

268.07011919.1	4.5x3.5 1920 Tax Case / General Court \$82.10 / Record Court of Appeal \$18.85 / \$100.95. As of July 1 <sup>st</sup> 1919.
268.12241921.2	2x6 Receipt for Registered Article No. 184 From: Hillman Land Co. Addressed to: Hon. J. F. Gordon
268.02171922.3	5x4.5 newspaper article Important Notice! / To the tax payers of Lyon County, Ky.... show why the county should not be increased by the State Tax Commission sitting as the State Board of Equalization.... Signed: C. J. Gresham, C.J.L.C.
268.02281922.4	8x2.5 newspaper article from Courier-Journal, Louisville, Ky. Legislators to See Institutions: Join Investigating Committee Heeds Tachau's Plea to Visit Prisons and Hospitals"
268.03011922.5	From: JFG (J. F. Gordon?) To: Hon. N. W. Utlely Been sick for several days and am just beginning to clean up my office desk. Sending you the enclosures received with your favor of February 17 <sup>th</sup> . Do not see how a decision of the present case will help us any in the subsequent cases as there is no question of law involved. Am perfectly willing for the court to pass upon the case as speedily as it may be able to do so. As signing the joint motion and returning it to you for your signature if you and Mr. Esselstyn think we should file it.
268.03101922.6	4x4 newspaper article Assessment Lowered: State Tax Commission agrees to reduce taxable property in Lyon County \$125,000
268.03101922.7	14x8.5 Agreement and Motion Hillman Land & Iron Company: Appellant vs. Commonwealth of Kentucky and Lyon County: Appellees. The parties hereto hereby agree and join in a motion to advance this appeal for a hearing on the earliest date the Court will fix. Notated in purple ink on bottom; stamped "Received Mar 10 1922" Reverse " Hill Land Co v. Commwth / Copy of Agreed motion"
268.03221922.8	From: Esselstyn To: E. H. Simmons In the announcements of the Court of Appeals in today's Courier-Journal, the joint motion to advance our tax case on the docket was sustained which means the case will be reviewed by the Court of Appeals at once; think should be decided within next two months. Board of Supervisors in session in Eddyville. Board composed of Levi Oliver and J. R. Travis. If Board of Supervisors let the Company's valuation stand, it will give a rather hard knock at our County Attorney.
268.03241922.9	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn This is to acknowledge receipt of your letter of March 22 <sup>nd</sup> in regard to the tax case.
268.04091922.10	From: Esselstyn

	<p>To: E. H. Simmons</p> <p>Received notice from Board of Supervisors raising Company's valuation as follows: Livingston County from \$5450 to \$7000 / Trigg County from \$80,988 to \$82,268 / Lyon County from \$150,377 to \$160,000. No objection in the raises of Livingston and Trigg Counties. The \$10,000 raise in Lyon county has been put on the rough hill land and I suppose we will have to stand for it. I will bring matter to Judge Gordon for his consideration and perhaps ongoing court appeal will change this</p>
268.04141922.11	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Acknowledge receipt of yours of April 9<sup>th</sup> in regard to valuations by the new Board of Supervisors. In general, I think it would be better to drop this matter of protesting against the \$10,000 raise in Lyon county unless it has bearing in 1920 and 1921 cases, if it does, write me on what bearing. In meantime, agree on submitting to Judge Gordon. Our funds are getting low and don't want to go ahead with this except to get Judge Gordon's opinion. Main thing as I see it as other's hill lands have been taxed.</p>
268.04161922.12	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Discussion of Board of Supervisors raising Company's valuation from \$150,377 to \$160,000 for Lyon County. Board made up of Levi Oliver, R. J. Doom and J. R. Travis. Remember Judge Bush in decision regarding 1920 case stated hills were not worth more than \$1.50 to \$2.00 per acre. In view of this fact, am surprised Board of Supervisor increased values. The 1920 case has been advanced on docket of Court of Appeals. Please give your opinions on this.</p>
268.4171922.13	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead</p> <p>From: J. F. Gordon</p> <p>To: Esselstyn</p> <p>Your letter of April 16<sup>th</sup> received. I can see nothing in present situation that justifies an appeal for present year. It looks like we have lost benefit of old witnesses. In view of present feeling between officials of the Company and local officials, I believe I should undertake a settlement of matters and try to arrange an assessment and settlement satisfactory to Company and tax authorities.</p>
268.04211922.14	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Acknowledge receipt of your letter of the 17<sup>th</sup> regarding Lyon County tax matters. I have referred matter to Mr. Simmons for his decision regarding your suggestions.</p>
268.04211922.15	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 14<sup>th</sup> regarding Lyon County tax matters. In accordance with your request I took the matter up with Judge Gordon and I herewith enclosed copies of the correspondence that you may decide on his suggestion.</p>
268.04221922.16	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p>

