

218.12091914.1	<p>From: Esselstyn  To: Mr. Bruce B. Dunn, Sheriff  In October I called at your office and you advised me the taxes of the Hillman Land Company. Our St. Louis office sent you a check and you sent them notice of addition tax for Graded School Tax in Lyon County. We think possible mistake and would like you to explain what the \$95.45 school tax which we paid and what the additional \$57.97 is for. Our property near Grand Rivers is located in both Livingston and Lyon Counties but we think none of the property is subject to the Common School tax of Livingston County. (2 copies)</p>
218.10121920.2	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Please write the tax collectors in the different counties in which Hillman Land Company owns property and ask them to send us promptly a statement of the taxes they have in their hands for collection. As soon as you receive them, send them up here so we can promptly send checks.</p>
218.10151920.3	<p>From: Esselstyn  To: Sheriff, Livingston County  Please advise me by return mail the amount of taxes now due on the property of the Hillman Land Company located in Livingston County</p>
218.10151920.4	<p>From: Esselstyn  To: Sheriff of Marshall County  Please advise me by return mail the amount of taxes now due on the property of the Hillman Land Company located in Marshall County</p>
218.10151920.5	<p>Hillman Land Company letterhead  Original of [218.10151920.4] with response written in pencil  "Amount of your taxes \$3.54"</p>
218.10181920.6	<p>Ed. F. Hughes / Sheriff of Livingston County letterhead  From: E. F. Hughes  To: Hillman Land &amp; Iron Co.  Your tax bill is fifty four &amp; 01/100 in our county</p>
218.10191920.7	<p>From: Esselstyn  To: E. H. Simmons  Replying to your letter of the 12<sup>th</sup> regarding the taxes in Livingston County. Tax is \$54.01. Check should be made payable to E. F. Hughes, Sheriff, Smithland Ky.</p>
218.10191920.8	<p>From: Esselstyn  To: E. H. Simmons  Replying to your letter of the 12<sup>th</sup> regarding the taxes in Marshall County. Tax is \$3.54. Check should be made payable to Pete Egners, Sheriff, Benton, Ky</p>
218.11041920.9	<p>Written in pencil  From: George D. Griffin  To: D. W. Layton</p>

	Enclosed you will find statement of tax list of land in Marshall county. I wrote on bottom of report yesterday for Mike to hand this to you but forgot to send it.
218.11061920.10	7x8.5 Archie A. Nelson / County Court Clerk letterhead From: A. A. Nelson This is to certify that George D. Griffin has this day listed the Hillman Land Co. 9 ¼ acres of land in Marshall County for \$250.00 this October 29, 1920.
218.11231920.11	Hillman Land Company letterhead From: E. H. Simmons to: Esselstyn Have not received any notice on Grand River taxes for year 1920. We paid \$70.00 under date of December 27, 1919. Please look into this and see if we owe anything and if so let me know the amount so that we can send check promptly.
218.11241920.12	From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 23 <sup>rd</sup> regarding Grand Rivers taxes. Grand Rivers is in Livingston County. Under date of October 19 <sup>th</sup> , I advised you that the Livingston County taxes amounted to \$54.01, the check should be made payable to E. F. Hughes, Sheriff, Smithland Kentucky.
218.11301920.13	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Replying to your letter of November 24 <sup>th</sup> in regard to Grand Rivers. In addition to the check that we sent to Sheriff of Livingston County for 1919 taxes we paid \$34.20 under date of January 24 <sup>th</sup> , 1920 to E. S. Nickell for Grand Rivers School Tax. Please investigate whether we owe anything to E. S. Nickell or any other tax collector for school or other taxes for 1920.
218.12021920.14	From: Esselstyn To: E. H. Simmons Replying to your letter of November 30 <sup>th</sup> regarding Grand Rivers Graded School Tax. Investigation found the Tax Collector lived about 1 ½ miles north of Grand Rivers. As this tax was delinquent he talked about adding 5% penalty but I talked him out of it and paid the taxes amounting to \$36.83 receipt which is enclosed.
218.09091921.15	From: Esselstyn To: Pete Egners / Sheriff of Marshall County Please advise me of the amount of the taxes of the Hillman Land company for year 1921.
218.09091921.16	From: Esselstyn To: Collector of School Taxes Please advise me of the amount of the School Tax in Grand Rivers of the Hillman Land Company for the year 1921
218.09091921.17	From: Esselstyn To: E. F. Hughes / Sheriff of Livingston County Please advise me of the amount of the taxes of the Hillman Land company for year 1921.

