

AMERICAN REVENUER



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February 1973

AN UNUSUAL PART-ROULETTED BATTLESHIP DOCUMENTARY

by William F. Vincent (ARA 1145)

For some 18 months, the stamps in the well known " Battleship " documentary and proprietary series of 1898 were separated by a procedure known as rouletting. The roulette used in this case measured 5½ and is probably identical to that used on the playing card stamps in the 1894 series. Around December 1, 1899, a new means for separating these stamps was introduced. Called the "new roulette," the separations were in reality not roulettes but rather hyphen-hole perforations measuring 7. These hyphen-hole perforations can be easily distinguished from the roulette as the paper is usually completely punched cut and one can "look through" the perforations. This is not the case with rouletting where the paper is cut but not punched out.

The reasons for the change from rouletting to hyphen-hole perforating is not exactly known but it can be reasonably assumed that it was the result of difficulties encountered by inspectors examining sheets for correct rouletting. This new means of separation allowed the inspector to tell at a glance whether or not the stamps had been completely and correctly separated. The success of this system is evidenced by the fact that only one example of a "part-perforate" battleship exists (50c documentary) whereas nearly all were issued "part-rouletted."

"Christopher West" in his 1918 pub-

lication entitled "The Revenue Stamps of The United States" concluded that the part-roulettes were always the result of a failure to run the sheets through the rouletting equipment in one direction and not the result of the machine's failure to roulette one or more rows of stamps.

The author recently acquired a 1901 affidavit with a vertical strip of five of the 2c documentary (R164). All of the stamps are separated by rouletting except the bottom pair which is "imroulette." This pair has been examined closely under the microscope and there appears to be absolutely no evidence that it was even touched by the rouletting device.

The only conclusion is that, contrary to Chris West's belief, partly rouletted battleships could have been the result of equipment malfunction. This is not unreasonable as it is hard for the writer to conceive of any machine which functions perfectly all the time! I should like to learn if other members of the Association have observed rouletting errors of this type among the battleships.

CIRCUIT NOTES

To begin with, here are the latest sales circuit statistics (as of 1 Jan. 1973):

Salesbooks sold	551
Received for circuits	336

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Not yet seen here ----- 215
Circuits initiated ----- 222
Circuits completed ----- 198
Still out ----- 24
Books returned to owners ----- 231
(their sales volume \$11,831.70)
Remaining for circuits ----- 105
Members awaiting circuits ----- 161
Further comments are not really
needed, are they?

A large collection of Italian municipal tax stamps has been offered for sale. Many thousands of different stamps are included. Inquiries are invited.

Additionally, an offer has been received for the latest Radio Broadcasting License Fee stamps from India; 5 values are available: 2, 3, 5, 7.50 and 15 Rps.

These are difficult to come by, as they are normally destroyed with the

license as it is renewed each year. Interested members may inquire.

And here are the tentative auction results. Lots 154 thru 244, the Cal. docs, are still being negotiated, and the statistics below do not include those 90 lots.

Lots offered ----- 443
Lots sold ----- 317
Unbid ----- 126

(Note: The unbid lots include, for the most part, the large special tax stamps and the expensive large foreign collections)

Total prices realized ----- \$2,430.70
Tentative ARA commission-- \$243.07
Expenses to be determined.

Total number of members sub. lots 22

Total number of members bidding 77

Number of winners (at least 1 lot) 56

Number of losers (no lots at all) 21

(Did I read somewhere that we

now have well over 550 members? Hard to believe.)

A full recap of the auction statistics will be accomplished as soon as the negotiations are completed on the California docs, lots 154 thru 244.

All winners and losers were notified, and the furious bidding of those who did partake caused the award of most lots to be decided by the + signs and the postmarks. Many bids for a given lot, for instance, were pennies apart, and several identical.

There are at present just over 200 lots received for the spring sale. Members are welcome to submit material up to March 1st, at which time we will wrap it up for the April issue.

Elsewhere in this issue appear all of the Auction 6 realized prices (except for the Calif. lots, which will be published later).

