

212.10171919.1	<p>13x9.5 Intangible Personal Property – 1919 Schedule of property held by Hillman Land & Iron Co, 1st district, Trigg County. Copy filed at Cadiz Oct. 17, 1919 General Property Schedule – 1919 / Land / Stores / Blacksmith tools / Automobiles / Motor Vehicles, Carriages and Bicycles / Furniture / Building materials and other materials / Agricultural implements / Livestock</p>
212.09131919.2	<p>From: Esselstyn To: Mr. Luther J. Mashburn / Tax Commissioner of Trigg County If the weather and roads will permit I will be in Cadiz to go over the property of Hillman Land & Iron Company with you.</p>
212.12111919.3	<p>From: Esselstyn To: Mr. J. B. Gray In making up the inventories of the various departments on the first of the year, will you please make them to conform to the enclose Tax Schedule, that is, segregate the various articles so they will appear in the inventory all together and the total value of each classification can be seen at a glance.</p>
212.01151920.4	<p>4x3 newspaper article clipping “Judge Hooks selects Tax Supervisors” – Composed of Bailey Matheney; Frank Walthal; Alex Wallace; W. L. Golladay; John Banister; John J. Wharton; J. Frank Ladd</p>
212.03151920.5	<p>Hillman Land Company – Hematite Store letterhead From: D. W. Layton To: Esselstyn Chas. Humpries called me this AM and advised that the Board of Supervision had raised valuations in Trigg County. Total: \$15,600.00; Date of hearing March 23rd. Looks like this will stand. Advanced price of lumber leaves no ground for complaints.</p>
212.03171920.6	<p>From: Esselstyn To: Mr. D. W. Layton Acknowledge receipt of letter of 15th regarding raise in valuation by the Trigg County Board of Supervisors. If I understand correctly, the total raise on land only is 25.6 %; timber raised by 42.8%. Total land, improvement, and timber raised 25.55%. While we may have no reason to complain the increase in valuation was not to exceed 5% and as they have raised the company 25% it shows they are putting the entire raise on a few properties they think will stand it as it makes less work for the board. I hope you will go to Cadiz on the 23rd and see what can be done about the matter.</p>
212.03271920.7	<p>Hillman Land Company – Hematite Store letterhead From: D. W. Layton To: Esselstyn In accordance with yours of the 17th, will go to Cadiz tomorrow and try to induce the Board to reduce the raise on Company property to confirm the percentage placed on the county.</p>
212.03241920.8	<p>Hillman Land Company – Hematite Store letterhead From: D. W. Layton To: Esselstyn</p>

	<p>I went before the Board yesterday and agreed to advance in lumber value. Made as strong an argument as possible in favor of an advance of 5% on company property on the theory that if the true value of any property had been arrived at by former boards it was this property. No decision up to the time I left town but the assessor promised to advise you at once. Hired Mike Laue to take Bradley's place.</p>
212.03261920.9	<p>Western Farm Department of the Home Insurance Company letterhead From: R. A. Magraw To: Esselstyn Per request of D. W. Layton, am writing to notify you as to what the Board of Supervisors did with the proposed raises on the Hillman Land & Iron Company, in Trigg County. Will say that the Board confirmed the raises as proposed [same as 212.03151920.5]</p>
212.04041920.10	<p>From: Esselstyn To: E. H. Simmons The Board of Supervisors of Trigg County have fixed the value on the Trigg County property: total \$61,762.50 for land only. Total value of land + timber + improvements \$76,762.50. Average value of land \$2.92 per acre; average value of land & timber \$3.92, total average value of land, timber, & Improvements \$3.62. Since we have had offers for several pieces of land ranging from \$6.50 to \$15.00 per acre this seems a fair valuation although the raise over what we listed property is 25.55%</p>
212.07019120.11	<p>Assessment of Land in Trigg County as of July 1st, 1920. Shows value of various types of land, lists acreage sold and proposed fair cash value</p>
212.09121920.12	<p>From: Esselstyn To: E. H. Simmons The tax books of Trigg County have just been delivered to the Sheriff for the collection of the 1920 taxes; taxes of the Hillman Land Company is \$1429.13 Noted at bottom: "Copy to Mr. Layton"</p>
212.09121920.13	<p>From: Esselstyn To: D. W. Layton Spent few days in Cadiz getting copy of tax records of properties between the Rivers and in a few days will have a list of all adjoining properties from which to place a value of the Company property for the year 1921. I am sending you later a copy of the form to be filled out and have marked the various items which we are required to list for taxation. Please send me memos of invoices and values which are of record in the Hematite office.</p>
212.09121920.14	<p>From: Esselstyn To: E. H. Simmons Enclosed find part of the Kentucky Tax schedule relating to Intangible Personal Property. Please send me necessary information for filling out the blank. As the Company business is on a cash basis, I assume the only notes the Company may have are the farm leases which might be considered notes but I think they have never been listed as such. I think the only item which will be required will be the amount of money on deposit in banks outside of Kentucky on July 1st 1920.</p>

