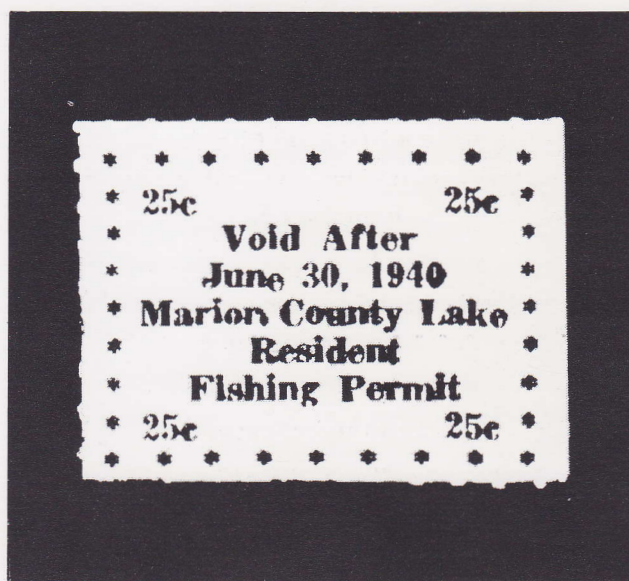


The American Revenuer

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The first fishing stamp from
Marion County, Kansas, was the first fishing stamp
issued by a local government in the U.S.
More, inside, page 152.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JUNE 1993

Volume 47, Number 6
Whole Number 456

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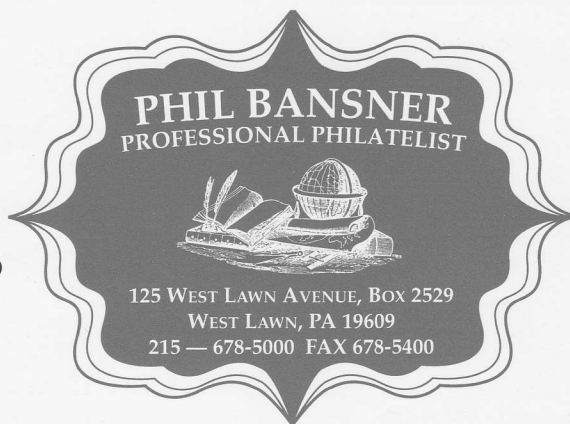
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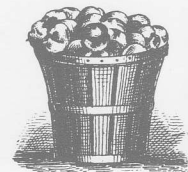


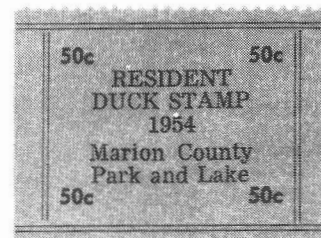
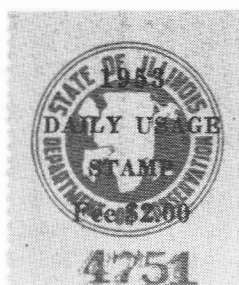
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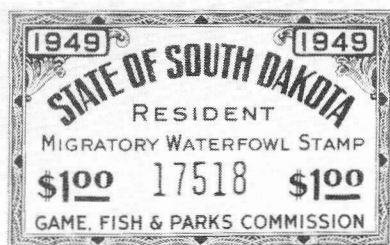


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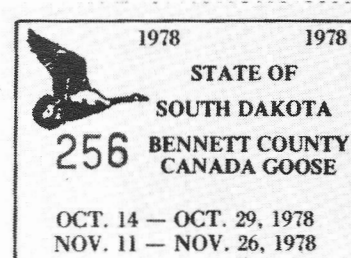
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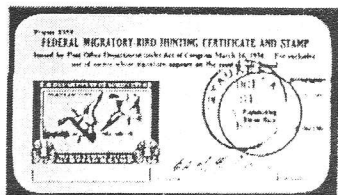


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Collectors' and Exhibitors' Forum

Ryan to speak at CCNY

Gary Ryan, Vice President of the Revenue Society of Great Britain, ARA member and internationally known revenue collector, will present a display and talk on "The Importance of Revenues in Philately" at the Collectors Club of New York. This will take place on October 6, 1993, at the clubhouse in New York City. Collectors Club members are encouraged

to attend this meeting. Non-members wishing to attend must be invited through the Club or by members introducing them; any ARA members wishing to attend and are not CCNY members should write to Gary (32 Wolsey Road, Moor Park, Northwood, Middx HA6 2EW, U.K.), to ARA President Ron Leshor or to any other Club member who will be attending.

Pittsburgh Stamp Show

Members of the American Revenue Association are invited to participate in a regional meeting at this year's Pittsburgh Stamp show, to be held October 30-31, 1993, at the Charles Sewall Center of Robert Morris College (1.5 miles from the Greater Pittsburgh International Airport). There will be 1200 pages of exhibits (APS frames) and ARA members are

invited to exhibit. A new slide show on *British Commonwealth Revenues* will be the featured presentation at the meeting. For more information on the show, or for an exhibit prospectus, please contact ARA member Regis Hoffman, 2008 Rockfield Road, Pittsburgh, PA 15243.

Cal Rev—"Short Perfs"

The next meeting of Cal Rev, the northern California chapter of the ARA will be at the Holiday Inn Van Ness Avenue in San Francisco on July 17 at 1 p.m. The guest speaker will be Peter Feltus. Should you be seeing this notice after the fact, you are invited to join the group and get advance information mailings. Absentee members and those who might be visiting the area can call either Jerry (510-682-

3020) or Romie (408-296-4171) for the latest information about any meetings. The meeting following the July one, will be at the Hyatt Hotel, San Jose on Saturday, September 4 during the Great American Expo. Cal Rev member Daryl Crans has moved to Elmira, NY; he will be missed but the group really looks forward to having more revenueurs join them—beginners or advanced, all are welcome.

THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

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The fish and game stamps of Marion County, Kansas

by David R. Torre, ARA

Introduction

The non-pictorial stamps issued by Marion County, Kansas, have long held a fascination for advanced collectors and students of fish and game stamps. Nearly thirty-five years ago it was first reported that Marion County might

have issued the first local fish and game stamps in the United States (Janousek, 1959). Unfortunately, a relative lack of published information about the stamps and the area where they were used has prevented the stamps from enjoying widespread popularity. The same can be said for many other fish and game stamps, aside from pictorial waterfowl stamps. The purpose of this article is to tell the story of the Marion County stamp program and to provide descriptions of stamps which were previously unrecorded. It is hoped that this knowledge might enhance the appreciation of longtime collec-

tors for this interesting segment of fish and game philately, and perhaps, encourage prospective new collectors to take a closer look at these stamps.

Information about the stamps was first published in *The American Revenuer* in 1959. In his "State Game Hunting and Fishing Revenue Stamps" column, pioneer fish and game collector Joseph J. Janousek provided a description of Marion County's first two fishing stamps, which he reported as being issued for 1939-40 and 1940-41 (see Figure 1), as well as fishing and duck stamps issued from the mid 1950s through 1958-59. Janousek stated that no information was available on fishing

stamps issued from 1941-1955 or duck stamps issued from 1939-1953. No mention of the stamps was made in [Frank L.] Applegates *Catalogue of State and Territorial Game and Fishing License Stamps*, which was published by the noted state revenue dealer in the early 1960s.

The early 1970s brought about a relative explosion in published information. In his *Kansas State Revenue Catalogue*, Charles J. Bellinghausen provided descriptions of four early stamps not recorded by Janousek. These were the 1943 and 1944 duck stamps and the 1944-45 and 1953-54 fishing stamps (see Figure 2). Just previous to the catalogue being published, fellow Kansas specialist Hugh L. Smiley informed Bellinghausen that remainders of most of the stamps issued from 1954 through 1970 were still kept in a box at the Marion County courthouse (Smiley, H.L., 1991). With the remainders to study, Bellinghausen was able to provide detailed descriptions and

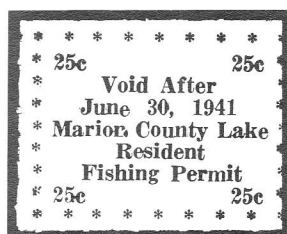
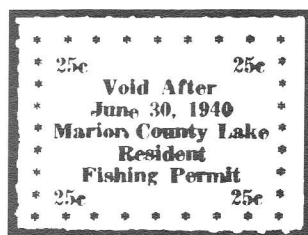


Figure 1. The first two Marion County fishing stamps were recorded by Joseph Janousek in 1959. The first stamp was valid for just over one month beginning May 26, 1940.

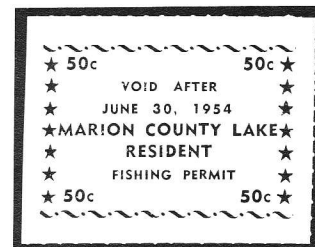
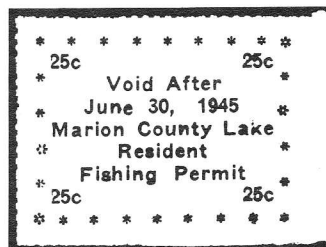
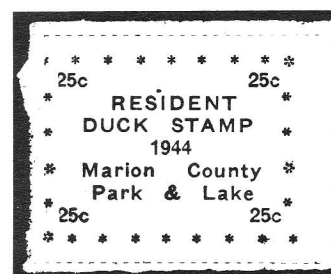


Figure 2. In 1972 Charles Bellinghausen recorded four additional early stamps in his *Kansas State Revenue Catalogue*. The 1943 stamp is believed to be the first true "duck stamp" issued in the U.S.

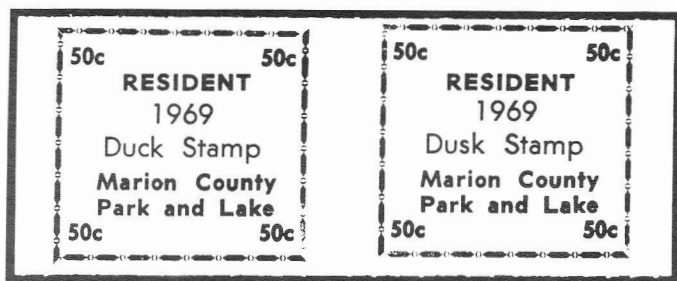


Figure 3. Bellinghausen recorded many constant printing varieties including the "Dusk" error of 1969 which is found in position ten on the ten stamp panes.

illustrations of the stamps and recorded many significant printing varieties including the popular "Dusk" error of 1969 (see Figure 3). In a separate publication, *Compound Roulettes of the Marion County Fish and Duck Stamps*, Bellinghausen described rouletting variations and combinations which he discovered on many of the remainders. In 1973 E. L. Vanderford's *Handbook of Fish and Game Stamps* was published. This invaluable reference covered the stamps in additional detail and provided descriptions of six early stamps which were previously unrecorded. These were the 1946 and 1947 duck stamps which had been discovered by the legendary stamp dealer Gilson Willets of Flying Horse Stamp Company fame (Vanderford, 1991), as well as the 1950 and 1951 duck stamps and the 1950-51 and 1951-52 fishing stamps which had been reported by revenue specialist Dr. Kenneth Pruess (see Figure 4). Vanderford also provided descriptions of fishing and duck stamps issued in 1971 and 1972. In 1977 Vanderford's *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps* was published and included a description of the 1973 duck stamp.

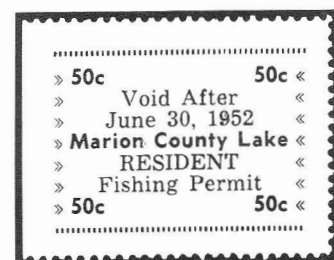
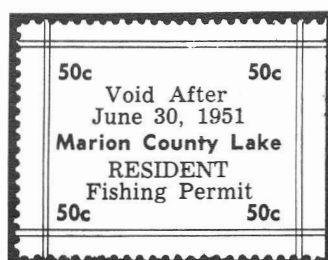
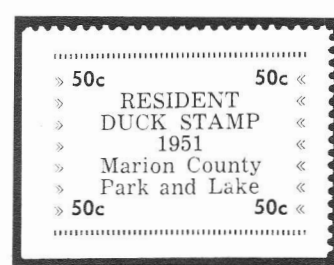
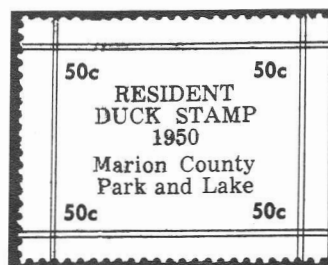
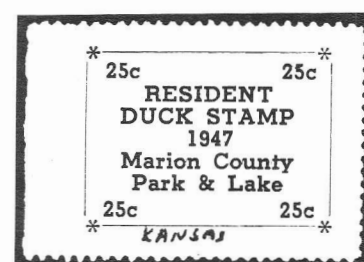
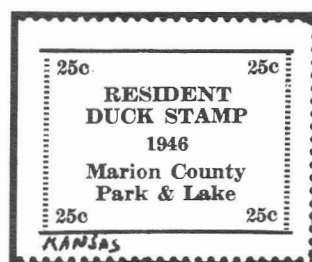
Today much more is known about both the stamps and the area where they were used. Some of the more important facts concerning the stamps are as follows:

1. In 1940, three years after Kansas became the first state government to issue a fish and game stamp with one required to hunt quail in 1937, Marion County became the first local government to issue a fish and game stamp with one required for fishing (Marion County Record of Sports Licenses).
2. Along with those issued by the state of Ohio for Pymatuning Lake in 1940, they are the earliest stamps on record to have been required specifically for fishing in the U.S. (In 1938 Virginia began

issuing a combination hunt-trap-fish stamp for use within their National Forest.)

3. In 1941 Marion County first issued a waterfowl stamp (Marion County Sports License Records), and surviving examples rank second only to Ohio's 1938 stamp for Pymatuning Lake as the earliest state or local waterfowl stamps on record (see Figure 5).
4. The 1943 duck stamp recorded by Bellinghausen is believed to be the first stamp issued by any level of government in the U.S. to bear that inscription. It may further

Figure 4. E. L. Vanderford's *Handbook of Fish and Game Stamps* was published in 1973 and listed six early stamps not recorded by Janousek or Bellinghausen.



surprise collectors to know that since that time only the states of California and Nevada have joined Marion County in issuing true

Figure 5. The first county waterfowl stamp was issued in 1941.

