

223.11201920.1	<p>Hillman Land &amp; Iron Company letterhead  1919 Tax Record  Name of Hillman Land &amp; Iron Company tract, total dollar assessed?  Judgement amount and final amount  Andy Smith / 1342 / 0 / 1342  Cothran 2960 / 0 / 2960  Anderson 96390 / 74158 / 74158  Hillman 80660 / 67050 / 67050  Hillman Ferry 200 / 0 / 200  De Graffeuried 72000 / 58000 / 58000  \$260,357 Original Total value / 49842 Less by Judgement / \$210,515 Net total value</p>
223.11231920.2	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Replying to yours of November 20 in regard to Lyon County taxes. Enclosed you find check for \$2294.35 payable to John Jones, Sheriff. Also enclosing claim against Lyon County for \$21.28 for Bridge Lumber sold Lyon County by Mr. Vick 945 7/9 feet at \$2.25. You will find this is dated July 23<sup>rd</sup>, 1920. I have letter from Mr. Lane indicating he has had this for some time and had not been able to collect it and Mr. Layton instructed him to have it applied to Lyon County taxes.</p>
223.11301920.3	<p>United States Fidelity &amp; Guaranty Company / N. W. Utley, agent and Attorney / letterhead  Noted in pencil at bottom in Esselstyn's hand "A Letter draw up by Senator Utley but the sheriff declined to sign it"  "Hillman Land and Iron Company this day came into my office and tendered and offered to pay me \$2315.63 in full of it tax..."</p>
223.12031920.4	<p>Law office of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: Esselstyn  I have returned after several days' absence in the Ohio Circuit Court, and find your letter of November 30<sup>th</sup>. Your action in tendering the amount of the tax to the Sheriff is fully approved. It is my intention to be present at the trial of the 1920 tax case at the coming term of Court. Judge Bush was in my office some days ago and told me he would arrange to try the case to suit my convenience.</p>
223.12041920.5	<p>From: Esselstyn  To: Hon. J. F. Gordon  Replying to your letter of the 3<sup>rd</sup>. The 1920 tax case is set for Thursday, the 9<sup>th</sup>. Senator Utley thinks that if Molloy appeals the 1919 case that Judge Bush will not hear the 1920 case until after the Court of Appeals have decided the 1919 case</p>
223.12061920.6	<p>From: Esselstyn  To: Hon. J. F. Gordon  Today at Lyon Circuit Court, Judge Bush accepting Mr. Molloy's draft of the tax judgement. In accepting the judgement, the Court overruled our motion</p>

	<p>for a new trial but took under advisement Mr. Molloy's motion for a new trial. As soon as judgement was filed, we entered the amount of the tax due under the judgement which was refused according to the order filed by Mr. Molloy.</p>
223.12071920.7	<p>From: Esselstyn To: Joe Wells If you are not working and it is convenient, I wish you come up to Kuttawa to give me information regarding Company land at Grand Rivers.</p>
223.12071920.9	<p>From: Esselstyn To: Hon. J. F. Gordon Today in the Lyon Circuit Court it was decided that the 1920 tax case should come to trial Thursday, December 16<sup>th</sup>. Senator Utley said he talked to you and you were satisfied with date. We have subpoenaed the witnesses and will be ready for the fight.</p>
223.12101920.10	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Under date of November 22<sup>nd</sup> I sent you check for \$2294.35 also a Lyon county warrant for \$21.28 making a total of \$2315.63 the amount of Lyon County Tax for 1920 which you advised me you were holding until tax matter was settled. Keep me posted so we can complete our records.</p>
223.12101920.11	<p>22x15.5 8 page issue of Lyon County Herald. Volume XV, Number 14 Published in Eddyville, Kentucky. Folded open to page 6, "Financial Statement: Showing condition of Lyon county for Fiscal Year Ending Juue [sic] 30<sup>th</sup>, 1918" County Claims paid by Levi Oliver as Sheriff as show by his settlement made June 11, 1918.</p>
223.12121920.12	<p>From: Esselstyn To: E. H. Simmons Replying to your letter of the 10<sup>th</sup> regarding the \$2315.63. This amount was tendered the Sheriff of Lyon County as full payment of the tax based on valuation of the property fixed by the judgement of the Court, the same was declined. On last Monday when the judgement of the Court was entered, the amount was again tendered but refused but they served notice on us that they would accept the amount or any other amount to be applied on the tax and if the entire tax was not paid that they would hold us for interest and penalty. The 1920 case will come to trial next Thursday and it may be we will want to tender this amount during the trial but if not accepted will return the amount to you.</p>
223.12191920.13	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead From: J. T. Gordon To: Esselstyn I have your two letters in your file No. 223. I note that the trial of the 1920 case will be called Thursday, December 16<sup>th</sup> I expect to reach your place Wednesday afternoon on late train.</p>

223.12161920.14	Information sheet on average assessed valuation as of July 1 <sup>st</sup> , 1919 of Cumberland River bottom land adjacent to the Hillman & De Graffenried Tracts.