218.09111921.18	Original of [218.09091921.15] with response written on back "Amt. Hillman Land Co. Taxes are \$3.52 year 1921 when received check I will send receipt by return mail."
218.09161921.19	12x9 Intangible Personal Property 1922, As of July 1 <sup>st</sup> , 1921 Schedule of Property held by Hillman Land Company, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands (8 pages)
218.09201921.20	12x9 Intangible Personal Property 1922, As of July 1 <sup>st</sup> , 1921 Schedule of Property held by Hillman Land Company, 2 <sup>nd</sup> district, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands / Town Lots (8 pages)
218.09261921.21	Written in ink Ed. F. Hughes / Sheriff of Livingston County letterhead From: E. F. Hughes To: Esselstyn Your favor of September 9 <sup>th</sup> received and say in reply I don't find your company listed for 1921 tax. It has been over looked no doubt so it becomes my duty to list I find from last year's tax bill you listed two tracts of land one 500 & 210 acres at \$4850 and 5 lots \$60.00. Making a total of \$4910.00. Total Tax bill of \$54.01 now the clerk will add \$0.15 for making omitted bill \$54.16.
218.11011921.22	Hillman Land Company letterhead From: E. H. Simmons To: Pete Egner, Sheriff Marshall County Enclosed find check for \$3.52 which as I understand it is the amount to cover taxes in your hands for collection against the Hillman Land Company for the year 1921. Reply written in ink at bottom: "This is all as far as I know now If I find anything I will notify you later / Pete Egner"
218.11011921.23	Hillman Land Company letterhead From: E. H. Simmons To: J. J. Wells, Collector Enclosed you will find check for \$83.24 which as I understand it is the amount to cover taxes in your hands for collection against the Hillman Land Company for the year 1921. Reply written in ink at bottom: "Will say this is all taxes due for this year as far as I know / yours as ever J. J. Wells"
218.03251922.24	4.25x8.5 Notice of Assessment: State of Kentucky, County of Livingston. 222 Acres. Raised your assessment from \$2300 on land to \$3000.
218.03251922.25	4.25x8.5 Notice of Assessment: State of Kentucky, County of Livingston. 417 Acres. Raised your assessment from \$3150 on land to \$4000.
218.06021922.26	4.25x8.5 Notice of raising of property: State of Kentucky, County of Livingston. Farm lands from \$7000 to \$7840, Town lots from \$60 to \$67.

218.08301922.27	12x9 Intangible Personal Property 1922, As of July 1 <sup>st</sup> , 1922 Schedule of Property held by Hillman Land Company, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface / Town Lots (8 pages)
218.09191922.28	12x9 Intangible Personal Property 1923, As of July 1 <sup>st</sup> , 1922 Schedule of Property held by Hillman Land Company, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands, Coal, Timber, Improvements and Surface (8 pages)
218.10181922.29	From: E. H. Simmons To: Sheriff of Marshall County Enclosed find check for \$3.50 covering Marshall County Taxes against the Hillman Land Company for year 1922.
218.10181922.30	From: E. H. Simmons To: Sheriff of Livingston County Enclosed find check for \$86.99 covering Livingston County Taxes against the Hillman Land Company for year 1922.
218.11031922.31	From: Esselstyn To: E. H. Simmons In paying the Trigg county taxes I note the sheriff gives a separate receipt for the Graded School Tax. When I went to Grand Rivers to see about the Graded School tax which had always been collected by the School Board, Joe Wells told me the Board would not collect as a new law required it to be collected by the Sheriff along with other taxes. Please look on the Livingston County Tax Receipt and see if any school tax on it; all of the property in Livingston County is within the Grand Rivers Graded school district and there should be no Common School tax collected on these tracts of land. If the Trax receipt does not show it includes the Graded School tax, then it has not been paid and I will find out for the Sheriff the amount of it
218.11061922.32	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Tax receipt for Livingston County does not show any school tax on it. Please find out from Sheriff and let us know and we will send you check for it.
218.11071922.33	From: Esselstyn To: Sheriff of Livingston County Under date of October 18 <sup>th</sup> you received \$86.99 in payment of taxes for 1922. Please advise if this included the Grand Rivers Graded School Tax? If not, will you please advise me at once the amount of the Graded School Tax? We have been advised you are collecting it this year. There is nothing on the receipt we received from you to indicate amount paid included this graded school tax.
218.11071922.34	Hillman Land Company letterhead Original of [218.11071922.33] with reply typed on it. "The Graded School Tax for Grand Rivers is \$1.00 per hundred. Valuation \$7600 @\$1.00 = \$70.60. Please send check"