	<p>To: Esselstyn</p> <p>Answer yours of April 21<sup>st</sup>. I am agreeable to putting this matter in Judge Gordon's hands if you personally think it is the best thing to do. If so, go ahead. If you do not think so, please acknowledge to Judge Gordon, Tell him we will consider the matter and if we want to do this, we will let him know. We must be economical and watch our finances.</p>
268.04251922.17	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 22<sup>nd</sup> regarding Lyon County tax matter. When I submitted matter to you I did not express my self because I wanted you to decide the matter without any reference to my opinion. Personally, I don't think Judge Gordon's plan will accomplish anything; if he had any influence, it would have developed years ago during trials of other tax cases. Since we will have same Tax Board for next three years, I agree with your first suggestion to let the matter drop; however if you want Judge Gordon to take up the matter, I will render every assistance. I will wait for your reply before contacting Judge Gordon.</p>
268.03131922.18	<p>8.5x5.5 Statement from Roy B. Speck, Clerk Court of Appeals</p> <p>Costs in Hillman Land &amp; Iron Company vs. Commonwealth of Kentucky</p> <p>Total: \$22.05. Marked "Paid 6/12/1922" Stamped "Received Jun 13 1922"</p>
268.04281922.19	<p>Simmons Hardware Company / 900 Spruce Street / St. Louis / Office of Vice-President letterhead [minimal style]</p> <p>From: A. S. Hartt, Sec'y to E. H. Simmons</p> <p>To: Esselstyn</p> <p>Acknowledge yours of April 25<sup>th</sup> in regard to Lyon County tax matter which was received in Mr. Simmons' absence and will be held for his return.</p>
268.06021922.20	<p>6x7 Mandate</p> <p>Hillman Land &amp; Iron Company vs. Commonwealth</p> <p>Dated April 28, 1922</p> <p>Judgement be affirmed. Issued June 2, 1922</p>
268.04291922.21	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>I note in today's Courier Journal that the Court of Appeals has affirmed the decision in the Tax Court. I assume that this means that it is time to pay the taxes to avoid penalty and interest. Please advise me if there is anything else to do.</p>
268.04291922.22	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>The attached clipping is from today's Courier-Journal. It will probably be several days before the official notice of the decision of the court will be received but it looks as though there is nothing left to do but pay up the taxes without any delay. I will find out how much and advise you. Will also write Judge Gordon for his advice in regard to matter.</p>
268.05011922.23	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead</p> <p>To: Esselstyn</p> <p>Answering yours of the 29<sup>th</sup>, you are advised that the mandate in this case will not issue for thirty days. When it comes to hand we will notify you in plenty of</p>

	time to enable you to pay the tax without incurring further liability. Regretting the results, we are...
268.05011922.24	Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn Replying to yours of April 29 <sup>th</sup> attaching clipping from Courier-Journal, this letter is received in Mr. Simmons absence. I note you say that it looks as though there is nothing left to do but to pay up the taxes without delay. Won't you kindly send me a memorandum indicating just how much you expect we will have to pay and how much money you have on hand in Kentucky in both banks so we will get some idea of how we are going to pay it. I would like to have this information ready for Mr. Simmons return.
268.05021922.25	From: Esselstyn To: E. H. Simmons This is to reply to your letter of the 1 <sup>st</sup> in regard to the payment of Lyon County taxes. This morning I am in receipt of a letter from Judge Gordon stating "mandate in this case will not be issued for thirty days" Senator Utley advises me that the tax need not be paid until the August term of the Lyon Circuit Court as the case will not be completed through the Court of Appeals until that time. The memorandum of taxes which I made some time ago \$2278.63 1920 tax / \$2165.42 1921 tax. In addition to those amounts, there will be Court costs but at this time I do not know how much they will be.
268.05021922.26	From: Esselstyn To: Hon. J. F. Gordon When you wrote your brief in the 1920 Tax case, I brought over to you the transcript of testimony and the Clerk of the Court advises me that it has not been returned. Please send the same to me by mail as I want to look up the values of some of the land as given by the witnesses and then I will return it to the Clerk of the Court.
268.05021922.27	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Enclosed I hand you a copy of the opinion of the Court of Appeals in the tax case. It is about as I expected it would be. Please submit it to Senator Utley and if he has not objection we will consent with the Attorney General that the mandate may issue and we can then pay up all taxes after the mandate is filed. In the absence of such an agreement, the mandate will not issue for thirty days after the date of the opinion.
268.05031922.28	13x8.5 Opinion of the Court by Judge Clarke -- Affirming Hillman Land & Iron Company, Appellant vs. Commonwealth of Kentucky, Appellee (6 pages) Stamped "Received May 3 1922"
268.05041922.29	From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of your letter of the 2 <sup>nd</sup> enclosing copy of opinion of the Court of Appeals in the Tax Case. Senator Utley is busy in Court and I was unable to see him yesterday afternoon but will take matter up when I have

	<p>opportunity. Mr. Simmons is absent from office and will not be back for about ten days so we better not do anything to hasten matters until we see if money is ready to pay the taxes as it means we have two years' worth of taxes to pay at this time and the 1922 tax in July.</p>
268.05081922.30	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: Esselstyn  Pursuant to your request of May 2<sup>nd</sup> I am sending you herein transcript of the record in the 1920 tax case.</p>
268.05091922.31	<p>From: Esselstyn  To: Hon. J. F. Gordon  Acknowledge receipt of the transcript of evidence in the 1920 tax case and thank you for the same.</p>
268.05091922.32	<p>From: Esselstyn  To: Hon. J. F. Gordon  Under date of the 2<sup>nd</sup>, I wrote you regarding the return of the transcript of evidence in the 1920 tax case. There is a gentleman who was a witness for the County in the case who now wants to purchase a piece of land and I would like to look over the transcript to see what he valued the land at for taxation for I feel quite sure that his own valuation will be a very acceptable sale price, also the Clerk of the Court would like the transcript returned to his office. Will you please send the transcript by return mail to me.</p>
268.06031922.33	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: Esselstyn  I am handing you the mandate form the Court of Appeals in the tax case, also the Clerk's bill for appellees' costs, \$15.75 and appellant's costs, \$6.30 making a total of \$22.05. Please send check to the Clerk of the Court of Appeals in payment of this cost. Take the mandate to Senator Utley and ask him to notify Mr. Molloy that he will file the same on next Monday which is rule day</p>
268.06041922.34	<p>From: Esselstyn  To: E. H. Simmons  This morning I have received from Judge Gordon the Mandate from the Court of Appeals in the 1920 Tax case, also the bill of costs in the Court of Appeals amounting to \$22.05. The tax in this case is now due; it may or may not be drawing 6% interest since April 28<sup>th</sup>. Amount of tax due is \$2278.63 according to the memorandum I have from the tax records, but there may be small change in this amount. Also due is the cost in the Lyon Circuit Court. Please advise by return mail whether you will send checks or shall I pay them from the funds on deposit in First State Bank of Eddyville</p>
268.06061922.35	<p>From: Esselstyn  To: Hon. J. F. Gordon  Acknowledge receipt of your letter of the 3<sup>rd</sup> regarding the payment of the 1920 taxes in accordance with the decision of the Court of Appeals. Senator Utley has taken the matter up with Mr. Molloy and he insists on the payment of both interest and penalty, in both 1920 and 1921 cases and the 1921 case is still in the Circuit Court and had never come to trial but the matter was brought up</p>