G. M. Abrams, Sales Mgr.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 S. Fifth Ave., Arcadia, Cal. 91006

New Members

- CM 1482 CRAIG, Edward J., Jr., PO Box 509, Oyster Bay, NY 11771, by Herman Herst, Jr. British and early federal embossed paper; supervisors and customs house seals.
- CM 1483 POWELL, Jefferson N., 218 Almeria Rd., West Palm Beach, FL 33405, by Steve Leavitt. All Scott-listed US.
- 1484 COPE, Jackson L., Box 213, Schnecksville, PA 18078, by Steve Leavitt. US and foreign.
- 1485 LA TUCHIE, Herbert, 461 St. Andrews Dr., Akron, OH 44303, by Secretary. US Scott R1-R102, R161-R172, RB20-RB31.
- 1486 RICHTER, Martiena (Mrs. R. M.), 5303 Pickett Rd., St. Joseph, MO 64503, by Secretary. All Scott-listed US, esp. ducks.
- 1487 PIGOY, Stephen I., 4 Arleigh Rd., Great Neck, NY 11021, by Paul Brenner (ASDA), 19th C US.
- 1488 JOHNSON, Paul D., 1400 Floyddada St., Plainsville. TX 79072,

by Secretary. US Scott and non-Scott.

- 1489 CHAVIN, Joel H., 175-20 Wexford Terrace, Jamaica Estates, NY 11432, by Howard Kwastel (ASDA). 19th C on documents.
- CM 1490 FORTHMILLER, Irving C., 2302 Buchanan St. N. E., Minneapolis, MN 55418, by Secretary. Private die proprietary.
- 1491 ZEITLIN, Nathan, 333-B North 3rd St., Alhambra, CA 91801, by Steve Leavitt. US 1st, 2nd, 3rd issues, wines, playing cards, etc.

Reinstated

- 991 LUNA, Severino N., 919 Nicanor Reyes Sr., Manila, Philippines, by John S. Bobo. Collector / dealer Philippines.

Address Changes

Jeffrey N. Crown, 8400 Towne Crest Ct., Gaithersburg, MD 20760.

Addenda to January Report

- 1480 STUART, Dr. John G. Collects general US.

Previous membership total	-- 573
New members	----- 10
Reinstated	----- 1
Current membership total	-- 584



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WRAPPER LISTINGS OF FRANCE

From "Catalogue de Timbres Fiscaux"

by MM. G. Gilbert & Kohler

1904

Submitted by D. L. Duston

Since a listing of French Wrappers (Bandes) with imprinted tax stamps for Matches, Candles, Chicory, Liquors and Tobacco (Reunion), are not included in Forbin or Kremer, and have not been previously published in the "American Revenuer," the following listing is presented from the 1904 Gilbert and Kohler. Prices are in francs as given in the G & K catalog and can only be considered as comparative values.

Matches (Allumettes)

1871—1st Emission same as the stamp (Die Cut) with typographed ornaments on each side. Length 133 mm, Black on Color. For illustration see Forbin or Kremer.

1 ½ ct. white	1.00
3 ct. blue	1.00
5 ct. green	1.00
6 ct. lt. rose	1.00
10 ct. yellow	1.00
15 ct. orange	1.25
20 ct. salmon	1.00
30 ct. chamois	1.50
50 ct. dark blue	2.00
1 fr. violet	2.50

2nd Emission—Black on White

without value 2.00

3 ct. black (in panel)	1.00
5 ct. black (in circle)	1.25
10 ct. " "	1.25
20 ct. " "	1.50
50 ct. " "	6.00
1 fr. " "	10.00

1872—New Values. Design same as for the adhesive stamp. Inscription and value in circle.

4 ct. black	1.25
6 ct. "	1.25
8 ct. "	1.25
20 ct. "	1.50
40 ct. "	3.00

Imported Matches

1876—Wrapper with various ornaments, octagon frame in center and the legend "CONTRIBUTIONS DIRECTES, 20 CENTIMES."

20 ct. black 10.00
with 50 ct. (?) black rare

Candles (Bougies)

1875—Wrappers of the same type as the Match Wrappers of 1871.

15 ct. black 1.50
30 ct. black 2.50

1878—Wrappers, Figure of Mercury within a circle, ornaments and figurines to right and left. Colors on white.

3 ct. black and rose	.20
6 ct. black and grey	1.00
15 ct. black and grey	.75
15 ct. black and green	.10
15 ct. black and rose	.50
30 ct. black and bistre	.75
30 ct. black and yellow	.75

Chicory (Chicoree)

1871—Wrappers. Same type as for the Matches. Black on White.