223.12161920.15	Comparison of Acreage and Timber values, as of July 1 <sup>st</sup> , 1919 as shown by Lyon County Tax List, District No. 3. Tax records show Company owns 40% of the land in District No. 3 and 85.43% of the timber and other property owners own 60% of land and only 16.57% of timber.
223.12181920.16	Scrap paper listing of Hillman Land adjacent property owners? Who appeared in Tax Case to testify? Names are: N. G. Martin; E. J. McCoy; S. T. Duncan; John Fox; Joe Wall; Same Cash; Char Gregory; John Brown; R. A. Doles; T.H. Auseubaugh; and E. R. Salluir
223.12201920.17	From: Esselstyn To: E. H. Simmons In regard to payment of Lyon County tax with Company check No. 105 for \$2294.35 and Lyon County Warrant. The amount was declined as full payment of the tax and as suit is still pending it may be several months before tax amount decided. County Warrant is drawing interest at 6% from this date. There are several other warrants being sent as payment of bridge material. These warrants should be presented for payment and if not paid have them endorsed to draw interest from date of presentation and then hold them to pay the tax when we know what it is.
223.12201920.18	Marshall Jones, Official Court Reporter, Second Judicial District, Paducah, Ky letterhead From: Marshall Jones To: Esselstyn Herewith bill for services rendered in reporting the tax case for the Hillman Land Company at Eddyville the 16 <sup>th</sup> , 17 and 18 <sup>th</sup> of December. I hope you will win out in this case. In the event you don't and want to appeal, give me as much advanced notice as possible.
223.12231920.19	Law Offices of Gordon & Gordon & Moore letterhead From: J. T. Gordon To: Esselstyn I have a letter from Senator Utley saying that Judge Bush desires a copy of my speech in the tax case. Please write the stenographer Mr. Jones in Paducah and ask him to transcribe his notes of my speech and send it to you with his bill. When you get it, forward to me for correction and I will forward to Judge Bush
223.12241920.20	From: Esselstyn To: Mr. Marshall Jones / City National Bank Building / Paducah, Kentucky Enclosed find check for \$45 in payment of services rendered in reporting the 1920 tax case of the Hillman Land & Iron Company. I have letter from Judge Gordon stating Judge Bush has asked for copy of Judge Gordon's argument before the Court so this is to ask you to transcribe your notes.
223.12241920.21	From: Esselstyn To: Hon. J. F. Gordon

	Acknowledge receipt of your letter requesting copy of your argument of the tax case for Judge Bush. I asked the Reporter to send the arguments as soon as possible; at present have not received them.
223.12271920.22	From: Esselstyn To: E. H. Simmons Find enclosed statement of account of Senator Utley for his services in connection with the 1920 Lyon County Tax case which amounts to \$125.50
223.12271920.23	COPY Statement from [Senator] Newton W. Utley / Attorney at Law/ Eddyville, Ky 1920 – December 27 <sup>th</sup> fee in H. L. & I. Co vs. Commonwealth of Ky
223.12271920.24	Marshall Jones, Official Court Reporter, Second Judicial District, Paducah, Ky letterhead For services rendered in reporting evidence in the case of Hillman Land & Iron Company vs. Commonwealth of Kentucky. Noted "Paid by Plaintiff / Hillman Land & Iron Company / December 27, 1920"
223.12281920.25	Marshall Jones, Official Court Reporter, Second Judicial District, Paducah, Ky letterhead In Account with / Hillman Land & Iron Company Three days reporting, expenses, etc. \$45.00 Noted "Paid / Marshall Jones / December 27, 1920"
223.12281920.26	From: Esselstyn To: Hon. J. F. Gordon Enclosed find letter from Mr. Jones, Court Reporter which will explain itself. Please return Mr. Jones letter to me for my files. I think it is important that the figures used in your argument should be before Judge Bush before he makes his decision and if you have not destroyed the papers you used in the argument perhaps you can furnish them to him. If you cannot furnish, I have a memorandum [223.12181920.16??] of the values given by the State's witnesses and perhaps between us we can work out the figures for him.
