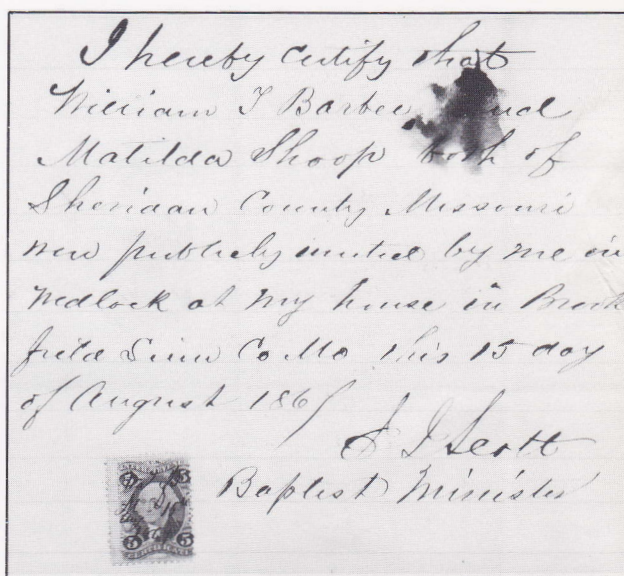


The American Revenuer

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First Issue revenue stamps on marriage certificates
from Linn County, Missouri 76

Missouri required persons performing marriages to
submit certificates to the county recorders. Some of those
certificates, with revenues, are
examined, inside, page 76.

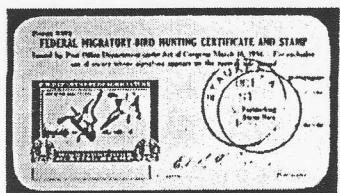


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APRIL 1995

Volume 49, Number 4
Whole Number 474

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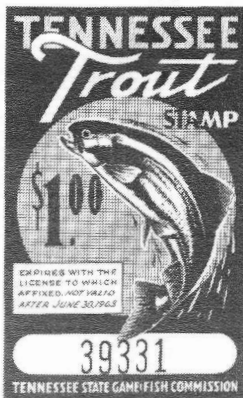


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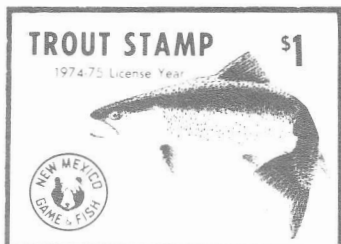


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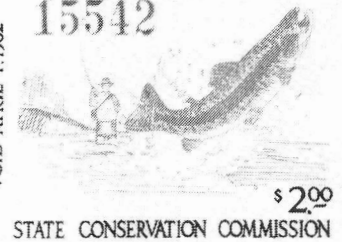
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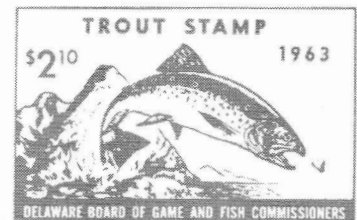


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President's Letter

Ronald E. Leshner, ARA President

Let's begin by catching up on some awards that some of our members are receiving for their revenue exhibits. In passing I will mention that one of our members, Lawrence LeBell, has written to me regarding the awards that his fine exhibit of postal markings and stamps of Boyd's City Express Post has been receiving. My purpose in mentioning exhibits and awards in this column is to document in our journal the record and success of revenue exhibits in the national level exhibitions in the United States.

Bill Campbell's *Match and Medicine: U.S. Private Die Proprietary Stamps of 1862-1883 and Series of 1898* received a gold at ARIPEX. The Two Cent Revenue Stamped Paper of the United States, 1865-1883 exhibited by yours truly received a gold at the Postage Stamp Mega-Event in New York.

I suspect that many exhibitors got their start like me, by exhibiting in a local show and receiving lots of encouragement and advice from those who were more experienced. My present interest and success in exhibiting can be attributed to two individuals who had exhibited internationally and only entered exhibits in the local club show noncompetitively to "fill up the frames." The local Tidewater Stamp Club recently held their annual show and I emulated my mentors by filling up some frames for the club. Some of my presentation time and encouragement has blossomed in the

form of a U.S. first issue exhibit that took a gold and best of show. The judges added some encouragement to fellow ARA member Peter Bergstedt to show it nationally. While exhibiting at the national and international levels is not for everyone, the discipline of preparing an exhibit for a local club show is

All of us have a lot in common with our fellow stamp collectors... We should all be sharing our collecting interests and knowledge ... we should all be encouraging our fellow hobbyists.


within everyone's reach. you'd be surprised at the positive and inquisitive remarks about the treasures (don't read that as "expensive") you have accumulated over your years of collecting.

I visited New England recently at the invitation of the Philatelic Group of Boston to speak about revenues. ARA member Hugh Daugherty was my host. Part of my time was spent looking at a wonderful collection of the first three documentary issues of the United States. The imperfs and part-perfs had large
(President's Letter—continued on page 89)

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First Issue revenue stamps on marriage certificates from Linn County, Missouri

By John M. Hamilton, ARA
Photographs by Frank P. Hamilton

Introduction

This article is based on 215 manuscript

certificates of marriages that took place in Linn County, Missouri, between January 1863 and March 1869. Linn County was, and is, largely rural and located in the north central part of the state about half way between the Missouri River and the Iowa line.

I purchased the certificates described here from the widow of a part time stamp dealer in Kansas City. She said that she did not know where or how her husband had obtained the documents. Some of the original batch had been sold by him, and a few had lost their stamps. I have compared the list of my certificates with a list of marriages in Linn County in the Kansas City Public Library and find that the latter lists about 1,000 marriages for the period covered by my certificates and so I have about a 20% sample. I believe it gives some insight into the use of revenue stamps in a rural area of a border state during and just after the Civil War, and puts us in touch with the lives of the people involved.

The documents span the time when the tax rate for marriage certificates was changed from 10¢ to 5¢, and also cover the time when the

Linn County Sep 19. 1864. I united in the holy bands of Matrimony John Burns and Mary Joyce.

*John Hogan
Catholic Priest*



Laclede Linn County Missouri

Be it known that I Robert C. Hill a regular Ordained Minister of the Gospel did on the eleventh day of October in the year of our Lord 1868, solemnize the rites of Matrimony between Mr John T. Smith of Sullivan Co Mo. & Miss Helen M. Blackwood of Ohio, according to Law. Given under my hand this 27th day of November 1868 R. C. Hill

Figure 1. Two certificates on small pieces of paper. One brief, one wordy.