218.11121922.35	From: Esselstyn To: E. H. Simmons Sheriff of Livingston County advises that the Grand Rivers Graded School was not included in the tax paid. Amount of the tax is \$70.60 check for the amount should be made payable to the Sheriff of Livingston County before end of month
218.11141922.36	From: E. H. Simmons To: Sheriff of Livingston County Enclosed find check for \$70.60 which is amount of the Grand Rivers Graded School Tax for Hillman Land Company. Noted in type at top: "Mr. J. N. Esselstyn – Please note"
218.04181923.37	3x7 Order Board of Supervisors, Livingston County Hillman Land Company notified to appear before the board of Supervisors on 3-28-23 and show why you should not pay increase of taxes from \$3225 to \$4000 and farm lands from \$3723 to \$4500
218.09171923.38	8.5x3.5 Scrap paper Marshall Co. / Total tax \$2.50 / Joe Darnall, Sheriff / Benton, Ky
218.09171923.39	Copy 12x9 Intangible Personal Property 1924, As of July 1 <sup>st</sup> , 1923 Schedule of Property held by Hillman Land Company, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands, Coal, Timber, Improvements and Surface (8 pages) Noted in pencil "Marshall Co 1923 2.50 Joe Darnall"
218.10011923.40	8x3.25 scrap paper Livingston County / Burse B. Dunn Sheriff Southland / Livingston Co. Tax \$94.25 /Gr. R. Graded School \$143.64 / \$237.89
218.10011923.41	Copy 12x9 Intangible Personal Property 1924, As of July 1 <sup>st</sup> , 1923 Schedule of Property held by Hillman Land Company, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages) Noted in pencil "Burse B. Dunn, Sheriff / Livingston Co. Tax \$94.25 / Grand River Grade School \$143.64 / \$237.89"
218.02151924.42	3x7 Order Board of Supervisors, Livingston County Hillman Land Company notified to appear before the board of Supervisors on Mar 4, 1924 and show why you should not pay increase of taxes on farm lands from \$4490.00 raised by board \$1215.00
218.10061924.43	Copy 12x9 Intangible Personal Property 192[5], As of July 1 <sup>st</sup> , 1924 Schedule of Property held by Hillman Land Company, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages)
218.10071924.44	Copy 12x9 Intangible Personal Property 1925, As of July 1 <sup>st</sup> , 1924 Schedule of Property held by Hillman Land Company, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands, Coal, Timber, Improvements and Surface (8 pages)
218.11151924.45	Burse B. Dunn / Tax Collector To: Hillman Land Company

	<p>"I take this pleasure to inform you of your Taxes due. Graded School Tax \$57.97." Noted in pencil on bottom: "Corrected to \$53.42"</p>
218.12091924.46	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Under date 12-2 I sent a check to Bruce B. Dunn, Sheriff for \$99.46 for Livingston County Tax also a check for \$95.45 for Grand Rivers School Tax. In sending me receipts for these two checks the sheriff enclosed the attached additional bill for \$57.97 for State, County, School and Road taxes and as I have no way of telling whether this is correct, whether it is a duplication or not and sending it to so you can find out.</p>
218.12091924.47	<p>From: Esselstyn  To: E. H. Simmons  Re: \$57.97 for Grand Rivers School Tax. We had same trouble last year. From notice you sent it appears that this additional tax of \$57.97 is the amount of the tax on Lyon County property which was not included in the Livingston County records. I believe this additional tax is correct. I assume that the statement that the sheriff gave me in October was correct and I want him to explain why he did not give me the total when I called his office in October.</p>
218.12161924.48	<p>From: Esselstyn  To: E. H. Simmons  Enclosed find receipt for \$53.42 from Grand Rivers Graded School tax in Livingston County and check for \$4.55 for the Sheriff of Livingston County. As I did not receive a reply from my letter to Sheriff, I stopped by his office and found that the tax was on Lyon County property that is within the Grand Rivers District but that he had made a mistake in the amount and he gave me his check for the difference \$4.55</p>
218.02211925.49	<p>3x8.5 Hillman Land Company is notified that your real estate consisting of 347 acres of land was raised \$700. Present yourself on February 24, 1925 and show why property should not be listed as fixed by board.</p>
218.02211925.50	<p>From: Esselstyn  To: Frank Padon, Chairman, Livingston County Board of Supervisors  Received your notice that your Board raised value of the 347 acres of our Cothran Tract in Livingston County. We listed this tract of land on a basis of \$11.50 per acre and feel this is fair valuation when compared with average valuations placed on adjoining properties in both Counties. We regret that road conditions it is impossible to come to Smithland to appear before your board we feel when your board considers the fair cash value that you will reconsider the proposed raise in valuation.</p>
218.10261925.51	<p>Copy 12x9 Intangible Personal Property 1925, As of July 1<sup>st</sup>, 1925  Schedule of Property held by Hillman Land Company, Livingston County  General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages)</p>
218.10291925.52	<p>From: Esselstyn  To: Mr. Joe Darnell / Sheriff of Marshall County</p>