223.12281920.27	From: Esselstyn To: Mr. Marshall Jones I took your enclosed bill over to Eddyville to file with the Clerk of the Court and Senator told me it would be necessary to have your services separated from your expenses as the law will not allow more than \$5.00 per day for services, but Judge Bush will allow expenses which mean we will have to stand all in excess of the amount the Court will allow. In view of this, please make out new bill separating amounts and I suggest that the expenses be made \$15.00 and the balance for services rendered.
223.12281920.28	Hillman Land Company letterhead From: Esselstyn To: Mr. Marshall Jones Original of [223.12281920.27] with Mr. Jones' reply on bottom: "Pardon my delay in this matter. Was under the impression same had been attended to. Herewith corrected statement [223.12271920.24, 223.12281920.25] which I trust will be alright. One copy for your file, the other to be filed with the Clerk"
223.12301920.29	From: Esselstyn

	<p>To: E. H. Simmons</p> <p>Yesterday Mr. Lane gave me a Lyon County Warrant to bring down to have the County Treasurer endorse it so it would draw interest but they were ready to pay the same so I had it certified by the First State Bank of Eddyville and am returning to Mr. Lane to be deposited with his regular deposits. Under date December 20, I returned to you a Lyon County Warrant for \$21.28; you can now get money on this warrant by depositing it with the First State Bank of Eddyville.</p>
223.12301920.30	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Enclosed you will find check for \$125.50, also a letter addressed to Mr. Newton W. Utley. Won't you kindly get a written statement from him indicating this is all we owe him up to the first of January? If this does not cover everything, please get statement on what we owe him so we can mail him check and get it on our books for this year.</p>
223.12311920.31	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of check for \$125.50 for Senator Utley. I have delivered check to him and asked him to send you receipt for same showing it is paid in full.</p>
223.01121921.32	<p>Law offices of Gordon &amp; Gordon &amp; Moore letterhead</p> <p>From: J. F. Gordon</p> <p>To: Esselstyn</p> <p>Completed and forwarded to Judge Bush my brief in the 1920 tax case copy of which I am sending you for your files. Also enclosing copy of Mr. Molloy's brief. Though you would enjoy, particularly that part in which he pays his respects to you.</p>
223.01131921.33	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Acknowledge receipt of your letter of the 12<sup>th</sup>. Have not had time to look it over but sure to find it interesting.</p>
223.01131921.34	<p>Hillman Land Company – Hematite Store letterhead</p> <p>From: M. E. Lane</p> <p>To: Esselstyn</p> <p>At this time I know of nothing at this office which might hinder me from working next week on the tax books at Eddyville. If books are ready you may write me Saturday and I will be down on boat Sunday.</p>
223.01131921.35	<p>From: Esselstyn</p> <p>To: Mr. M. E. Lane</p> <p>Tax record which we want copied has been in the vault of the County Clerk for several days and it is fair to assume that it will be there on next Monday so I expect you down on Sunday's boat.</p>
223.01141921.36	<p>Simmons Hardware Company letterhead</p> <p>From: D. L. Townes, Advertising department</p> <p>To: Esselstyn</p>

	<p>At the request of Mr. E. H. Simmons, I have made up two or three style of booklets giving facts on the present administration of Lyon County. If you will go over these and tell me the one you think will be best and make such changes in the type copy, return to me with memorandum of how many to be made up, will be glad to take care of the proposition. .</p>
223.01151921.37	<p>From: Esselstyn  To: Hon. J. F. Gordon  In looking over Mr. Molloy's brief in the 1920 Tax case there are a few points I want to call you attention to which may be of use in the future. Mr. Molloy calls special attention to incorrectness of the tax tables filed as part of my testimony and I want to say that at the time I went over the tax records I was told that the records had been corrected to show all changes made by Board of Supervisor. He also called special attention to the lands of King and Watkins. Their land had been sold and pricing could have been used to show disparaging values used.</p>
223.01161921.38	<p>From: Esselstyn  To: Mr. D. L. Townes / Care of Simmons Hardware Co.  Acknowledge receipt of letter of the 14<sup>th</sup> enclosing proof of the booklet to be used during the campaign in Lyon County next July. All proofs are good but the same results can be accomplished at a less expense with a leaflet. Idea is leaflet should be size of enclosed which fits a 6 ¾ envelope. Printed in good quality yellow paper which would be emblematical of the Administration.</p>
