> in regard to Tax matters. Yes, I think it best to have Mr. Esselstyn responsible for the Lyon County tax matters as well as Trigg County. You no doubt agree with me that he has dug out a lot of facts and figures that will make an excellent case and believe you realize that this plan is to the best interest of the Company</p>
208.03061919.13	<p>From: Esselstyn  To: D. W. Layton  Your letter of 3<sup>rd</sup> received. At this time have not gotten list in such shape to tell much about it but there does not seem to be any more system about it than there has been in past or that is in Lyon County. Will have list in shape by time you get this. Please come down Friday afternoon or Saturday morning so we can go over Lyon County matter Sunday to be ready Monday at Board meeting.</p>
208.04021919.14	<p>Copy  From: D. W. Layton  To: E. H. Simmons  Company is not yet assessing accurately on the bottom and agricultural hill lands or lands only valuable for time nor can it have anything like an accurate idea of the property until a survey is made to determine these matters. Discussed with Esselstyn advisability of survey. Need not be expensive but a stadia survey would be just as accurate and can be done rapidly.</p>
208.04041919.15	<p>Hillman Land &amp; Iron Company letterhead  From: E. H. Simmons  To: Esselstyn  Note attached copy of letter from Mr. Layton [208.04021919.14] and copy of my reply [208.04041919.16] and bring this up to talk about first time I am down there.</p>
208.04041919.16	<p>Copy  From: E. H. Simmons  To: D. W. Layton  Obliged for yours of the 2<sup>nd</sup> in regard to surveying the different classes of land we have. While this would be excellent thing to do, we are not in position to do it at present. First thing we want to do is get our lines absolutely established. After that we will be very glad to consider any other surveying. Based on Mr. Esselstyn' s evidence in preparation for Lyon County tax case it shows it is not a question of facts and figures.</p>
208.07101919.17	<p>From: Esselstyn  To: D. W. Layton  Heavy rain has made the roads so slick I do not think we can get up the river bank and with more rain don't think we will go out today. This is to remind you that the next meeting of Quarterly Court is Monday 14<sup>th</sup> and you want to be sure to be here. Two possible plans, one is to put Judge Armstrong off the bench and try the case and other is let it be known that we are going to put him off so as to give them a chance to come in and say they are not</p>

	<p>ready for trial as they did before and let case go over for another month. No matter which plan is followed, it will require Missionary Work so I do not think you to wait until Monday morning before coming down.</p>
208.07141919.18	<p>From: Esselstyn  To: Hon. J. F. Gordon  This morning Judge Armstrong, of the Lyon Quarterly Court decided the tax case against Hillman Land &amp; Iron Company. This is what we expected him to do, so we were not surprised. Senator Utley advises me that all there is to do to appeal is to get a certified copy of Judge Armstrong's decision and file it. Next term of Circuit Court is in August but we do not want case to come up until after the Case against the State Tax Commission has been heard and that will be in September and if new assessment is ordered, then our case will be dismissed.</p>
208.07211919.19	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To Esselstyn  Letter with respect to the tax case arrived during my absences from home. All that is necessary to do to perfect an appeal to the Circuit Court is to lodge with the Clerk of the Circuit Court a certified copy of the Judgement and taxation of cost in the Quarterly court. You have 60 days from the date of judgement in the Quarterly Court to appeal and I would advise you put off the appeal as late as possible to allow State Tax Commission to reassess the County. I met Mr. Ringo, of the Tax Commission, a few days ago and he told me it was the purpose of the Tax Commission now to reassess Lyon County.</p>
208.07231919.20	<p>From: Esselstyn  To: Hon. J. F. Gordon  This afternoon I saw Senator Utley and he informed me that he had already filed the appeal and that Mr. Layton had arranged the bond so I assume there is nothing to do but to ask to have the case continued at the August term of the Circuit Court</p>
208.09011919.21	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To Esselstyn  Please advise me whether or not the State Tax Commission has decided to reassess Lyon County. If not, we should begin to prepare for trial of the appeal case pending in the Lyon Circuit Court.</p>