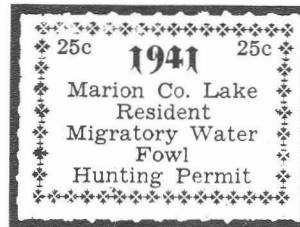


Figure 6. The official opening of the lake was a widely anticipated event.

Grand Opening

Marion County Lake Sunday May 26th



Be ready by having the right Equipment. Our Tackle Department is Complete with Tackle for all kinds of Fishing

Solid Steel Casting Rods
49c to \$4.75

Split Bamboo Fly Rods
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“duck stamps.”

5. Although discontinued twenty years ago, the Marion County Waterfowl stamps remain the longest consecutively issued series of waterfowl stamps by any state or local government (1941-1973).

Marion County Park and Lake

Marion County is located in central Kansas, with the county seat of Marion being approximately 43 miles northeast of Wichita. Two famous trails dating back to the early days of westward expansion intersect in Marion County. Thousands of head of cattle were driven north along the Chisholm Trail through the county on their way from Texas to Abilene, while traders and settlers followed the Santa Fe Trail west through the county on their way from St. Louis to Mexico and later New Mexico. The first settlement is reported to have been made in Marion County in 1860. During the 1870s the county was located on the edge of the western frontier and attracted a large number of European immigrants, mainly Dutch and German, to its fertile land. Soon after the county became known as a thriving agricultural area (Van Meter, 1972).

In the early 1930s local residents, including many sportsmen, became interested in building a recreational park featuring a lake. A park committee was formed in 1935 whose goal was to produce “a recreational center that cannot be excelled anywhere in the country” (*Marion Record*, March 30, 1939). The federal government agreed to cover virtually all of the costs, presumably as a flood control project and as a way to put people to work following the great depression. A site was chosen 3 ½ miles south-east of Marion. Plans for the dam were drawn by the Kansas State Fish and Game Commission and approved by the Division of Water Resources of the State Department of Agriculture. Construction began in February of 1936. The dam, spillway and stilling basin which created the lake were built by 200-300 “combined colored veteran and junior members” of a Civilian Conservation Corps (CCC) camp supervised by the Soil Conservation Service (SCS) branch of the federal government (*Marion Record*, March 30, 1939).

The county park committee worked with the Marion County Board of Commissioners, the SCS and the Works Progress Administration (WPA) to bring the project to completion in

Open May 26 1940 Subject to State on Fees

Out of County Fee for fishing ~~1.00~~ Per Day
750 Per Year

Every Visitor Must Register .25 Fine for not registering

Residents Fee for fishing .25 ^{Stamps}
~~Rubber Stamp~~
on State License

Out of County Picnic Parties not Sponsored by Hour?
Marion County License .50 Per Day/Party

Some Provision for keeping People from Squatting all day

1939. When finished the new recreational center named Marion County Park and Lake featured an 80 acre lake 35 feet deep at the dam, 39 concrete picnic tables, a golf course, a baseball diamond, tennis courts, shuffleboard courts, a roller skating rink, croquet grounds, combination trap and skeet shoot grounds and a fly casting course (*Marion Record*, May 23, 1940). Jerry E. Mulliken, a former-peace officer who had a lifelong interest in fish and game conservation, was selected by the Board of Commissioners as the first Park and Lake Supervisor (*Marion Record*, March 30, 1939), and the park was opened on a limited basis for boating and picnicking before the end of 1939. Fishing was intended to be the primary attraction of the park and during its three years of construction the lake had been stocked with 80,000 fish (Van Meter, 1972 and Waner, 1992). These included bass, crappie, channel cat, bluegill and striped perch.

It was announced that at 5:30 a.m. on May 26, 1940, a starting gun would be fired to signal the official opening of the lake to fishermen (*Marion Record*, May 23, 1940). This was a widely anticipated event (see Figure 6), and by early morning on the 26th 10,000 people had jammed the park and 2,000 licensed fishermen

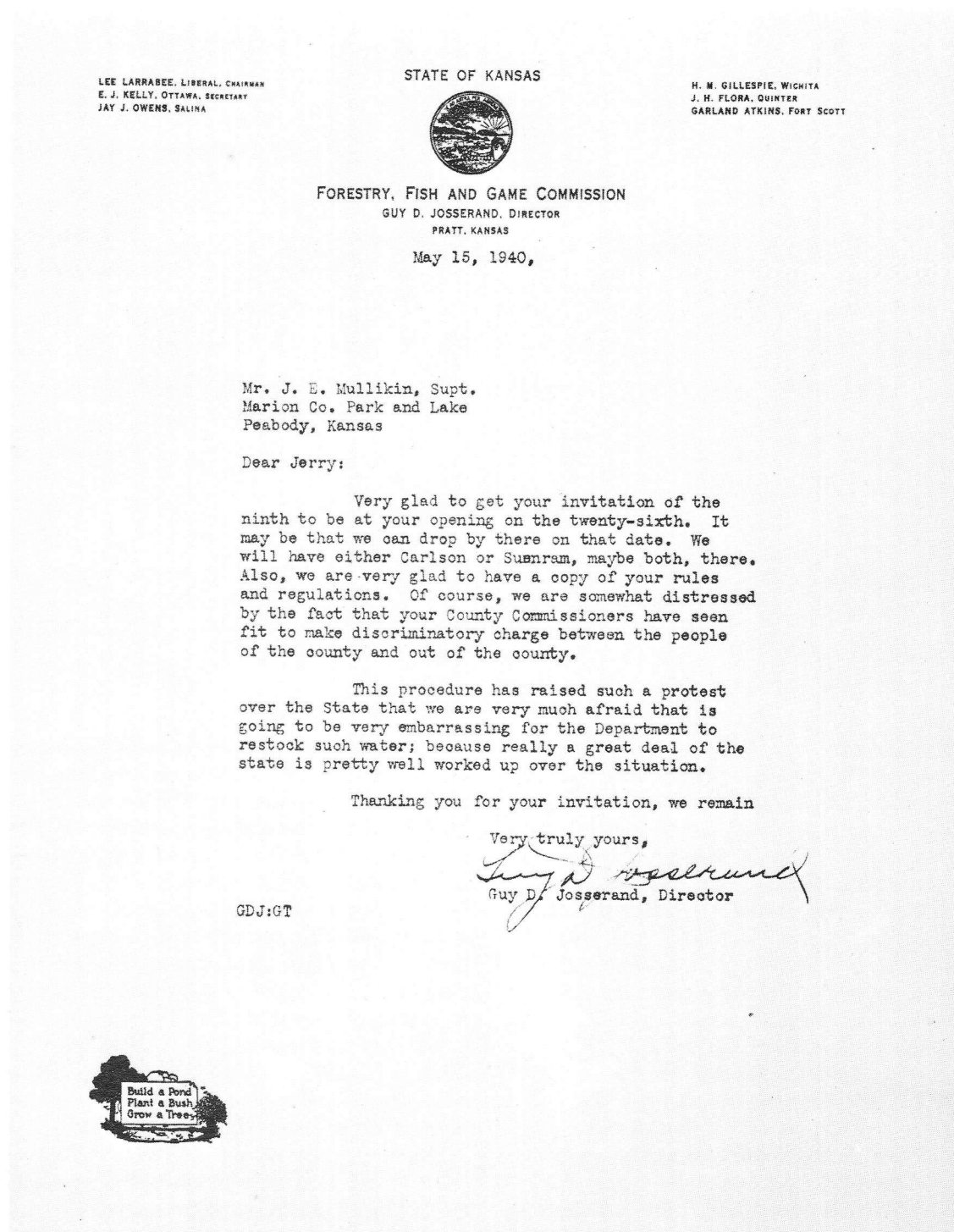
from 35 counties and 8 states lined the banks of the lake. To put this in perspective, the population of the town of Marion numbered about 2,000 and the entire county about 20,000 at the time. According to an excerpt from the front page of the local newspaper, the *Marion Record*, "when the starting bomb exploded promptly at 5:30, hundreds of fishers lining almost all available spots about the lake were poised with hooks baited, flyrods ready or cane poles strung up waiting for the sound and the water's top was immediately lashed with the plunk of hundreds of lures, minnows, shrimp tails, gobs of melt and squirming angle worms" (*Marion Record*, May 30, 1940).

The celebration extended to nearby Marion, where county and state officials gave speeches, bands played and a parade marched through town. The *Record* reported that the biggest catch of the day was a catfish caught by Ed Navrat, "a blue which tipped the scales at 9 1/4 lbs."

So began a great infatuation with "the lake" that extended well beyond the county's borders and which lasted for the better part of three decades. Lake news was carried on the front page of the *Record* in a column first entitled "On the Fishing Front" and subsequently

Figure 7.
Notes made by Jerry Mulliken show that originally a rubber stamp on resident's state licenses was considered before deciding on adhesive stamps.

Figure 8. *The State Fish and Game Commission attempted to pressure Marion County into changing its stamp policy.*



changed to "On the Sports Front" after duck hunting was permitted on the lake. The column often referred to sportsmen by name and provided statistical information on their day's catch. Soon word of the popular lake spread to surrounding states and eventually across the country. County records showed that as re-

cently as 1971 fishermen visited from twenty-one states from New York to Alaska (*Marion County Record*, September 23, 1971).

There have been four supervisors since the lake's completion. Jerry Mulliken held the position until his death in February 1956, after which time his wife Verona took over tempo-

rarily until John Waner could succeed Mulliken in April of that same year. Dale Snelling succeeded Waner in late 1964 and remains the current supervisor (Van Meter, 1972 and Waner, 1992).

Fishing stamps issued

In 1939 the County Board of Commissioners developed a set of rules and regulations for the Park and Lake. Section 14a is of historic significance to collectors of fish and game stamps. It reads, "All residents of Marion County, Kansas, who are required to purchase a state fishing license [all persons 16 to 70] shall secure a permit [stamp] which shall cost twenty-five cents (\$0.25) and attach to said license; at the expiration of any fishing license another permit which shall cost twenty five cents shall be secured and attached to the fishing license." (Anonymous, 1939) And so it was that with this directive the first fish and game stamps issued by a local government in the United States were to be put into use.

This very nearly was not the case, however, for notes made by Jerry Mulliken previous to the rules and regulations being adopted show that originally a rubber stamp on resident's state licenses had been contemplated before it was decided to go with adhesive stamps (see Figure 7). Also, if the State Fish and Game Commission had its way, it is unlikely that the stamps would have ever been put into use. Only county residents were required to purchase the stamps and they were apparently intended to convey to residents an economic advantage over non-residents.

Section 14b of the rules and regulations continued, "All persons who are non-residents of Marion County, Kansas, and who are required to purchase a state fishing license, shall purchase a permit [not a stamp] which shall cost One Dollar (\$1.00) per day or Seven and 50-100 Dollars (\$7.50) per year..." This policy decision did not sit well with the Fish and Game Commission, and Director Guy D. Josseland wrote at least two letters to Jerry Mulliken voicing the state commission's displeasure. The first letter, dated March 12, 1940, was lengthy. Some excerpts are as follows:

"...relative to the rules and regulations put into effect on the Marion County Lake by the County Commissioners, in which there is a discriminatory charge made for fishing in the Marion County Lake, as between residents of

No 57091

Fee, One Dollar.

RESIDENT FISHING LICENSE
KANSAS. (LAWS 1931.)

Marion Kan., Sept 26, 1939

By VIRTUE OF THIS LICENSE,

Name J. E. Mulliken
Street Peabody City of Marion
County of Marion
is permitted TO FISH in the waters of Kansas during open season in conformity with law.

This license expires June 30, 1940.

J. K. Waner
C. B. McKay County Clerk.
Marion County.

DESCRIPTION AND SIGNATURE OF LICENSEE

Age 52 Color of eyes Brown
Color of hair Gr Weight 175
Height 5'7 1/2" Occupation Printer
J. E. Mulliken
Signature—Licensee.

This license is not transferable, and not valid if held by non-resident.

Separate license required for hunting, trapping and commercial fishing in Missouri River.
(OVER)

35c 25c

VOID AFTER
JUNE 30, 1940
MARION COUNTY LAKE
RESIDENT
FISHING PERMIT
25c

the county and non-residents... We believe this idea of a discriminatory charge by counties is a shortsighted policy... Personally, we deplore the fact that states make discriminatory charge for non-residents... We should welcome the person who wants to come within the borders of Kansas for recreation, rather than set up a barrier against him... We suggest this letter is not made public."

The second letter, sent shortly before the official opening of the lake is reproduced in Figure 8. These letters demonstrate that Marion County was pressured by the state to change their policy and if successful it might have prevented stamps from being issued to county residents. The County Commissioners were not intimidated, however, and the stamps were put into service as planned. As explained by John Waner, a long time county resident who succeeded Mulliken as Park and Lake Supervisor in 1956, "It was felt that because county residents paid to maintain the park facilities through their local taxes, it was only

Figure 9. The 1939-40 resident fishing license issued to J. E. Mulliken bears what is believed to be the first stamp sold by Marion County.