	Please advise us of the amount of taxes of this Company which are now due. Our property is located on the Tennessee River about a mile below Birmingham.
218.10291925.53	From: Esselstyn To: Mr. Bruce B. Dunn / Sheriff of Livingston County Please advise us of the amount of the Livingston County and Grand Rivers Graded School taxed of this Company which are now due.
218.10311925.54	Original of [218.10291925.52] with reply on bottom written in pencil "Hillman Land Company taxes are \$3.43 for 1925, Joe Darnall "
218.11161925.55	From: Esselstyn To: Tax Commissioner of Marshall Co. Enclosed find Tax Schedule, as of July 1 <sup>st</sup> , 1925 of Hillman Land Company.
218.11161925.56	From: Esselstyn To: Mr. Bruse B. Bunn / Sheriff of Livingston County Will you please advise us of the amount of our taxes in Livingston County, also the amount of the Grand Rivers Graded Schools Tax.
218.11161925.57	Copy 12x9 Intangible Personal Property 1925, As of July 1 <sup>st</sup> , 1925 Schedule of Property held by Hillman Land Company, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Marshall County : Lands, Coal, Timber, Improvements and Surface (8 pages) "filed by mail / Nov 16 <sup>th</sup> , 1925 / File 218"
218.11281925.58	From: Esselstyn To: Mr. Bruce B. Dunn This is to explain our telephone message regarding Grand Rivers Graded School Tax on that portion of our property located in Lyon County but subject to Grand Rivers graded School Tax in Livingston County. Assessed value of our property in Lyon County; within Grand Rivers Graded School District is \$5464.00. This is amount of assessment as fixed by Lyon County Board of Supervisors and amount of valuation deducted from the common school tax of Lyon County. Above amount plus total assessed valuation would make the total valuation on which we would pay the Grand Rivers Graded School Tax. We trust this information will let you give us the amount of our taxes in Livingston County
218.12011925.59	3.25x6 Statement for Taxes Hillman Land Company Taxes due for 1925 \$95.30 / Graded School \$149.93 / total: \$245.23
218.12011925.60	From: Esselstyn To: E. H. Simmons Livingston county taxes are \$245.93. Make check payable to Bruse B. Dunn / Sheriff
218.08141926.61	From: Esselstyn To: Sheriff of Livingston County Please advise us of the amount of the taxes of the Hillman Land Company in Livingston County, also the amount of the discount this tax is subject to if paid before September 1 <sup>st</sup> . This tax also includes the Grand Rivers Grade School. Tax.
218.08141926.62	From: Esselstyn

	<p>To: Sheriff of Marshall County</p> <p>Please advise us of the amount of the taxes of the Hillman Land Company in Marshall County, also the amount of the discount this tax is subject to if paid before September 1<sup>st</sup>.</p>
218.08181926.63	<p>Original of [218.08141926.62] with reply written in pencil at bottom: "The taxes due Marshall Co. by Hillman Land Co. in \$3.84 tax on 10 acres of land"</p>
218.08181926.64	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Company tax in Marshall County which is now due is \$3.84. If paid before September 1<sup>st</sup>, subject ot 2% discount. Tax becomes delinquent December 31<sup>st</sup>, 1926.</p>
218.09221926.65	<p>From: Esselstyn</p> <p>To: Tax Commissioner of Marshall County / Benton, Ky</p> <p>Enclosed find Tax Schedule of Hillman Land Company as of July 1<sup>st</sup> 1926.</p>
218.09221926.66	<p>From: Esselstyn</p> <p>To: Tax Commissioner of Livingston County / Smithland, Ky</p> <p>Enclosed find Tax Schedule of Hillman Land Company as of July 1<sup>st</sup> 1926.</p>
218.09221926.67	<p>From: Esselstyn</p> <p>To: Sheriff of Livingston County</p> <p>Please advise me by return mail the amount of the taxes of Hillman Land Company which are now due in Livingston County. Also please advise us of the amount of the Grand Rivers Graded School Tax.</p>
218.09261926.68	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>The Livingston County Taxes which are now due and becomes delinquent December 31<sup>st</sup> are \$194.20. Checks should be paid in two separate checks for County and State tax and Grand Rivers Graded School tax.</p>
218.09221926.69	<p>Office copy 12x9 Intangible Personal Property 1926, As of July 1<sup>st</sup>, 1926</p> <p>Schedule of Property held by Hillman Land Company, Grand Rivers, Livingston County</p> <p>General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County: Lands, Coal, Timber, Improvements and Surface (8 pages) Filed by mail, September 22, 1926.</p>
218.09221926.70	<p>Copy 12x9 Intangible Personal Property 1926, As of July 1<sup>st</sup>, 1925</p> <p>Schedule of Property held by Hillman Land Company, Birmingham, Marshall County</p> <p>General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages) Filed by mail, 9/22/1926</p>
218.09251926.71	<p>6.5x4 scrap paper</p> <p>Hillman Land Company</p> <p>County &amp; State Tax 97.10 / Grand Rivers Graded School tax \$97.10</p>
218.02261927.72	<p>5.5x8.5 Supervisors' Notice</p> <p>Hillman Land Company, your assessment list for 1927 has been raised from \$4490 to \$5190.</p>
218.02281927.73	<p>From: Esselstyn</p> <p>To: Mr. W. E. Chipp, Chairman, Board of Supervisors</p>