	<p>with the idea of settling the case and paying the tax. This morning Senator and I have again read the Southern Pacific Case and we cannot see that we are liable for either interest or penalty in either of these cases, if we pay the tax at this time. Please advise.</p>
268.06071922.36	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon  To: Esselstyn  Replying to yours of the 6<sup>th</sup>. The company is certainly not liable for any penalty on the tax. All the liability that exists in this case will be determined by the conditions of the supercedeas bond and any recovery that will be had must be had upon the bond. Settlement must be made according to the terms of the bond. Show this letter to Senator Utley and if he likes he can send me a copy of the supercedeas bond.</p>
268.06081922.37	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  This is to acknowledge yours of July 4<sup>th</sup> in regard to Lyon County taxes. Enclosed you will find check for \$22.05 payable to Roy B. Speck, Clerk of Court of Appeals as per your request. Balance of the checks will be sent you from here when you advise us of the amounts and to whom payable.</p>
268.06091922.38	<p>From: Esselstyn  To: Mr. Roy B. Speck / Clerk of Court of Appeals  Enclosed find check for \$22.05 in payment of costs in the case of Hillman Land &amp; Iron Co. vs. Commonwealth as per your statement enclosed. Will you please sign the enclosed receipt as well as receipt the enclosed statement and return both of us.</p>
268.06091922.39	<p>From: Esselstyn  To: E. H. Simmons  Acknowledge receipt of your letter of the 9<sup>th</sup> enclosing check for \$22.05 in payment of costs in the Court of Appeals of the 1920 tax case. Will you please send me check for \$2278.63 the amount of the 1920 taxes, payable to John Jones, Ex. Sheriff of Lyon County. County Attorney Molloy contends that we must pay interest and penalty, while our attorney's think differently and if we tender this amount to the sheriff it will stop any interest or penalty from the date it is tendered. After tendering, our attorneys can take their time in deciding whether we must pay interest and penalty.</p>
268.06101922.40	<p>From: Esselstyn  To: Hon. J. F. Gordon  Replying to your letter of the 7<sup>th</sup> in which you ask for copy of the supercedeas bond in the 1920 tax case. In looking over the records in the Clerk's office we find we did not give a bond at the time the case was appealed to the Court of Appeals, the only bond given was at the time the case was appealed from the Quarterly Court to the District Court. Senator Utley states that as the County did not make an attempt to collect the tax after the judgement of Judge Bush, a bond was not given. Awaiting your instructions</p>
268.06121922.41	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead  From: J. F. Gordon</p>

	<p>To: Esselstyn</p> <p>I received your letter of the 10<sup>th</sup> advising that no supercedeas bond was executed when the tax case was appealed. You should tender to the Sheriff and to the County Clerk if the Sheriff has retired from office, the amount of the 1920 tax together with interest upon same from the time it was due. We are not liable for any penalties.</p>
268.06131922.42	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Acknowledge receipt of your letter of the 12<sup>th</sup> advising that we tender the amount of the 1920 tax with interest on same from the time it was due. The 1920 tax case was the assessment as of July 1<sup>st</sup>, 1919 the tax was due July 1<sup>st</sup> 1920 and became delinquent December 1<sup>st</sup> 1920. The case came up for trial on December 16<sup>th</sup> to 18<sup>th</sup>, 1920 and Judge Bush rendered his decision on March 19<sup>th</sup>, 1921 and the judgement was entered on the first day of the April term of court that is on April 18<sup>th</sup>, 1921. The decision of the Court of Appeals was rendered April 28<sup>th</sup>, 1922. Please advise me from which one of the above dates you consider the tax should begin to draw interest?</p>
268.06131922.43	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Enclosed find receipt for \$22.05 from the Clerk of the Court of Appeals which is the amount of the costs of the 1920 tax case in the Court of Appeals.</p>
268.06151922.44	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead</p> <p>From: J. F. Gordon</p> <p>To: Esselstyn</p> <p>Answering your letter of June 13<sup>th</sup> will say I am of the opinion that we should tender interest on the amount of the tax from December 1<sup>st</sup>, 1920. There can be no doubt about this tender being sufficient, whereas some question might be raised in the tender was from one of the later dates named by you.</p>
268.06161922.45	<p>From: Esselstyn</p> <p>To: Hon. J. F. Gordon</p> <p>Acknowledge receipt of your letter of the 15<sup>th</sup> in which you advise the tender of the 1920 tax with interest from December 1<sup>st</sup>, 1920 the original date it became delinquent. From my knowledge of the case, I do not know of anything that would require us to pay interest from that date. It seems to me that from the standpoint of interest we won the suit. If Judge Bush had decided that the valuation as valued by Board of Supervisors was correct then we would have been liable for interest from December but he decided the valuation of Board was not correct, therefore I do not see why the Company should offer to pay any interest which cannot be collected legally from it. I shall not tender the interest in this case until I hear from you again.</p>
268.06171922.46	<p>Law Offices of Gordon &amp; Gordon &amp; Moore letterhead</p> <p>From: J. F. Gordon</p> <p>To: Esselstyn</p> <p>Interest on Taxes 1920.</p> <p>My own opinion is that we are really not justly chargeable with interest on the taxes until the Court fixed the amount of the assessment, but inasmuch as the</p>

