

217.08251920.1	<p>From: Esselstyn To: E. H. Simmons</p> <p>In the argument of the 1919 Tax Case, Mr. Molloy argued that the evidence showed that the Fair Cash Value of DeGraffenried Tract was \$195,000.00 and the Hillman Tract \$230,000.00 making total cash value for the two tracts \$425,000.00. Mr. Layton and I think it would very attractive to advertise those two tracts at those prices for sale for 60 days to call Mr. Molloy's bluff to put up or shut up. Please let me know promptly of your decision as we want ad to appear in next week's paper while everyone is talking about the matter.</p>
217.08261920.2	<p>From: Esselstyn To: E. H. Simmons</p> <p>Sometime between now and October 31st we will have to list the Company property for taxation for the year 1921. When the property is listed this time our acreage will show increase of about 2000 acres. To cut Molloy off, we will want to pay the back taxes on this property. Please send me Lyon County tax receipts for the years 1914,15,16,17,18 so we can determine amount of back taxes.</p>
217.08271920.3	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn</p> <p>In reply to your letter of 8-25. It is agreeable to me to offer our DeGraffenreid Tract and our Hillman Tract in Lyon County for sale. It is just a question whether to offer as a whole or separately. Looks like you are really working against Mr. Marshall rather than Mr. Molloy. You need to be careful that someone does not offer to buy and then backs out. Lays out ideas on how to approach this. [Some corrections, clarification in pencil] (2 pages)</p>
217.08281920.4	<p>From: Esselstyn To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 27th approving of the idea of advertising the Hillman and DeGraffenried tracts for sale for \$425,000.00 the price claimed by County Attorney Molloy as their fair cash value. At the time Mr. Layton and I came up with idea we did not know what announcement should contain. Based on your idea we came up with enclosed announcement. I showed it to Senator Utley. Do not believe will result in sale of property for \$425,000.00 and if does it discredits Molloy and even if not sold at that price might bring out several offers for one or both of these tracts at better price that has been previously offered. (2 pages)</p>
217.08301920.5	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn</p> <p>Answering letter of Aug 26th, it will be alright when proper time comes to list the property at the new survey acreage and pay the taxes and indicate in writing that we are paying the taxes on the extra acreage for the past five years and indicate something to effect that it was not possible to do this before as accurate acreage was not known.</p>
217.09011920.6	<p>From: Esselstyn</p>

	<p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of August 30th regarding back taxes in Lyon County on excess acreage. At present time De Graffenried Tract is on Tax Books as a 5100 acre tract and if we succeed in getting the 680 acre tract case reversed there will be more than 5100 acres. Regarding Hillman Tract the County Tax books have shown that it contains 13,543 acres but the new survey which is still subject to slight correction shows it contains 15,002.50 acre. My idea is to take average value per acre for each year to compute the amount of back taxes but Mr. Layton recalls different land types court case and time it might take to clear up modifications.</p>
217.09021920.7	<p>Marshall Jones / Official Court Reporter letterhead</p> <p>Receipt for services rendered in reporting evidence in case of Hillman Land & Iron Company vs. Commonwealth of Kentucky \$20.00</p> <p>Noted in ink: "Paid 8/26/20 Marshall Jones"</p> <p>Noted in pencil: "See File #12 Original delivered to E. R. Schillirs Claim Sept 2nd 1920"</p>
217.09131920.8	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Confirm our talk in which I think we agreed that it was best not to attempt to pay our back taxes until you finish your survey showing different kinds of lands – bottom land, creek land, hill land, etc. and the extent of them.</p>
217.09251920.9	<p>C. H. Bush / Judge Third Judicial District letterhead</p> <p>From: C. H. Bush</p> <p>To: Esselstyn [Esseltin]</p> <p>Have been so indisposed physically since the Cadiz Court. I haven't reached a decision in the tax case. You suggested that if I desired, you would answer any question I might ask. I would like to talk with you just a little about one or two things. However don't speak of seeing me or saying anything to me about it for a while. It might be misunderstood; want to decide so assessment can be adjusted by 1st of November.</p>