	<p>We are in receipt of your notice that our 347 acres of the Cothran Tract has been increased in value from \$4490.00 to \$5190.00. On account of road conditions it is impossible for writer to appear before your Board therefore taking this means of presenting our side of the case. Tract of land in question is located in both Lyon and Livingston County; portion in Livingston consists of 347 acres on average of \$12.94 per acre and proposed raise brings taxable value up to \$14.95 per acre. Major portion of the tract is rough rocky hill of no agricultural value and could not be sold for its assessed valuation. Entire tract is assessed above its fair cash value and provided by law; therefore we think proposed increase is unwarranted and trust that your Board will reconsider the proposed increase in value.</p>
218.10151927.74	<p>Hillman Land Company letterhead  From: Esselstyn  To: Sheriff of Livingston County  Please advise us of the amount of County and Grand Rivers Graded School taxes which are now due also please give name of person to whom check should be payable.  Response written in ink at bottom: "County &amp; State \$91.90 / Grand Rivers Graded School \$91.90 / \$183.80 Make check to Eulen Ramage"</p>
218.10151927.75	<p>Hillman Land Company letterhead  From: [Esselstyn]  To: Sheriff of Marshall County  Please advise us of the amount of our taxes which are now due also the name of the person to whom check should be made payable.  Response written in ink at bottom: "the amount of your taxes on then acres of land is \$3.75. the check should be made payable to Harry A. Miller, Sheriff"</p>
218.10151927.76	<p>From: Esselstyn  To: Tax Commissioner of Marshall County  Enclosed find Tax schedule as of July 1<sup>st</sup>, 1927. It has been the intention of the writer to file this schedule in person but if there is anything about it that is not correct please advise us.</p>
218.10151927.77	<p>From: Esselstyn  To: Tax Commissioner of Livingston County  Enclosed find Tax Schedule as of July 1<sup>st</sup> 1927. You will note on the last page of the Schedule regarding the Graded School Tax on Cothran Tract. This tract of land is located in both Lyon and Livingston Counties and is all within the Graded School District of Grand Rivers. The larger portion of the tract is located in Lyon County.</p>
218.10151927.78	<p>From: Esselstyn  To: Sheriff of Livingston County  Please advise us of the amount of County and Grand Rivers Graded School taxes which is now due. Also please give name of person to whom check should be made payable.</p>
218.10151927.79	<p>From: Esselstyn  To: Sheriff of Marshall County</p>

	Please advise us of the amount of our taxes which are now due. Also the name of the person to whom check should be made payable.
218.10151927.80	Office copy 12x9 Intangible Personal Property 1927, As of July 1 <sup>st</sup> , 1927 Schedule of Property held by Hillman Land Company, Grand Rivers, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County: Lands, Coal, Timber, Improvements and Surface (8 pages)
218.10151927.81	Copy 12x9 Intangible Personal Property 1927, As of July 1 <sup>st</sup> , 1927 Schedule of Property held by Hillman Land Company, Birmingham, Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages); Filed by mail
218.02021928.82	From: Esselstyn To: Mr. Eulen Ramage, Sheriff Acknowledge receipt of your letter of January 31 <sup>st</sup> advising that our Grand Rivers Graded School tax for years of 1926 and 1927 amounting to \$54.64 per year or a total amount of \$109.28 has not been paid. All taxes of this company are paid through our St. Louis office therefore I have nothing in this office to indicate whether or not tax has been paid. I believe these taxes have been paid however I am forwarding your letter to our St. Louis office asking them to investigate the matter. In view of the fact that the amount of \$54.64 for each year does not correspond with that amounts which you have previously furnished us it may be that this delinquent tax is now the property of someone else, it being a mistake in the names as shown by your records. (2 pages)
218.02021928.83	From: Esselstyn To: E. H. Simmons Enclosed find letter received from the Sheriff of Livingston County and my reply [218.02021928.82]. First thing is to find out if the amounts of \$97.10 for 1926 and \$91.90 were paid. Various tax amounts for various years listed.
218.02141928.84	From: Esselstyn To: E. H. Simmons Enclosed find letter from Mr. Eulen Ramage, Sheriff of Livingston County regarding the Grand Rivers Graded School Tax which will explain itself. This matter has turned out to be just as I explained it to you in next to the last paragraph of my letter of 2 <sup>nd</sup> . Company owes \$54.64 for two years or the total amount of \$109.28 from Grand Rivers Graded School Tax. I would suggest you send Mr. Ramage check for this amount as per his request.
218.02041928.85	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Attached copy of letter written to Eulen Ramage, Sheriff of Livingston County, in regard to Grand Rivers Graded School Taxes for 1926 and 1927 explains itself. I have enclosed stamped envelopes, so that there can be no excuse for not writing to you or to us promptly.