Figure 2. Page from a notebook with three unseparated certificates. Dated March and April 1865.

slaves in Missouri were emancipated. As slaves, they were not permitted to marry; when freed, they were illegally cohabiting. The Missouri Legislature passed a law that provided for the legal marriage of former slaves and for their children to be made legitimate. I shall discuss certificates of the marriage of emancipated slaves later in this article.

The Federal Revenue Act of 1862 was enacted to raise money to finance the Civil War. It provided for income taxes, taxes on most professions, and levies of many other kinds. Finally it listed numerous kinds of documents and proprietary items that required adhesive tax stamps. These stamps are known to collectors as First Issue revenue stamps. The laws and regulations for the use of these stamps are given by Mahler (1988). The United States had not used adhesive tax stamps before 1862, and the law establishing this first effort turned out to be a mess. In addition to a badly conceived law, there were problems in both the production and the use of these stamps. Hence, the stamps provide interesting problems for modern collectors. I have discussed these problems in a series of three articles in *The Trans-Mississippian*, the journal of the Trans-Mississippi Philatelic Society (Hamilton, 1992a, 1992b, 1992c).

The act provided that the stamps should

bear the name of the kind of document that was to be taxed—bank check, insurance, conveyance, mortgage, etc., and at first, users were required to use a stamp with the name or title that matched the kind of document. For example, a life insurance policy was required to have a stamp that bore the title “life insurance.” If one used a stamp with another title, the policy was not valid. This part of the law soon proved to be unworkable, and

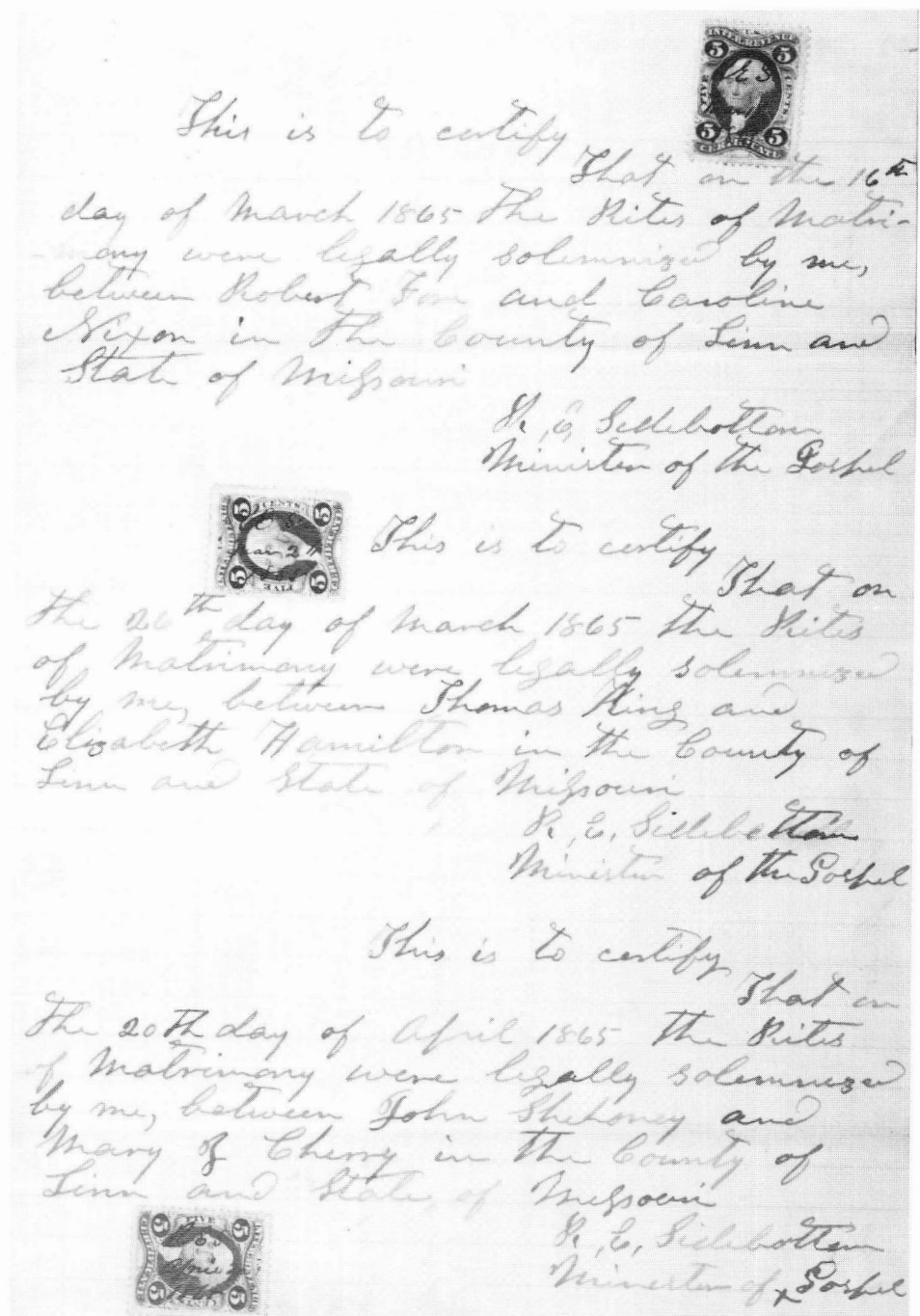


Figure 3. Certificates for two weddings on the same date. Only one tax stamp. There should have been two.