	<p>matter of interest was so small, I suggested that it be paid from December, 1921. You may do as you wish about it.</p>
268.06241922.47	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Enclosed find check for \$2278.63, payable to John Jones, Ex. Sheriff of Lyon Co., as per your request of June 13<sup>th</sup>.</p>
268.06241922.48	<p>From: Esselstyn  To: E. H. Simmons  Under date of June 4<sup>th</sup>, I advised you that the amount of the 1920 Lyon County tax according to the judgement of the Court of Appeals was \$2278.63 as you had previously advised me that you would send a check from St. Louis as soon as the amount of the tax was known. It is the opinion of our attorneys that the Company is liable for interest on the tax but it is uncertain as to just when the interest begins and this cannot be determined until the amount of the tax is tendered to the County, at which time the amount of interest will be determined. Having not received the check for the tax, I assume the matter has slipped your attention so I am bringing matter to your attention.  PS: Mr. Long has sold some cattle so we have enough funds at this end to meet June expenses.</p>
268.06261922.49	<p>From: Esselstyn  To E. H. Simmons  This is to acknowledge receipt of your letter of the 24<sup>th</sup> enclosing check for \$2278.63 for payment of Lyon County taxes for the year 1920. Today Senator Utley and I have gone over matter with sheriff and County Attorney and refigured the tax. We have balance due of \$35.71. Will you please send me a check for that amount payable to John Jones, Ex-Sheriff of Lyon County.</p>
268.06281922.50	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Replying to your letter of June 26<sup>th</sup> enclosed find check for \$35.71 balance due on Lyon County 1920 taxes.</p>
268.06301922.51	<p>From: Esselstyn  To: E. H. Simmons  Acknowledge receipt of your letter of the 28<sup>th</sup> enclosing check for \$35.71 the balance due on the 1920 Lyon county taxes. Enclosed find receipt for same. In a few days I will advise you of the amount of the cost in this case and ask for a check. Also enclosed find Lyon County Tax receipt for 1914 to 1919 inclusive which you sent me some time ago; up to now there is no indication that the County or State will attempt to collect a tax on this excess acreage. In regard to 1921 tax, after talking matter over with Judge Gordon and Senator Utley we decided to offer to pay the tax without interest or penalty; if acceptable will ask you for a check for amount, if not acceptable, we will ask Judge Bush at August term to render a judgement.</p>
268.07171922.52	<p>From: Esselstyn  To: E. H. Simmons</p>



	<p>Please send me two checks in payment of costs in the 1920 tax cases: 1<sup>st</sup> check payable to E. R. Scillion, Clerk for \$82.10 in full for General Costs; 2<sup>nd</sup> check payable to E. R. Scillion, Clerk for \$18.85 in full for Court of Appeals Record in 1920 tax case. There were between 75 and 100 witnesses subpoenaed on both sides in this case and only about one third of them testified or were present, the clerk has put in a total bill for \$152 for witness fees and we have refused to pay it as we are sure few witness will ever demand the fee and in such cases clerk keeps the fees so we will pay the witness fee whenever any of the witnesses demand them.</p>
268.07201922.53	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Replying to yours of July 17<sup>th</sup>. Enclosed you will find checks payable to E. R. Scillion, Clerk, for \$82.10 and \$18.85 respectively. If we have to pay any witness fees, we ought to go out of our way to spend a little extra money to see that the witnesses who actually testify get the money.  Stapled to:  From: Esselstyn  To: E. H. Simmons  Acknowledge receipt of your letter of the 20<sup>th</sup> enclosing checks for \$88.10 and \$18.85 in payment of costs in the 1920 Tax Case for which enclosed find receipt for same.  Stapled to:  Two 3.5x8 receipts "Received of Hillman Land Company" signed by E. R. Scillion.</p>
268.07301922.54	<p>From: Esselstyn  To: E. H. Simmons  Please send me a check for \$2165.42, payable to John Jones, Ex-sheriff the same being for the payment of 1921 Lyon County taxes. There is a suit pending in the Circuit Court over these taxes but our plan is to tender the amount which is without interest if the same is accepted, it ends the matter excepting the small court costs. If it is not accepted by the County Administration then at the August term of Court we will ask the Court to render its judgement and we will tender the amount and the Court will decide at that time whether or not we are liable for interest.</p>
268.08021922.55	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Enclosed find check for \$2165.42 payable to John Jones, Ex-sheriff for the 1921 Lyon County taxes.</p>
268.08061922.56	<p>From: Esselstyn  To: E. H. Simmons  This is to acknowledge receipt of your letter of the 2<sup>nd</sup> enclosing check for \$2165.42 to tender in payment of 1921 Lyon County taxes.</p>
268.08311922.57	<p>7x8 Summons Ordinary  Commonwealth of Kentucky</p>