Table I

Location for county fishing stamp sales

Year	County Clerk	Lake Supervisor	Greenwood & Son, Burns	Siebert Bros.	Durham State Bank	D. L. Kent, Florence	Kirchner Drug, Marion	Peabody Hardware, Peabody	Pilson State Bank	Burkholder Lumber, Lehigh	Burkholder Lumber, Lincolnville	Amona State Bank	Tampa State Bank	Geo. Merilatt, Lost Springs	General Hardware, Hillsboro	Hillsboro Hardware, Hillsboro	Gamble Store, Marion	F. R. Cole, Peabody	Macks Hardware, Marion	Noel Dannenfels	H. E. Brunner, Florence	H. Alice Pierce	Alvin Nienstedt, Antelope	Harry Homan, Jr.	Buds Conoco	Hillsboro Sundries
1940		271	19	4	25	47	272	66	5	32	31	9	10	13	41	45	13									
1940-41		374				24	285	104		37	31	5		39	56	57	20	15	5							
1941-42		534					249	74	5	31	24			14	43	74	29	9	13							
1942-43		607					195	63		12	15				38		16		1							
1943-44	40	602					173										20									
1944-45	49	725					250	50			12						20			40						
1945-46	62	748					300	61			27						21			62						
1946-47	48	723					240	42			9						25		19	36	5					
1947-48	48	900					200	50														13				
1948-49	34	858					181	18														24	3			
1949-50	35	910					184	25														29	10	50		
1950-51	23	964					188	9														48	9	80		
1951-52	36	818					104	20														18	11	50		
1952-53	18	744					83	16														27	11	48		
1953-54	21	682						14														26	7	47		
1954-55	19	538					37	10														17	5	50	3	
1955-56	14	411					48	15														14	4	50	6	
1956-57	38	657					50	6			7											6	6	42	3	24
1957-58	30	702					45	12			19											15	6	39		20
1958-59	62	859					7	5			6												6	49		24
1959	62	687					43																7	54		48
1960	36	1022					43																4			27
1961	49	984																								27
1962	83	872																					7			32
1963	79	839																								33
1964	64	815																								25
1965	72	1041																								28
1966	60	1035																								17
1967	74	1063																								36
1968	67	978																								21
1969	56	811																								16
1970	42	780																								
1971	40	685																								
1972	NA	NA																								
1973	NA	NA																								

fair to allow them to enjoy the facilities at a reduced cost."

Stamp production and distribution

The *Marion Record*, located across the street from the courthouse in Marion, was selected to

typeset and print the first stamps in 1940. The newspaper continued to typeset and print all the stamps issued by Marion County through 1973 (Meyers, 1991), after which time the stamps were discontinued. The size of most of the stamps is similar to that of the

Kansas quail stamps, although relatively unrefined printing techniques created variations in overall dimensions within and between issues over the years. Some issues were rouletted and some were perforated and again variations and compound types are to be found (Bellinghausen, 1973).

All stamps were printed in booklet panes of ten (2 x 5) with a tab at the top and, with a couple of exceptions, were stapled five panes to a book with plain cardboard covers (Snelling, 1991 and *Sports License Records*). Each year the stamps were delivered across the street to the County Clerk who entered the date the stamps were received, the quantity received and the face value of the stamps into the *Marion County Record of Sports Licenses*. The clerk then divided the stamps for distribution. A large number of stamps were picked up by the current Park and Lake Supervisor, to be issued from the supervisor's office out at the lake.

Starting in 1940, a variety of small businesses located throughout the county were used as fishing stamp vendors and received stamps from the County Clerk to sell. The balance of the stamps was retained by the clerk and starting in 1943 stamps were also issued from the courthouse in downtown Marion. The *Sports License Records* indicate that this system was used until the stamps were discontinued, although fewer and fewer private vendors participated as the years passed and an increasing percentage of the fishing stamps sold were out of the lake office (see Table I). In contrast, the vast majority of county duck stamps were sold out of the lake office starting with the second year of issue (see Table II).

Payment was collected by the County Clerk after each book of stamps was completely sold and before additional books were distributed. At the end of each season any unsold stamps were returned to the county clerk. The number of stamps issued, the total payment collected and the number of stamps returned was recorded in the *Marion County Record of Sports Licenses* for each vendor. Some simple calculations reveal that the businesses received no fee for their services.

The 1940 fishing stamps were printed in black ink on red paper. They are rouletted and measure approximately 38x28 mm. The *Sports License Records* show that 1,500 stamps were printed and that they were received by the County Clerk on May 13, 1940. The clerk

distributed 950 of the stamps to vendors the same day they were received. What is believed to be the first stamp sold is shown in Figure 9, used on the resident fishing license issued to Jerry Mulliken.

Since Marion County operated on a fiscal year basis at the time, the first stamps were on sale for just over one month when they were replaced by the 1940-41 issue on June 30. A total of 903 of the 1940 fishing stamps were sold, most of which were issued on or before opening day (see Table III for quantities of fishing stamps printed and sold). The records show that Mulliken ran out of stamps several times on May 26.

Waterfowl stamps

When plans for the park and lake were being developed during the 1930s, waterfowl hunting was not included. As a result, no waterfowl stamp was issued in 1940. Something unexpected occurred during the fall and

Table II

Location for county waterfowl stamp sales

Year	County Clerk	Lake Office	Kirchner Drug, Marion	Harry Homan, Jr.	Year	County Clerk	Lake Office	Kirchner Drug, Marion	Harry Homan, Jr.
1941		34	34		1958	23	95		
1942		69			1959	20	51		2
1943		60			1960	4	47		
1944		98			1961	5	23		
1945	2	83			1962	13	8		
1946		159			1963	13	19		
1947		143			1964	3	24		
1948		122			1965	3	40		
1949	3	110			1966	5	48		
1950		106			1967	7	58		
1951	2	124			1968	4	14		
1952	1	112			1969	22	23		
1953	2	150			1970	7	32		
1954		99		32	1971	4	19		
1955	2	112		19	1972	NA	NA		
1956	21	131		23	1973	NA	NA		
1957	11	129							

Table III

Quantities of fishing stamps printed and sold

Year	Total Printed	Total Sold	Total Remainders	Year	Total Printed	Total Sold	Total Remainders
5/26/40- 6/30/40	1,500	903		7/1/59- 12/31/59 Type I	1,050	901 ²	649 ²
1940-41	2,000	1,061					
1941-42	1,650	1,065		7/1/59- 12/31/59 Type II	500		
1942-43	1,700	947		1960	1,500	1,132	368
1943-44	1,500	835		1961	1,500	1,060	440
1944-45	1,600	1,146		1962	1,250	994	256
1945-46	1,500	1,281		1963	1,250	951	299
1946-47	1,500	1,106		1964	1,250	904	344
1947-48	1,500 ¹	1,211		1965	1,250 + ³	1,141	109 + ³
1948-49	1,750	1,118		1966	1,250	1,112	138
1949-50	2,500	1,243		1967	1,250	1,173	77
1950-51	1,750	1,321		1968	1,250	1,066	184
1951-52	1,750	1,057		1969	1,450	883	567
1952-53	1,750	947		1970	1,300	822	478
1953-54	2,450	797		1971	1,300	725	575
1954-55	1,750	679	1,071	1972	NA	NA	NA
1955-56	1,750	666	1,084	1973	NA	NA	NA
1956-57	2,050	839	1,211				
1957-58	2,000	888	1,112				
1958-59	1,600	1,018	700				

¹Two printings, 1,000 received on June 25, 1947, and 500 on October 4, 1947.

²Two types, records do not break down sales by type.

³Records indicate some books contained 100 stamps.

winter of 1940-41 which prompted local sportsmen to change their minds. According to an excerpt from "Park and Lake Notes" in the January 9, 1941, *Marion Record*, "Thousands of ducks have been with us since Fall and are still here in large numbers.... They are beautiful to look at, but that is where their usefulness [currently] ends." On September 16, 1941, the County Board of Commissioners passed and adopted a resolution on the motion of one J. J. Siebert to allow waterfowl hunting at the Marion County Park and Lake during the 1941 season, "Provided that each person so hunting shall have a state license with Federal duck stamp attached, also a Marion County Duck stamp or permit as the case may be." (See Figure 10).

As with the fishing stamps, only county residents were to affix a county waterfowl stamp to their state hunting license. Non-residents were again required to purchase daily or seasonal passes at a much higher cost. The

resolution continued, "Each resident of Marion County, desiring to hunt at the Marion County Lake, shall purchase a duck stamp at a cost of 25 cents for the season. Each non-resident of Marion County desiring to hunt at the Marion County Lake shall obtain a permit at a cost of 50 cents per day or he may obtain a season permit at a cost of \$2.50." News of the resolution was carried on the front page of the *Record* on September 25, 1941 (see Figure 11).

The 1941 waterfowl stamps were printed in black ink on white paper. They are rouletted and measure approximately 36 x 26 mm. The *Sports License Records* show that 1,000 stamps were printed and they were received by the County Clerk on September 23, 1941. Jerry Mulliken picked up half of the stamps on September 25. What is believed to be the first stamp sold is shown used on the resident license to hunt issued to Mulliken in Figure 12. The records show that only 68 of the 1941 waterfowl stamps were sold. (See Table IV for

RECORD OF PROCEEDINGS, BOARD COUNTY COMMISSIONERS

MARION COUNTY, KANSAS

Sept. 16-1941.

The Board of Co. Commr, all members present, met in
Continued session.
Linford Welby of Peabody was hired to run gander.

Resolution

Sept. 16, 1941--On motion of J. J. Siebert Seconded by
Ed Nicklaus
Be it Resolved that the following rules and
regulations pertaining to the hunting of ducks, geese, and other migratory
water fowl, at the Marion County Park and Lake, be adopted:

That the Marion County Lake be open for the hunting and shooting of Migratory
Water fowl ~~starting at the lake~~ from sunrise until 12:00 noon of each day during
the 1941 legal season as set forth by the Federal government and the State of
Kansas.

Provided that each person so hunting shall have a state license with Federal
duck stamp attached, also a Marion County Duck stamp or permit as the case
may be.

~~Each~~ Each resident of Marion County, desiring to hunt at the ~~lake~~ Marion
County Lake, shall purchase a duck stamp at a cost of 25 cents for the season.
desiring to hunt at the Marion County Lake.
Each non-resident of Marion County shall obtain a permit at a cost of 50 cents
per day or he may obtain a season permit at a cost of \$2.50.

Provided further that no shooting will be permitted along the west shore line
of the lake from Kimble's cabin south along the bathing beach, boat docks to
the dam. And that all shooting shall be done away from all roads around the
lake. That all persons hunting at the Lake do so at their own risk and lia-
bility. Also that all hunting at the Lake, provide their own blinds or cover,
~~which shall not be of a permanent nature nor pit or dug blinds.~~

Passed and adopted by the Board of County Commissioners of Marion County
this 16th day of Sept, 1941.

J. J. Siebert
Chairman
J. J. Siebert
Ed Nicklaus

Attest:

J. H. Warhentin, Co. Clerk
By C. B. M. Ray, Deputy.

quantities of waterfowl stamps printed and sold.)

There are at least two significant reasons for this unexpected low total. One is that Marion County experienced a record-setting flood during the summer of 1941 (Van Meter, 1972). According to an excerpt from "Park and Lake Notes" appearing in the *Record* on December 18, 1941, "...There were not many ducks shot here during the season and there were not as many ducks that stopped here as last year. The abundance of water everywhere must have been responsible for that..." Another reason is that the bombing of Pearl Harbor occurred on December 7, and this event might have interrupted the hunting plans of many sportsmen towards the end of the season.

Figure 10. On September 16, 1941, the County Board of Commissioners passed a resolution to allow waterfowl hunting at the Marion County Park and Lake.

Figure 11. News of the waterfowl hunting resolution was carried on the front page of the Marion Record on September 25, 1941.

NEWS—FIRST—IN THE RECORD

Permit Duck Shooting At County Lake

County Water To Be Opened
For First Time To Duck
Hunters, Under Specified
Rules.

News that duck hunters of Marion county will be interested in, is that the County Lake will be opened for the fall duck shooting. It is the first time that shooting has been permitted there.

State bag and hour rules will apply and special rules regarding the shooting here are contained in the following resolution put on the county books by the Commissioners:

That the Marion County Lake be open for the hunting and shooting of Migratory Waterfowl from sunrise until 12:00 noon of each day during the 1941 legal season as set forth by the Federal Government and the State of Kansas.

Provided that each person so hunting shall have a state license with Federal Duck Stamp attached, also a Marion County Duck Stamp or permit as the case may be.

Each resident of Marion County, desiring to hunt at the Marion County Lake, shall purchase a Duck Stamp at a cost of 25 cents for the season. Each non-resident of Marion County desiring to hunt at the Marion County Lake shall obtain a permit at a cost of 50 cents per day or he may obtain a season permit at a cost of \$2.50.

Provided further that no shooting will be permitted along the west shore line of the lake from Kimble's cabin south along the bathing beach, boat docks to the dam. And that all shooting shall be done away from, not towards all roads around the lake. That all persons hunting at the lake do so at their own risk and liability. Also that all hunting at the Lake, provide their own blinds or cover, which shall not be of a permanent nature nor pit or dug blinds.

Table IV

Quantities of duck stamps printed and sold

	Total Year Printed	Total Sold	Total Remainders		Total Year Printed	Total Sold	Total Remainders		Total Year Printed	Total Sold	Total Remainders
1941	1,000	68		1952	750	118		1963	100	32	68
1942	100 ¹	69		1953	750	152		1964	100	27	73
1943	250	60		1954	750	131	619	1965	200	43	157
1944	350	98		1955	750	133	617	1966	100	53	47
1945	500	85		1956	750	175	575	1967	100	65	35
1946	500	159		1957	750	140	610	1968	110	18	92
1947	250	143		1958	500	118	382	1969	150	45	105
1948	500	122		1959	500	73	427	1970	100	39	61
1949	500	113		1960	1,050	51	999	1971	100	23	77
1950	750	106		1961	550	28	522	1972	NA	NA	NA
1951	750	126		1962	250	21	229	1973	50 ²	5 ²	45 ²

¹1941 stamps were rubber stamped "1942" and initialed "J.E.M."

²According to Dale Snelling, Marion County Park and Lake Supervisor

Figure 12.
The 1941-42
resident
license to hunt
issued to J. E.
Mulliken
bears what is
believed to be
the first
Marion
County
Waterfowl
Stamp sold.

Resident's Fee, One Dollar **Nº 69201**

RESIDENT LICENSE TO HUNT

Kan. 6-22-41, 1942

BY VIRTUE OF THIS LICENSE,

Mr. J. E. Mulliken

Street Marion, City of Marion, County of Marion

is permitted to hunt in Kansas in the open season in conformity with law.

June 30, 1942.

25c **1941** 25c

GUY D. JOSSERAND, Director.