217.09261920.10	<p>From: Esselstyn</p> <p>To: D. W. Layton</p> <p>County Tax Commissioner Jones came to know when we were going to file our list for this year. I told him we were waiting for him to reply when he could come and go over the property. He said he had done so already. After short conversation he said he would go over property with us but did not set a specific date. I told him when he came it would have be on horseback and I would take him to your house and have you or someone else go with him. I don't expect him to make trip but if he does we need to be prepared.</p>
217.09271920.11	<p>From: Esselstyn</p> <p>To: Hon. C. H. Bush</p> <p>If weather permits will drive to Hopkinsville. We are having fine shower and if it should continue will come over on the train Tuesday night and would like to leave Wednesday morning.</p>
217.10171920.12	<p>Hillman Land Company letterhead Original</p> <p>From: Esselstyn</p>

	<p>To: Hon. C. H. Bush</p> <p>In your letter of September 25th you stated you wanted to render your decision in the Lyon County Tax Case the following week but up to the present Mr. Scillion has advised me that he has not received your decision. Thinking decision has been lost in the mail, am writing to remind you month is rapidly coming to close and if it is possible to have decision this week would greatly help settle other tax matters.</p> <p>Appended in pencil at bottom: "Have been so busy in court it has just been impossible to have decision ready but will have it down there by the 27th your friend Bush"</p>
217.10171920.13	<p>From: Esselstyn</p> <p>To: Hon. C. H. Bush</p> <p>In your letter of September 25th you stated you wanted to render your decision in the Lyon County Tax Case the following week but up to the present Mr. Scillion has advised me that he has not received your decision. Thinking decision has been lost in the mail, am writing to remind you month is rapidly coming to close and if it is possible to have decision this week would greatly help settle other tax matters. [copy of 217.10171920.12]</p>
217.10191920.14	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Replying to your letter of the 13th regarding the taxes in various counties, will say up to the present, Judge Bush has not rendered his decision in the Lyon County tax case so unable to give you information.</p>
217.10291920.15	<p>13x8.5</p> <p>Copy of Lyon Circuit Court tax ruling of Hillman Land Company, Plaintiff vs. Commonwealth of Kentucky</p> <p>Finding of facts, Conclusion of Law and Opinion</p> <p>land accessed to \$72,000, fair valuation to \$58,000.00</p> <p>Hillman Tract accessed to \$80,660.00, fair valuation to \$67,050.00</p> <p>Anderson tract accessed to \$96,390, fair valuation to \$74,158.00 (3 pages)</p>
217.10201920.16	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Enclosed find copy of Judge Bush's opinion in the 1919 Lyon County tax case. Without having the opportunity to consult with anyone it seems to me that is fairly satisfactory although higher than the values on adjoining properties however if Mr. Molloy will agree to a settlement of the 1920 tax suit on the basis of the above valuations and will agree on the valuation for 1921 then I believe it will be wise to call the matter settled. Sending Judge Gordon a copy for his opinion. Also plan to make appointment with Mr. Scott, Chairman of the State Tax Commission to see if he will be willing to settle the 1920 tax suit on the same basis. Advisable to put matter up to him before Molloy can encourage the State Tax Commission to appeal.</p>
217.10291920.17	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Enclosed find copy of Judge Bush's opinion in the 1919 Lyon County tax case. Without having the opportunity to consult with anyone it seems to me that is fairly satisfactory although higher than the values on adjoining properties.</p>

	I would like your opinion on the subject. Second page shows values and amount listed for tax purposes for 1921 (2 pages)
217.11021920.18	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Answering yours of October 29 th . As Judge Bush has made a decision that taxes us more than adjoining property, the opinion is naturally not satisfactory to us. But we are going to be content in necessary as am sure that Judge Bush is absolutely honest. Let us say Judge Bush is correct and valuation of adjoining property is incorrect; glad you sent copy to Judge Gordon because my decision will be influenced by his opinion. Good to see State Tax Commission. Won't contest this unless Mr. Molloy contests it. Should employ counsel to see valuation of adjoining property in future is increased
217.11031920.19	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Your letter of October 29 th enclosing copy of Judge Bush's opinion in tax cases, dully received Also a letter from Senator Utlely enclosing the original. Would like to talk with you before drawing judgement as it will be necessary for the judgement to recite certain things in event either side desires to appeal but recommend to make the agreement suggested in your letter as to 1920 and 1921 valuation it should be made and the case allowed by both parties to rest.