	<p>To the Jailer of Lyon County to summon Hillman Land &amp; Iron Company and Hillman Land Company to show cause why property should not be assessed and listed for taxation at the values. (original and copy)          Stamped "Received Aug 31 1922"</p>
268.08311922.58	<p>From: Esselstyn          To: E. H. Simmons          Enclosed find Lyon County tax receipt for the year 1921 for the amount of \$2165.42. At the time this matter came before the Court, County Attorney Molloy tried to bring up the question of interest and penalty, but Judge Bush declined to consider it. We think this matter is settled, however if Mr. Molloy want to try to collect interest he will have to bring a suit to collect it.</p>
268.09021922.59	<p>From: Esselstyn          To: E. H. Simmons          County Attorney Molloy of Lyon County has filed a suit against the Company, copy of which is enclosed, for the collection of taxes on the excess acreage in the Cothran, De Graffenried and Hillman tracts. Will you please send me by return mail the Lyon County tax receipts for the years 1917,18,19,20, and 1921. Please send me the tax receipts from Livingston County and Graded School Tax receipts from Grand Rivers. As Mr. Grassham was the attorney for the case of the 1912 case he will be familiar with the case and as it is a matter of new business, I think Mr. Grassham is the one to take up this case.</p>
268.09021922.60	<p>From: Esselstyn          To: Mr. C. C. Grassham          Enclosed find copy of a case that has been filed against the Hillman Land Company, to recover back taxes on the excess acreage of land which has been shown by the new survey of the property during the past few years. When the new survey of the property was in progress it was the intention to offer to pay any back taxes on any excess acreage that the survey might disclose. When matter was brought up with Judge Gordon and he advised we should not offer to pay the back tax as acreage was established by the Court. You were the attorney in the tax case which was about 1912. I would like to come to Paducah to talk the case over with you. Case comes up for hearing on the 4<sup>th</sup>.</p>
268.09031922.61	<p>From: Esselstyn          To: E. H. Simmons          Please advise me by return mail of the amount of money the Company had on deposit outside the State of Kentucky on July 1<sup>st</sup>, 1922. This information is necessary in making out the tax schedule which I would like to file within the next week or so.</p>
268.09051922.62	<p>From: C. C. Grassham          To: Esselstyn          Answering your inquiries relative to suit filed by Commonwealth of Kentucky against Hillman Land Company in Lyon County Court. Lists 4 points regarding case. (2 pages)</p>
268.09051922.63	<p>Hillman Land Company letterhead          From: E. H. Simmons          To: Esselstyn</p>

	<p>Acknowledge yours of September 2<sup>nd</sup> in regard to suit filed to collect taxes on the excess acreage in the Cothran, De Graffenried and Hillman tracts. I will have the tax receipts looked up and sent to you. Yes, it is all right to take this case up with Mr. Grassham; it does not seem to me to be new business but rather re-opening of old business. Under circumstances, would it not be best to also retain Judge Gordon as he is the one who ruled on the case and told us not to pay. If Judge Gordon gave us wrong "steer" on this, it should come out and it should come out under his direction. As soon as possible I would like to have you get me a statement from Judge Gordon and a statement from Mr. Grassham as to the merits of this suit and whether they advise us to defend. It looks like we have a good case but unless our attorney's advise us that we have I want to pay the taxes without suit.</p>
268.09051922.64	<p>Charles C. Grassham / Attorney and Counselor at Law letterhead  From: C. C. Grassham  To: Esselstyn  Replying to your letter of 2<sup>nd</sup> I shall be pleased to see you in Paducah Friday morning the 8<sup>th</sup> with reference to the suit of Commonwealth against Hillman Land and Iron Company</p>
268.09061922.65	<p>Chart  Omitted Valuation as per tax records  1918/1919/1920 / Summary / Summary as per plaintiff's statement  Stamped "Received Sep 6 1922" (original and copy)</p>
268.09061922.66	<p>Chart  Rows: 1918 Tax Record / 1919 Judge. / 1920 Judge  Columns: Tract / Acres / Imp's / Timber / timber per acre / Land / land per acre / total Value / timber &amp; land per acre  Stamped "Received Sep 6 1922" (original and copy)</p>
268.09071922.67	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Replying to your letter of September 3<sup>rd</sup> the amount of money that the Hillman Land Company had on deposit in the City of St. Louis on July 1<sup>st</sup> was \$3630.15</p>
268.09071922.68	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Following up on my letter of September 5<sup>th</sup> in reply to yours of the 2<sup>nd</sup>, I am enclosing Lyon County tax receipts for requested years; Livingston County Tax receipts for various years and Graded School tax receipts for various years. We are unable to locate the graded school tax receipts for Grand Rivers for year 1920 but your report show you paid this yourself was \$36.83</p>
268.09091922.69	<p>From: Esselstyn  To: E. H. Simmons  Acknowledge receipt of your letters of the 5<sup>th</sup> and 7<sup>th</sup> regarding the new tax suit in Lyon County over the valuation of supposed omitted property. Herewith I hand you Mr. Grassham's letter on the subject [268.09051922.64]. Mr. Grassham does not agree with Judge Gordon in the point on how long back interest could be obtained in suit. Enclosed find a statement compiled from the</p>