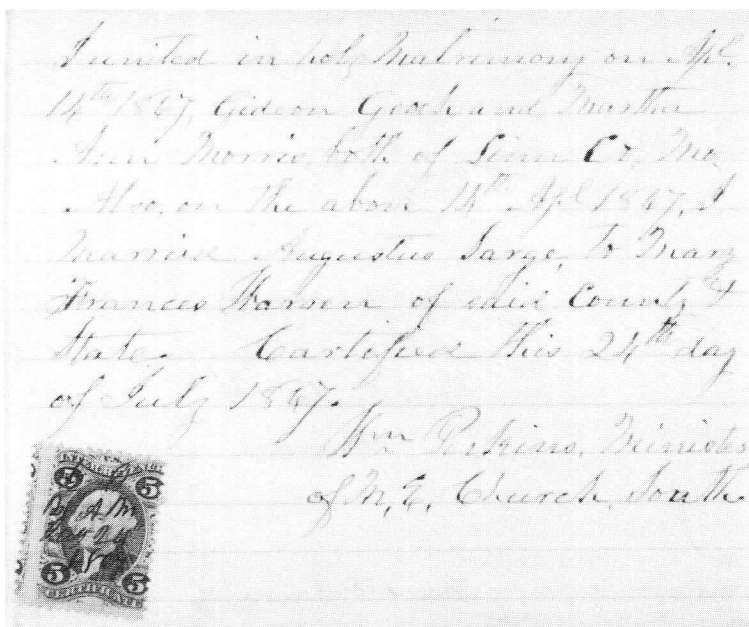
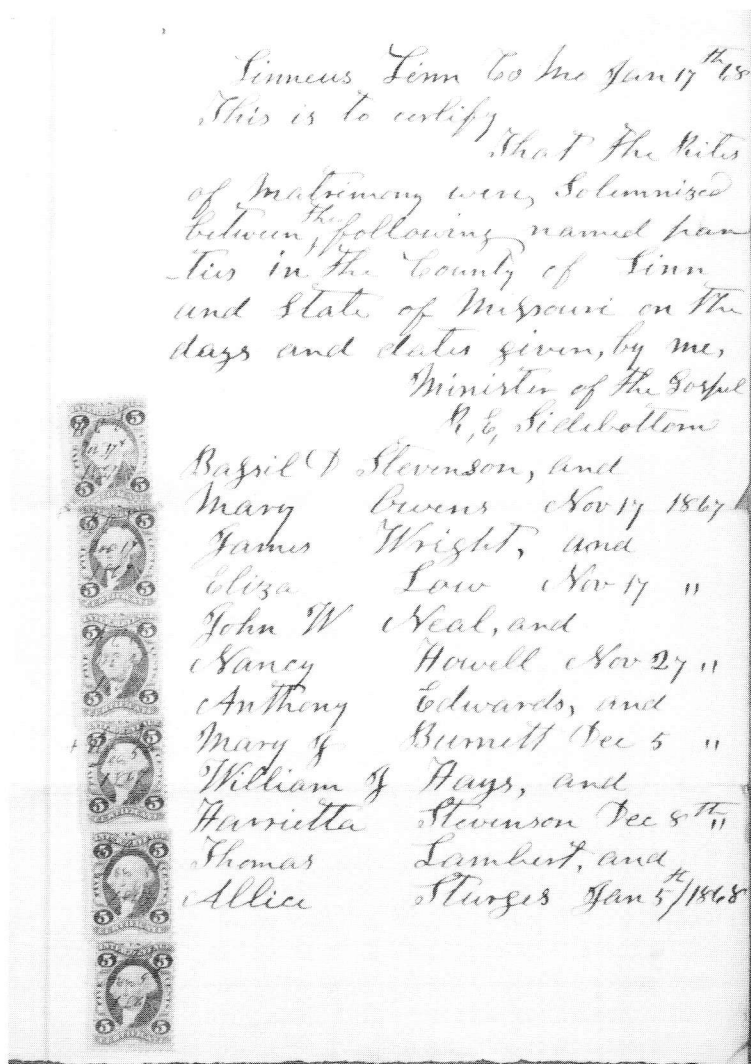


Figure 4. Page from a notebook with a certificate for six marriages. Same minister as for Figure 2. Dated November 1867 to January 1868.

in less than three months a new act made the documentary stamps with different titles interchangeable. A twenty five cent life insurance stamp could be used on any document requiring a twenty five cent tax, and the twenty five cent tax on a life insurance policy could be paid with a stamp or stamps with any documentary titles that totaled twenty five cents. The stamps with meaningless titles continued



to be used for a decade, until 1872.

One group of taxed documents was certificates. Several kinds of certificates were specified in the law (certificates of stock, certificates of deposit, etc.) and each kind had its own tax rate. The law then stated that a certificate "of any other description than those specified," was to be taxed "ten cents." After about six months of use, the rate for unspecified certificates was changed to five cents.

In this unspecified category were the certificates from the officials at weddings—ministers, Justices of the Peace, etc.—to the recorder at the county seat who kept the record of marriages performed within the county. Each state established the form these certificates were to take. In some states, for example Illinois and Indiana, a license was required before a couple could marry and the certificate with blanks for details was part of the license. It was to be filled out at the time of the marriage and returned to the recorder.

In Missouri, an act approved by the General Assembly November 23, 1855, set the criteria for marriage certificates that were in effect in the 1860s. This act says, in part,

"Every person having authority to join others in marriage shall keep a record of all marriages solemnized before him, and, within three months, transmit a certificate of every marriage (containing both christian [sic] names and surnames,) to the recorder