208.09021919.22	<p>From: Esselstyn  To: Hon. J. F. Gordon  Acknowledge receipt of your letter of the 1<sup>st</sup> regarding Lyon County Tax Case. This case was continued to the December Term of Court, pending the result of the case in the Franklin County District Court. If the State Tax Commission wins this suit and the County Attorney does not appeal the case it settles the tax question with us and case will be dismissed.</p>
208.09131919.23	<p>From: Esselstyn  To: E. H. Simmons  Last week Mr. Layton and I were unable to get into communication by telephone with any member of the State Tax Commission in regard to the</p>

	<p>tax suit supposed to come up at Frankfort last Wednesday. We went to Louisville on Monday and got into communication with Mr. Ringo and found it was the intention of the Attorney General to file a few motions and argue a few points of law and expected case would be demurred out of court after these points had been argued. We meet Mr. Molloy at Louisville and he informed me this morning that nothing was done in Frankfort on Wednesday. We returned to Kuttawa Tuesday night and expected to hear from Mr. Ringo on the exact situation but up to the present have not heard from him.</p>
208.10231919.24	<p>12x9.5 Form No. 1: Intangible Personal Property, 1919 Schedule of property held by Hillman Land &amp; Iron Company, 3<sup>rd</sup> district, Lyon County, written in pencil, 4 pieces of paper, folded in half. (8 pages). Various pages written in pencil with calculations: Town lots, Lands, Automobiles, Household and kitchen furniture, boats and water crafts, and miscellany</p>
208.10311919.25	<p>From: Esselstyn To: Mr. Gates Young / Frankfort, KY For all I know at the present time I expect to go to Owensboro to attend the Shrine Ceremonial on November 11<sup>th</sup>. If you are there I hope to see you and talk over Lyon County tax matters.</p>
208.11121919.26	<p>From: Esselstyn To: D. W. Layton Yesterday at Owensboro I had a talk with Mr. Young regarding the Lyon County Tax matters and he assured me that the intention of the Commission to push the cash as rapidly as possible. It is possible that the present Tax Commission will be wiped out; appointment of Mr. Scott by Gov. Stanley; Mr. Ringo by Gov. Black and appointment of Mr. Green (2 pages)</p>
208.11131919.27	<p>From: Esselstyn To: D. W. Layton Yesterday I had opportunity to talk with Mr. Ramey regarding Republican administration's attitude toward State Tax Commission. He did not know what would be done but "his opinion" was exactly as the opinion of Mr. Young but when two men on the opposite side of the fence have similar opinions it is fair to assume the matter has been settled but I think you should talk with Senator Atwood in Cadiz and Dr. Travis</p>
208.11191919.28	<p>12x9.5 Form No. 1: Intangible Personal Property, 1919 Schedule of property held by J. N. Esselstyn, 2<sup>nd</sup> district, Lyon County, written in pencil, 4 pieces of paper, folded in half. (8 pages). Various pages written in pencil with calculations: Poultry, Typewriters, libraries, Jewelry, plated ware, Miscellany</p>
208.11191919.29	<p>12x9.5 Form No. 1: Intangible Personal Property, 1919 Schedule of property held by Hillman Land &amp; Iron Company, 3<sup>rd</sup> district, Lyon County, written in pencil, 4 pieces of paper, folded in half. (8 pages).</p>

	Various pages written in pencil with calculations: Lands, town lots (notated as "Sold to Mrs. Lucy Clifton", Automobiles, Adding machines, household and kitchen furniture, surveyors' instruments
208.11191919.30	12x9.5 Form No. 1: Intangible Personal Property, 1919 Schedule of property held by J. N. Esselstyn, Town of Kuttawa, Lyon County, written in pencil, 4 pieces of paper, folded in half. (8 pages). Various pages written in pencil with calculations: Poultry, Typewriters, libraries, Jewelry, plated ware, Miscellany
208.12021919.31	Law Offices of Gordon & Gordon & Moore letterhead From: J. J. Gordon To: Esselstyn Please note the enclosed letter just received from Mr. Simmons. I have written him expressing opinion that no penalty would be charged upon Lyon County taxes after December 1 <sup>st</sup> for reason that State Tax Commission has not yet approved Lyon County assessments. Please advise me whether or not the State Tax Commission has acted and also give me full advice as to the present status of our tax matters in Lyon County.