Marion Co. Lake Resident Migratory Water Fowl Hunting Permit

DESCRIPTION AND SIGNATURE OF LICENSEE.

Age 5-5

Color of hair Br

Height 5-7

J. E. Mulliken

VOID AFTER JUNE 30, 1942

VOID AFTER JUNE 30, 1942

MIGRATORY BIRD HUNTING STAMP

U. S. DEPARTMENT OF THE INTERIOR

Table V

Duck stamp sales as a percentage of fishing stamp sales

1941	6%	1952	12%	1963	3%
1942	7%	1953	19%	1964	3%
1943	7%	1954	19%	1965	4%
1944	5%	1955	20%	1966	5%
1945	7%	1956	21%	1967	6%
1946	14%	1957	16%	1968	2%
1947	12%	1958	12%	1969	5%
1948	11%	1959	8%	1970	5%
1949	9%	1960	5%	1971	3%
1950	8%	1961	3%	1972	NA
1951	12%	1962	2%	1973	NA

Stamps after 1941

The outbreak of the war did not affect the sale of county fishing stamps, however. The total of 1,065 1941-42 stamps exceeded the total sold for either of the two previous years (*Sports License Records*). The stamps were printed in black ink on yellow-orange paper. They are rouletted and measure approximately 37 x 27 mm. Stamps sold to Jerry and Verona Mulliken are shown in Figure 13.

For many years it was thought that a 1942

Fee, One Dollar.

N^o 73101

RESIDENT FISHING LICENSE

KANSAS. (LAWS 1931.)

Kan., 6/19/41, 19...

By VIRTUE OF THIS LICENSE,

Name Mrs. J. E. Mulliken

Street RR 2 City of

Marion, County of Marion

is permitted TO FISH in the waters of Kansas during open season in conformity with law.

This license expires June 30, 1942.

GUY D. JOSSERAND,
Director.

County Clerk.

County.

DESCRIPTION AND SIGNATURE OF LICENSEE

Age 36 Color of eyes gray

Color of hair Br Weight 114

Height 5-7 Occupation housewife

Signature—Licensee.

This license is not transferable,
and not valid if held by non-
resident.

Separate license required for
hunting, trapping and com-
mercial fishing in Missouri
River.

(OVER)



* 25c 25c *
* Void After *
* June 30, 1942 *
* Marion County Lake *
* Resident *
* Fishing Permit *
* 25c 25c *

waterfowl stamp might not have been issued. Although the county duck stamps had been mentioned in an "On the Sports Front" column that appeared during the fall, no examples had been recorded and the *Sports License Records* did not indicate that any 1942 waterfowl stamps had been received by the County Clerk. When Jerry Mulliken's licenses were found the issue was settled. Mulliken's 1942 resident license to hunt bears a copy of the 1941 county waterfowl stamp that has been rubber-stamped with the 1942 year date and initialed "J. E. M." (see Figure 14).

A closer inspection of the *Sports License Records* revealed that Mulliken had indeed been issued two books of waterfowl stamps in 1942. Apparently someone made the decision to put some of the 1941 remainders to use. Only 69 waterfowl stamps were sold in 1942, all by Mulliken from his office at the lake.

Sales of the 1942-43 fishing stamps once

again approached 1,000. The stamps were printed in black ink on white paper. They are rouletted and measure approximately 38 x 31 mm (see Figure 15). In 1943 waterfowl stamps with a new design were printed and these were inscribed "RESIDENT DUCK STAMP." Sales for the 1943 duck stamp totaled 60 and a trend was clearly developing in county stamp sales. If Tables III and IV are compared, it is evident that despite an increase in waterfowl stamp sales

Figure 13. 1941-42 fishing stamps were used on licenses issued to Verona Mulliken (left) and Jerry (below). Verona temporarily held the position of Park and Lake Supervisor in 1956.

Fee, One Dollar.

N^o 73102

RESIDENT FISHING LICENSE

KANSAS. (LAWS 1931.)

Kan., 6/19/41, 19...

By VIRTUE OF THIS LICENSE,

Name J. E. Mulliken

Street RR 2 City of

Marion, County of Marion

is permitted TO FISH in the waters of Kansas during open season in conformity with law.

This license expires June 30, 1942.

GUY D. JOSSERAND,
Director.

County Clerk.

County.

DESCRIPTION AND SIGNATURE OF LICENSEE

Age 58 Color of eyes Br

Color of hair Br Weight 135

Height 5-7 Occupation Housewife

Signature—Licensee.

This license is not transferable,
and not valid if held by non-
resident.

Separate license required for
hunting, trapping and com-
mercial fishing in Missouri
River.

(OVER)



* 25c 25c *
* Void After *
* June 30, 1942 *
* Marion County Lake *
* Resident *
* Fishing Permit *
* 25c 25c *

Resident's Fee, One Dollar **No** 77256

RESIDENT LICENSE TO HUNT

Marion Kan. 9/1/42, 194

By VIRTUE OF THIS LICENSE,

Mr. J. E. Mullen

Street PR 2 City of Marion

County of Marion

is permitted to hunt in Kansas in the open season in conformity with law.

This license expires June 30, 1943.

25c 1941 25c

Marion Co. Lake
Resident
Migratory Water
Fowl
Hunting Permit

GUY D. JOSSEMAND,
Director.

County Clerk.

Of County.

AND SIGNATURE OF LICENSEE.

Age 55 Color of eyes Br

Color of hair Gr Weight 135

Height 5-7 Occupation Lake Deputy

J. E. Mullen

Licensee.

50c KANSAS 50c

1941

50c MAIL STAMP 50c

VOID AFTER JUNE 30, 1943

1 U.S. DEPARTMENT OF THE INTERIOR

Fee, One Dollar. N^o 91949

RESIDENT FISHING LICENSE

Marion Kan. 6/30/42, 194

By VIRTUE OF THIS LICENSE,

Name J. E. Mullikin

Street R R 2 City of Marion

County of Marion

is permitted TO FISH in the waters of Kansas during open season in conformity with law.

This license expires June 30, 1943.

GUY D. JOSSERAND,
Director.

County Clerk.

County.

DESCRIPTION AND SIGNATURE OF LICENSEE

Age 55 Color of eyes Br

Color of hair gr Br Weight 135

Height 5-7 Occupation Lab. Supt.

J. E. Mullikin

Signature—Licensee.

This license is not transferable, and not valid if held by non-resident.

Separate license required for hunting, trapping and commercial fishing in Missouri River.

(OVER)

VOID AFTER
June 30, 1943
Marion County Lake
Resident
Fishing Permit

25c 25c

25c 25c

following the end of the war, duck hunting on Marion County Lake simply never caught on with county residents the way fishing did. Duck stamp sales peaked in the mid 1950s and then began to steadily decline, falling each successive year into the 1960s. the *Sports License Records* show that duck stamp sales reached an all time high in 1956, immediately following a period when fishing stamp sales had reached an all time low. According to John Waner, who succeeded Verona Mulliken at this time, the reason for both of these extremes was a severe drought which caused the lake to run half dry. Waner recalls planting wheat along the north half of the dry lake bed during the fall of 1956. While adversely affecting fishing conditions, the drought made Marion County Lake a popular place for duck hunting as everything else was dry.

Original. Fee: TWO DOLLARS
Combination Resident Hunt-
ing and Fishing License

Marion County Lake KANSAS
1947

No 36252

By virtue of this license

Name *John Waner*

Street *Marion* City of *Marion*
is permitted to hunt and fish in Kansas during the open season, in conformity with
30, 1947. DAVE

H. O. Rankin County Clerk, *MARION*

Description and Signature of Licensee. Age *29* Color of eyes *Blue*

Color of hair *Brn* Weight *150* Height *5'9"* Occupation *Farmer*

25c RESIDENT DUCK STAMP 1946 Marion County Lake Park & Lake 25c

50c KANSAS 50c Quail Stamp 1947 50c

Affix Duck Stamp if you are over 16 years of age and are a resident of this State. If you are over 16 years of age and are a resident of this State, you are over 16 years of age and are a resident of this State. 21-3441-8

MIGRATORY BIRD HUNTING STAMP \$1 VOID AFTER JUNE 30, 1947 U.S. DEPARTMENT OF THE INTERIOR

Original. Fee: THREE DOLLARS
Combination Resident Hunt-
ing and Fishing License

Marion County Lake KANSAS
1947

No 36357

By virtue of this license

Name *John Waner*

Street *Marion* City of *Marion*
is permitted to hunt and fish in Kansas during the open season, in conformity with the law until June
30, 1948. DAVE LEAHY, Director.

H. O. Rankin County Clerk, *MARION* County

Description and Signature of Licensee. Age *30* Color of eyes *Blue*

Color of hair *Brn* Weight *150* Height *5'9"* Occupation *Farmer*

Signature *John Waner*

25c Void After June 30, 1948 Marion County Lake RESIDENT Fishing Permit 25c

50c KANSAS 50c Quail Stamp 1947 50c

U.S. DEPARTMENT OF THE INTERIOR

16c

MIGRATORY BIRD HUNTING STAMP \$1 VOID AFTER JUNE 30, 1948

Figure 16.
1946-47
fishing stamp
and 1946
county duck
stamp used on
license issued
to John
Waner.

Figure 17. 1947-48 fishing stamp and 1947 county duck stamp (on reverse) used on license issued to John Waner.

Figure 18.
1948-49
fishing stamp
and 1948
county duck
stamp used on
license issued
to John
Waner.

Original Fee: THREE DOLLARS

Combination Resident Hunt-
ing and Fishing License

No. 38276

By virtue of this license

Name.....

Street..... City of.....

is permitted to hunt and fish in Kansas during the open season, in conformity with the law until June 30, 1949.

County Clerk, County

Description and Signature of Licensee. Age..... Color of eyes.....

Color of hair..... Weight..... Height..... Occupation.....

50c RESIDENT DUCK STAMP 1948 Marion County Park & Lake 50c

50c KANSAS 50c Quail Stamp 50c

U.S. DEPARTMENT OF THE INTERIOR Migrator Hunting Stamp 1 50c

50c Void After June 30, 1949 Marion County Lake RESIDENT Fishing Permit 50c

figures are available just less than 9 per cent (see Table V).

John Waner was an avid sportsman and spent much of his life fishing and hunting on the lake. Waner's combination hunting and fishing licenses for the years 1946-1949 are shown in Figures 16-19. The licenses bear a total of six county stamps that were previously unrecorded. As with all Marion County stamps the overall dimensions described in this article should be considered approximations.

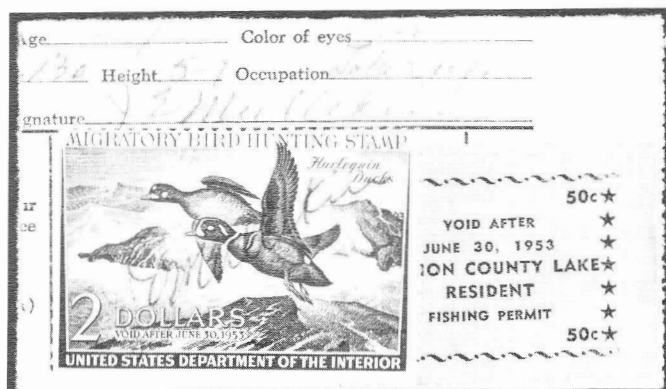
The 1946-47 fishing stamps were printed in green on white paper and measure 38 x 22 mm. The 1947-48 fishing stamp used on Waner's license was printed in black on blue paper and

measures 45 x 22 mm. The *Sports License Records* suggest that there were two printings of the 1947-48 stamps, with 1,000 being delivered to the County Clerk on June 25, 1947, and an additional 500 on October 4, 1974. It is not known what differences, if any, might exist between the two printings. Starting with the 1948-49 season, the fee charged for the fishing stamps was raised to fifty cents and remained at that level through 1973. The 1948-49 fishing stamps were printed in black on white paper and measure 38 x 30 mm. The 1949-50 fishing stamps were printed in black on pink paper and measure 38 x 37 mm.

In 1948 the fee charged for the county duck stamps was also raised to fifty cents and remained at that level through 1973. The 1948 duck stamps were printed in black on blue paper and measure 40 x 30 mm. The 1949 duck stamps are printed in black on white paper and measure 38 x 30 mm. The 1946-47 and 1947-48 fishing stamps are perforated, while the other four stamps are rouletted.

In the *Handbook of Fish and Game Stamps*, both the 1950 and 1951 duck stamps are incorrectly described as being printed in black ink on green paper. The stamps were actually printed on blue and white paper, respectively. A 1952-53 fishing stamp used on a piece of

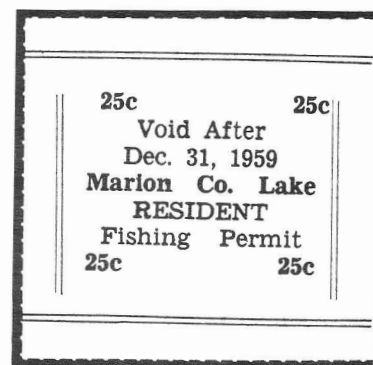
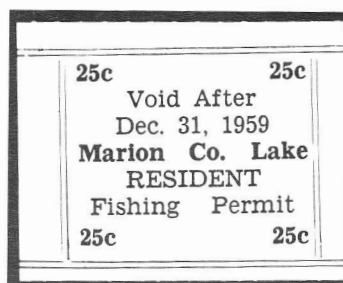
Figure 20.
1952-53
fishing stamp
used on a
piece of license
issued to J. E.
Mulliken.



Jerry Mulliken's 1952 combination hunting and fishing license is shown in Figure 20. The stamp was printed in black on pink paper and measures approximately 41 x 36 mm. Fishing stamps continued to be issued on a fiscal year basis until 1959, when it was decided to switch to a calendar year basis. Stamps were issued at a reduced fee, twenty five cents, to cover the end of 1959. The *Sports License Records* indicate that there were two printings of the stamps and that both seem to have been delivered to the County Clerk on the same date, June 25, 1959. The stamps that Vanderford refers to as type I in his handbook were printed in black on yellow paper and measure approximately 43 x 39 mm (see Figure 21a). Type II stamps were printed on a darker yellow-orange paper and are larger, measuring approximately 47 x 44 mm. Both are rouletted (see Figure 21b). The records show that 1,050 of one type were printed and 500 of the other. The author has assigned the larger figure to Type I solely on the basis that they are more common today. A total of 901 stamps were sold, but again the records provide for no breakdown by type.