	<p>Tax records and from the decisions of Judge Bush showing the valuations the Company has paid on these same tracts [268.09061922.65, 268.09061922.66]. After talking matter of with Mr. Grassham, we have decided to ask you to authorize us to try to settle the suit out of Court with Mr. Molloy and Mr. Grassham thinks he can show Mr. Molloy that all Mr. Molloy could get possibly recover would be less than \$400 in taxes instead of the \$1500 he tries to make out in the case. (2 pages)</p>
268.09111922.70	<p>3.5x8 Receipt  Received of Hillman Land Company \$5.82 on account Certified copies of Court's Findings and judgments in 1919 and 1920 Lyon County Tax cases. Signed by E. R. Scillion</p>
268.09121922.71	<p>Copy of Court Filing  Commonwealth of Kentucky, on relation of N. A. Murray, Sheriff of Lyon County, Plaintiff vs. Hillman Land &amp; Iron Company and Hillman Land Company, Defendants  2 pages, stamped "Received Sep 12 1922"</p>
268.09121922.72	<p>From: Esselstyn  To: C. C. Grassham  Enclosed find Findings of Facts, etc. and Judgments in the 1919 and 1920 Lyon County Tax cases. I will have the other date you desire within the next few day and will either send it to you or bring it down as soon as I get it.</p>
268.09121922.73	<p>Hillman Land Company letterhead  From: A. S. Hartt, Secretary to Mr. E. H. Simmons  To: Esselstyn  Acknowledge receipt of your letter of September 9<sup>th</sup> regarding new tax suit in Lyon County which is received in Mr. Simmons absence from the city and will be held for his return.</p>
268.09121922.74	<p>From: Esselstyn  To: E. H. Simmons  Enclosed find copy of another tax suit which County Attorney has filed against the Company. This suit is for the year 1921, while the other suit covered the years 1918, 1919, and 1920.</p>
268.09121922.75	<p>From: Esselstyn  To: Mr. C. C. Grassham  Enclosed find copy of another tax suit filed by County Attorney Molloy for the year 1921. I will get all the data for this suite the same as for the other and will come to Paducah Friday morning unless I hear from you to the contrary.</p>
268.09121922.76	<p>7x8 Summons Ordinary  Commonwealth of Kentucky  To the Jailer of Lyon County to summon Hillman Land Company to show cause why property should not be assessed and listed for taxation at the values. Given under my hand as clerk of said court this 9<sup>th</sup> day of Sept. 1922 (original)  Stapled to  13x8.5 Copy of Court Filing  Commonwealth of Kentucky, on relation of N. A. Murray, Sheriff of Lyon County, Plaintiff vs. Hillman Land Company, Defendants  2 pages, stamped "Received Sep 12 1922"</p>

268.09141922.77	<p>Chart  Common School Tax Paid on the Cothran Tract in Lyon County  Rows: 1918 /1919 / 1920 / 1921 / 1917  Columns: Year / Valuation / Rate / Amount of tax  Stamped "Received Sep 14 1922"</p>
268.09141922.78	<p>3.5x8 Receipt  Received of Hillman Land Company \$1.00 on account Certified Copy of Judgment in 1921, Lyon County Tax case. Signed by E. R. Scillion</p>
268.09141922.79	<p>Chart  Copy of Lyon County Tax Record for the year 1921  Columns: Acres / Timber / Imps / Land / total / Value per acre of Land &amp; Timber  Omitted Valuation as per tax records  Total Summary  Total omitted valuation for 4 years as claimed by Commonwealth \$183,412.00</p>
268.09161922.80	<p>From: Esselstyn  To: E. H. Simmons  Enclosed find statement of Senator Utley's account [268.09151922.81] to September 1<sup>st</sup>, 1922. The bill is made out in rather a peculiar form but the total amount is \$100.00. Will you please send the Senator a check for this amount.</p>
268.09151922.81	<p>COPY  Statement of Senator Utley's account.</p>
268.09191922.82	<p>Preliminary 13x8.5 Court Filing – Lyon County Court  Commonwealth of Kentucky, on relation of N. A. Murray, Sheriff of Lyon County, Plaintiff vs. Hillman Land and Iron Company &amp; Hillman Land Company, Defendants.  Answer from Defendants  5 pages, stamped "Received Sep 19 1922"</p>
268.09191922.83	<p>Preliminary 13x8.5 Court Filing – Lyon County Court  Commonwealth of Kentucky, on relation of N. A. Murray, Sheriff of Lyon County, Plaintiff vs. Hillman Land and Iron Company &amp; Hillman Land Company, Defendants.  Answer from Defendants  8 pages, stamped "Received Sep 19 1922"</p>
268.08191922.84	<p>Charles C. Grassham / Attorney and Counselor at Law letterhead  From: Esselstyn  To: Senator N. W. Utley / Mr. J. N. Esselstyn  I hand you herewith draft of answer in each of the proceedings [268.09191922.82, 268.09191922.83] of the Commonwealth of Kentucky, etc., against Hillman Land and Iron Company and etc., together with two extra copies of each. Discussion of case. (2 pages) [Original and copy]</p>
268.09201922.85	<p>From: Esselstyn  To: Mr. C. C. Grassham  Acknowledge receipt of your letter of the 19<sup>th</sup> enclosing papers in the "Omitted Property" tax case of Lyon County. I have delivered these papers to Senator Utley and as soon as he gets the Certified copy of the 1912 tax case, he will file them.</p>
268.09231922.86	<p>Hillman Land Company letterhead</p>