218.02041928.86	<p>From: E. H. Simmons  To: Mr. Eulen Ramage  Your letter of January 31, 1928 was answered on February 2<sup>nd</sup> by our General Manager. Your letter is in regard to taxes in Lyon County for the Grand Rivers Graded School. I find that these taxes have already been paid and we hold your receipt. You will see that our taxes have been paid for in both Lyon and Livingston Counties. I will be very much obliged to you if you will acknowledge receipt of this letter.</p>
218.02091928.87	<p>Eulen Ramage / Sheriff of Livingston County letterhead  From: Eulen Ramage  To: Hillman Land Company  Reply to your letter of February 4 in regard to taxes due the Grand Rivers Graded School of Livingston County. The School Board of Grand Rivers sent me an additional list that they claim is on your property located in Lyon County. Whether this is correct, I cannot say I find that you have 222 and 347 acres listed in this County at \$9190.00. The receipts you referred to in your letter cover this amount but this additional list of which I hold receipts for the Grand Rivers Graded School you pay your State and County taxes to Lyon County but the school taxes are due to Grand Rivers Graded School. But if you do not own any more land than you have listed in Livingston County your taxes are all paid. So, let me know how many acres of land you own in the two Counties. Noted in pencil "circled 347 acres – 471.61 acres / EHS / 2/7/28"</p>
218.02071928.88	<p>From: E. H. Simmons  To: Eulen Ramage, S. L. C.  Acknowledge receipt of yours of 2-6 answering mine of the 4<sup>th</sup> in regard to Hillman taxes in Livingston Co. It would appear to me that we have paid everything that is due but I am referring this to our General Manager, Mr. J. N. Esselstyn for answer and investigation if necessary.</p>
218.02071928.89	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Enclosed explains itself. You please keep this letter but if you write anything send me a copy to keep me posted.</p>
218.02101928.90	<p>From: Esselstyn  To: Mr. Eulen Ramage, Sheriff  Mr. E. H. Simmons has sent me your letter of the 6<sup>th</sup> regarding the Grand Rivers Grades School Tax which it is claimed this Company is delinquesnt for the amount of \$54.64 for each of the years 1926 and 1927. In this letter you state that this Company has listed 222 and 347 acres of a total valuation of \$9190.00 which is correct for the taxable value of our property located in Livingston but if you will refer to our tax schedule for the years mention, to line No. 151 you will also find that we listed property valued in Lyon County to the amount of \$5464.00. Please examine the Assessors Tax Records and advise me whether or not the Lyon county valuation is listed. If you find this Lyon County valuation is not included then there is where the trouble is.</p>
218.02141928.91	<p>Hillman Land Company letterhead</p>

	<p>From: E. H. Simmons  To: Esselstyn  Acknowledge receipt of copy of your letter to Mr. Eulen Ramage, Sheriff dated February 10 to keep me posted.</p>
218.02211928.92	<p>From: E. H. Simmons  To: Eulen Ramage  Enclosed find check for \$109.26 covering Grand Rivers Graded School Tax for the years of 1926 and 1927 as per your letter of 2-13-28. Kindly mail receipt to me here in St. Louis in the enclosed envelope.  Noted at top: "C/C J.N.E."</p>
218.11061928.93	<p>From: Esselstyn  To: Tax Commissioner of Livingston County  Enclosed find tax schedule as of July 1<sup>st</sup>, 1928 of the property of Hillman Land Company located in Livingston County. Also please note the amount of \$5464.00 of property located in Lyon County which is subject to Grand Rivers Graded School Tax.</p>
218.11061928.94	<p>From: Esselstyn  To: Sheriff of Livingston County  Please advise us of the amount of taxes of Hillman Land Company including the Grand Rivers Graded School Tax in Livingston County.</p>
218.11061928.95	<p>From: Esselstyn  To: Sheriff of Marshall County  Will you please advise us of the amount of the taxes of Hillman Land Company which are now due.</p>
218.11061928.96	<p>From: Esselstyn  To: Tax Commissioner of Marshall County  Enclosed find Tax Schedule of Hillman Land Company as of July 1<sup>st</sup>, 1928.</p>
218.11091928.97	<p>Original of [218.11061928.96] on Hillman Land Company letterhead with reply at bottom in ink: "Gentlemen: Taxes due Marshall County for 1928 are \$3.75"</p>
218.11171928.98	<p>Original of [218.11061928.94] on Hillman Land Company letterhead with reply at bottom in ink: "Hillman Land Company taxes are as follows: County &amp; State \$84.90 and Grand Rivers Graded School \$84.90 total \$169.80"</p>
218.11061928.99	<p>Copy 12x9 Intangible Personal Property 1928  Schedule of Property held by Hillman Land Company, Birmingham (Non-resident), Marshall County  General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages) Filed by mail</p>
218.11061928.100	<p>Office copy 12x9 Intangible Personal Property 1928,  Schedule of Property held by Hillman Land Company, Grand Rivers, Livingston County  General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County: Lands, Coal, Timber, Improvements and Surface (8 pages)</p>
218.11101928.101	<p>From: Esselstyn  To: E.H. Simmons</p>