212.09151920.15	Hillman Land Company – Hematite store letterhead From: D. W. Layton To: Esselstyn Returning under separate cover list for assessment. All items marked “since 1919: should be listed as of that date with 10 to 20% depreciation. 30,000 ties should be equally listed between counties Lyon & Trigg and will stand. Livestock, that is castle sheep and hogs, are unchanged. Horses and mules should be depreciated 20%. Farm machinery unchanged except wear and tear 20%
212.10131920.16	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Replying to yours of September 12, I am returning to you the part of the Kentucky Tax Schedule relating to Intangible Personal Property. Cash on hand here in St. Louis on July 1 st was \$2182.26 Paper clipped blanked form “Intangible Personal Property”
212.10191920.17	From: Esselstyn To: E. H. Simmons Replying to your letter of the 12 th regarding the taxes in the various counties will say that under date of September 12 th I advised you that the tax now due in Trigg County amounts to \$1429.13. Check should be made payable to J. C. Humphries, Sheriff, Cadiz, Ky.
212.01131921.18	3.5x2 newspaper article clipping “Tax Board Appointed by County Judge Hooks” – J. Frank Ladd, Joe H. Forte, John H. Randolph, J. Lloyd Blakely, W. L. Golladay, John B. Kelly, John C. Banister.
212.02241921.19	From: Esselstyn To: Mr. Luther J. Mashburn Please advise me if the Tax List for District No. 1 between the Rivers has been completed and if so can I have access to it. If not made up, will you please advise me when you expect it will be ready?
212.02271921.20	Written in pen From: Luther F. Mashburn To: Esselstyn In reply to your note of recent date as to whether or not the Tax List for District 1 has been completed. It is now finished and at the County Clerk’s office.
212.03031921.21	6x3 newspaper article clipping “State Tax Board Asks Increase – Of \$200,000 in land values and \$50,000 in town lots in Trigg”
212.03101921.22	4.5x2 newspaper article clipping “Successful trip by Hooks and Mashburn – Only \$50,000 to be added to Trigg’s Assessed Property valuation”
212.08301921.23	“Empire” Farm / R. R. Shipping Point / Kuttawa, Ky letterhead List of livestock in Hillman Land Company Written on bottom in pencil “As of July 1 st 1921 By Mr. Long”
212.09091921.24	From: Esselstyn