Remainders and printing varieties

No unused Marion County stamps issued prior to 1954 have been recorded. All of the



early stamps in collector's hands today are on, or have been removed from hunting and fishing licenses. The best explanation for this fact is that in 1951 a catastrophic flood hit Marion and the water rose to eight feet on Main Street. The county archives and records, along with any remainders of previous years' stamps were destroyed (*The Wichita Eagle*, July 11, 1951).

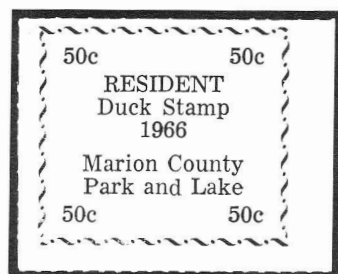
When Bellinghausen was doing his studies on the Marion County stamps, he had in his possession full sheets of many of the stamps issued from 1954 through 1970 (Smiley, 1991). Some time in 1971 Hugh Smiley visited the county courthouse and learned that the County Clerk had not disposed of a portion of the remainders of the fishing and duck stamps

Figure 21. There were two printings of the fishing stamp issued to cover the end of 1959. One type was larger and printed on darker paper. Starting with the 1960 issue, fishing stamps were valid for the full calendar year.

Original Fee: THREE DOLLARS
Combination Resident Hunting and Fishing License
 Marion Co. Lake, KANSAS
 7-5-59, 1949
 By virtue of this license
 Name: John Waner
 Street: Francis Roberts, City of: Marion
 is permitted to hunt and fish in Kansas during the open season, in conformity with the law until June 30, 1950.
 County Clerk: Dave Leahy, Director.
 Description and Signature of Licensee: Age 32, Color of eyes: Blue
 Color of hair: Brown, Weight: 168, Height: 59, Occupation: Farmer
 I game laws in never does. Signature: [Signature]
 50c Void After June 30, 1950 Marion County Lake RESIDENT Fishing Permit
 50c KANSAS 50c Quail Stamp 50c
 50c MICHIGAN BIRD HUNTING STAMP U.S. DEPARTMENT OF THE INTERIOR 50c
 50c RESIDENT DUCK STAMP 1949 Marion County Park and Lake 50c

Figure 19. 1949-50 fishing stamp and 1949 county duck stamp used on license issued to John Waner.

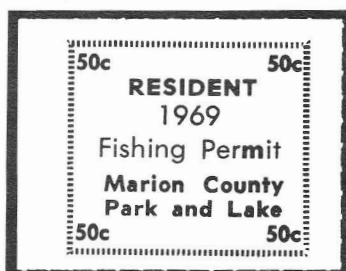
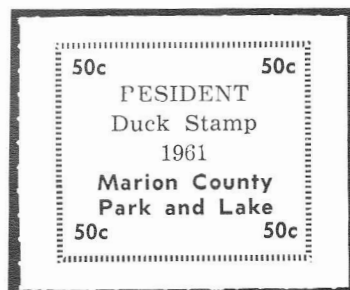
Figure 22. E. L. Vanderford purchased the only unused copy of the 1966 waterfowl stamp on record from the lake office for fifty cents.



issued since 1954. The kind-hearted clerk allowed Smiley to take what he wanted for his collecting purposes and retained the balance in a box. At the time Bellinghausen was researching his catalog, and Smiley told him about the box of stamps. Bellinghausen worked out a deal with the County Clerk whereby he mounted a collection of full panes of most of the stamps in the box for the county archives and he was then given the remaining stamps for his own use (Smiley, 1991).

The author has spent a great deal of time analyzing the stamps that are known to have originated from the clerk in 1971, and has concluded that the box contained only a small portion of the total remainders. For example, the *Sports License Records* show that in 1966 there were 100 duck stamps printed and 53 were sold. This left 47 remainders, yet neither Smiley nor Bellinghausen was ever able to obtain a single copy for their own collections (Kettenbrink, 1992 and Smiley, 1991). Bellinghausen described the stamp as "information wanted" in his catalog. The only unused copy on record was purchased by Vanderford from the lake office during the

Figure 23. With full sheets of the remainders to study, Bellinghausen discovered many typesetting errors (see text).



1966 season for 50 cents (see Figure 22).

The *Sports License Records* also indicate that there were over 1,000 remainders of many of the fishing stamps issued in the 1950s. However, less than 20 per cent of these were given to Smiley and Bellinghausen (Smiley, 1991). What became of the greater number of remainders is unknown. In 1982 the Kansas State Historical Society conducted an exhaustive search of the Marion County courthouse for archival purposes and no remaining stamps were found (Harmon, 1992). It is possible that the box contained remainders of only the County Clerk's working stock and that the backup stock, as well as the stamps that were returned from the lake office and private vendors, were disposed of on a yearly basis since they were obsolete.

With the full sheets to study, Bellinghausen discovered that over the years several errors in typesetting had occurred which resulted in constant varieties on the ten stamp panes. Bellinghausen described and illustrated these varieties in his catalog: 1957 duck stamps from position four have the first two lines of text reversed; 1960 duck stamps from position nine are missing an ornamental ball from the upper left corner of the frame; 1961 duck stamps from position six are missing one leg of the "R" in RESIDENT, thus spelling PESIDENT; 1969 fishing stamps from position seven are set with a bold "m" in Permit; and 1969 duck stamps from position eight have Duck misspelled Dusk (see figures 3 and 23).

Recently two additional varieties have been recorded. The author has found that 1957 duck stamps from position three have a "1" set in place of the "I" in RESIDENT. Robert Dumaine, a stamp dealer who specializes in duck stamps, purchased much of Smiley's share of the remainders and while discussing the stamps with the author over the phone, realized that 1964 duck stamps from position 10 have the second and third lines reversed (see Figure 24).

Bellinghausen also discovered that rouletting varieties exist for both the fishing and duck stamps that were printed in 1956, 1959, 1960, 1964, 1965 and 1970. A page from his *Compound Roulettes of the Marion County Fish and Duck Stamps* is reproduced in Figure 25. It should be noted that Bellinghausen's studies were limited to the stamps he received from the County Clerk in 1971, and it is probable that rouletting varieties exist for other issues as well.

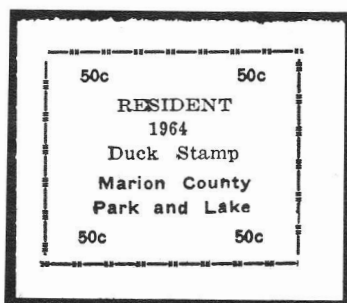
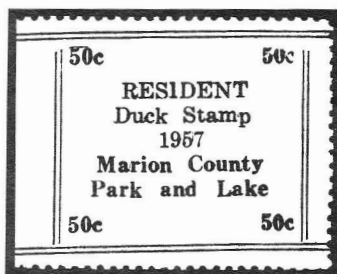


Figure 24. Recently two additional typesetting errors have been discovered. 1957 stamps from position three have a "1" set in place of the "I" in RESIDENT. 1964 stamps from position ten have the second and third lines reversed

Figure 25. Bellinghausen discovered that rouletting varieties existed and published a study titled Compound Roulettes of the Marion County Fish and Duck Stamps.

The final issues

County fishing stamp sales remained relatively strong until they were discontinued along with the duck stamps after 1973. The 1973 fishing stamps were printed in black on orange paper and measure approximately 44 x 34 mm (see Figure 26). Duck stamp sales never rebounded and after 1961 no more than 250 stamps were printed in a single year (*Sports License Records*). The fatal blow was dealt to

the program with construction of the 6,000 acre Marion Reservoir located three miles northwest of Marion and just 6 ½ miles from the county lake. Congress had authorized the dam and reservoir in 1950 for flood control, water supply and conservation. The project was designed by the Army Corps of Engineers and construction began in 1964. The project was completed in 1968 at a cost of \$13,600,000. (Anonymous, 1969)

<p>MCD 20 1959</p> <table> <tr> <th>ROULETTED</th><th>LOCATION</th></tr> <tr> <td>$9\frac{1}{2} \times 6\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$</td><td>1</td></tr> <tr> <td>$9\frac{1}{2} \times 6\frac{1}{2} - 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$</td><td>2</td></tr> <tr> <td>$6\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$</td><td>3</td></tr> <tr> <td>$6\frac{1}{2} - 9\frac{1}{2} \times 9\frac{1}{2} - 6\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$</td><td>4</td></tr> <tr> <td>$9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$</td><td>5</td></tr> <tr> <td>$9\frac{1}{2} - 6\frac{1}{2} \times 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$</td><td>6</td></tr> <tr> <td>$9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$</td><td>7</td></tr> <tr> <td>$9\frac{1}{2} \times 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$</td><td>8</td></tr> <tr> <td>$9\frac{1}{2} \times \text{SE} \times \text{SE} \times 9\frac{1}{2}$</td><td>9</td></tr> <tr> <td>$9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2} \times \text{SE}$</td><td>10</td></tr> </table>	ROULETTED	LOCATION	$9\frac{1}{2} \times 6\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$	1	$9\frac{1}{2} \times 6\frac{1}{2} - 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$	2	$6\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$	3	$6\frac{1}{2} - 9\frac{1}{2} \times 9\frac{1}{2} - 6\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$	4	$9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$	5	$9\frac{1}{2} - 6\frac{1}{2} \times 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$	6	$9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2}$	7	$9\frac{1}{2} \times 9\frac{1}{2} \times 9\frac{1}{2} \times \text{SE}$	8	$9\frac{1}{2} \times \text{SE} \times \text{SE} \times 9\frac{1}{2}$	9	$9\frac{1}{2} \times \text{SE} \times 9\frac{1}{2} \times \text{SE}$	10	
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STATE OF KANSAS FORESTRY, FISH AND GAME COMMISSION No 483754 No 110701 KANSAS UPLAND GAME BIRD STAMP

Name John Waner Date of Issuance Mo. Jan Day 3 Yr. 1973
 Address RFD # 1 County MARION
 City Marion State Kansas County Clerk Signature Barney C. Guse
 Age 56 Wght. 175 Hght. 5'9" County Dealer Name Wade Snelling
 Eyes Blue Hair Brown Sex M
 Driver License No. 9263945 State Kansas
 I certify that the description and above matters stated are true and correct.
 How long a bona fide resident of Kansas 56
 Signature X John Waner Code B Class Comb.
 License Expires on December 31, 1973
 Trip Fishing License Expires on Date Shown.
 NOT TRANSFERABLE
 ENTER CODE LETTER AND CLASS OF LICENSE ISSUED
 An additional charge of 25¢ must be collected for county general fund on each license
 PUNCH LETTER FOR TYPE OF LICENSE ISSUED—NO LICENSE VALID IF PUNCHED MORE THAN ONCE

RESIDENT				NON RESIDENT			
Trap \$1.50	Combination Fish and Hunt \$6.00	Fish \$3.00	Hunt \$3.00	Fish \$5.00	Hunt \$15.00	Controlled Shoot Area \$3.00	10 Day Trip Fishing \$3.00 thru
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

U.S. DEPARTMENT OF THE INTERIOR
 \$5 VOID AFTER JUNE 30, 1974
 MIGRATORY BIRD HUNTING STAMP

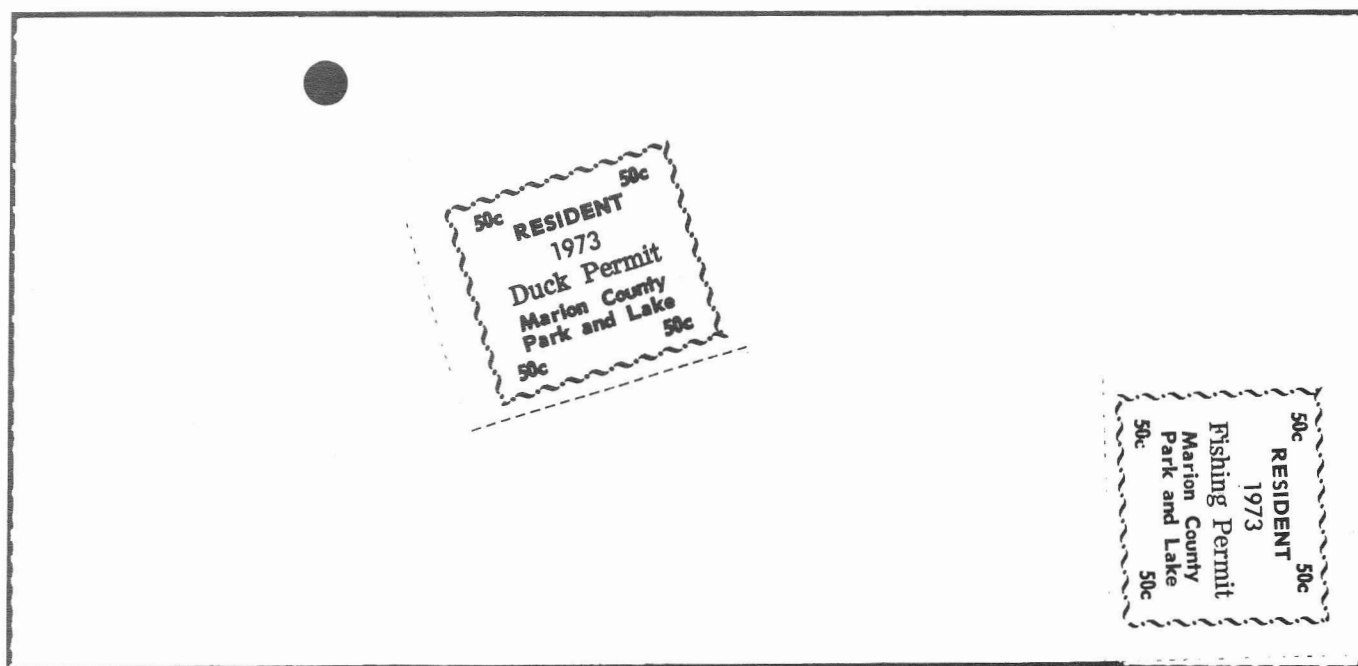


Figure 26. Obverse and reverse of the 1973 combination fish and hunt license issued to John Waner. The license bears one of the last five duck stamps sold by Marion County (Actual size 184 x 88 mm).