217.11051920.20	22x15 Copy of Lyon County Herald Published in Eddyville, Kentucky, November 5, 1920 Right-most column marked with red pencil "Decision Rendered: Judge Bush Hands Down Decision Regarding Valuation of Hillman Land Company's Property"
217.11061920.21	From: Esselstyn To: E. H. Simmons Receved letter from Judge Gordon in regard to Judge Bush's decision. He states "to make the agreement suggested in your letter as to the 1920 and 1921 valuations, it should be made and the case allowed by both parties to rest" I have an appointment with Mr. Scott, Chairman of the State Tax Commission for Monday morning. While in Louisville will call on Bond Bros., in connection with sale of ties in Hopkins County.
217.11061920.22	From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of your several letters of the 3 rd . Want appointment for an hour to talk over the tax situation. Want to know from Mr. Scott Chairman of the State Tax Commission whether or not the decision of Judge Bush is satisfactory to the Commission or whether they intend to appeal. It is a safe bet that the Tax Commission will not appeal but want to put it before Mr. Scott. If Mr. Scott approves our plan it does not leave Molloy much show to make any further fight
217.11101920.23	From: Esselstyn

	<p>To: E. H. Simmons</p> <p>I conferred with Mr. Scott and Mr. Davis of State Tax Commission regarding Judge Bush's decision of the 1919 Tax Case. They stated that it was satisfactory to them and would not encourage Mr. Molloy to appeal. Also expressed their willingness to settle the 1920 suit on the same basis of valuation and would advise Molloy to do so. This morning I called on Mr. Molloy to find out if decision was satisfactory to him and he stated that it was not; that the Judge had not placed a value on the property that he considered was right and that his intention was to ask for a new trial. Mr. Scott and Senator Utley are of opinion that Court of Appeals would sustain or lower the values given by Judge Bush on the strength of statements.</p>
217.11121920.24	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>To answer your letter of November 10th in regard to your trip to see Mr. Scott and Mr. Davis of the State Tax Commission regarding Judge Bush's decision in our 1919 Lyon County tax case. Perhaps Mr. Molloy will know enough to quit now that he is licked. Should Mr. Molloy appeal, would make him politically deader; if he does so, get other property owners who not paying as much that only thing Mr. Molloy will do is to increase their taxes rather than ours.</p>
217.11121920.25	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Had an hour with Judge Gordon in regard to Lyon County Tax matters. Explained to him my interviews with State Tax Commission at Frankfort and with Mr. Molloy. Plan is Judge Gordon will draw the Judgement and not our exceptions to it which reserves our right to appeal. If Molloy appeals we will file a cross appeal.</p>
217.11171920.26	<p>Law Offices of Gordon & Gordon & Moore letterhead</p> <p>From: J. F. Gordon</p> <p>To: Esselstyn</p> <p>Drawn a copy of the judgement down to and including our motion for a new trial and have sent same to Senator Utley to be submitted by him to Mr. Malloy. In order to save any penalty on these taxes, I suggest you make a tender of the amount we must pay in taxes.</p>
217.11181920.27	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Today when I paid my personal taxes in the city of Kuttawa I found that Company was also assessed on the contents of the office, etc. The tax amounted to a total of \$13.50 and becomes delinquent December 1st so I though best to pay it and have charged the amount in my regular November expense account.</p>
217.11191920.28	<p>13x8.5</p> <p>Proposed court filing for motion stating tracts of land (De Graffenreid, Hillman and Anderson) were excessively assessed for taxation.</p> <p>Noted in pencil at top: "Prepared by Judge Gordon" (2 pages)</p>
217.11201920.29	<p>From: Esselstyn</p>