208.12031919.32	From: Esselstyn To: J. F. Gordon Acknowledge letter of 2 <sup>nd</sup> , Mr. Simmons has been fully advised and should have known why Mr. Gray has not furnished him with the statement of the Lyon County taxes for 1919. Lyon Circuit court is now in session and on last Monday our appeal from the County Court was continued to the next term
208.02021920.33	From: Esselstyn To: D. W. Layton Lyon County Board of Supervisors appointed by Judge Armstrong for 1920 are Sam Cash, Dorah Black, and W. D. Smith. While getting some records in the Count vault, Joe was in Mr. Braswell's office and overheard conversation between Molloy and, I assume, W. D. Smith. Mr. Molloy stated that the Hillman Land Company's property was not assessed high enough "and we want to keep their feet to the fire" and raise them so high that they will have to sell their property. I assume State Tax Commission will not accept the 1920 recapitulation until after the present case is disposed of, unless the work of the County Tax Commissioner and Board of Supervisors is better than it was last year.
208.02091920.34	From: Esselstyn To: Hon. D. J. Travis / House of Representatives Please send me copies of your H. B. No. 313 and H. B. No. 313, relating to Tax Laws and I am interested in any law that will improve the State Tax Laws.
208.03081920.35	From: Esselstyn To: D. W. Layton This morning I went to Eddyville to see what was doing before the Board of Supervisors. Mr. Cash told me that the Hillman Land Company was the only one who had been notified to appear to appear before the board; we were the only one who were favored by Brother Jones by having their taxes raised.

208.03111920.36	13x8 Copy of court action: To Board of Equalization of Lyon County in the matter of listing the property for the year 1920, of the Hillman Land & Iron Company located in Lyon County. (4 pages)
208.03111920.37	From: Esselstyn To: D. W. Layton This morning I appeared before the Lyon County Board of Supervisors and found the same board of last year, Mr. Smith being unable to act on account of illness, Mr. Stafford is on the board again. I filed with them a written protest as prepared by Judge Gordon [208.03111920.36]. Mr. Cash, talking for the Board, said they were going to take 5 or 6 weeks to make a thorough equalization of the County and he thought we would be satisfied although nothing in his remarks indicated that they would be any change in valuation
208.03221920.38	6.5x8 Commonwealth of Kentucky Summons To: Esselstyn To appear before the Lyon County Board of Supervisors with reference to the assessed valuation of the Land and other property of the Hillman Land & Iron Co. as of July 1, 1919.
208.03231920.39	From: Esselstyn To: D. W. Layton Yesterday I was summoned to appear before the Board of Supervisors to furnish information regarding the acreage and value of the Company land in Lyon County. I declined to be questioned by Molloy but he had prepared 50 typewritten questions which were read to me by Mr. Cash. It seems Molloy has gone over all the old deeds and is trying to establish the Company is owning a greater acreage that it has been listing. I do not think he succeeded in establishing his point. From attitudes they still insist that the Company land should be listed the same as the average value of all the land of the County
208.03301920.40	From: Esselstyn To: D. W. Layton Notice from Board of Supervisors listed with raises in rates. We can appear before the Board April 8 <sup>th</sup> to offer evidence against this raise. I hear there is a great deal of dissatisfaction among the people over the action of the Board and I think it will be very easy to start something.
208.04031920.41	From: Esselstyn To: D. W. Layton All day I have been in hopes that you would be here tonight for there are many things to be considered in the Lyon County Tax problem. From what I hear there is a lot of dissatisfaction and if you are here you will meet a lot of people which will give us some idea as to what you can do for the good of the cause.