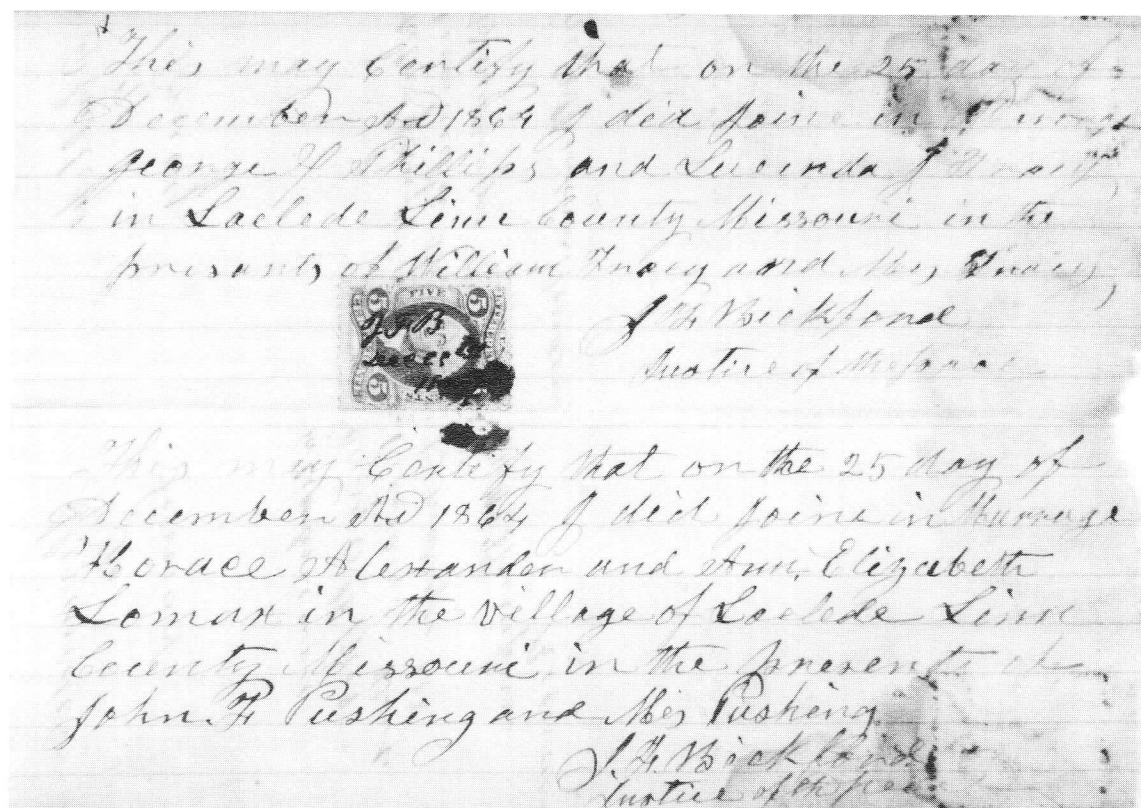


Figure 5. Certificates for marriages where the brides were probably below the legal age (18). See text.

of the county in which the marriage took place...

"The recorder of each county in this State shall record all such returns of marriages, in a book to be kept for that purpose, within one month after receiving the same, for which he shall be allowed, for every entry, fifty cents, to be paid by the person married [sic, no comma] to the person who shall perform the ceremony, and by him transmitted to the recorder..."

Note that a marriage license was not required for a wedding. The fifty cents was a fee paid to the recorder for making a record of the marriage in his record book after the marriage ceremony. The ceremony established a civil contract and conferred certain property rights to the bride and groom. The county clerk's "marriage book" provided evidence to establish these rights if such evidence were ever needed.

The Missouri law of 1855 did not specify any details of wording for the marriage certificates except that they give the names (Christian and surnames) of the groom and the bride and that they should state that the marriage took place in the county where the marriage was to be recorded. Sometimes the official who certified a marriage did not name

the county, and that information was added by someone other than the person who made out the certificate. Probably it was done by someone in the recorder's office.

Although the law provided that the certificate should be transmitted to the recorder within a month, and that he should enter it in the marriage book within an additional month, there are often several months between the date of the wedding and the date on the back of the certificate that tells when it was recorded. I have one certificate for a marriage that was performed on March 26, 1865 and was not recorded until December 27, 1865. Delays are understandable when we remember that the minister or Justice of Peace may have lived twenty or more miles from the County Seat and trips over unimproved rural roads were infrequent. The trips may have taken place by train, on horseback, on foot, or in horse drawn vehicles, in all kinds of weather, and under all kinds of road conditions. Also, a war was going on.

The war in Missouri was a true civil war. Neighbor fought neighbor and brother fought brother. There were major engagements involving thousands of men on each side, but

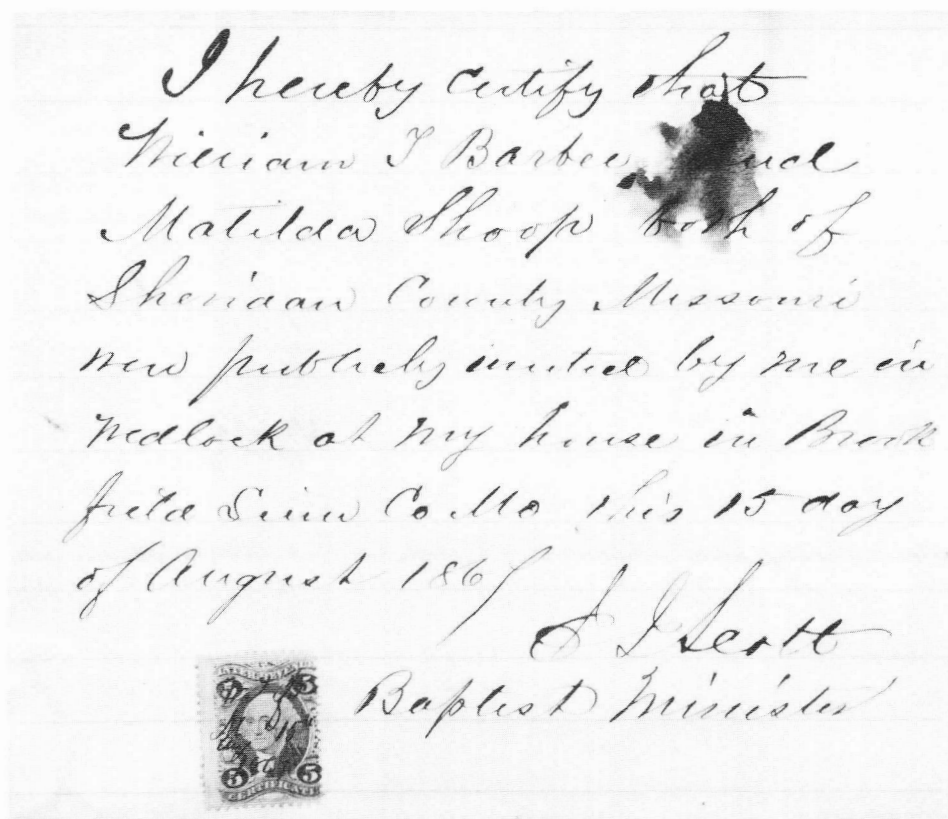


Figure 6.
Certificate for
the earliest
marriage in
this group.
Jan. 1, 1863.

most of the encounters were between small groups of armed, and sometimes but not always uniformed men. Denny (1992) describes the war in Missouri as "a seemingly endless series of clashes and skirmishes that gained no territory, changed no hearts and minds, altered no destinies and won or lost but little." Two different groups claimed to be in charge of the state government, and it was practically impossible to collect any state taxes. When the war was over, reestablishing the responsibility for state government was a major problem that was not easily resolved.

The Certificates from Linn County

My certificates show wide variations in size ranging from 2 ½ x 4 inches to 6 x 7 inches. Some were wordy, and some were very brief. Figure 1 shows two certificates; the upper one has a brief text but gives all of the information required by law. The lower one is wordy and is interesting for other reasons. The groom was a resident of Sullivan county which lies directly north of Linn County. The bride is from Ohio. Laclede, where they were married, was on the Hannibal and St. Joseph RR which was a

main line from the east. Did John T. Smith meet Helen M. Blackwood's train in Laclede and marry her on the spot?