	Hillman Land Company tax in Marshall County amounts to \$3.75. Make check payable to H. A. Miller, Sheriff, Benton, Kentucky
218.11171928.102	From: Esselstyn To: E. H. Simmons The Livingston County tax is \$169.88 which includes the Grand Rivers Graded School Tax. P.S. You will remember that this tax is usually 'mixed' on account of a part of the property subject Graded School Tax being in Lyon county I was in Smithland yesterday and went into the matter with the tax commissioner and I do not believe they have it right but the sheriff thinks it is right.
218.undated.103	5x3 Scrap paper of receipt of Hillman Land Company store. Reverse has "Insert here letters send Mr. Simmons Aug 6 <sup>th</sup> , 1931"
218.11081929.104	From: Esselstyn To: Tax Commissioner of Livingston County Enclosed find the 1929 Tax Schedule of Hillman Land Company.
218.11081929.105	From: Esselstyn To: Sheriff of Livingston County Will you please advise us of the amount of Taxes in Livingston County of Hillman Land Company which are now due.
218.11081929.106	From: Esselstyn To: Tax Commissioner of Marshall County Enclosed find 1929 Tax Schedule of Hillman Land Company
218.11091929.107	From: Esselstyn To: Sheriff of Marshall County Will you please advise us of the amount of Taxes in Marshall County of Hillman Land Company which are now due.
218.11141929.108	Original of [218.11091929.107] on Hillman Land Company letterhead with reply at bottom written in ink: "Amount taxes \$4.13"
218.11091929.109	Office copy 12x9 Intangible Personal Property 1929, Schedule of Property held by Hillman Land Company, Grand Rivers, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County: Lands, Coal, Timber, Improvements and Surface (8 pages)
218.11091929.110	Copy 12x9 Intangible Personal Property 1929 Schedule of Property held by Hillman Land Company, Birmingham (Non-resident), Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages) Filed by mail
218.11141929.111	From: Esselstyn To: E. H. Simmons Marshall County taxes which are now due amount to \$4.15. Check should be made payable to H. A. Miller, Sheriff of Marshall County.
218.01171930.112	From: Esselstyn To: Tax Commissioner of Livingston County

	This is to advise you that under date of December 23 <sup>rd</sup> , 1929 we sold to W. C. Bell, Grand Rivers Kentucky the tract of land known as the Chutes Tract in Livingston County consisting of 222 acres. This tract is the first tract listed in our schedule filed with you under date of November 9 <sup>th</sup> 1929. In making up your assessment which are due September 1 <sup>st</sup> 1930 please transfer this tract from our list to that of Mr. Bell.
218.09291930.113	From: Esselstyn To: Tax Commissioner Marshall County Enclosed find Tax Schedule of Hillman Land Company as of July 1 <sup>st</sup> 1930.
218.09291930.114	From: Esselstyn To: Sheriff of Marshall County Will you please advise me of the amount of taxes of the Hillman Land Company which are now due.
218.09291930.115	From: Esselstyn To: Tax Commissioner of Livingston County Enclosed find Tax Schedule of Hillman Land Company as of July 1 <sup>st</sup> , 1930.
218.09291930.116	From: Esselstyn To: Sheriff of Livingston County Will you please advise us the amount of the taxes of the Hillman Land Company which are now due.
218.10011930.117	Original of [218.09291930.114] on Hillman Land Company letterhead With reply on bottom in pencil "Your taxes are \$4.38"
218.10031930.118	Original of [218.09291930.116] on Hillman Land Company letterhead With reply in pen: "As per your request your tax are \$84.90"
218.09291930.119	Office copy 12x9 Intangible Personal Property 1930, Schedule of Property held by Hillman Land Company, Grand Rivers, Livingston County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County: Lands, Coal, Timber, Improvements and Surface (8 pages)
218.09291930.120	Office copy 12x9 Intangible Personal Property 1930 Schedule of Property held by Hillman Land Company, Birmingham (Non-resident), Marshall County General Property Schedule, Schedule of Property held by Hillman Land Company, Livingston County : Lands, Coal, Timber, Improvements and Surface (8 pages)
218.10041930.121	Original of [218.09291930.115] on Hillman Land Company letterhead With response in pencil: "Gentlemen – I notice this year you only have one track to land listed. Last year you listed two tracks of land, 222 acres \$4000.00 347 acres \$4490.00. Please attend to this"
218.10041930.122	From: Esselstyn To: Mr. Preston Peck / Mullikin The tract of land containing 222 acres to which you refer was sold to W. C. Bell, Grand Rivers under date of December 23, 1929.
218.03021931.123	Notice of Supervisor's Raise