208.04041920.42	From: Esselstyn To: E. H. Simmons Board of Supervisors of Lyon County have placed the following values on the property. For 1919 the Company listed all the above property at \$90,902.00 and the Tax Commission under instructions of Mr. Molloy, County Attorney

	<p>increased valuation to \$157,162.00 or 72.9%. As a result of the unfairness the people appealed to the State Tax Commission for a new assessment under the supervision of the State Tax Commission the new assessment was ordered by the State Tax Commission and the County Attorney stopped it by filing a suit to compel the State Tax Commission to accept the original assessment (2 pages)</p>
208.04101920.43	<p>Written in pencil  From: D. W. Layton  To: Esselstyn  3 pages, difficult to read handwritten.</p>
208.04111920.44	<p>From: Esselstyn  To: D. W. Layton  Yesterday morning I received an ear phone so I put in a call for Mr. Scott and found that he was out of town for week but I have written him that I wanted to come to Frankfort; PS: received another circular letter announcing that Mr. Hoover would be unable to be at St. Louis on Saturday so I have written Mr. Simmons that I would not be there as I assume that he or his brother would not care to attend the meeting.</p>
208.04121920.45	<p>From: Esselstyn  To: D. W. Layton  On Thursday at 6:15PM I am giving a little dinner party in honor of Prof. Green of Frankfort who will deliver the address to the graduating class at Kuttawa High School at 8PM the same evening. You are invited and earnestly required to be present if it is possible for you to do so.</p>
208.04231920.46	<p>From: Esselstyn  To: D. W. Layton  Have just returned from Madisonville. In talking over matters with Judge Gordon and Mr. Moore we decided we would not go to Frankfort today as it would put us there on Saturday morning and if were not able to finish the work in one day, we would have to remain over Sunday so I will leave here Sunday noon, meeting Mr. Moore at Nortonville.</p>
208.04271920.47	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. J. Gordon  To: Esselstyn  Enclosed I hand you copy of the statement on appeal in the 1920 tax matter [208.04271920.48]/</p>
208.04271920.48	<p>13.5x8.5  Statement on appeal from action of the Board of Supervisors for the year 1920. (7 pages)</p>
208.04311920.49	<p>From: Esselstyn  To: D. W. Layton  Yesterday Judge Gordon spent afternoon with me. We went over the different suits now pending. Judge Gordon suggest that in preparing a map for the Tax case that we show all the boundary lines of all properties showing how much River Bottom, Creek Bottom, etc., etc. If you have any reports which contain the maps will you please send it down so that I may look it over to see if it contains any information that can be used at this time.</p>



208.05021920.50	<p>Ink handwritten  Hillman Land Company – Hematite Store letterhead  From: D. W. Layton  To: Esselstyn  Was in Cadiz yesterday. Met Jno. King just returned from Frankfort. He told me that had met Armstrong and Molloy and they told of the great victory just accomplished. The Tax Commission in compromise of the suit had approved the 1919 assessment. King says they told him they had made some enemies in the faithful discharge of their duties. This puts us where we will have to fight our own battle unsupported except by our friends. About the only thing to do now is create public ? ? for us and address to these ducks</p>
208.05031920.51	<p>From: Esselstyn  To: D. W. Layton  Saturday I heard on the street that the 1919 Tax Suit in Frankfort had been settled and they would begin to collect the tax. This report was confirmed this morning by Judge Armstrong. I have written Judge Gordon about it and have asked him to have Mr. Moore try to find out, how it was done, for it looks as though we had been double-crossed. This brings our tax case in the Lyon Circuit Court up for trial but by agreement with Molloy this morning it was continued until August term of Court. Ausenbaugh Tie case is set for hearing on next Tuesday May 11<sup>th</sup>.</p>
208.05031920.52	<p>From: Esselstyn  To: Hon. J. F. Gordon  Judge Armstrong and Mr. Molloy informed me that on last Friday the majority of the State Tax Commission certified the 1919 Lyon County Tax List. This action of the Tax Commission is contrary to the statement made by Mr. Green to Mr. Moore and myself on last Monday. Mr. Green assured Mr. Moore that nothing would be done in regard to this matter without first advising with him, also Attorney General Dawson assured Mr. Moore that he would keep him advised in regard to the case. It looks very much as though we had been double crossed and I will Mr. Moore would take the matter up with Mr. Green and find out how he came to certify the recapitulation.</p>