	<p>To: E. H. Simmons</p> <p>From letter for Judge Gordon under date of November 17th regarding taxes due, the amount of the tax due under the judgement is \$2,315.63. If you send me a check for the above amount payable to John Jones, Sheriff. Tax becomes delinquent December 1st and is subject to penalty and interest. If it is refused by the Sheriff, it will be under Mr. Molloy's advice and will indicate he intends to appeal the case and if so, there will be no penalty or interest as long as case is in the Court.</p>
217.11231920.30	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 22nd enclosing check for \$2294.35 and Lyon County warrant for \$21.28 for \$2315.63. Senator Utley has advised me that the Judgement in the case prepared by Judge Gordon was not satisfactory to County Attorney Molloy and the judgement has be returned to Judge Gordon to see if he cares to make the changes suggested by Mr. Molloy and Senator Utley advises not to pay tax</p>
217.11301920.31	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Today in presence of Senator Utley, Judge Armstrong and Joe Mitchell I tendered to John Jones, Sheriff of Lyon County the sum of \$2315.63 the amount of the 1919 taxes. Sheriff Jones declined to accept only as part payment of the tax; he also declined to give us a written statement that he declined to accept the amount. I understand Molloy is preparing to try the 1920 tax case at the coming term of Court. Don't know what to do about witnesses; Senator Utley does not think Court will try case until 1919 case is disposed of; will be convenient for you to be here next week if case comes to trial?</p>
217.12031920.32	<p>Lyon Circuit Court motion</p> <p>Hillman Land Company, plaintiff vs. Commonwealth of Kentucky and Lyon County, defendant</p> <p>Asking for new trial on grounds of Judgement of the Court was against law; judgement of court was against evidence and not supported by the evidence. (3 pages) [pages 2 and 3 cleared up version of 217.11191920.28]</p>
217.undated.33	<p>Newspaper article submitted</p> <p>Lyon County Tax Payers: the Goat of the County Administration (7 pages).</p>
217.02251921.34	<p>4x2 newspaper clipping</p> <p>"Lyon Co. Raised \$530,000: State Tax Commission Raises Assessment of Property in the County \$530,000"</p>
217.undated.35	<p>1x2 piece of paper</p> <p>Side 1: Isaac Gray Aug 25th 1915 / Cou D B #3 Page 56</p> <p>Side 2: Molloy witnesses: J. B. Finley / D. D. Marshall / Sam Glenn / N. G. Martin / Same Cash / Dr. Black / S. T. Duncan / N. J. Dunn / E. J. McCoy / John Fox</p>
217.undated.36	<p>1x2 piece of paper</p> <p>Side 1: 1919 Tax witnesses: J. N. E. / D. W. L. / J. R. Travis Murray / R. S. Mason / Levi Oliver / F. M. Degraffenried / I. G. gray / J. W. Kelly / J. J. Wharton / Dr. Travis</p>

	Side 2: Fred Nelson Grand Rivers file #150 see about overflow land from Furnace
217.undated.37	1x2 piece of paper Side 1: 1919 By County: De Graffenreid 72000.00 / Hillman 80660.00 / \$152,660 Side 2: 1919 by company: DeG 5100a 40,580.00 / Hillman 13543a 47,132.00 / \$87,712
217.undated.38	13x8.5 Court motion No. 470. Hillman Land & Iron Company, appellant vs. Commonwealth of Kentucky and Lyon County, appellees (2 pages)
217.undated.39	Copy Court Order Hillman Land & Iron Company, appellant vs. Commonwealth of Kentucky and Lyon County, appellees This day came the appellant Hillman Land & Iron Company in open Court tendered to John Jones, Sheriff of Lyon County the sum of \$2315.63 in full payment and satisfaction of appellants... said John Jones refused to accept in full payment and satisfaction of said taxes
217.undated.40	Copy Court Order Hillman Land & Iron Company, appellant vs. Commonwealth of Kentucky and Lyon County, appellees This day came John Jones, Sheriff of Lyon County and in open court notified appellant Hillman Land & Iron Company that he was willing to accept as a payment and give appellant credit on its tax receipt for the year 1919; notified appellant that it would be charged with interest and penalty.