Once the federal reservoir began to fill with water in the early 1970s, the majority of ducks did not return to the county lake. By 1973 duck stamp sales had reached a low of five and the stamps were discontinued, being replaced by printed permits (Snelling, 1992). This brought to an end the longest running waterfowl stamp

series ever issued by a state or local government in the United States. Figure 26 shows one of the last five duck stamps sold by Marion County, used on the combination hunting and fishing license issued to John Waner.

All but five Marion County stamps have now been recorded (see Tables VI and VII).

Table VI

Description of Marion County fishing stamps

Year	Face Value	Colors	Approximate Overall Dimensions	Rouletted or Perforated	Remarks
5/26/40-					
6/30/40	25¢	black on red	38 x 28 mm	R	
1940-41	25¢	black on blue	35 x 28 mm	R	
1941-42	25¢	black on yellow-orange	37 x 27 mm	R	
1942-43	25¢	black on white	38 x 31 mm	R	
1943-44	25¢				no examples recorded
1944-45	25¢	black on cream	41 x 30 mm	R	
1945-46	25¢				no examples recorded
1946-47	25¢	green on white	38 x 22 mm	P	
1947-48	25¢	black on blue	45 x 22 mm	P	there were 2 printings which may mean 2 types
1948-49	50¢	black on white	38 x 30 mm	R	
1949-50	50¢	black on pink	38 x 37 mm	R	
1950-51	50¢	black on green	41 x 32 mm	P	
1951-52	50¢	black on yellow	41 x 34 mm	P	
1952-53	50¢	black on pink	41 x 36 mm	R	
1953-54	50¢	black on white	38 x 30 mm	R	
1954-55	50¢	black on orange	42 x 32 mm	P	
1955-56	50¢	black on white	43 x 33 mm	R	
1956-57	50¢	black on pink	44 x 33 mm	R	rouletting varieties exist
1957-58	50¢	black on yellow	42 x 33 mm	P	
1958-59	50¢	black on pink	41 x 33 mm	R	
7/1/59-					
12/31/59	25¢	black on yellow	43 x 39 mm	R	Type I; rouletting varieties exist
7/1/59-					
12/31/59	25¢	black on yellow-orange	47 x 44 mm	R	Type II; rouletting varieties exist
1960	50¢	black on light yellow	42 x 36 mm	R	rouletting varieties exist
1961	50¢	black on blue	44 x 36 mm	R	
1962	50¢	black on blue	44 x 35 mm	P	
1963	50¢	black on blue	43 x 37 mm	R	
1964	50¢	black on blue	45 x 36 mm	R	rouletting varieties exist
1965	50¢	black on white	42 x 33 mm	R	rouletting varieties exist
1966	50¢	black on blue	41 x 32 mm	R	
1967	50¢	black on yellow	45 x 34 mm	P	
1968	50¢	black on blue	41 x 35 mm	R	
1969	50¢	black on green	43 x 33 mm	R	bold face "m" in "Permit" position 7
1970	50¢	black on blue	43 x 34 mm	R	rouletting varieties exist
1971	50¢	black on light green	42 x 34 mm	R	
1972	50¢	black on light yellow	43 x 37 mm	R	
1973	50¢	black on orange	44 x 34 mm	P	

Information is still needed for the 1943-44 and 1945-46 fishing stamps as well as the 1945, 1952 and 1953 duck stamps. The author would appreciate hearing from anyone with any knowledge of these stamps.

Table VII

Description of Marion County waterfowl stamps

Year	Face Value	Colors	Approximate Overall Dimensions	Rouletted or Perforated	Remarks
1941	25¢	Black on white	36 x 26 mm	R	
1942	25¢	black on white	36 x 26 mm	R	"1942" rubber stamped on 1941 remainders then initialed "J.E.M."
		purple rubber stamp			
1943	25¢	black on pink	40 x 32 mm	P	
1944	25¢	black on green	41 x 33 mm	R	
1945	25¢				no examples recorded
1946	25¢	black on yellow	39 x 32 mm	P	
1947	25¢	black on pink	45 x 31 mm	P	
1948	50¢	black on blue	40 x 30 mm	R	
1949	50¢	black on white	38 x 30 mm	R	
1950	50¢	black on blue	41 x 32 mm	P	
1951	50¢	black on white	41 x 31 mm	P	
1952	50¢				no examples recorded
1953	50¢				no examples recorded
1954	50¢	black on pink	41 x 33 mm	P	
1955	50¢	black on green	41 x 32 mm	R	
1956	50¢	black on white	43 x 32 mm	R	rouletting varieties exist
1957	50¢	black on blue	43 x 36 mm	P	typesetting varieties exist—see text
1958	50¢	black on light yellow	41 x 33 mm	R	
1959	50¢	black on white	45 x 33 mm	R	rouletting varieties exist
1960	50¢	black on pink	42 x 36 mm	R	ball missing UL position 9
					rouletting varieties exist
1961	50¢	black on white	44 x 36 mm	R	misspelled "PRESIDENT" position 7
1962	50¢	black on white	45 x 37 mm	P	
1963	50¢	black on pink	44 x 36 mm	R	
1964	50¢	black on pink	43 x 36 mm	R	2nd & 3rd lines reversed position 10
					rouletting varieties exist
1965	50¢	black on green	41 x 32 mm	R	rouletting varieties exist
1966	50¢	black on light yellow	41 x 33 mm	R	
1967	50¢	black on green	45 x 34 mm	P	
1968	50¢	black on pink	42 x 32 mm	R	
1969	50¢	black on yellow	44 x 33 mm	R	misspelled "Dusk" position 8
1970	50¢	black on white	43 x 34 mm	R	rouletting varieties exist
1971	50¢	black on pink	43 x 34 mm	R	
1972	50¢	black on blue	43 x 37 mm	R	
1973	50¢	black on pink	44 x 35 mm	R	

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The author gratefully acknowledges the following persons, without whose help and support this article would not have been possible: Mrs. Charles Bellinghausen; Alex Case; Marquette Eilerts, Marion County Clerk; Bruce Entz, Tabor College Librarian; Cheridah and T.M. Gill; Peggy Goertzen, CMBS Director at

Tabor College; Lorraine Hadsell and Phyllis Melton, Marion Historical Society; Ed Kettenbrink; Dr. Kenneth Pruess; Hugh Smiley; Dale Snelling, Marion County park and Lake Supervisor; E. L. Vanderford; and John Waner, former Marion County Park and Lake Supervisor.

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Literature in Review

Catalogue of the Adhesive Revenue Stamps of Germany, Volume IV, Second Edition, by Martin Erler and John Norton. 173 pages, A5, card cover, perfect bound, priced in US dollars, illustrated, bilingual—German and English. Published by Martin Erler. Available from literature dealers, \$22.50.

This is a revised edition of the 1979 volume of the German catalog series. This volume covers the "Old German States to 1945—Lippe to Württemberg." The first edition has not generally been available for some time (although some dealers still carry it). The drastic

increase in popularity of German revenue stamps, almost entirely due to the appearance of these catalogs, the prices of the stamps were long overdue for adjustment. As might be expected, the common material is still common while the rare material is virtually no longer available. The prices of the material between these extremes increased at varying rates; the higher the original value the greater the amount of increase. As with the entire series, this is a must book for German collectors.

Kenneth Trettin

Spain Revenues: National, Provincial, Municipal, Corporative, Colonial, by Paulo Barata. 102 pages, A4, paper cover, stapled, priced in US dollars, illustrated, in English. Published by the author, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal. Price US\$30.00 postpaid from the publisher; also available through literature dealers in the U.S.

This catalog is the end result of over four years of work and included several visits to Spain and one to the United States. The listings of the colonies have been grouped for easier reference (such as listing the Spanish Antillies under Cuba. The author acknowledges that the listings have to be incomplete since nothing has cataloged for nearly seventy-

five years.

The physical appearance of this catalog is almost identical to other works by the author. It is typewriter written, reduced and formatted into three columns. The illustrations are not halftoned and suffer as a result but are quite adequate for the purpose of identifying the stamps. There is an index to the catalog but page headings indicating the section were needed. Statistics furnished by the author include 9,500 stamps listed, 1,750 illustrations with a municipal section consisting of 37 pages listing 3,250 stamps for 300 cities with 730 illustrations.

Kenneth Trettin

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869, by W. V. Combs (ISBN 0-945735-01-4). 224 + xvi pages, 7 x 10 inches, hard cover Smyth sewn, unpriced (scarcity index), illustrated. Published by the American Revenue Association. Available from the publisher (Rockford, Iowa 50468-0056) for \$27.50 shipping included anywhere (ARA member price \$23.00 postpaid).

It has often been noted by those commenting upon the stamp collecting scene that philatelic writers have produced a more voluminous literature than have authors in other hobby fields. Most are quick to add, however, that quantity does not necessarily equate to quality, and that too many such works are "pot-boilers" which contain little or nothing of lasting value.

This is certainly not the case with Combs's latest treatise on embossed revenue stamped paper. Considerably broader than the brief title implies (treatment of the Third Issue in Chapter Six actually occupies only about ten per cent of the book), this work also deals with several contemporary groups of embossed seals and licenses related through a common origin in early federal legislation. Thus, Chapters One and Seven consider Supervisors' and Customhouse seals, while Chapters Two, Four and Five examine Liquor, Still and Retail licenses, respectively. In addition to the seven numbered chapters, a brief preface, useful introductory and bibliographic sections, 26 appendices are included in this newly published book. Distributed throughout the text are 84 strikingly handsome photographic figures of individual stamps and four tables of numerical data. This volume runs 240 pages, each 7 x 10

inches, printed on heavy white paper in an attractive and easy-to-read type, and hardbound in red buckram lettered in gold.

As in his earlier books, the writing style here is direct, concise and lucid, well-suited to the chronological approach the author has adopted. A narrative section stating the historical context in which the various revenue issues originated is included in every chapter. Six chapters begin with a tabulation of the pertinent legislative acts and end with a summarizing statement. Specific references (nearly 100 are cited) appear as numbered footnotes at the bottom of the appropriate pages.

This work is the first consolidated treatment of all the classes of embossed revenue stamped paper issued by the federal government beginning in the late 18th century, excluding only the First and Second Federal Issues previously described elsewhere by the author. As such, it presents a detailed picture of the organization and operation of the earliest federal revenue-collecting and licensing services. Additional information about the designs, dies, papers and usages of the several issues is included, much of it for the first time. Relative scarcity of the different stamps and documents is indicated by the use of a "Frequency Index." In fairness, this book is not free of typographical errors. Most, however, are obvious to the reader (i.e., Figures 64 and 65 are reversed) and do not affect the intent or meaning of the text.

Admiral Combs has again written an excellent monograph on an area of fiscal philately scarcely known even to revenue specialists. The present study completes the trilogy begun

(Literature—continued on page 177)

Marion County mystery solved

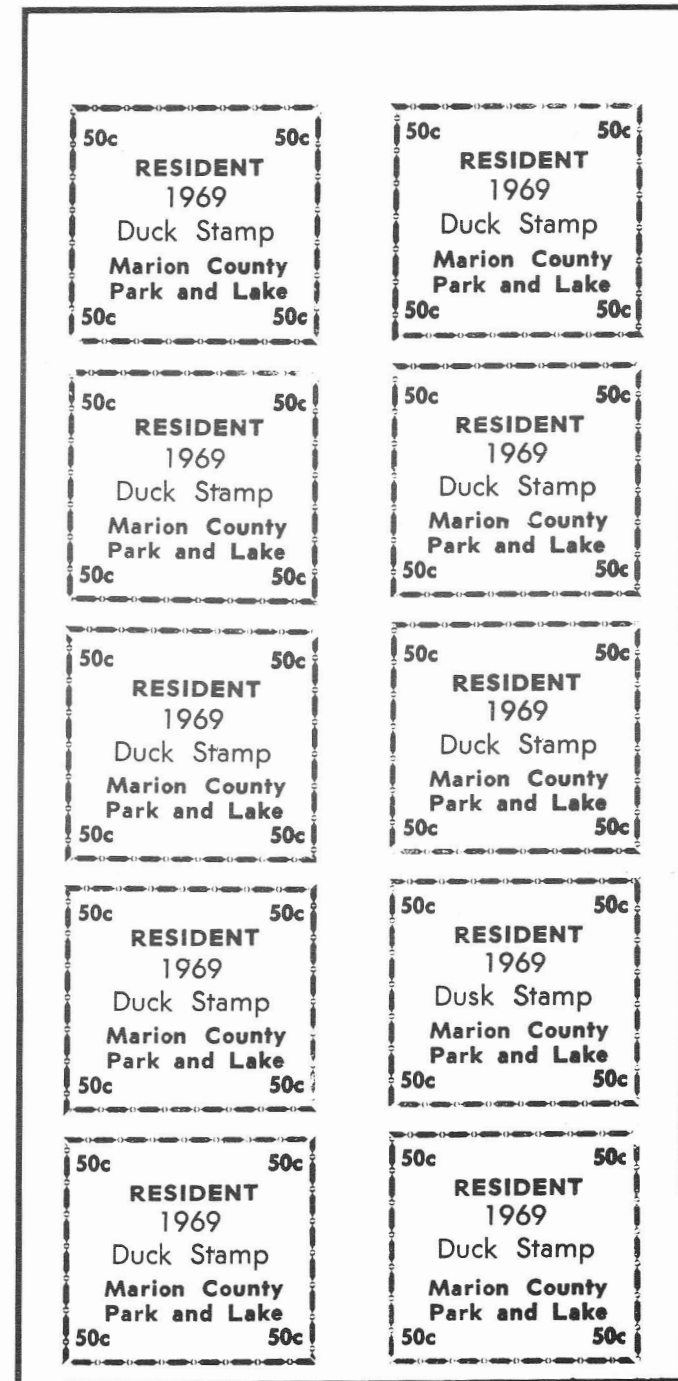
by David R. Torre, ARA

When the Kansas State Historical Society made their search of the Marion County Courthouse in 1982 and no stamps were found, a mystery that went unsolved for years was born. What had become of the collection that Charles Bellinghausen mounted for the county archives? Hugh Smiley returned to Marion in the late 1980s to inquire about any remaining stamps. Marquette Eilerts, the current County Clerk, informed Smiley that not only were no additional remainders to be found, but that the archives collection was missing as well.