	To: Mr. J. Charles Humphries / Sheriff of Trigg County Please advise me of the amount of the taxes of the Hillman Land Company for the year 1921.
212.09101921.25	J. Charles Humphries, Sheriff of Trigg County letterhead From: J. Chas Humphries To: Esselstyn Replying to your letter of 9 th , taxes Hillman Land & Iron Company for 1921 \$1524.45
212.09191921.26	From: Esselstyn To: Mr. Luther J. Mashburn This is to advise you that I will be in Cadiz on Wednesday afternoon and if convenient for you will be prepared to list the Company property for taxation.
212.09191921.27	Hillman Land Company – Hematite Store letterhead From: D. W. Layton To: Esselstyn In talking to Mr. Mashburn; there will be no change in assessment values in Trigg from last year. This being true we had as well apply such values to the different classes of land as will equal last year's assessment and I suggest that the change be made in the higher priced classes.
212.09271921.28	From: Esselstyn To: E. H. Simmons Following property taxes are now due listed. If you will send the checks for the above amounts to me I will have the receipts sent here so a memo of them can be made to be on file here before sending the receipt to St. Louis. Lyon County taxes are 1920 and 1921 are still in litigation. Noted in pencil at bottom: "Check for the above taxes received & mailed Oct 31 th 1921"
212.09281921.29	Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn Yours of the 27 th in regard to checks for taxes is received in Mr. Simmons absence and will be held for his return. As I understand it we have until December 31 st to pay this; there is no penalty until after 12-31-1921 if I am not correct please advise me.
212.09291921.30	13x9.5 Intangible Personal Property – 1922 Schedule of property held by Hillman Land & Iron Co, 1 st district, Trigg County. As of July 1 st , 1921 General Property Schedule – 1922 / Land / Town Lots / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock
212.09301921.31	From: Esselstyn To: E. H. Simmons

	Replying to your letter of the 28 th regarding the time in which to pay taxes will say that the law provides that all property taxes must be paid on or before November 30 th . Penalty and interest are charged after that date.
212.10301921.32	From: Esselstyn To: E. H. Simmons Acknowledge receipt of checks to pay taxes in following counties for the year 1921.
212.11121921.33	From: Esselstyn To: E. H. Simmons Enclosed find tax receipts in payment of the 1921 taxes in the following counties.
212.11121921.34	From: Esselstyn To: D. W. Layton Will you please look over the Tax Receipts in the Sheriff's office and see if Bob Collins has paid the taxes on the Collins place and if not, I think it would be well to telephone him and remind him that he is responsible for the taxes for 1921 and that we expect him to pay them.
212.02231922.35	4x3 newspaper article clipping "Ryan and Mashburn secure tax reduction – Get reduction of \$125,000 in proposed assessment increase for county"
212.02161922.36	6.5x3 newspaper article clipping "Proposed Increase in County Assessm't"
212.03311922.37	6x8 Notice of Taxpayers by Board of Supervisors To notify Hillman Land Company increase in valuation of assessment
212.03291922.38	Hillman Land Company letterhead From: D. W. Layton To: Esselstyn The Board of Equalization called me yesterday and notified me that they would be compelled to raise the Company property \$2000 to help meet a condition confronting them requesting our acquiesces.
212.03291922.39	From: Esselstyn To: D. W. Layton This is to acknowledge receipt of your letter regarding the \$2000.00 raise put on the property by the Trigg County Board of Supervisors.
212.03311922.40	8.5x5.5 written in ink From: D. W. L. (Layton) To: Mr. J. N. E. (Esselstyn) Lest you forget there are more than 19,000 acres at \$1.50 per. All river lands were raised this time. PS: If I am correctly informed we will have real ? in Trigg County valuation next year.
212.03301922.41	Hillman Land Company letterhead From: D. W. Layton To: Esselstyn I received two tablets letter heads, two scratch blocks, 250 envelopes from Simmons Hardware Company yesterday the heading of the paper as you notice refers to the two dead branches of a defunct corporation. Enclose