208.05051920.53	<p>Ink handwritten  Hillman Land Company – Hematite Store letterhead  From: D. W. Layton  To: Esselstyn  Am under the weather so I will forego the pleasure of meeting the Judge and Mr. Smith that I may be better when I do come. I have been seriously think of the advisability to using Danny Smith as trial lawyer in the tax suit. He knows the people, the land and I can certainly ? Molloy if we can ? up on it.</p>
208.05061920.54	<p>Ink handwritten  Hillman Land Company – Hematite Store letterhead  From: D. W. Layton  To: Esselstyn  Since the tax suit is settled and taxes will be collected on the unequal valuations of 1919 – I believe we should make a full report to the 135 men</p>

	who joined us and who we represented in an effort to get valuations equalization. (2 pages)
208.05071920.55	From: Esselstyn To: D. W. Layton I agree with you that some statement should be made to the Tax payers regarding the outcome of the 1919 taxes. In today's Herald the first page is an announcement of the certification of the 1919 recapitulation and give the impression that the Hillman Land & Iron Company was the cause of the suit and had been defeated by Molloy. Assume announcement was written by Mr. Cross but it can be used for good by writing letter to Mr. Cross for publication asking Mess. Molloy and Armstrong to make a public statement through the Herald to the tax payers explaining what they have accomplished for the tax payers and at what expense. I will have such a letter written for your consideration when you come down [208.05101920.56]
208.05101920.56	From: Esselstyn To: Mr. H. Clay Cross, Editor / Eddyville, Kentucky In the Herald of May 7 <sup>th</sup> there was a brief announcement that the State Tax Commission had certified the 1919 recapitulation of the Lyon County Tax list. The announcement gives impression that the Hillman Land & Iron Company had protested to the State Tax Commission. As the matter is settled the tax payers will be interested in having a statement from Mess. Molloy and Armstrong showing what they have accomplished and the expense their accomplishments have cost the taxpayers (2 copies)
208.05111920.57	Typed page with various dated quotes dealing with tax and land valuations, re-assessment, expenses, inequalities, etc.
208.undated.58	Typed chart for 1919 and 1920 "grand total of all property listed for taxation as valued by County Tax Commissioner / Total increase required by State Tax Commission / Grand Total of all property listed for taxation as valued by County Board of Supervisors / Total increase by Board of Supervisors / Total increase by Board of Supervisors over requirement by State Tax Commission with penciled calculation for State Rate / County / School / Court House / Total
208.05121920.59	Law Offices of Gordon & Gordon & Moore letterhead From: V. Y. Moore (Virgil Y. Moore) To: Esselstyn Judge Gordon has handed me for answer your letter of May 3 <sup>rd</sup> . Mr. Green called me the day the decision was made, however after it was made. You are quite correct in your surmiss that Mr. Green double-crossed me. Mr. Dawson is not responsible because the State Tax Commission made its own decision and left the Attorney General no option. Judge Gordon and I feel it would be best to come to Lyon County to prepare for case in August term and ask you to fix a date convenient to both of us.
208.05131920.60	From: Esselstyn To: D. W. Layton Quoting paragraph from letter from Mr. Moore about Mr. Green double crossing. There are both smiles and frowns over the ad in today's Herald.

	The general opinion is that they will not lose any time in coming back. I understand Armstrong and Molloy are both mad about it. Hurrah.
208.05131920.61	From: Esselstyn To: Judge J. F. Gordon Mr. Moore's letter regarding Lyon County Tax matters received. Letter not clear if Mr. Scott present at time Commission accepted recapitulation? Mr. Scott had been very sick and Judge Armstrong stated to me that a majority of the Commission had certified the recapitulation.
208.05151920.62	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Mr. Moore has been away for offices for several days and I am unable to give you information respecting Mr. Scott's absence when a majority of the Tax Commission certified the recapitulation.
208.06071920.63	From: B. E. Choate To: Mr. H. Clay Cross Your favor of the 4 <sup>th</sup> inst. Received. Warrant #173, amount \$243.34. I shall be glad to have you notify me when the Treasurer is in a position to pay it.