Bellinghausen had since passed away, and Smiley turned to county employees in hopes of finding out what had happened to the stamps. It turned out that the disappearance of the collection coincided with the retirement of the previous County Clerk in 1980, the same clerk who had saved the remainders in a box for so many years, and no one had seen or heard of her since. Such rumors and stories about the missing stamps spread from local collectors to others across the country. Somewhere along the line Smiley and Eilerts began to recall that the collection consisted of *full books of all* the stamps issued between 1954 and 1970.

Prompted by such exaggerations, collectors from far and wide made pilgrimages to Marion County in search of clues that they hoped would lead them to the lost treasure. After one such trip in March 1992, the author stopped to visit with neighboring revenue collector Ken Pruess. Late in the evening a letter was found folded in the front of an album which at one time had contained a group of Marion County fishing and duck stamps in full panes. Pruess had purchased the panes from Bellinghausen shortly before his death and subsequently sold them to the author, forgetting to make mention of the letter. It was dated April 21, 1980, and was addressed to Charles Bellinghausen. It read, "Dear Sir, The Marion County Commissioners met this A.M. and approved your having the stamp collection that you had assembled for our county. Please contact us or come in as the book is here waiting for you...." The letter was signed by the County Clerk.

Yet another trip to Marion and a check of the county records proved that Bellinghausen had indeed picked up the collection from the clerk a few days before she retired. It also confirmed



This complete pane of 1969 duck stamps was once part of the collection formed by Charles Bellinghausen for the Marion County archives.

that the author had made several trips from California to Marion County, Kansas, in search of the "missing collection" which in fact had been part of his own collection all along!

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Von Dunn 5053, 5301 Campus Dr, Fort Worth, TX 76119, by Kenneth Trettin. United States.

Arvid Koppang 5052, 3019 Vin Rose Way, Grand Junction, CO 81504, by Richard Friedberg. United States, US-Potato Tax, US-Silver Tax, US-Wines.

Mike McBride 5049, 12985 Ash St, Thornton, CO 80241, by Michael Aldrich. United States.

Marvin Schlesinger 5050, 100 Randall Ave, Apt 4-L, Freeport, NY 11570, by Hugh J. W. Daugherty. US-Embossed Revenue Stamped Paper, US-First Issue Cancels, US-First Issue on Documents, US-Financial Documents, US-Stamps on Documents.

John F Shafroth (Jock) 5051, 451 E 58th Ave, #026, Denver, CO 80216, by Hugh J. W. Daugherty. Collector/Dealer—US-Proprietaries, 1, 2, 3 Issues, US- 1, 2, 3 Issues Cancels.

Highest membership number assigned on this report is 5053.

New Members

Numbers 5031-5042

Reinstated from 1993

Non-Payment of Dues List

4092 David G Crocker

4208 Bob Dumaine

4233 Andrew Hall

2663 Wallace Larson

2340 Scott A McClung

1789 Kenneth J Reis

4040 George L Richards, II

4298 Robert F Servold

4916 Karen J Taylor

764 Mort D Turner

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601.

Immediate Past President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Ernest Wilkens and Brian Bleckwenn

Central Representatives: Martin Richardson and Kenneth Trettin

Western Representatives: Richard Riley and Scott Troutman

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

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Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

Awards Chairman: Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

Membership Development Chairman: Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Netherlands: Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

415 Louis W Yagle

Directory Update

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Akin, David C 2595, 1260 Mapleleaf Ct, Sidney, OH 45365 USA

Alex, David 4716, Box 2176, Glenview, IL 60025-6176

Dunker, William W 1620, 343 Martin Rd, Fonda, NY 12068

Engel, Craig A 2600, Box 308, Shasta, CA 96087

English, M G 4728, 3808 Woodrose Ct, Lithonia, GA 30058-8427

Florer, Michael R 4221, 4285 Skyline Road, Casper, WY 82604-9246

Gerlach, William 1960, Box 580, Westerville, OH 43081-0580

Hines, Terence 1160, Price Waterhouse, ul.

Emilii Plater 28, Warsaw, 00-688 Poland

Lawrence, Ken 4802, Box 8040, State College, PA 16803 USA

Leshner, Ronald E, Sr 1173, Box 1663, Easton, MD 21601

Lowe, Robson 1229, Rooms 41, 42, Premier House, Hinton Road, Bournemouth, BH1 2EF United Kingdom Phone 0202 299 277

Nelles, Howard 2375, Box 299, Jamica Plain, MA 02130-0003 USA

Philatelistische Bibliothek, 1057, Rosenheimer Str 5, München 80, 81667 Germany

Sommers, Larry 4962, 17A Kingery Quarter #101, Hinsdale, IL 60521-6556 USA

Steenerson, Chris 4018, 1702 Kewalo St #807, Honolulu, HI 96822 Phone 808-524-0461

Youngerman, Sidney 382, Box 6532, Flushing, NY 11365

Membership Summary

Previous membership total1271

Applications for membership5

Reinstated from 1993 NPD list11

Current membership total1287

ARA Foreign Sales Notes

Foreign Sales is discontinuing catalog sales. The sales circuit will continue, of course, including packets when available. Catalogs were offered as a service (primarily used by North American members) because most were from overseas with the attendant hassle of currency exchange, etc. This service is no longer needed

because of the availability from sources in the United States. A gigantic clearance sale is now in progress with discounts as much as 20% for orders over \$50. Send a SASE for an up-to-date listing to Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705.

Literature in Review

Continued from Page 174

with his earlier handbooks, the *First Federal Issue, 1789-1801*, published in 1979 by the APS, and the *Second Federal Issue, 1801-1802*, published by the ARA in 1988. Collectively, these three volumes must be regarded as the definitive treatment of the embossed revenue

stamped paper issues of the United States. Owners of the two earlier books will surely want the third but all collectors interested in owning high quality revenue literature should also acquire a copy.

W. H. Waggoner

Italian Municipals, by J. B. Moens, edited and published by Paulo Barata. 80 pages, A5, paper cover, stapled, illustrated, priced. Available from the publisher (Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal) for US \$20 post-paid.

This catalog is a partial reprint of J. B. Moens *Catalogue Prix-Courant de*

Timbres-Poste, Télégraphes, Enveloppes et Bandes, Cartes, Mandats, Timbres Fiscaux Mobiles, etc., etc., part 5, adhesive revenue stamps. This reprint is of the pages of Italian municipal revenue stamps originally published in 1892 and edited to include pages of all supplements that Moens later published in his
(Literature—continued on page 180)

ERIC JACKSON

Phone (215) 926-6200 • FAX (215) 926-0120 • PO Box 728 • Leesport, PA 19533

MAIL AUCTION #84

CLOSING DATE: August 18, 1993

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bid sheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (*).

UNITED STATES Scott Catalogue Numbers								
1	SAVINGS PS5 Deposit Card used with 9 copies of PS4 affixed, VF	28.00	65	R269* VF	14.00	150	R701 perfin, VF	15.00
2	WS2* VF thin spots	65.00	66	R273* F-VF	3.75	151	R702 perfin, VF	9.00
3	WS5 unused, F-VF straight edge at left	650.00	67	R279 VG-F	20.00	152	R703 perfin, VF	70.00
4	WS7b* booklet pane of 10, F-VF	40.00	68	R280* F	25.00	153	R704 perfin, F-VF pulled perf at LL corner	650.00
5	WS11* VF	40.00	69	R281 F	20.00	154	R705 perfin, VF	100.00
6	POST OFFICE SEALS OX1* F-VF	25.00	70	R289* sensitive ink, F-VF	7.50	155	R706 perfin, F-VF	5.00
7	OX3 F	20.00	71	R291* F-VF	30.00	156	R707 perfin, F-VF	4.00
8	OX6b* block of four	20.00	72	R292* F	2.75	157	R708 perfin, VF	40.00
9	OX8* VF	15.00	73	R293* F-VF	40.00	158	R709 perfin, VF	4.00
10	OX9 F-VF crease	4.50	74	R299* F	55.00	159	R710 perfin, F	30.00
11	OX11 vertical gutter pair, imperf between, F-VF	-----	75	R300 sensitive ink, F-VF short perf	-----	160	R711 perfin, VF	20.00
12	OX12b F	2.75	76	R301 sensitive ink, perfin, F-VF straight edge	-----	161	R712 perfin, VF	165.00
13	OX13* F-VF	2.75	77	R306 F	37.50	162	R713 perfin, VF	110.00
14	OX13c* F-VF	5.50	78	R316* VF straight edge	12.00	163	R714 perfin, VF	100.00
15	OX15e* VF	17.50	79	R322* F-VF	32.50	164	R715 perfin, F-VF	8.00
16	OX16* VF	175.00	80	R335 cut cancel, staple holes, F-VF	30.00	165	R716 perfin, F-VF	6.00
17	OX18d* F-VF small faults	14.00	81	R358 embossed cancel, VG-F	35.00	166	R717 perfin, VF	10.00
18	PROOFS OX3P3 VF	18.00	82	R359 cut cancel, F-VF	125.00	167	R718 perfin, VF	2.00
19	OX4P3 VF	15.00	83	R360 staple holes, F	50.00	168	R719 perfin, VF	18.00
20	R2P3 XF	55.00	84	R373* VF	3.75	169	R720 perfin, VF	20.00
21	R2P4 XF	60.00	85	R383 perfin, F-VF	3.50	170	R723 perfin, VF	300.00
22	R3TC3 black, XF	80.00	86	R384 perfin, VF	60.00	171	R724 perfin, F-VF	4.75
23	R5P4 XF	28.00	87	R385 perfin, F-VF	37.50	172	R725 perfin, VF	3.00
24	R6P3 XF	55.00	88	R406 perfin, VF	3.75	173	R726 perfin, VF	5.00
25	R7TC4 ultramarine, F	65.00	89	R408 perfin, F-VF	3.00	174	R727 perfin, F	2.25
26	R11P4 XF	35.00	90	R433 perfin, VF	5.25	175	R728 perfin, VF	7.50
27	R16P4 XF	35.00	91	R435 cut cancel, staple holes, VF	25.00	176	R729 perfin, VF	7.50
28	R17P4 XF	90.00	92	R455 embossed cancel, VF	4.00	177	R730 perfin, F-VF	50.00
29	R18P4 XF	25.00	93	R458 embossed cancel, VF	3.00	178	R731 perfin, VF	60.00
30	R19P4 XF	25.00	94	R459 perfin, F-VF	22.50	179	R732 perfin, F-VF	25.00
31	R21P4 XF	85.00	95	R460 cut cancel, VF	27.50	180	RB16b F-VF light crease	75.00
32	R22P4 XF	55.00	96	R483 perfin, F-VF	2.00	181	RB5a F	120.00
33	R24P4 XF	100.00	97	R485 perfin, F-VF	22.50	182	RB11c top sheet margin, partial imprint, VG-F	45.00
34	R24TC3 carmine, XF	110.00	98	R502* F-VF	11.00	183	RB13c F-VF thin	60.00
35	R30P4 XF	30.00	99	R505 F-VF	15.00	184	RB15c VF large thin	70.00
36	R40P4 XF	30.00	100	R508 perfin, VF	2.50	185	RB16b F small thin	75.00
37	R41P4 XF	90.00	101	R510 perfin, VF	18.00	186	RB21p* plate #11199 & imprint block of six, VG-F	-----
38	R51P4 XF	90.00	102	R533 perfin, F-VF	2.50	187	RB22a* F	9.00
39	R77P4 XF	90.00	103	R535 perfin, VF	20.00	188	RB30p* block of four, VG-F thin	150.00
40	R79P4 VF	90.00	104	R560 cut cancel, VF	25.00	189	RB31p* F	20.00
41	R126P3 VF	80.00	105	R580 perfin, F-VF	3.50	190	RB39* F	70.00
42	R146P3 VF	48.00	106	R581 perfin, F-VF	4.00	191	RB40* F	25.00
43	RB1P5 VF	12.00	107	R583 perfin, VF	5.00	192	RB53* F-VF	5.00
44	RB1TC5 blue & black, VF	70.00	108	R584 perfin, VF	45.00	193	RB57* F	5.00
45	RB2P3 VF thin spot	175.00	109	R585 VG-F embossed cancel	90.00	194	RB59* F	11.00
46	RB7P3 VF thin spot	22.00	110	R585 perfin, F-VF	27.50	195	RB61* F	45.00
47	DOCUMENTARY R160 F-VF	65.00	111	R600* VF	20.00	196	RB62 F	11.00
48	R163a* VF	7.50	112	R601* VF	75.00	197	RB64* F-VF	17.50
49	R164a* VF	30.00	113	R603* VF	55.00	198	RB73* F-VF	25.00
50	R168a* VF	20.00	114	R604* VF	75.00	199	RC2* F	-----
51	R168a F-VF	20.00	115	R606* F-VF	55.00	200	RC3A* F-VF straight edge	32.50
52	R177 VG-F	75.00	116	R606 perfin, F-VF straight edge	12.50	201	RC19 cut cancel, F-VF	6.75
53	R179 VF light crease	27.50	117	R611 perfin, F	4.00	202	RD18 F-VF	18.00
54	R181 cut cancel, VF	90.00	118	R612 perfin, F	4.00	203	RD20 cut cancel, F thin spot	17.00
55	R183* F	75.00	119	R613 perfin, VF	8.00	204	RD24 VF crease	65.00
56	R188 VF	11.00	120	R614 VF	8.00	205	RD54* VF straight edge	12.50
57	R198* F	35.00	121	R614 perfin, F	2.00	206	RD78* VF	50.00
58	R222 F-VF	10.00	122	R615 perfin, VF	30.00	207	RD104* F	6.00
59	R225 F	40.00	123	R616 cut cancel, VF	15.00	208	RD109* F-VF short perf	-----
60	R249 perfin, VF	10.00	124	R617 F-VF	150.00	209	RD131* F	15.00
61	R250 VF	11.00	125	R643* F	20.00	210	RD134 perfin, VF	6.00
62	R257 F	25.00	126	R648 perfin, VF	3.50	211	RD157 perfin, VF	17.50
63	R259 F	35.00	127	R650 perfin, VF	15.00	212	RD159 perfin, F-VF	55.00
64	R260* F-VF	2.75	128	R669* F-VF	90.00	213	RD160 perfin, VF	10.00
			129	R672 VF short perf	65.00	214	RD162 perfin, VF	810.00
			130	R679 perfin, VF	3.00	215	RD180 perfin, VF	10.00
			131	R680 perfin, F	4.50	216	RD183 perfin, F-VF	10.00
			132	R681 perfin, F-VF	9.00	217	RD185 perfin, F-VF	175.00