223.01161921.39	<p>From: Esselstyn  To: E. H. Simmons  Last night I received from Mr. Townes proofs of three booklets to be used in the Campaign this summer in Lyon County, by this mail I am sending him the same thing in leaflet form for your consideration. At the time we discussed, we did not consider the method of distribution which I think is quite an important matter. While we discussed this matter of bringing suit to recover the amount paid out by county for the newspaper articles I presented matter to some of best tax payers they did not want their names attached. While company have legal right to bring suit, Molloy7 would likely make people think Corporation was fighting him because he took on Corporation in behalf of the people. In view of above, I have conclude your idea of ridicule will be more effective than cold facts of a lawsuit and believe will be cheaper than attorney's fees. How to get this propaganda into hands of people? Mail is the only way. All people get information at same time. Mike Lane will make list of addresses and two weeks before election will get message to tax payer. I would come out in the Lyon County Herald on July 21<sup>st</sup> answering any attacks by Molloy or Armstrong make against Company and follow up in issues of July 28<sup>th</sup> and August 4<sup>th</sup>. By this method of distribution they will have no proof as to where the propaganda came from, may have a guess but no proof. (2 pages)</p>
223.01131921.40	<p>14x8.5 Molloy's brief in the 1920 Tax case  Hillman Land &amp; Iron company – Appellant vs.  Commonwealth of Kentucky, and Lyon County, Appellees (10 pages)</p>
223.01201921.41	<p>Hillman Land Company letterhead</p>

	<p>From: E. H. Simmons  To: Esselstyn  This is to answer your letter of January 16<sup>th</sup> in regard to political campaign literature. I think it best to consult with Judge Gordon or if he is not available some other lawyer on difficulty should be this be sent through United States mail. Better to see Judge Gordon in person rather than writing. I think we must proceed on basis they will know where this propaganda comes from. Assume from your letter that even after election, it will still be possible to bring suit to recover money paid out by the County for newspaper articles. PS: Much obliged for sending me copy of Commissioner's sale made in newspaper of the Silver Cliff tract and other Anderson tracts. I note that Mr. Marshall is the Plaintiff. At your convenience can you tell me as to the nature of the judgement he has against her, whether there is anything we might do. Also, is the house you are living in a part of this sale.</p>
<p>223.01211921.42</p>	<p>From: Esselstyn  To: E. H. Simmons  Reply to your letter of the 20<sup>th</sup> regarding Lyon County Campaign literature. Judge Gordon is in Washington D.C. at present; will take up with him in near future. Why would it not be good plan to submit proof of the propaganda to a Post Office Inspector in St. Louis as to whether it could be sent through the mail? Mr. Layton was strongly in favor of the suit to recover the money paid out by the County but I don't think he was successful in finding the desired number of men who would be parties to the suit. At present there might be three candidates for County Attorney, Molloy who has had the office for four years, Hodge, who had the office for eight years before Molloy and a new man from near Lamasco, a Mr. Vinson who is possible being put forward by Sam Cash the leader of the Molloy-Armstrong crowd to split the Hodge vote.</p>
<p>223.02241921.43</p>	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Noting the attached, this is about the size of a book that I thought we could get up and have on the inside of it a complete history of all Mr. Molloy has done for Lyon County. Anytime you want me to make you up a dummy I will do it. Keep or destroy this booklet</p>
<p>223.01251921.44</p>	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Answering yours of January 21<sup>st</sup>, Lyon County Election. I want the opinion of Judge Gordon or some other lawyer down there first because if he condemns it there is not use in putting it up to the Post Office Inspectors ,as he might "make use of" the information. I would want to be sure that, according to our Attorney we were within our rights before putting it up to anyone. How about hiring someone even at a large price to assist?</p>