	<p>From: E. H. Simmons  To: Esselstyn  Answering your letter of September 9<sup>th</sup> in regard to your talk with Mr. Grassham in regard to suit filed by Mr. Molloy on taxes based on the new acreage. If it is correct that we should pay on an acreage basis and not on a basis of deeds – not on a basis of the value of the land regardless of the number of acres, then it would seem to me that there are a lot of people, mostly land owners adjoin us who ought to pay a lot more taxes and against whom suits should be brought. As I understand it, there are a lot of these adjoining small properties where the deed calls for (let us say) twenty five acres, yet the property measures up fifty acres. If the County Attorney is going to bring suit against us on a probable acreage basis, then it seems that similar suits should be brought against all other land owners – that land owners should not be discriminated against and I am willing to spend some money to prevent that discrimination, or to force the issue on other land owners. (2 pages)  Stapled to:  From: Esselstyn  To: C. C. Grassham  Senator Utley has handed me a memorandum from County Attorney Molloy of his proposed plan of settlement of the suit he has filed against the Hillman Land Company for the collection of taxes for the past four years on what he claims as “Omitted Property” Total Omitted tax suggested \$761.16 plus 35% penalty bringing the amount Mr. Molloy will accept \$1027.57. Our calculations suggest Omitted tax suggested \$571.92 plus 20% penalty bringing amount to \$686.30. The 20% penalty is penalty fixed by law and Mr. Molloy’s penalty of 35% appears to be the 20% for him and an extra 15% for the Sheriff for using his name in the case. Giving you these figures so that they may be a matter of record in our files if we want to use them in the future, in arriving at the real value of the omitted property before the Court. (2 pages)</p>
268.09261922.87	<p>3.5x8 Receipt  Received of Hillman Land Company \$1.50 on account Certified Copy of Judgment in 1912 Tax case. Signed by E. R. Scillion</p>
268.09261922.88	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Acknowledge receipt of your letter of September 12<sup>th</sup> in regard to tax suit for the year 1921. Take this up with Mr. Grassham.</p>
268.10101922.89	<p>5.5x8.5 Newton W. Utley – Attorney at Law letterhead  From: Newton Utley  To: Esselstyn  Enclosed herewith is draft of judgement prepared by Mr. Molloy in the tax case. Please look over it and bring it with you when you come over, when we can talk it over.</p>
268.10101922.90	<p>13x8.5 File / Copy  Draft judgement consolidation  Commonwealth of Kentucky, ex rel. N.A. Murray, Sheriff; Plaintiff VS Hillman Land Company; Defendant (3 pages)  Stamped “Received Oct 10 1922”</p>

268.10111922.91	<p>12x9 Intangible Personal Property  As of July 1<sup>st</sup>, 1923  Schedule of property held by J. N. Esselstyn  2nd district, Lyon County  General Property Schedule: Furniture and fixtures other than household and kitchen furniture / Libraries / Jewelry / Gold, Silver and plated ware / Miscellany (guns, pistols, trunks, suitcases, hand bags, surveyor's instruments (8 pages)  Stamped "Received Oct 11 1922"</p>
268.10111922.92	<p>12x9 Intangible Personal Property  As of July 1<sup>st</sup>, 1923  Schedule of property held by Hillman Land Company  3<sup>rd</sup> district, Lyon county  General Property Schedule: Lands, Coal, Timber, Improvements and Surface (typed Classification of Land and Value per Acre attached) / Automobiles / Furniture and fixtures other than household and kitchen furniture / Household and Kitchen Furniture / Boats and water craft / Building materials and other materials / Miscellany surveyor's instruments) (8 pages)  Stamped "Received Oct 11 1922"</p>
268.10151922.93	<p>From: Esselstyn  To: C. C. Grassham  Enclosed find copy of the judgement rendered in the Lyon County Court in the "Omitted Property" Tax Case. If you will compare the values given in this Judgement with the values furnished you in my letter of September 26<sup>th</sup> you will note that Mr. Molloy's total valuation of the supposed omitted property is a little less that the way I figured it out. I will try to come down to Paducah some day this week to talk with you, if you will not be in your office please advise me.</p>
268.10151922.94	<p>From: Esselstyn  To: E. H. Simmons  Enclosed find copy of the judgement rendered in the Lyon County Court in the "Omitted Property" Tax Case. Values given in this judgement by Mr. Molloy are a little less than the way I figured it out as shown in my letter to Mr. Grassham and Senator Utley. Will see Mr. Grassham sometime this week; my impression is it may be well to pay this tax according to this judgement. Only thing I object is payment of 20% penalty which goes to Mr. Molloy. This suit is only a graft by Molloy to get this penalty.</p>
268.10171922.95	<p>Hillman Land Company letterhead  From: E. H. Simmons  To: Esselstyn  Answering your letter of October 15<sup>th</sup> with which you enclosed a copy of judgement for the Lyon County Court in the "Omitted Property" tax case. If Mr. Grassham is quite certain that he can win the case I want to go ahead and fight it. As I see it, you cannot pay something when you don't know what the amount is; from your correspondence there was no possibility of our having paid the property because we did not know about it. Sending a copy of this letter to Mr. Grassham and would like to have you talk it over with him. I want Mr. Grassham to write me a letter if you are going to fight it. Also, look up to see whether you are right that this penalty will got to Mr. Molloy personally, I cannot believe that that is the law.</p>