217.undated.41	9.5x6 table paper from Office of John Jones, Sheriff Miscellaneous notes side 1: Clks fig Co 6.47 / colored 7.18 / White 10.26 AJ Dodds / JN Esselstyn /DW Layton / CW Davis / JC Mitchell / WR Scillion / CB Vick Side 2: Sam Cash x 85% offered \$1600
217.undated.42	9.5x6 table paper from Office of John Jones, Sheriff Miscellaneous notes side 1: DB #27 Page 318 / Mrs. AJ \$ JW Gregory to Lula K & Sam G Cash March 5 th 1917 Consideration \$1500 by 12 month not at 6% supposed to contain 180 acres
217.undated.43	8x5 Taking the county's witness value of River bottom at \$50.00 and Hills at \$15.00 the total value of the land only in District 3 is \$1,134,120.00. The land of 3red district is assessed at \$418,826.00 or 36 84/100% + other figures
217.undated.44	8x5.5 scrap paper with miscellaneous notes 3 rd district / total acres 44097 + other figures Stapled to 8.5x6.5 scrap paper with miscellaneous notes 36 miles of Cumberland and Tenn. Rivers / Total acres of district / district contains 1 acre river bottom land for every 2 91/100 acres of hills / Area of

	district / Total Hillman & De Grafferent / Total district Hills including creek & Hill farms
217.undated.45	8.5x5.5 scrap paper Total District River bottom / Hill lands in district owned by others / Company owned hills / The relative value of the total company land to all the remaining land of the district should be 1 to 6 3/10 or the total land value of the Hillman & De Graffanrd tract should be 18985.71 or \$1.02 @ acre
217.undated.46	Scrap paper with miscellaneous notes Various types of land in county, owned by Hillman and owned by others
217.undated.47	Scrap paper with miscellaneous notes 3 rd district land types and values
217.undated.48	Scrap paper with miscellaneous notes Company / 77 22/100 % of total other lands of district valued \$9.92 = 7.66@ acre for all the Company land or a total of 18553 acres @ 7.66 = \$142,115.98
217.undated.49	Scrap paper with miscellaneous notes Estimated River bottom in District 3 11520 acres / Estimated river bottom in District 1 & 2 10480 acres / total area of county 144217 acres
217.undated.50	5.5x8.5 scrap paper with miscellaneous notes De Graffenried / Hillman Tract
217.undated.51	6x9.5 scrap paper with miscellaneous notes In 1919 Tax Suit Book H.L. & I Co. /3 rd district / White / Colored
217.undated.52	8.5x13 scrap paper Names / date of purchase / no. acres / total purchase price / purchase price @ acre / 1919 assesement Hillman Land & Iron Co. Purchased in 1901 Harrison Deeds De Graffeiried Tract / Hillman Tract J. C. Glenn / Aug 11 th 1888 130a \$5000.00 \$38.46 / 128a \$6000.00 \$46.83 increase 18 9/10 in 31 years 400 a River Bottom Cultivated / 150 a River bottom Timber / 550 a creek bottom cultivated / 200 a creek bottom timber / 1300 a Empire Farms / 300 acres Rented Farms Hill & Creek / 200 acres Hill & Creek in timber / 500 List of names / H.L. & I. Co purchased 1901 (3 pages) Reverse side of 2 pages: agreement to avoid litigation and trespassing upon each other's property for property of Herman Knoth is the same property conveyed by J. M. Smith, Commissioner to Herman Knoth aforesaid August 28 th , 1899
217.undated.53	13x8 lined paper written in pencil According to above figures H.L. & I. Co assessment for land alone would be De Graffereid Tract / Hillman Lands / the Commonwealth's evidence shows that there are about 1000 a of creek bottoms land on the De Graffenreid tract and about 1900 acres of creek bottom land in Hillman's tract. Reverse side: The following figures are based on and taken from Mr. Esselstyn' s figures. Mr. Esselstyn shows assessed valuation of lands as taken from assessed valuations of adjoining River Bottom / Creek Lands
217.undated.54	Lyon County 1919 Tax List

	<p>River Bottom Farms / Adjoining / Hillman Land & Iron Co's / De Graffenried Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Creek & Hill Farms / Adjoining / Hillman Land & Iron Co's / De Graffenried Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Hill timber lands / Adjoining / Hillman Land & Iron Co's / De Graffenried Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Classification & Value of Hillman Land & Iron Co's De Graffenried River Bottom Lands / Adjoining / Hillman Land & Iron Co's / Hillman Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Hill & Creek Bottom Farms / Adjoining / Hillman Land & Iron Co's Hillman Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Classification & Value of Hillman Land & Iron Co's Hillman Tract (7 pages)</p>