<p>223.01251921.45</p>	<p>From: Esselstyn  To: E. H. Simmons  Acknowledge receipt of your letter of the 24<sup>th</sup> enclosing copy of "History of the life of King Henry VIII" to illustrate the size of the campaign booklet. Up to now have not been able to see Judge Gordon about the use of the mails</p>

	<p>but I would suggest that it might be a good plan to make up one or two copies of the exact form that is to be used in order that he can see what we may want to put into the mail. It may develop that it will be better to distribute them at the public meeting during campaign.</p>
223.01311921.46	<p>From: Esselstyn  To: Hon. J. F. Gordon  I have a matter I wish to present to you for your opinion. Will you please advise me what day the last of the week will be most convenient for you to see me for an hour or so between trains.</p>
223.01311921.47	<p>From: Esselstyn  To: E. H. Simmons  This is to reply to your letter of the 25<sup>th</sup> regarding the opinion of an attorney on the proposed Election propaganda. I have written to Judge Gordon. I do not think it advisable to take this matter up with Senator Utley or any other attorney. You ask about hiring someone, even at a large cost, to assist? I do not know exactly what you may mean but if you mean putting someone into the field to make speeches then I would say no. It would give Molloy to say the Corporation was fighting him. I have had a meeting with Mr. Mason one of the leading Democrats of the County and opposed to the Same Cash-Molloy-Armstrong gang. He wants to see Molloy defeated but realizes that if there are three candidates Molloy stands a good show to win. His proposition is to encourage Molloy to get into the race for Commonwealth Attorney which will dispose of him as a candidate as County Attorney.</p>
223.02011921.48	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: Esselstyn  I have your letter of January 31<sup>st</sup>. I will be in office every day this week with possible exception of Friday.</p>
223.02011921.49	<p>Simmons Hardware Company letterhead  From: D. L. Turner, Advertising Department  To: Esselstyn  Enclosed you will find some proofs of booklets made up as we understand your idea in your letter of January 16<sup>th</sup>. The booklets will be made of some cheaper grade of paper as we understand this is your preference. Have not taken up question of being permitted to send these through the mail.</p>
223.02031921.50	<p>Hillman Land Company letterhead  From: A. S. Hartt, Secretary to Mr. E. H. Simmons  To: Esselstyn  Your letter of January 31<sup>st</sup> addressed to Mr. E. H. Simmons regarding opinion of an attorney on the proposed election propaganda; also your letter of January 26<sup>th</sup> in regard to tie job on Eisen Alexander tracts are received in Mr. Simmons's absence. I don't expect him back for a week or ten days.</p>
223.02051921.51	<p>From: Esselstyn  To: E.H. Simmons  Yesterday I presented the proposed Campaign booklet to Judge Gordon. After he conferred with his law partners, he stated that he did not think there was anything that would exclude it from the mails. However he would</p>



	submit it to the local Postmaster who is well informed on the postal laws and will write me about it.
223.02091921.52	<p>From: Esselstyn  To: Mr. M. E. Lane</p> <p>Several years ago the Company owned two gasoline boats. If I remember correctly they were sold to a Mr. Gray sometime in 1915-17. I find these boats are still on the Lyon County tax list for the years 1919 and 1920. Will you please look up your records and see if you can find the date when they were sold as it will be necessary to petition the County Court to have their value excluded from the tax list since they were sold.</p>
223.02111921.53	<p>Hillman Land Company letterhead  From: A. S. Hartt, Secretary to Mr. E. H. Simmons  To: Esselstyn</p> <p>Your two letters of February 5<sup>th</sup> addressed to Mr. E. H. Simmons, one in regard to campaign booklet and other in regard to the tie job on the Eisen Alexander tracts are received.</p>
223.02111921.54	<p>Hillman Land Company – Hematite Store letterhead  From: M. E. Lane  To: Esselstyn</p> <p>In reply to your letter of February 9<sup>th</sup>. I am unable to find anything showing the records at this office in regard to the Gasoline boats owned by the Hillman Land Company several years ago. From what I can find, these boats were purchased and sold through the St. Louis office. I am inclined to think that the boats you refer to as being on the Lyon County Tax Books are the boats at the Hillman Ferry however the records should show</p>