Many of the certificates appear to have been written on a page of a ledger or other sheet of paper. When taken or sent to the County Seat the page was cut into strips, each containing one certificate with its stamp. On the back of each certificate, the recorder noted the date of filing, the page of the Marriage Book where the marriage was recorded, the fee, and his signature. In this lot there were some pages that had never been cut into strips (Figure 2). Usually, but not always, the recorder repeated his notation on the back of each certificate on the page.

Figure 3 shows a certificate for two weddings performed on the same date. It may have been a double wedding, but the single 5¢ stamp was not legal. There should have been a certificate for each wedding. The back of the document shows that the recorder collected \$1.00 for making two records. The certificate in Figure 4 appears to be a similar situation. The minister, Rev. Sidebottom, submitted a single certificate for six weddings. He provided a stamp for each, but the recorder was unable to cut the strips apart. On the back the recorder wrote, "R[ecording] Fee & stamps paid." There are other certificates in my batch signed by Rev. Sidebottom, but this is the only one in which he tried to use a single certificate for more than one marriage.

The certificates differed widely in their wording (Figure 1). Some gave little information beside the names of the participants and the date. Some had one or two sentences to establish the official's right to perform the marriage. Some specified that the marriage took place "at the residence of the bride's father" I believe that this usually meant that the bride was under age (18) and had her parent or guardian's permission to marry.

Figure 5 shows two certificates of this sort.

*This is to certify that I solemnized the rites
of Matrimony between Stephen A Fore and
Mary E Ashbrook both of Linn County
Missouri at Linn County The 1st day of
January AD 1863*



~~*A. F. Ashbrook*~~
W. H. Martin
Minister of the Gospel

Figure 7.
Certificate for
a marriage
that may have
been an
elopement.

Both were signed by the same Justice of the Peace, and both marriages took place on December 25, 1864. The top certificate reads as follows:

"This may certify that on the 25 day of December AD 1864 I did join in Marriage [sic] George H Phillips Jr and Lucinda J Tracy in Laclede Linn County Missouri in the presants [sic] of William Tracy and Mrs Tracy.

J F Bickbond
Justice of the peace"

The bottom certificate has lost its stamp, but the wording is interesting.

"This may certify that on the 25 day of December AD 1864 I did join in Marriage [sic] Horace Alexander and Ann Elizabeth Lomax in the village of Laclede Linn County Missouri in the presents [sic] of John F. Pershing and Mrs Pershing.

J F Bickbond
Justice of the Peace"

Since neither the bride's nor the groom's name was Pershing, one wonders why the Pershings were given as witnesses to the marriage. We know that John F. Pershing had a general store in Laclede and had a son John J. Pershing who was a little over four years old. We don't know whether John J. attended the wedding, but we do know that he had a brilliant military career that culminated in his being Commander in Chief of the American Expeditionary Forces in World War I. The elder Pershing had a clerk in his general store named Henry Lomax, and according to the Census of 1860 Henry Lomax had a daughter, Elizabeth, who was 13 years

old. By 1864 she would have been 17 and would have required the permission of her parent or guardian to marry. For some reason Mr. or Mrs. Pershing served as guardian.

A few of the certificates specified that the groom and bride were residents of neighboring counties. Usually, these certificates were signed by a Justice of the Peace, and I suspect that many were elopements. The certificate shown in Figure 6 was for a marriage performed by a Baptist minister for a couple from Sheridan County. Since there was no Sheridan County in Missouri, the couple probably were from Chariton County, directly south of Linn County. It may have been an elopement, since the certificate states that couple was "publically united...in wedlock at my house." The marriage was recorded the following day.

The Federal Act (Revenue Act of 1862) that first required the use of revenue stamps on these and other documents took effect on October 1, 1862. The first marriage for which I have a certificate was dated January 1, 1863. It is shown in Figure 7. It appears to have been signed first by the father of the bride. His name was crossed out and the minister's name was substituted. The handwriting for these two names is very similar. On the back, there is a note that the certificate was filed February 18, 1863, and that the marriage was recorded on page 90 of the marriage record. The tax was paid with a fully perforated 10¢ certificate stamp (Scott R33c).

There are 18 certificates in my lot that bore stamps for 10¢ tax. The kinds (titles) of

Table I

Summary of certificates with tax paid at the 10¢ rate

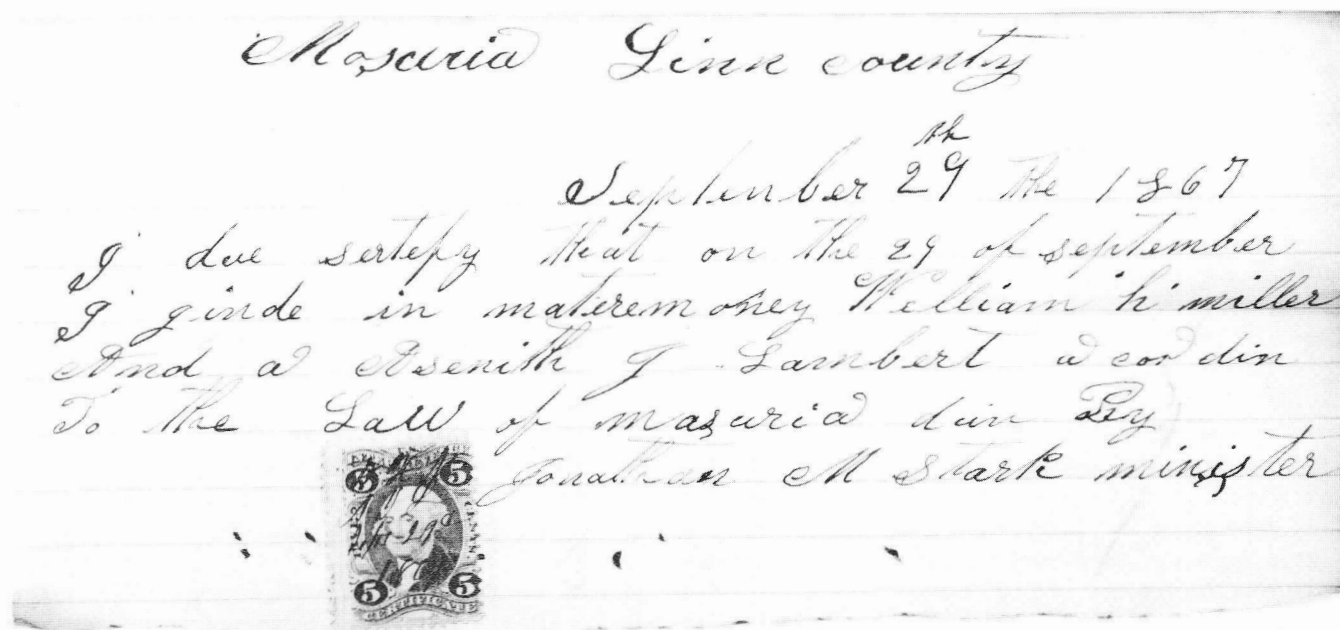
Scott Number	Value	Title	Number of Certificates
R24c	5¢(2)	Certificate	2
R27c	5¢(2)	Inland Exchange	1
R33b	10¢	Certificate (part perf.)	1
R33c	10¢	Certificate (perforated)	9
R36b	10¢	Inland Exchange (part perf.)	4
R36c	10¢	Inland Exchange (perforated)	1