208.06121920.64	From: E. H. Simmons To: D. W. Layton Answering your letter of June 3 <sup>rd</sup> in regard to the tax matter, indicating it will come up in Circuit Court in August. I am quite sure if you or Mr. Esselstyn will keep this subject foremost we will win out, if we are right which I think we are. Typed at top: "Mr. J. N. Esselstyn – to note for your information"
208.06081920.65	Commonwealth of Kentucky To: Sheriff of Lyon County, Summons Hillman Land & Iron Company to answer in 10 days this summons for Crass appeal by Lyon County by C. C. Molloy, County Attorney.
208.06211920.66	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn I am leaving today for San Francisco and will be gone perhaps a month. If you need my services before then, please call on my firm and one of my partners will promptly respond. I thought we had better begin the taking of proof in the tax cases as soon as you are ready.
208.07021920.67	From: Esselstyn To: E. H. Simmons and D. W. Layton 1919 Tax books are now in hands of the Sheriff for the collection of the 1919 taxes. Taxes of the Hillman Land & Iron Company for 1919 amount to \$2863.91. There is a suit now pending in Lyon County Circuit Court over these taxes and Judge Gordon does not advise the payment of same until after the case is disposed of in the Courts. Judge Gordons advise based on decision from Court of Appeals which is written below.
208.07021920.68	Statement from Lyon County Herald, H. Clay Cross, Editor for \$56.25. Perhaps for various ads placed in Tax reappraisal issues (83 inches ad, 50

	inches ad, 44 inches ad, 40 inch ad). Notated at bottom in ink: "Last financial statement published March 23, 1917"
208.07061920.69	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Acknowledge receipt of letter of July 2 <sup>nd</sup> . Follow Judge Gordon's orders and do not pay these taxes until it is proper time.
208.undated.70	Property of Hillman Land Company as valued by The Company, The County Tax Commissioners, and The Board of Supervisors. Of Lyon County. 1920. Property includes: Andy Smith. Cothran, Hillman, Hillman Ferry, De Graffenried. Three sections each listing tracts and various appraisals. (2 copies)
208.04151931.71	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Assessed Valuation. Do you know in general, what percentage of the actual value of property, the assessed value is supposed to be down there? I am told that around here it is supposed to be 60%. [document stamped for FILE 216]
208.undated.72	13x8.5 Lyon Circuit Court Hillman Land & Iron Company, plaintiff vs. Commonwealth of Kentucky and Lyon County, defendant. That the three tracts of land were and all improperly and excessively asses for taxation in the said County for the year 1918. (2 pages)
208.undated.73	Value of Land, Improvements and Timber as shown by Lyon County Tax List From years 1912 through 1920. Separate column has values "Exclusive of Anderson Land" (2 copies)
208.undated.74	3x4 scrap paper with listing of number of people "Farm taxpayers listed for 1919 and 1920". Each year has 1 <sup>st</sup> , 2 <sup>nd</sup> , and 3 <sup>rd</sup> [guessing the tax districts within county] and further subdivided into "white" and "col.[colored]"
208.undated.75	Rexall Store Composition Book, Marginal Ruled Titled: Lyon County 1919 Tax List, Districts No. 1 & 2 Inside cut out top with headings: Page #, Name, Number of Acres, Value of timber, Value of improvements, Total value of land improvements & timber, Value of land only, value of land per acre, nearest neighbor. Loose pages inside: 9x5 annotation explaining various data on various pages, : Hillman Land and Iron letterhead with penciled list of names
208.undated.76	Rexall Store Composition Book, Marginal Ruled Titled: Lyon County 1919 Tax List, Districts No. 3; 1920 – District No. 3 Inside cut out top with headings: Page #, Name, Number of Acres, Value of timber, Value of improvements, Total value of land improvements & timber, Value of land only, value of land per acre, nearest neighbor. Loose page inside: penciled calculations; rows: Dist 1, Dist 2, Dist 3, Total, recap; columns: acres, by supervisor increase, after supervisor work.

	Page 76 has glued paper explaining what various columns of information mean.
208.undated.77	Rexall Store Composition Book, Marginal Ruled Titled: Lyon County 1920 Tax List, Districts No. 1 & 2 Inside cut out top with headings: Page #, Name, Number of Acres, Value of timber, Value of improvements, Total value of land improvements & timber, Value of land only, value of land per acre, nearest neighbor.