223.02131921.55	<p>From: Esselstyn  To: Hon. J. F. Gordon</p> <p>On February 4<sup>th</sup> I submitted to you in person a small booklet which we are considering the use of during the coming campaign in Lyon County. You stated at that time you desired the opinion of your local Postmaster before giving your final opinion. As there is considerable work to be done, we would like your opinion as soon as possible.</p>
223.02151921.56	<p>From: Esselstyn  To: E. H. Simmons</p> <p>Judge Gordon spend Sunday night with me in regard to the Campaign Booklet he advised that he had taken the matter up with the local Postmaster and they could not find any ruling that would prevent the booklet from going through mail and Judge Gordon's opinion is the same. Judge Gordon calls our attention to the Kentucky law regarding Corporations taking any part in campaign expenses. It is Judge Gordon's opinion that this law does not prevent me, personally, from taking an active part in the campaign or contributing money or anything of value to the campaign but it must not be Corporation money neither would the law prevent you from personally paying for this booklet or doing anything you wanted to do personally. If you decide to use the mails for the distribution of this booklet let me know as soon as possible as it is quite a job to make out the mailing list from the tax records.</p>

223.02151921.57	<p>From: Esselstyn  To: Mr. D. L. Townes / Advertising Department / Simmons Hardware Co.  Acknowledge receipt of letter of the 1<sup>st</sup> enclosing forms of the proposed Campaign booklet. I have delayed replying while waiting for Judge Gordon's opinion. Kentucky law prevents Corporations from contributing money or anything of value to a political campaign so this booklet would have to be done as a personal matter by Mr. Simmons at that end and myself on this end. If Mr. Simmons decides to distribute booklet I will let you know how many as soon as possible.</p>
223.02171921.58	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Acknowledge receipt of letter of February 17 in regard to campaign. As soon as I can take this up here with our Attorney I will write you.</p>
223.02241921.59	<p>From: Esselstyn  To: E. H. Simmons  Since writing you this morning regarding Lyon County taxes I have received the Lyon County Herald from which I have taken the attached clipping announcing the State Tax Commission has raised Lyon County Farm Lands \$500,000.00. The committee which goes to Frankfort to protest against the raise will probably get it reduced but until we know the final amount we cannot make much of a plan for the fight to be put before the Board of Supervisors. I think we should accept a raise in valuation as long as it is proportion to what others pay.  Noted in pencil on bottom: "See file 207for letter written this morning referred to above"</p>
223.03061921.60	<p>From: Esselstyn  To: E. H. Simmons  I advised you on February 24<sup>th</sup> the State Tax Commission had raised the value of Farm lands in Lyon County \$500,000.00. Mess. Molloy &amp; Armstrong went to Frankfort and succeeded in having this amount reduced to \$250,000.00. Facts of case listed.</p>
223.03081921.61	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Answering yours of March 6<sup>th</sup> in regard to Campaign booklets. I think your idea is all right as it is. As I understand it you are willing to make this a personal matter – you will be responsible for sending them out personally and in a sense you will pay for them personally so if the matter ever comes up they cannot look to the Company.</p>
223.03091921.62	<p>From: Esselstyn  To: Hon. J. F. Gordon  I assume Judge Bush has sent you a copy of his opinion in the 1920 Tax case which is of July 1<sup>st</sup> 1919 but I am enclosing a copy in case he did not send one to you. I think we are justified in appealing but I do not want to recommend an appeal to Mr. Simmons until I have your opinion. I think Judge Bush is in error in increasing the assessment valuation over 30% over</p>

	his first case basing such an increase on the supposed increase in land values from July 1 <sup>st</sup> 1918 to July 1 <sup>st</sup> 1919. Other facts given
223.03091921.63	From: Esselstyn To: E. H. Simmons Enclosed find copy of Judge Bush's opinion in the 1920 tax case, also copy of my letter to Judge Gordon regarding the same. Until I hear from Judge Gordon I would like your opinion on the matter. If Judge Bush has not make a mistake and declines to change his opinion then there is but one conclusion to come to and that is he is playing politics.
223.03091921.64	From: Esselstyn To: D. W. Layton Enclosed find copy of Judge Bush's decision in the 1920 Tax case. After you have read and digest, please give me your opinion.