	You are commanded to notify Hillman Land Company to appear before the Livingston County Board of Supervisors on 5 <sup>th</sup> day of March 1931 to show why 222 acres of land not listed at \$4000 .
218.03031931.124	From: Esselstyn To: Mr. W. E. Chipps Chairman / Mr. Russell Smith, Clerk / Board of Supervisors Acknowledge receipt of your notice, dated February 24 <sup>th</sup> postmarked February 25 to appear before you board on March 5 <sup>th</sup> . This tract of land was omitted from our Tax Schedule as of July 1 <sup>st</sup> 1930 because it was sold to W. C. Bell, Grand Rivers under date of December 23, 1929 therefore this tract should be listed by Mr. Bell.
218.03031931.125	Receipt for Registered Article To: Mr. Russell Smith From: Hillman Land Co.
218.03041931.126	3x5 Return Receipt postcard Return to Hillman Land Company Delivered to Russell Smith
218.03021931.127	Empty envelope From: R. L. Crawford / Sheriff of Livingston County To: Hillman Land Company c/o Mr. Esselstyn
218.04241931.128	5x8 From: E. H. Simmons To: Esselstyn What do you think would be the result if we advertised our Livingston County property (which I understand is 474.61 acres) for sale at \$4490.00 or a little less \$4475.00? Ordinarily it would be my idea to try and dispose of the entire acreage of the Cothran Tract (1004 acres) in a lump but that would not bring out the point as it would be by offering it for sale (for cash) at less than assessed value.
218.07271931.129	From: Esselstyn To: E. H. Simmons Enclosed find letter from the Sheriff of Livingston County which will explain itself. In looking up matter I find that the Sheriff of Livingston County advised me that the amount of tax was \$84.90. I am assuming that the enclosed letter refers to the taxes of 1930. We always have trouble with the Livingston County tax because Livingston County Tax collects the Grand Rivers School Tax. Another possible mix-up in this tax matter may be that they have assessed the Chutes Tract which was sold to Mr. Bell. Fastest way is for you to send me the tax receipt for the amount you have paid and I will go to Smithland and take with me tax schedule and correspondence.
218.07291931.130	5x8 From: E. H. Simmons To: Esselstyn Enclosed you find receipt for the year 1930 also letter from R. L. Crawford, dated 7-25-31 which you asked me to return to you.
218.08061931.131	From: Esselstyn To: E. H. Simmons

	<p>Yesterday Mr. Jay and I went to Smithland in connection with Livingston County tax matters. I had not trouble convincing the Sheriff that the amount of unpaid Grand Rivers School tax as \$139.54. Please send to R. L. Crawford, Sheriff of Livingston County a check for \$139.54 in payment of this tax. Looking thorough file I am enclosing these letters. The amount of \$54.64 now appears to be balance of the 1928 tax and unless you can find the receipt or the check covering the amount, it will have to be paid.</p>
<p>218.08061931.132</p>	<p>From: Esselstyn  To: E. H. Simmons  Livingston County property tax for 1931 is now due amounts to \$44.90. This tax becomes delinquent December 31<sup>st</sup> and if paid on or before August 31<sup>st</sup>, is subject to 2% discount (90¢). Make check payable to R. L. Crawford, Sheriff of Livingston County.</p>
<p>218.08119131.133</p>	<p>From: Esselstyn  To: E.H. Simmons  Today I have been to Grand Rivers to see Mr. Nickell, Treasurer of the Grand Rivers School in regard to taxes. When I explained the matter he saw at once that it was his mistake in certifying to the Sheriff the amount of \$54.64 that the original amount of \$139.54 included this amount. Therefore please send R. L. Crawford a check for \$139.54 in payment of Grand Rivers School Tax in Lyon and Livingston Counties for 1930.</p>
<p>218.08151931.134</p>	<p>Board of Education / Grand Rivers / Graded and High School letterhead  From: J. B. Nickell  To: Hillman Land &amp; Iron Company  On investigation of Co. Court Records in Livingston Co. I find your Co. Listed at \$13954.00 and of course that what our claim is base on, However it that's an error I'm sure the fiscal court will correct same by your taking it up with them we will be glad to co-operate in any way to get the matter corrected.</p>