Without value, black	4.00
3 ct. black	3.00
7 ½ ct. black	1.25
15 ct. black	2.00
30 ct. black	1.75

Same type, Black on Color.

7 ½ ct. black on grey	2.00
7 ½ ct. black on pale brown	2.00

1878—Figure of Mercury within a circle, ornaments and figurines to right and left.

3 ct. black and rose	1.00
7 ½ ct. black and grey	1.25
15 ct. black and green	1.50
30 ct. black and yellow	2.00

Liquors (Spiriteux)

1888—Wrappers. Inscriptions and ornaments at each side of a circle formed by a wreath. Black on Color. Pin Perf. 13 ½. Length 173 mm.

0 fr. 50 blue	2.50	1.50
0 fr. 80 white	2.75	1.50
1 fr. 20 salmon	3.50	1.50

1900—Preceding wrappers with manuscript surcharge changing the value.

0 fr. 60 on 0 fr. 50	1.00	1.00
1 fr. 10 on 0 fr. 80	1.75	1.00
1 fr. 65 on 1 fr. 20	2.50	1.00

1900—Same with typographed overprint "Loi du 31 decembre 1899," and new value.

0 fr. 60 on 0 fr. 50	2.50	1.00
1 fr. 10 on 0 fr. 80	2.50	1.00
1 fr. 65 on 1 fr. 20	2.50	1.00

Reunion—Tobacco (Tabacs)

Wrappers. Inscription "Ile de la Reunion, Contribution Inderectes, TABACS" in three lines. Figures on each side. Weight figure to left and value to right. Frame formed by different ornaments.

1 ct. black ---	no valuation shown
2 ct. "	"
4 ct. "	"
10 ct. "	"
20 ct. "	"
40 ct. "	"
50 ct. "	"

Same generally, frame formed by uniform ornaments.

1 ct. black/blue (100x22 mm)	1.50
1 ct. black/blue (250x19 mm)	1.50
2 ct. black/rose (250x19 mm)	1.50
4 ct. black/green (295x34 mm)	2.00

STATE REVENUE CATALOG PRICES

by Elbert S. A. Hubbard, ARA 1

The State Revenue Catalog bearing my name as editor was started in about 1945, after World War 2 released me from my war duties. The "A" States were printed by the current ARA printer and finished in about 1948 when he withdrew because of other commitments. "Mekeel's" (Severn-Wylie-Jewett) of Portland, Maine took over. Because of their full schedule, and paper scarcities caused by the war, the publishing dragged on until about 1960 (the publication date on the catalog).

Pricing done in the 1940s and 1950s was then sadly out of date, stocks were dwindling, and inflation was advancing prices of all other goods. Because it was financially unfeasible to print a new catalog, the prices were made to apply to slightly second-grade stamps, with a 50% markup for fine copies. This was not done until about 1965; so in 1970 (with the same forces at work) the markup for fine stamps was changed to 100%. This fact was published, but not widely seen by the "fraternity."

Naturally there were inequities with this across-the-board price change, but

there were also inequities in the original prices; and TRUE values fluctuated with new finds and exhausted stocks. To try to record all these changes would be fantastically impossible, even with a computer! No person, or group of persons could possibly have all the necessary inputs to feed into the computer!!

One must look at the pricing philosophically, and assume that there is an automatic leveling process in such cases that eventually EVENS OUT the too-high prices with those that are too low. A "norm" is achieved in the end, and no one is really "hurt" in the process. Have fun with your hobby, not an endless chore of fighting values!

It might be added that dealers must use a different frame of reference in arriving at their prices than do collectors. Overhead now forces professional dealers to sell a stamp (as a single item, not in lots) at 5c minimum per stamp. The dealer's cost is now about 5c a stamp just for labor and overhead involved in buying, stocking, and selling a single stamp!

Many collectors get "spoiled" by the prices other collectors charge them (often in ignorance of market advances, stock depletions, etc.) and "scream bloody murder" when they have to go to the professionals to fill out their collections.

These factors should all be taken into account by both dealer and collector, they are a "necessary" part of the game.

For the record, Sherwood Springer informs us that all prices in his current listings (Fifth Edition and earlier) are officially advanced by 50%, due to the same factors which affected the State Revenue Catalog prices. These listings were made in 1966 and 1970, about 20-25 years after the pricing of the State Revenue Catalog.

U. S. Revenues Wanted

Will pay ½ Harris for any undamaged stamps. Needed for my want list service.