223.03091921.65	14x8.5 Judge C. H. Bush's decision in the 1920 Tax Case Hillman Land Company, Plaintiff vs. Commonwealth of Kentucky, Defendant. Finding of Facts, Conclusion of Law and Opinion. (2 pages) [2 copies]
223.03091921.66	From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 8 <sup>th</sup> regarding Campaign booklet. These booklets have not been seen by anyone here and are under lock and key. Judge Gordon and the Post master at Madisonville are the only ones in Kentucky who have any knowledge of them.
223.03101921.67	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn This is to answer your letter of March 9 <sup>th</sup> enclosing copy of Judge Bush's opinion in the Hillman Land Company – Commonwealth of Kentucky tax assessment case. There does not seem to me anything to do on this except get Judge Gordon's opinion and see what action we want to take. If any.
223.03111921.68	8.5x4.5 newspaper clipping from Lyon County Herald dated March 11, 1921 "Tax Suit is Decided" along with second column "Reduced \$255.00"
223.03131921.69	From: Esselstyn To: E. H. Simmons Since writing you on the 9 <sup>th</sup> regarding the decision of Judge Bush in the 1920 Tax case, Attorney Molloy appeared in the Lyon County Herald with a statement which I sent you a few days ago. After Molloy had given contents of this decision to the public I went to Hopkinsville to see Judge Bush to see if he really made a mistake which he might correct. Judge Bush said if he had made mistake he would correct it next term. Yesterday I wrote an article for the Herald giving a few facts. After discussing I held off in case Judge Bush was sincere and did not want to anger him. Also heard that Sam Cash and Molloy have turned against Judge Armstrong because they think him not strong enough to be elected
223.03131921.70	From: Esselstyn To: D. W. Layton

	<p>After talking with Mr. Mason last night, I have decided to stay out of the Herald this week and perhaps for several weeks. If Judge Bush is honest that he will correct any mistake he may have made anything in the paper might make him made. An article at this time might put the public on its guard as to the action of the Board of Supervisors but it would also put the Board of Supervisors on its guard</p>
223.03141921.71	<p>From: Esselstyn  To: D. W. Layton  Saw Judge Gordon this morning, he states that the findings of the Court cannot be changed only at the time of motion for a new trial and he advises the we do not push the matter, for if we do, we will not have time to prepare the transcript of testimony. Visited with Senator Utley and he told me Mr. Schillion had received a letter from Judge Bush stating that it was possible that Judge Bush had made mistake in his figures he used in his findings and instructed him not to file the Judgement. We will see what develops.</p>
223.03141921.72	<p>Law offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: E. H. Simmons  Lyon County Tax Matters. Mr. Esselstyn was in my office this morning for a conference in the above matter. I will take immediate steps to prepare the judgement in accordance with the Court's opinion and also a motion for a new trial</p>
223.03161921.73	<p>From: Esselstyn  To: E. H. Simmons  I received from Judge Gordon copies of his letters to you. Here is background information on Judge Bush's actions to write Clerk of the Court to correct judgement before final judgement was filed or recorded.</p>
223.03161921.74	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  To answer your letter of March 13<sup>th</sup> in regard to Lyon County Tax case. As long as this has gone against us decidedly the question is whether we want to appeal but do nothing until you can get Judge Gordon's opinion on this and his recommendation</p>
223.03171921.75	<p>From: E. H. Simmons  To: Hon. J. F. Gordon  This is to answer your letter of March 14<sup>th</sup> in regard to Lyon County Tax matters. The plan outlined seems to be proper and I am writing Mr. Esselstyn to proceed accordingly if he agrees. I am much more in favor of a new trial than I am in appealing the case and would want to consider carefully if we do want to appeal if a new trial is not granted us.  Noted in upper left: "Copy to Mr. Esselstyn / E. H. S."</p>
223.03181921.76	<p>9.5x6 Lined stationary from Hotel Lathan, Hopkinsville, KY, written in pencil  From: D. W. Layton  To: Esselstyn</p>