218	RD206 perfin, F-VF	8.00	303	RG113* F-VF	2.50	379	RZ7 VF punch cancel	2.00
219	RD219* F	3.50	304	RG119* VF	15.00	380	RZ1-18 complete set, VF	230.50
220	RD227 perfin, VF	9.00	305	RG120 VF staple holes	12.50	BEER STAMPS - Priester Catalogue Numbers		
221	RD229 perfin, VF	10.00	306	RG124 F	25.00	381	26A VF thin spots, light soiling	25.00
222	RD230 F-VF	125.00	307	RG127 F-VF staple holes	55.00	382	39F F wrinkles, pinholes	35.00
223	RD231 perfin, VF	75.00	308	RG130 F-VF staple holes	15.00	383	41B F-VF light corner crease	30.00
224	RD255 perfin, VF	11.50	309	RH2 unused, F-VF	25.00	384	43E F two small tears	20.00
225	RD256 perfin, VF	67.50	310	RI1-13* F-VF	43.30	385	43F F-VF crease, light stain on back	25.00
226	RD281 perfin, F-VF	4.00	311	RJA11* F	22.50	386	68 F	3.00
227	RD282 staple holes, VF	100.00	312	RJA12* F	7.50	387	70 F small sealed tear, tiny piece added to bottom right corner	90.00
228	RD282 perfin, F	40.00	313	RJA13* F-VF	11.00	388	87C F internal tear, small hole	7.50
229	RD283 perfin, VF	25.00	314	RJA14* F-VF thin spot	10.00	389	88C VF rust stain, pinhole	30.00
230	RD286 cut cancel, F-VF	50.00	315	RJA15* F	40.00	390	108A VG	30.00
231	RD307 perfin, F	14.00	316	RJA16 unused, VF	50.00	391	111A F corner creases	50.00
232	RD308 perfin, VF	40.00	317	RJA19 F-VF light toning	15.00	392	113A VG	20.00
233	RD333 perfin, F-VF	10.00	318	RJA41 F	15.00	393	114A VG small thin	25.00
234	RD335 perfin, VF	22.50	319	RJA50a VF creases, small thin	40.00	394	134 VF couple pinholes, corner crease, tiny internal tear	55.00
235	RD338 cut cancel, VF crease	50.00	320	RJA59c* VF	4.00	TAXPAIDS - Springer Catalogue Numbers		
236	RD365* F-VF	20.00	321	RJA60b* F	20.00	395	CIGARS TC553a VF	8.50
237	RD366* VF	15.00	322	RJA61a VF crease	40.00	396	TC567a perfin, VF	11.00
238	RE19 VG-F	30.00	323	RJA62b* F	25.00	397	TC683a perfin, VF full repaired tear, small thin	12.50
239	RE23 F	8.00	324	RJA63b* F	20.00	398	TC788a VF	10.00
240	RE40* VF	24.00	325	RJA64b* F-VF	45.00	399	TC978a VF	4.00
241	RE47 VF small faults	27.50	326	RJA66b* F	15.00	400	TC1109b VF crease	4.00
242	RE51 VF corner crease	20.00	327	RJA67b* VF creases	10.00	401	SNUFF Series 110, 3 oz, unlisted by Springer, VF small thin	-----
243	RE56 VF	35.00	328	RJA69a F-VF thins	10.00	402	TOBACCO TF184A VF usual die cut cancel	4.50
244	RE58 VF	40.00	329	RJA71c* VF crease	4.00	403	TF264A F crease	18.50
245	RE59 VF	125.00	330	RJA72c* F	65.00	404	TF265A F small faults	4.00
246	RE80* VF	30.00	331	RJA72c* F-VF	65.00	405	TF415 VF	17.50
247	RE81* VF	27.50	332	RJA76 VF small thin	85.00	406	TF442 VF	15.00
248	RE81 VF staple holes	6.00	333	RJA77 F-VF faults	5.00	407	TF698 XF	15.00
249	RE82 F-VF crease	15.00	334	RM191 sharp strike on an 1800 promissory note for cargo insurance on the schooner Charlotte, VF	45.00	408	CUSTOMS CIGARS TCC36 VF tiny thin	2.50
250	RE87* F-VF	6.00	335	RN-C2 Farmers & Merchants Nat. Bank, Baltimore, MD, check, VF	11.00	409	TCC37 VF	10.00
251	RE90* VF	5.00	336	RN-C21b Gould & Curry Silver Mining Co. check, VF	65.00	410	TCC38 VF	10.00
252	RE96A* F-VF	90.00	337	RN-D1 D. B. Immel & Co., Eureka, NV, check, F	-----	411	DISTILLED SPIRITS Series of 1868, 50 gallons, VF punched remainder	-----
253	RE104 VF wrinkles	19.00	338	RN-G1 First Nat. Bank of Cooperstown, NY, check, vignette of locomotive at left, F-VF	-----	412	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF unused	-----
254	RE107 VF	6.25	339	RN-G1 First Nat. Bank of Sunbury, PA, check, vignette of woman with wheat at left, VF	-----	413	NEW YORK Hubbard #ST116 perfin, F-VF	7.50
255	RE123* VF	3.75	340	RN-G1 Farmers Nat. Bank of Salem, OH, check, vignette of farmer with wheat at left, red on white, VF	-----	414	HAWAII Scott #R1* F-VF	7.50
256	RE126 F	15.00	341	RN-P5* South Carolina RR \$3 scrip, ABNC engraved, super vignette, VF	55.00	415	R2 F-VF	7.50
257	RE143 F-VF	40.00	342	RN-S2 cut square, VF usual crease	350.00	416	R3 F-VF	5.00
258	RE148 VF light varnish	50.00	343	RO40d F	50.00	417	R4 F-V F	25.00
259	RE149* VF	7.50	344	RO47d F-VF	15.00	418	R7* F	10.00
260	RE157 VF	5.00	345	RO54h F-VF	22.50	419	R9a* XF	150.00
261	RE159 F-VF	10.00	346	RO58d* VG-F	10.00	420	R11* F	7.00
262	RE160* F	17.50	347	RO62c F thin spot	15.00	421	R12* VF	37.50
263	RE162 VF thin	70.00	348	RO75Ad F	25.00	422	R14* F	12.00
264	RE163 staple holes, VF	70.00	349	RO89b VG faulty	35.00	423	R15* F-VF thin spot	27.50
265	RE164 perfin, VF	17.50	350	RO112a F-VF light crease	6.00	424	R16* F	27.50
266	RE165 perfin, F	8.50	351	RO119c F-VF small thin	30.00	425	PUERTO RICO R1 F	8.00
267	RE166 perfin, F	35.00	352	RO126b F-VF	20.00	426	R2 F	10.00
268	RE171 F usual small faults	175.00	353	RO167c F	30.00	427	R3* F	15.00
269	RE178 staple holes, VF	45.00	354	RS87c F-VF	25.00	428	R6* F thin spot, light tropical staining	70.00
270	RE180* F	7.50	355	RS109b F light stain	2.50	429	R7* F	85.00
271	RE184* VF	30.00	356	RS117b F-VF thins	25.00	430	R8* F-VF thin spot	125.00
272	RE186* F-VF	16.00	357	RS154d VF	20.00	431	R9* F	325.00
273	RE188* F-VF corner crease	87.50	358	RS184d F-VF thin	22.50	432	RE4 F-VF corner crease	12.50
274	RE194* F-VF light toning, corner crease	120.00	359	RS187c F thin	25.00	433	RE6 VF crease, light soiling	25.00
275	RE195* F	50.00	360	RS205b F	125.00	434	RE13 perfin, VF tiny scrape	17.50
276	RE198* F-VF	30.00	361	RS229d F	5.00	435	RE15 perfin, F thin	75.00
277	RE198b* VF	65.00	362	RS280* F-VF	3.52	436	RE25 F-VF varnished	30.00
278	RE201* F	50.00	363	RS281* VF	3.50	437	RE27 F-VF creases, light soiling	5.00
279	RF8 VF creased	750.00	364	RS283* F	4.00	438	RE34* F-VF	7.50
280	RF9 violet surcharge, F-VF usual crease	8.00	365	RS288 F	10.00	439	RE36* XF	60.00
281	RF9c black surcharge, F usual crease	10.00	366	RV5* F-VF straight edge	11.00	440	RE38* F	4.50
282	RF10 F-VF	55.00	367	RV17* VF straight edge	12.50	441	RE40* VF	7.00
283	RF10a VF crease, thin	25.00	368	RV53* F straight edge	8.00	442	RE42 F-VF varnished	65.00
284	RF11* VF	37.50	369	RX9 VF	3.50	443	RE43* F-VF	18.00
285	RF14 F small thin	75.00	370	RX6 VF	7.00	444	RE45 VF	6.00
286	RF14 F usual crease	75.00	371	RX13 VF	2.50	445	RE51 VF varnished	22.50
287	RF18a red surcharge, F	27.50	372	RY1* VF	325.00	446	RAILROAD BAGGAGE STAMPS, 58 different, F-VF few small faults	-----
288	RF29* F-VF	150.00	373	RY2b VF thin	550.00	THANK YOU FOR YOUR PARTICIPATION!		
289	RG13* F	15.00	374	RY3* F-VF	75.00	PHOTOCOPIES OF ANY LOT MAY BE OBTAINED FOR A SASE		
290	RG17* F	35.00	375	RZ2* VF couple staple holes	25.00			
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293	RG63* VF	5.00	378	RZ6 VF punch cancel	3.00			
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295	RG69* VF	40.00						
296	RG70* VF	40.00						
297	RG74 VF staple holes	60.00						
298	RG75 VF staple holes	75.00						
299	RG80 VF staple holes	100.00						
300	RG92* VF	15.00						
301	RG94* VF	4.00						
302	RG95* VF45.00							

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For Sale: New Zealand Railway charges by station. Please inquire. Steven Zirinsky, Box 49, Ansonia Station, New York City, NY 10023.

1061

Chauffeurs badges, automotive related material, windshield stickers, paper auto licenses and registrations wanted. Dr. Edward H Miles, 888-8th Avenue, New York City, NY 10019. *1062*

For Sale—the following sheets: RE32 perfin "AWP"; RE34 printed cancel "Sonoma Wine"; RE195 mint; RE196 mint; RJA mint rouletted; RJA197 mint rouletted. Make offer. Ken Greenberg, Box 3332, Simi Valley, CA 93093-0332. 805-526-5485. *1063*

Stock Transfer documents bearing federal and/or state revenues wanted. Also documents bearing 19th century stamps of Alabama, California, Louisiana, Nevada or Oregon. Michael Mahler, 1725 The Promenade #204, Santa Monica, CA 90401. (310) 393-1394. *1064*

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 411, Worthington, OH 43085. *1065*

Selling TARs—63 number small format (Vol. 22-30, sporadic) + 157 numbers large format (Vol. 31-46) all \$225 plus shipping. Also Porter (state) #6-58. Write or call first. (419) 841-3613 evening EST. John Blair Webster, 4719 Springbrook Drive, Toledo, OH 43615. *1066*

Chinese revenues. Buy-Sell-Trade. Wantlists solicited. Please Write: Moh Zon dao, 251/4C Zai Men 1 Road, Shanghai 20041, China. *1067*

May I please have your M&M want list? Would like to help you build your collection of these beautiful and interesting early U.S. revenues.

Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Would be pleased to also hear from Beer and Taxpaid collectors too! *1068*

Wanted—Colegio stamps of Spain including any of the cut-outs inscribed "ESCRIBANOS." Will purchase, or exchange for my good stock of duplicate Colegios or other Spanish or worldwide revenues giving an exchange premium for any needed for my collection. Don Duston, 1314 25th Street, Peru, IL 61354. *1069*

Do you have any expired U.S. passports, steamship pilot, master, mate or engineer licenses or any state or federal park admission permits or stickers for sale? If so, please send me a photo and your price. Thanks! Bill Smiley, Box 361, Portage, WI 53901. *1070*

Sale: Documents—R1b pair Lowell Mass 1864, R24 Fillmore Co. MN 1886, R57 Newark NJ 1886, R66d (silk) Olmsted Co. MN 8171, R68 double frame line Olmsted Co MN 1868, R390, 92, 93, 94, 99 multiples Schenectady NY 1945, R393, 423 coal stripping deed Middleton Twp, Columbiana, OH 1946. Others: R24, 33; R33 pr; R54 pr, 58, 59; R415, 421; 490, 496. H. Hansell Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. *1071*

For Sale: Dr. Robert Hurlimann's Hand book of the Swiss Fiscalmarken (tax stamps). In German, printed between 1981 and 1989. Federal, 8 kantons, 305 municipals. 435 pages A5 size (5 3/4 x 8 1/2 inches) loose leaf. Priced in Swiss Franks. US \$118, This includes bank charges for check plus postage. Send check with order. SFr 100 of this to go to Dr. Hurlimann's widow. Order from Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *1072*

Literature

continued from page 177

Le Timbre Fiscal through the turn of the century. As a result this is a very dated publication but it is hoped that its appearance will provide a foundation for newer works in the future.

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