	herewith notice as to raise our land \$1000 will be added to river bottom \$1000 to creek bottom as I wrote you yesterday
212.08081922.42	From: Esselstyn To: Mr. W. J. Long The Assessor of Trigg County has asked that we file our list this week. In order to comply with his request will you please send me by return mail a list of the taxable property as of July 1 st 1922. The property which we want to list was listed as of July 1 st , 1921 was Agricultural implements. In addition I hereby enclose you a copy of the assessment sheet listing the live stock will you please look over and make a corrected list of July 1 st and send it to me as soon as possible.
212.08101922.43	5.5x8.5 List of livestock for taxes. Noted in bottom "Please send me list of charges to farm for July"
212.08241922.44	7x4 written in pen School tax: J. N. Esselstyn Tax: total \$6.98 Hillman Land & Iron Co.: total \$19.30
212.08121922.45	13x9.5 Intangible Personal Property – 1923 Schedule of property held by Hillman Land & Iron Co, 1 st district, Trigg County. As of July 1 st , 1922 General Property Schedule – 1922 / Lands, Coal, Timber, Improvements and Surface / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock
212.10021923.46	W. C. Broadbent, Sheriff Trigg County letterhead From: Lurline Humphries D. S. To: Esselstyn Dear sir: the Graded school tax on Hillman Land & Iron Co. for this year 1923 is \$51.88
212.10141922.47	From: Esselstyn To: E. H. Simmons Following statement of the taxes now due in various counties and become delinquent with interest and penalty on and after December 1 st . Will note there is not tax given for Grand Rivers Grade school as in previous years. It is not being collected by the Sheriffs of the various counties and Grand Rivers tax is included in Livingston County taxes.
212.10171922.48	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Answering yours of October 14 th giving list of taxes due December 1 st . As the taxes are not due until December 1 st it would see best to figure out the Trigg County taxes. Seems better to have someone work on that now.
212.10141922.49	Scrap paper calculations (4 pages)
212.10211922.50	1921 State and County Tax Receipt No. 3848 Written over: "Corrected Statement of Trigg County taxes for 1922"

212.10221922.51	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 17th regarding payment of Trigg County taxes. The trouble with the amount of the tax was due to a clerical error in the records and we have filed a petition in the County Court to have this error corrected. The first amount of the tax which I sent was figured out by the deputy sheriff and I had my doubts as to its correctness and had Mr. Mcgraw figure the amount on the corrected valuation and we find it to be \$1738.79. Make check for above amount payable to W. C. Broadbent, Sheriff</p>
212.10241922.52	<p>Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn Acknowledge receipt of your letter of October 22nd regarding payment of Trigg County taxes. Mr. Simmons is absent from the city just now but your letter will be held for his return.</p>
212.11011922.53	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn As per your request of October 22nd, I am enclosing herewith check payable to W. C. Broadbent, Sheriff for Trigg County taxes.</p>
212.11031922.54	<p>From: Esselstyn To: E. H. Simmons This is to acknowledge receipt of your letter of the 1st enclosing check for \$1738.78 for payment of the Trigg County taxes for 1922. Enclosed find Sheriff's receipt for same.</p>
212.11031922.55	<p>From: E. H. Simmons To: Esselstyn In order that we may not miss the payment of any tax bills and be subject to an interest penalty where the bill is paid direct, a copy of the letter has gone to you. So that if you are "shy" on any copies or you know of any tax bills that should be paid you can let us know.</p>
212.12011922.56	<p>Memorandum of taxes delinquent, December 1st, 1922. Total of \$4596.94</p>
212.03XX1923.57	<p>12x4 newspaper article clipping "Kentucky Tax Assessment 1923"</p>
212.03131923.58	<p>6x8 Notice of Taxpayers by Board of Supervisors To notify Hillman Land Company increase in valuation of assessment</p>
212.033191923.59	<p>8.5x5.5 written in pencil From: D. W. Layton To: Esselstyn Enclosed notice [212.03131923.58] served today by Sheriff which explains itself. Will expect you call at storage house you can call me there</p>
212.03201923.60	<p>From: Esselstyn To: D. W. Layton I have been working on the Forest Industries Questionnaire in connection with the Income Tax returns and am a point where I do not want to stop so please go and appear before Board of Supervisors on the 21st regarding Trigg</p>