268.10181922.96	<p>From: E. H. Simmons  To: N. A. Murray, Sheriff  Enclosed find check for \$2187.64 covering Lyon County Taxes against the Hillman Land Company for the year 1922.</p>
268.10181922.97	<p>From: E. H. Simmons  To: Mr. J. C. Glenn, Collector / Kuttawa, Ky  Enclosed find check for \$19.30 covering Town of Kuttawa taxes for the Hillman Land Company for the year 1922.</p>
268.10231922.98	<p>Hillman Land Company letterhead  From: A. S. Hartt, Secretary to Mr. E. H. Simmons  To: Esselstyn  Acknowledge receipt of your letter of October 22<sup>nd</sup> in regard to "Omitted Property" tax cases in Lyon County which is received in Mr. E. H. Simmons' absence from the city and will be held for his return.</p>
268.10221922.99	<p>From: Esselstyn  To: E. H. Simmons  This is to reply to your letter of the 17<sup>th</sup> regarding the "Omitted Property" tax case in Lyon County. On the 16<sup>th</sup>, before receiving your letter, I conferred with Mr. Grassham and we decided to let the case go to the Circuit Court on appeal from the County Court and the case will come up for trial at the December term of Court. Believe we have good show to reduce the amount of this tax. As for Mr. Molloy getting the 20% penalty, Kentucky law states "as compensation for his services in causing such property to be assessed, the officer filing his statement shall be entitled to the penalty" Mr. Molloy claims he is the one who is causing this property to be assessed, therefore would be entitled to the penalty.  Notated at top: "Mr. Simmons advised me he has sent you a copy of this letter to me of the 17<sup>th</sup> in which he asks you to write him."</p>
268.11271922.100	<p>14x8.5  Schedule of all Property Held or Owned, as of July 1<sup>st</sup> 1922  By J. N. Esselstyn, of the city of Kuttawa, on the first day of July 1922  Stamped "Received Nov 27 1922"</p>
268.11271922.101	<p>14x8.5  Schedule of all Property Held or Owned, as of July 1<sup>st</sup> 1922  Hillman Land Co. , of the city of Kuttawa, on the first day of July 1922  Stamped "Received Nov 27 1922"</p>
268.12161922.102	<p>6.5x8 handwritten receipt  Pay to H. H. Down \$3.00 for witness fee in the case of Commonwealth of Ky vs. Hillman Land Co. Signed by E. R. Scillion  Stamped "Received Dec 16 1922"  Appended in pencil "1919 Case" / Paid by Check No. 2595, receipt send to St. Louis, Dec. Acctr 1922"</p>
268.03081923.103	<p>From: Esselstyn  To: C. C. Grassham  Enclosed find copies of Molloy's replies in the "Omitted Property" tax cases. Senator Utley gave me the originals yesterday and at that time he had not read them so I have not had opportunity to talk with him. Don't have time to go into</p>



	<p>detail but if I understand and can read between lines, Molloy is now specifying specific tracts of land that have been omitted and which were not included in the tax suit of about 1912. These tracts of land have long ago lost their identity but I think I can find on old maps the approximate location. If it is up to us to prove the location of the tracts of land referred to by Molloy then I doubt if we will be able to be ready for trial at the next term of Court which begins the first Monday of May.</p>
268.03091923.104	<p>5.5x8 handwritten receipt  Pay to T. R. Dokles \$2.00 for two days service as witness for plaintiff in case of Commonwealth of Ky. vs. Hillman Land &amp; Iron Co. Signed by E. R. Scillion, Circuit Court  Stamped "Received Mar 9 1923"</p>
268.03091923.105	<p>Charles C. Grassham letterhead  From: C. C. Grassham  To: Esselstyn  Most any day next week, so far as I now know will satisfactory to discuss the case of Commonwealth vs. Hillman Land &amp; Iron Company. Please phone me in advance.</p>
268.03071923.106	<p>13x8.5  Court Filing – Reply  Commonwealth of Kentucky, on Relation of N. A. Murray, Sheriff of Lyon County; Plaintiff VS Hillman Land Company; Defendant (4 pages)  Stamped "Received Mar 7 1923"</p>
268.03071923.107	<p>13x8.5  Court Filing – Reply  Commonwealth of Kentucky, on Relation of N. A. Murray, Sheriff of Lyon County; Plaintiff VS Hillman Land &amp; Iron Company and Hillman Land Company; Defendant (5 pages)  Stamped "Received Mar 7 1923"</p>
268.03151923.108	<p>3.5x8 Receipt  Received of Hillman Land Company \$2.00 on account Witness fee in 1920 tax case, Lyon County. Signed by T. R. Dules</p>
268.03211923.109	<p>6.5x8 Notice to Taxpayers by Board of Supervisors  Commonwealth of Kentucky: to the Sheriff of Lyon County.  You are commanded to duly notify Hillman Land &amp; Iron Company that the Supervisors of Tax of Lyon County have increased the valuation in his assessment for year 1923. Done by order of said Board this 21<sup>st</sup> day of March 1923 (2 copies)</p>
268.05091923.110	<p>4.5x8 handwritten receipt  Mr. J. N. Esselstyn pay for the order of S. T. Duncan \$2.00 for two days witness fess in the case Comwth of Ky vs Hillman Land Co. Signed by E. R. Scillion  Stamped "Received May 9 1923"</p>
268.05101923.111	<p>7x5 handwritten note  From: S. T. Duncan  To: Esselstyn</p>

	Find enclosed herewith and order from the circuit court clerk for \$2.00 for two days witness fees. Please favor me with check for same at your earliest convenience.
268.05091923.112	3.5x8 Receipt Received of Hillman Land Company \$2.00 on account Witness fee in 1920 tax case, Lyon County. Signed by S. T. Duncan
268.undated.113	10x2 newspaper article Lyon County Land Values Boosted: State Tax Commission raises assesement of land values \$300,000 in this county.
268.undated.114	4x2.5 newspaper article from Courier-Journal Noted in pencil concerning James F. Ramey, insurance commissioner was sworn and told of rental of his farm near Eddyville Reformatory.
268.undated.115	14x8.5 Hillman Land Company vs. Commonwealth of KY. & Lyon County Costs. Total \$234.10; less witness fees of \$152.00; equals \$82.10
268.undated.116	3x3.5 scrap paper receipt E. R. Scillion cost of record in 1920 tax case to Court of Appeal \$18.85
268.undated.117	3.5x8 scrap paper receipt J. N. Esselstyn pay to A. C. Murray \$3.00 w? for in case of Comwealt vs H. L. Co. E. R. Scillion Notated "Paid by Check #2557 Receipt sent to St. Louis"