	<p>Just had a talk with Judge Bush. He has written the stenographer for testimony ? on increase of values, not yet received it but says that he intends to have judgement ? tax set it right if it beats him for Judge. He shows every symptom of sincerity says he has heard nothing from Lyon County since his letter to Scilliau.</p>
223.03231921.77	<p>13x8.5 Copy/proof of article to be published  Titled: "Is County Attorney Molloy Big Enough to Pack Water on Both Shoulders?" (2 pages on back of blank forms setting deed to lands)</p>
223.03231921.78	<p>From: Esselstyn  To: E. H. Simmons  Attached clipping will explain itself. It looks like Lyon County is getting too small for Mr. Molloy as he is extending his activities to adjoining counties and is apparently attacking the constitutionality of the tax law. I have prepared a short article for the Herald tomorrow giving a few facts about the raise in valuation of the County [223.03231921.77]. It is now an assured fact that there will be three candidates in the race for County Attorney. Mr. Vinson opens his campaign next Monday.  Attached is newspaper clipping: "Tax Board Sued by Lyon County"</p>
223.03251921.79	<p>22x15.5 8 page issue of Lyon County Herald. Volume XV, Number 28  Published in Eddyville, Kentucky. On front page is article titled: "Is County Attorney Molloy Big Enough to Pack Water on Both Shoulders?" Bottom of article notes it is paid advertisement from J. N. Esselstyn</p>
223.03301921.80	<p>From: Esselstyn  To: E. H. Simmons  Today I have been served with a notice [223.03301921.82] that the Board of Supervisors of Lyon county have made the following raise on the Company property. Various appraisals are provided.  Noted in bottom: "Copy to Mr. Layton"</p>
223.03301921.81	<p>From: Esselstyn  To: E. H. Simmons  I have completed the mailing list of Lyon County taken from the tax records and have a list of 1760 names. I think we can use about 2000 of the campaign booklets. If things develop just right we can put 100 booklets into the hands of both the candidates for County Judge and County Attorney and have 50 left for quiet distribution. Mr. Mason seems to be the leader of the faction against the Cash-Molloy-Armstrong bunch and I have thought it might not be a bad plan to submit this booklet to him to see what he thinks about it but have not done so unless you think it is the right thing to do.</p>
223.03301921.82	<p>Notice from Board of Supervisors of Tax of Lyon County have increased the valuation in his assessment of property for taxation: Hillman, 13,453 acres from \$67,781 to \$90,991; De Graffenreid, 5100 acres from \$42,525 to \$77,000</p>
223.undated.83	<p>13x8.5 Copy/proof of article to be published  Titled: "That the People May Know the Truth" (3 pages)</p>
223.undated.84	<p>Lyon County Court Order  Hillman Land &amp; Iron Company, Appellant vs. Commonwealth of Kentucky and Lyon County. Appellant Hillman Land &amp; Iron Company tendered to John</p>

	<p>Jones, Sheriff of Lyon County full payment of taxes which said John Jones refused to accept in full payment.</p> <p>Stapled to:</p> <p>Hillman Land &amp; Iron Company, Appellant vs. Commonwealth of Kentucky and Lyon County. This day came John Jones Sheriff of Lyon County and in open court notified appellant Hillman Land &amp; Iron Company that he was willing to accept as a payment and give appellant credit on its tax receipts for the year 1919 .</p>
223.undated.85	<p>Miscellaneous calculations on scrap paper</p> <p>Listed by Board 7/1/19 / Judgement of Court., 1920 / Listed by Company 7/1/20 / Judgement 1919 case – Hillman / DEG</p> <p>Listed by Board of Supervisors as of July 1<sup>st</sup> 1918 &amp; 1919 / Judge of Court as of July 1<sup>st</sup> 1918 / as of July 1<sup>st</sup> 1919 / Listed by Co as of July 1<sup>st</sup> 1920 – Hillman tract</p>
223.undated.86	<p>9x8 scrap paper calculations</p> <p>Calloway / Lyon / Trigg / Christian – Beckaw / Bush / Smith</p> <p>Reverse is notice on Montgomery Ward letterhead about railway company forwarding shipment that was missing</p>
223.undated.87	<p>13x8.5 scrap paper calculations</p> <p>Farm lands as of July 1<sup>st</sup> 1919 / Farm lands as of July 1<sup>st</sup> 1920 / Reduction Gross raise on farm lands by State Tax Commissioner / Reduced by County Tax Commission / Net raise ordered by State Tax Commission / reduced by State Tax Commission / Net raise by State Tax Commission</p> <p>Voluntary increase by Lyon County board of supervisors as of July 1<sup>st</sup> 1919 above the amount required by State Tax Commission</p>