217.undated.55	Comparisons / Acres / Value of Timber / Value of Land Only / Land per Acre (4 pages)
217.undated.56	<p>Hillman Land Company letterhead</p> <p>Columns: Listed by the Company for 1919 / De Graffenried Tract / Hillman Tract / Anderson Tract</p> <p>Rows: Valued by Board of Supervision / Judgement of Court / Value of tracts as compared with adjoining properties, as shown by Plaintiff's testimony / Listed by Company for 1921</p>
217.07011920.57	<p>12x9 Taxable for State Purposes Only at 40 Cents on the \$100 / Intangible Personal Property 1920. Schedule of property held by Hillman Land Company 3rd district, Lyon County</p> <p>Amount of money on deposit with bank or trust company outside of State of Kentucky</p> <p>General Property Schedule: Lands: Andy Smith / Cothran / Hillman Ferry / Hillman / De Graffenreid / Total</p> <p>Automobile / Furniture and Fixtures other than household and kitchen furniture / Household and Kitchen furniture / Building materials and other materials / Miscellany (8 pages)</p>
217.undated.58	<p>12x9 Taxable for State Purposes Only at 40 Cents on the \$100 / Intangible Personal Property 1920. Schedule of property held by J. N. Esselstyn 2nd District, Lyon County</p> <p>General Property Schedule: Furniture and Fixtures other than household and kitchen furniture / Libraries / Jewelry / Gold, Silver and plated ware / Miscellany / Live Stock (8 pages)</p>
217.undated.59	<p>Proposed advertisement with corrections in pencil. "Announcement" "In the suit of the Hillman Land & Iron Company over the 1919 Lyon County taxes ... We take this means to announce to Mr. Molloy, the County administration and the public, that the Hillman Land Company is willing to sell the two above named tracts of land for the above named price of \$425,000.00 Cash. As this property must be listed for taxation, for the year 1921, on or before</p>

	October 31 st , 1920, this offer will remain open until the week ending October 23 rd , 1920.”
217.undated.60	Proposed advertisement “Announcement” “In the suit of the Hillman Land & Iron Company over the 1919 Lyon County taxes ... We take this means to announce to Mr. Molloy, the County administration and the public, that the Hillman Land Company is willing to sell the two above named tracts of land for the above named price of \$425,000.00 Cash. As this property must be listed for taxation, for the year 1921, on or before October 31 st , 1920, this offer will remain open until the week ending October 23 rd , 1920.” (2 copies)
217.undated.61	<p>Lyon County 1920 Tax List</p> <p>River Bottom Farms / Adjoining / Hillman Land & Iron Co's / De Graffenried Tract. List of property owners / Number of acres / Total value of land only / Value per acre</p> <p>Hill & Creek Farms / Adjoining / Hillman Land & Iron Co's / De Graffenried Tract. Name of adjoining property owners / Number of acres / Total value of land only / Value per acre</p> <p>Classification & Value of Hillman Land & Iron Co's De Graffenried As compared with adjoining properties of the same character of land.</p> <p>River Bottom Farms / Hillman Land & Iron Co's / Hillman Tract. Name of adjoining owner owners / Number of acres / Total value of land only / Value per acre</p> <p>Hill & Creek Farms / Adjoining / Hillman Land & Iron Co's / Hillman Tract. Name of adjoining property owners / Number of acres / Total value of land only / Value per acre</p> <p>Classification & Value of Hillman Land & Iron Hillman Tract As compared with adjoining properties of the same character of land.</p> <p>Cothran Tract 320 acres / Name of Adjoining property owners / Number of acres / Total value of land only / Value per acre</p> <p>Andy Smith Tract 176 acres / Name of adjoining property owners / Number of acres / Total value of land only / Value per acre (8 pages)</p>