the stamps used is given in Table I.

After six months of usage, on March 3, 1863, Congress amended the act of July 1, 1862, making several changes. One of these was to change the rate for the tax "on certificates of any other description from ten cents to five cents" (Mahler, 1988).

It is interesting to see how long it took this revision to be applied in rural Missouri. The earliest certificate with 5¢ tax paid was dated October 15, 1863. I have one certificate for a marriage performed on August 12, 1863, with a 10¢ certificate stamp. One certificate bears two 5¢ certificate stamps that are dated November 12, 1863, about nine months after the new rate was legal.

Figure 8. An extreme example of bad spelling.



The titles on the revenue stamps on the certificates that paid the five cent duty are shown in Table II.

The Playing Cards stamps were legal for use on proprietary items but their use on a certificate was illegal. The stamps were lost from some of my certificates, so the total in the two lists is less than the 215 given at the beginning of this article.

The Federal Revenue Act of 1862 specifies that the stamps were to be canceled by the user writing his initials and the date on the face of each stamp. Examination of a collection of first issue revenue stamps shows that many users did not follow this rule. Some stamps had only the date, others only initials. Blocks and strips of stamps often had the initials and date stretched across several stamps. Others were canceled with Xs or scribbles. I have suggested (Hamilton, 1992) that the users paid the required tax, but thought the details required for cancellation were a lot of foolishness and did not follow the rules for cancellation as a protest against the tax. This batch of marriage certificates is different. Almost all of the stamps were canceled by the official with his initials and the date as required by law. In one case the initials were those of the groom and the bride with the date. On a few certificates the stamps were not canceled. One certificate had a penciled note on the bottom, "Please put on the stamp." There is no evidence that

I the W Stephens Judge Probate Court within
for the County of Linn & State of Missouri
do hereby certify that I solemnized the Rite
of Matrimony between Lewis Stanton & Jane
Moore of said County on the 15th day of
March 1863 and that they Reported the follow
ing named Children

Henry Born July 25th 1850

Emanuel Born Dec 24/52

George Born Sept 14/55

Emma Born Apr 7/60

Mary Francis Born Dec 19/63 & were colored citizens

W. W. Stephens
Judge Probate



the document ever had a revenue stamp.

The spelling and grammar were often faulty. "Rite" frequently was misspelled. One document spoke of the "Righth of marriage." Another spoke of "wholly matrimony" and was signed by the "Efficiating Minister. The worst example of spelling is shown in Figure 8. The spelling, capitalization, and punctuation are as follows.

"Mosuria Linn county
th

September 29 the 1867

I due sertefy that on the 29 of september I

jined in matermony William h miller

And Aseneith J. Lambert a cordin

To the Law of Masuria dun Pey

Jonathan M. Stark minister"

I don't know what his words, "dun Pey" mean.

Marriage of Former Slaves

As I said earlier, slave marriages were not legal. Marriage ceremonies (called "jumping over the broomstick") occurred in the slave quarters, and stable families were estab-

lished, but they had no legal standing. This was because owners were entitled to sell one member of a slave family without selling the other(s).

The slaves were freed in Missouri by a proclamation of the Constitutional Conven-

Figure 9.
Certificate for
marriage of
former slaves
with five
children.

Table II

Summary of certificates with tax paid at the 5¢ rate

Scott Number	Value	Title	Number of Certificates
R15c	2c(2)	Internal Revenue	3
R23c	5c	Agreement	23
R24c	5c	Certificate	94
R25b	5c	Express (part perf.)	10
R25c	5c	Express (perforated)	20
R26c	5c	Foreign Exchange	1
R27c	5c	Inland Exchange	8
R28c	5c	Playing Cards	3

State of Mo. } S.S.
 Linn Co. }

This is to certify that at Laclede, Linn Co. Mo. on Feb'y 11th 1866, marriage was duly solemnised by me, between Jerry Davis & Gay Davis of this place, formerly from Virginia. Both are colored, & have been living together about seven years. Gay has children as follows, Rosin twenty six (26) years old, Eliza twenty (20) years old, & Jeff. thirteen (13) years.



W^m P. Luck (Witness,
 Susanna Ball)

E. D. Seward

Minister of the Gospel.

Figure 10.
 Certificate for
 marriage of
 former slaves
 with length of
 cohabitation
 and children
 listed

tion on January 11, 1865. This may or may not have been legal, but it was not something that could be reversed. On February 20, 1865, the Legislature passed a law that stated in part:

"In all cases where persons of color heretofore held as slaves in the State of Missouri have cohabited together as husband and wife, it shall be the duty of persons thus cohabiting to appear before a justice of the peace of the township where they reside, or before any other officer authorized to perform the ceremony of marriage, and it shall be the duty of such officer to join in marriage the persons thus applying, and to keep a record of the same.

"The reputed father and mother of children who were born before the ceremony of marriage is performed as provided...may, at the time of the solemnization of said marriage, give to the officer the names of their children then living or the descendants as such as may be dead, and it shall be the duty of such officer to record the said names with his certificate of marriage."

The act goes on to provide for the recording of the certificates and to provide a pen-

alty for "free persons of color living or cohabitating together as husband and wife without being married after twelve months from the act's passage."