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Michael F. Wilcox

Box 217, Bloomfield, CT 06002

AUCTION #6
REALIZED PRICES

(Note: Lots 154 thru 244, and withdrawn or unbid lots not shown)

Lot		56	5.50	116	5.25	285	28.00
2	2.25	57	2.00	118	2.60	287	60.00
3	4.00	58	3.25	124	1.00	289	40.00
4	9.00	59	1.60	125	3.25	290	13.25
5	15.75	60	2.00	127	5.50	291	36.00
6	4.00	61	3.75	128	8.00	292	7.50
7	8.00	62	4.00	129	9.00	294	36.00
8	8.00	63	4.25	130	6.50	295	18.75
9	3.00	64	1.25	131	6.50	296	26.00
10	3.00	65	2.50	132	2.60	300	30.00
11	10.00	66	2.50	133	11.50	301	19.00
12	9.00	67	1.50	134	3.50	302	16.50
13	4.00	68	1.50	135	2.00	303	18.75
14	10.00	69	1.50	137	.80	304	16.75
15	10.00	70	2.00	138	1.30	305	8.00
16	2.50	71	5.00	139	6.50	306	2.25
17	2.50	72	3.00	140	1.55	307	7.25
18	7.75	73	2.75	141	6.60	309	8.50
19	7.75	74	2.50	142	2.30	311	15.75
20	3.50	75	1.50	143	1.60	312	7.00
21	3.50	76	4.00	144	15.00	313	11.00
22	13.00	77	2.75	148	66.00	314	9.50
23	13.00	78	14.00	245	2.50	315	14.00
24	4.00	79	4.75	246	1.00	316	8.50
25	10.00	80	3.50	247	4.50	317	11.75
26	8.00	81	4.50	248	3.25	318	14.00
27	12.25	82	5.00	249	2.75	319	4.25
28	16.50	83	3.00	250	3.00	320	5.50
29	1.35	84	3.00	251	8.50	321	6.50
30	2.75	85	3.00	252	5.00	322	10.00
31	2.25	86	2.25	253	3.00	323	8.00
32	2.50	87	2.25	254	2.50	324	10.00
33	2.50	88	2.25	255	2.25	325	20.00
34	15.00	89	2.25	256	2.25	326	35.00
35	.75	90	20.00	257	2.75	327	38.00
36	1.00	91	4.00	258	2.75	328	9.50
37	1.00	92	3.75	259	9.25	329	5.55
38	.50	93-99	each 75	261	3.25	330	2.25
39	.50	100	2.00	262	2.65	331	3.60
40	2.75	101	3.25	263	2.65	332	2.75
41	2.75	102	4.00	267	3.75	333	5.00
42	2.75	103	4.00	268	10.00	334	2.00
43	3.25	104	4.00	269	8.00	335	4.50
44	3.25	105	6.50	270	1.50	336	36.00
45	2.25	106	2.00	271	2.75	337	12.50
46	3.50	107	2.25	272	2.25	339	12.50
47	7.50	108	2.25	273	4.25	340	12.50
48	2.00	109	2.00	278	8.00	341	40.00
49	4.50	110	2.50	279	132.00	342	16.25
50	3.00	111	4.25	280	2.75	343	9.75
51	3.50	112	1.75	281	2.75	344	12.50
52	1.00	113	3.00	282	6.00	345	15.75
53	1.00	114	3.50	283	1.50	346	23.50
55	2.00	115	1.00	284	4.50	347	21.50

348	2.50	377	18.75	420	5.00	447	5.50
349	2.00	378	34.00	423	2.00	448	12.50
350	1.50	379	2.80	424	2.00	449	3.50
351	8.00	389	1.75	426	1.00	450	10.00
352	2.75	390	1.30	427	2.00	452	10.00
353	8.50	391	2.00	428	2.00	453	10.00
354	1.10	392, 2 ea.	1.00	430	12.75	454	5.00
355	4.00	393	1.25	431	6.00	455	16.00
356	5.00	394	2.00	432	6.00	456	11.00
357	1.25	395	1.75	433	10.00	457	6.00
358	1.25	396	1.50	434	2.50	458	8.00
359	1.25	397	1.00	435	1.50	459	11.00
360	5.00	398	.75	436	5.00	460	14.25
361	6.00	399-409 ea	1.00	437	4.50	461	7.50
362	4.25	410	2.60	438	2.50	470	11.50
363	25.00	411	2.55	439	12.50	485	55.00
364	1.50	413	2.00	441	5.00	488	24.00
373	3.25	414	2.00	443	2.00	498	13.25
374	6.50	415	2.00	444	2.50	507	8.50
375	3.60	416	17.00	445	1.50	525	67.00
376	36.00	419	8.00	446	2.00	526	20.00