	<p>tax. The State assessment that appeared in the newspaper shows Trigg counties assessment went down by \$121,653 from last year; the State Tax Commission ordered a raise of \$150,000 which is an increase of 2.65% over amount given in by the County yet the Company valuation increased by 26.39%. The Board of Supervisors need to be told of the inequity. Additionally, they raised the values on the wrong type of property of the Company. (2 pages)</p>
212.03221923.61	<p>8x5, written in pencil From: D. W. Layton To: Esselstyn The Board acted very nicely. I met members this A< and they advised me that they let the land stand @ \$1.50. Accepted my propostion to split the differences on timber increasing valuation \$6000 instead of \$12000 adding \$350 to the house and lot. I think you may safely revise your figures on this basis.</p>
212.09121923.62	<p>From: Esselstyn To: Mr. J. J. Gentry / Tax Commissioner of Trigg Co. Enclosed find Tax Schedule of the Hillman Land Company. I have followed the same form in listing the land as last year. If there is anything you do not understand, will be glad to come over and explain.</p>
212.09121923.63	<p>13x9.5 Intangible Personal Property – 1924 Schedule of property held by Hillman Land & Iron Co, 1st district, Trigg County. As of July 1st, 1923 General Property Schedule – 1922 / Lands, Coal, Timber, Improvements and Surface / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock Noted in upper left corner “Copy”</p>
212.09261923.64	<p>5.5x8 written in pencil Scrap paper on W. C. Broadbent, Sheriff Trigg County letterhead Listing of various amounts: Trigg Co W.C.B. / Hillman Land Co \$1626.86 Golden Pond Graded School To J. H. Cunningham Tax Collection</p>
212.10041923.65	<p>From: Esselstyn To: Mr. W. C. Broadbent, Sheriff Acknowledge receipt of your letter of the 12th advising amount of our graded School tax at Golden Pond was \$51.88. We think this must be mistake as we only have 750 acres of land within Golden Pond Graded School district</p>
212.10041923.66	<p>Original Hillman Land Company letterhead From: Esselstyn To: Mr. W. C. Broadbent, Sheriff Acknowledge receipt of your letter of the 12th advising amount of our graded School tax at Golden Pond was \$51.88. We think this must be mistake as we only have 750 acres of land within Golden Pond Graded School district Noted in ink at bottom is response from W. B. Broadbent S. T. C.</p>

212.07311924.67	7x6 W. J. Long / Eddyville, Kentucky letterhead List of live stock, July 1 st , 1924
212.08091924.68	13x9.5 Intangible Personal Property – 1925 Schedule of property held by Hillman Land & Iron Co, 1 st district, Trigg County. As of July 1 st , 1924 General Property Schedule – 1923 / Lands, Coal, Timber, Improvements and Surface / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock
212.06301925.69	7x6 W. J. Long / Eddyville, Kentucky letterhead List of live stock, July 1 st , 1925
212.XXXX1925.70	12x2 newspaper article clipping “Calves Market 50 cents lower”
212.xxxx1925.71	8x4.5 newspaper article clipping “All Livestock Prices Steady – Demand Active for Cattle, Calves and Hogs; Yards close Saturday
212.undated.72	13x9.5 Intangible Personal Property – 1920 Schedule of property held by Hillman Land & Iron Co, 1 st district, Trigg County. General Property Schedule – 1920 / Lands, Coal, Timber, Improvements and Surface / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock
212.09161920.73	13x9.5 Intangible Personal Property – 192_ Schedule of property held by Hillman Land & Iron Co, 1 st district, Trigg County. General Property Schedule – 192_ / Lands, Coal, Timber, Improvements and Surface / Stores / Mechanical Tools / Furniture and fixtures / Telephone systems doing business in not more than three counties / Building materials and other materials / Agricultural implements / Livestock
212.undated.74	13x8.5 written in pencil; on back of blank “State of Kentucky, power of Attorney forms” Trigg County River Bottom 1920 Tax List, District 1 Lists names, acres, value of land only, value per acre and misc. column (8 pages)
212.undated.75	Rexall Store Composition Book, Marginal Ruled Titled: Trigg County File 212 /District No. 1, 1920 Tax List 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.