Figure 9 shows a certificate that illustrates a properly executed certificate of the marriage of a former slave family. It was performed by George W Stevens, Judge of the Probate Court. Five children born over a period of 13 years are listed and the family is described as "colored citizens." In some of these certificates of marriage of former slaves the ages and number of years the cohabitation are given. Usually the couple is described as "colored" or "African descent" but there are some that would need to be checked with census data to determine the race of the couple.

Figure 10 is from a group of of seven certificates on both sides of a sheet of paper. The certificates are dated from February 6 to 20, 1866. These marriages were performed just before the deadline for the penalty mentioned above. The certificates were signed by "E. D. Seward, Minister of the Gospel." The first signature on the sheet adds "& a mem-

ber of the Congregational Conference of Missouri." Each certificate in this group gives the bride's family name as the same as her husband's, thus recognizing the slave marriages. A single notation from the recorder covers all of the certificates.

Concluding Remarks

Unlike the manuscript certificates discussed here, most marriage certificates from other states during this period were printed with blanks to be filled in by the official at the marriage. Many have a large, upper, license to marry that was retained (and perhaps framed) by the couple and a lower portion to be filled in and used as a certificate to the county recorder. I am accumulating marriage certificates and copies of laws from other states in the hope that I will be able to compare the marriage certificates from other parts of the country with the manuscript certificates from rural Missouri.

References

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- Hamilton, J. M. Civil War Revenue Stamps—A Tax With Problems II. *The Trans-Mississippian* 1992b May-June; 12:35-39.
- Hamilton, J. M. Civil War Revenue Stamps—A Tax With Problems III. *The Trans-Mississippian* 1992c July-August; 12:51-56.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholtz & Sons, 1988.

The Collector's and Exhibitor's Forum

To the Editor...

Two items have arrived in the mail in the last week or so which merit some comment. The first was a prospectus of a display of revenue stamps and documents used for judicial purposes. This was prepared by G.S. Ryan for presentation to the Revenue Society of Great Britain in February of this year at the Royal Philatelic Society headquarters in London. From the prospectus Ryan's display must have been a spectacular ad for the "fastest developing area of philately." This brings me to the second item.

This was a copy of the American Philatelic Slide Program Library Catalog. This lists titles of slide shows and a few videocassettes which are available for loan to stamp groups which are affiliated with the APS. The catalog lists 144 titles plus seven in videocassette format. The following four titles with author

are listed for programs on revenue issues: *US Private Die Proprietary Stamps*, Riley; *Holyland Israel Revenues*, Larry Cohn; *US Embossed Revenues*, Henry Fisher; and *British Commonwealth Revenue Stamps*, Regis Hoffman. The first, number 72, was prepared in 1978, the last three numbers 112, 129 and 139 are of relatively recent issue. Clearly there is room for more programs describing this "fastest growing area of philately." To pursue this thought if you have a hot idea or wish a copy of the catalog write the Director of Education, Box 8000, State College, PA 16803 or call (814) 237-3803. by all means include your APS membership number. A few more programs on revenue stamps would provide a nice chance to put in a plug for the ARA

R. F. Riley

Cal-REV ata Filatelic Fiesta

Cal-REV, the California chapter of the ARA, met at Filatelic Fiesta on Saturday, March 18. Allan Wechelman spoke to the 10 members and two guests about the revenues of Luxembourg. This Rhode Island-sized

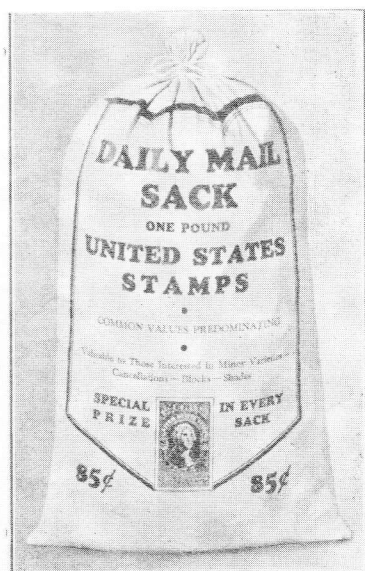
country has 12 cantons, each of which has various communes. At one time there were 200, each of which could issue its own revenues. They could design their own or utilize standard key type stamps with the village's

name imprinted. Although Luxembourg has issued revenue stamps since the 17th century, it is difficult to learn any details about them. The Barefoot catalog lists only a few stamps from the communes, mostly the key types. The communes will not sell the stamps to collectors unless there is a legitimate use. The 1867 issue was the first adhesive national issues. Multiples and surcharged stamps of this issue are scarce. The current revenues (issued in 1950) are still available at the post offices. Allan showed the group

many items including proofs, a joint issue with Belgium, double imprints, and bisected stamps used to make the correct denomination.

The club's next meeting will be April 23 at Westpex followed by the June 24 meeting at Holiday Inn Van Ness Avenue in San Francisco at 1 p.m. The big get together of the summer has been scheduled for August 5. This will be a barbecue-bourse meeting with spouses included. Please write to Jerry Lurie if you are going to attend this meeting.

Revenues—by the pound bag



REVENUE SACKS

CONTENTS

An accumulation of revenue stamps on documents largely of the old stock transfer variety. Values range from the one cent to the \$5.00 denominations and sometimes above.

Weight 1 lb.

Bags of various styles and colors as available.

Prices F.O.B New York, N. Y.

Per One Revenue Sack - 85¢
Per Ten Revenue Sacks - \$5.85
Per 25 Revenue Sacks - \$13.85
Per 100 Revenue Sacks - \$48.85

NICKLIN CO.

110 West 42nd St. New York 18, N. Y.

(RD1-41). Without tracking Nicklin Co. through the city directories, use of this UX27 postal card apparently dates from the mid to late 1940s. postal zone numbers started in 1943, and the domestic postal card rate changed to two cents January 1, 1952. the "new" dated stock transfer stamps were first employed in 1940.

This was undoubtedly John Nicklin who produced many early flight covers of various types. He was well known for handling the odd stuff as your editor was directed to his offices one Saturday in the summer of 1969

Member Frank Sternad writes that perhaps some of our senior members commenced revenue collecting with the bargain offer pictured here. One hundred pounds of revenues for less than \$50!

The "old stock transfer variety" revenues undoubtedly refer to the 1918-28 issues

while on weekend leave from the Navy (stationed at Quonset Point, Rhode Island at the time prior to year-long deployment to Antarctica). I obtained some Panama Railroad stock script at the time, the most expensive being 25¢—he had the stuff by the hundreds.