The Romance of Fiscal Stamps

By Carlo Buttafava, translated by Domenico Facci

(Editor's Note: This series of articles appeared originally in Italian in *La Voce Del Collezionista*.—LSA)

Part III

In the preceding articles, I mentioned whatever I could about fiscals in a hurry, with a fury to say "something" to get the attention of most readers. I have the historic explanation to explain further.

Nevertheless, in the impossibility of being able to offer a panoramic general idea of a collection of world fiscals in the same time and space it would take to describe a collection of world-wide postage stamps, I shall unfold salutary notes whose historic and bibliographic interest will undoubtedly find favor with both the amateur and the dyed-in-the-wool collector.

It is incredible to what remote times one must dig to uncover the origins of fiscals. In ancient Babylonia, sheep, goats, bovines and other domesticated animals useful to man had to carry a tag with the name of their owner. This was carried around the neck and was strung through a hole in the left ear. Babylonian officials who were entrusted with fiscal duties considered this "seal impres-

sion" as proof of payment of a relative tax.

In China, under the Sung Dynasty (12th-13th Century), strips of paper were used with an indication of value, and carried the signature of a Khan or Finance Inspector. They were truly fiscals, proving payment of a government tax, and were glued on certain clothing.

An article in the *Philatelic Journal of India* of March 1909 mentions fiscal stamps used in the year 1400. The article is entitled "Old Fiscal Stamps of Abyssinia in the 15th Century."

In Europe the fiscal seal registered its birth and first use with the Act of August 13, 1624, issued by the Netherlands, which authorized the implementation of fiscal seals called "Cleyn Segel" (Little Seals). It is interesting to consult the rare work *De Geschiedenis Van Het Nederlands Fiscaal Zegel 1624 Tot Heden* by Prof. Dr. J. van der Poel Hoogleraar, director of the Rijksbelasting Academy of Rotterdam.

In Great Britain there appeared in 1714 a fiscal seal of one sterling for

a duty on dice. Also in Great Britain, in 1784, seals for duties on gloves and on hats, and in 1786, seals for duties on hair powder.

The first colonial stamp or seal was issued in 1755 by the Province of Massachusetts Bay in New England. An article about this was published by Sidney Turner in the *Cinderella Philatelist* of October 1964.

The Kingdom of Sardinia (1761-1878) received duties on playing cards by seals and stamps of various formats and designs, some with bands made of hand-made paper with the Savoy coat of arms in relief, printed in the French language. There are 36 types.

In due time for—the payment of Chancery fees or for the fees of the Police or Prefects, there appeared the beautiful adhesive revenues of the Republic of Venice (1782-1795). They are seals of white paper with frames printed in black, impressed in relief in the center with the Lion of St. Mark, the coat of arms of the Republic. Such revenues were applied to documents with red sealing wax. They are known used in the Prefectures of Treviso, Bellano, and Mestro. They are all rare!

In 1815 the Kingdom of Sardinia issued colored bands printed in black with the coat of arms in relief for use on playing cards and tarot cards.

In 1829 the Netherlands issued a long

set of 31 values for use on bank drafts and other commercial paper. They are round, on white paper with the legend and coat of arms in relief.

By 1850, and therefore with the advent of postage stamps, almost all the nations of the world began issuing their brave little revenue stamps. The fiscals of Lombardy-Venetia are noted for their exquisite engraving and their beauty, which impart on these stamps, particularly on the large size high values (Lire 24, 30, 36, 42, 48, 54, 60), a pleasing and artistic aspect never again seen on any revenue or postal issue.

The interesting catalogue of J. B. Moens, *Timbres-Postes, Telegraphes, Enveloppes et Bandes, Timbres-Fiscaux, Etc.*, Brussels, 1882-1893 (6 volumes) illustrated thousands of world fiscals then known, and among these are very many Italian, both national and municipal. There followed in time many specialized catalogues on fiscals by diverse authors in many countries.

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