1995 Convention Reminder

As announced before, the 1995 ARA convention is being held in Dallas, Texas, at the Dallas Medallion Hotel (formerly the Raddisson Northwest Dallas) June 9-11. We are being hosted by the Texas Philatelic Association at their national show TEXPEX. The deadline for making reservations at the show hotel at special rates (king bed \$65 or double \$75) is May 17, 1995. Reservations

can be made by phone by calling 800-808-1011 or by fax 214-458-8260.

An excellent showing of revenue exhibits will be there. Saturday will feature several revenue lectures and an ARA information meeting. Friday there will be a Texas BBQ and Saturday an Awards Reception following the show and a President's dinner that night. Plan now to attend.

1936 Polish document with meter imprint



WANTED

British & Commonwealth and worldwide Revenues, Locals & Cinderellas, especially collections & large holdings.
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by Terence Hines, ARA

I have come across a 1936 Polish document that seems to be rather interesting. It bears the imprint of a Polish postage meter paying the 25 gr. tax on a court document. Whether this means that postage stamps could also be used to pay such fees, I do not know. This is a largely unexplored area of Polish philately. Responses are invited.

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty
P.O. Box 1146A, Eastham, Mass., 02642

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Tax-Paid Repairs

Original stubs, 1868/1883, tobacco and liquor items, more than 90 titles and/or years, many paper shades. Excellent for repairs.

4	10	25	100	300
Stubs	Stubs	Stubs	Stubs	Stubs
\$2.50	\$5.00	\$10.00	\$20.00	\$40.00

J. McGuire
2717 Ford Avenue
Schenectady, New York 12306

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

Robert H Betz 5191, RD #1, Box 135, Earlville, NY 13332, by Secretary. US-1st Issue, US-1st Issue Cancels, US-1st Issue on Documents, US-1st Issue Varieties.

David Fox 5195, 304 S Ammerman, Eastland, TX 76448, by Secretary. United States.

Robert H Gardner 5197, Box 507, McDonough, GA 30253, by Richard Friedberg. Topicals-Triangles, Cinderellas, United States, Liberia.

Gary A Giroux 5200, 1801 Hondo, College Station, TX 77840, by Secretary. United States.

Robert L Hevlin, Jr 5201, Box 120, Lebanon, OH 45036, by Daniel L Gorton. Canada-Medicine, Canada-Wildlife Habitat, United States, US-Beer, US-Narcotics.

J E Hilsher 5202, 70 Country Club Rd, Dallas,

PA 18612, by Secretary. United States, Worldwide.

Herb H Hovey, Sr 5198, 1026 Irving St, Winston-Salem, NC 27103, by secretary. Collector/dealer—Worldwide, Canada-Federal, US-Scott Listed, US-1898 cancels, US-1898 on Document, US-Proofs & Essays, US-Taxpays.

Timothy E Kapshandy 5193, 1349 Inverness Lane, Schererville, IN 46375, by Secretary. Seals-Christmas, United States, US-State: Indiana, US-State: Florida.

William J Macomber 5190, 8811 Frankford Ave, Philadelphia, PA 19136, by secretary. Collector/dealer-Worldwide.

Henry Meyerson 5192, 23 Oak Point Dr N, Bayville, NY 11709, by richard Friedberg. United States.

Mark E Morison 5199, 1258 E Center St, Kingsport, TN 37660, by Ricahrd Friedberg. United States.

John A Moser 5196, 1907 E "D" Street, Apt 4, Belleville, IL 62221, by Jerry Lurie. Part-time dealer-US-Hunting Permit.

Board of Directors:

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

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: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

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

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

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

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022

Sales Circuit Manager—Foreign: 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 1663 Easton, MD 21601

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.)

Richard F Rathman 5194, 3698 N Alta Vista Dr, Flagstaff, AZ 86004, by Richard Friedberg. Worldwide, Cinderellas, Local Posts, Railroad Stamps, France.

Igor Zhuravaliou PO Box 369, Vilnius 2006, Lithuania, by secretary.

Highest membership number assigned on this report is 5203.

New Members

Numbers 5174-5180

Application for Reinstatement

Thomas W Hart 3634, Box 1183, Winter Park, FL 32790, By Secretary. Dealer—Worldwide, United States, US—Stamped Revenue Paper, US—Financial Documents, US—Stamps on Documents, Europe, Asia.

Dropped (No Forwarding Address)

911 John B Willey

Contributing Member for 1994-1995

HLM13 Henry Tolman, II

Correction to March Report

5181 **Steve Milton** should be **Steve Minton**

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.

Bergman, Leif 1418, Kvallsvagen 14, STR, Tullinge, S-14531 Sweden

Celler, Richard C 1324, Box 9, Madison, NJ 07940-0009 USA

Deacon, John W 4812, Moved Left No Address
Field, Thomas O 4766, 3415 Fair Oaks Place, Sarasota, FL 34239

Greenwald, Gregg E 4546, 2401 Bluebird CT, Marshfield, WI 54449-3128

Harrison, Richard L 3920, 4151 Paul Rd, Woodhull, NY 14898-9754

Hart, Thomas W 3634, Box 1183, Winter Paark, FL 32790

Jhaveri, Nayna 5058, 450 West End Ave #21, North Plainfield, NJ 07060

Kwiatkowski, Ron 3747, 813 Warren Landing, Fort Collins, CO 80525

Rosenberg, Paul 3191, 27 Clubhouse Ln, Boynton Beach, FL 33436-6056

Ryan, Timothy J 1462, 1262 Maple Ave, Peekskill, NY 10566-4852

Schulzinger, Mark 4933, 4 Nevada Circle, Gallup, NM 87301-5469

Scott, James (Jim) O 4605, 500 East Morehead St, Suite #220, Charlotte, NC 28202

Willey, Richard (Rick) A 4652, Box 424, Greenwood, IN 46142

Youngerman, Sidney 382, 9660 Sunrise Lakes Blvd, Apt 108, Sunrise, FL 33322-1108

Membership Summary

Previous membership total	1285
Application for membership	14
Application for reinstatement	1
Dropped	-1
Current membership total	1299

continued from page 75

generous margins and nice early handstamped and manuscript cancellations. The quality of the stamps differed markedly from many of the imperf and part-perf stamps that you often see at a local bourse (small to nonexistent margins with 1869 cancels!). While the owner was not an ARA member, he was a very knowledgeable philatelist.

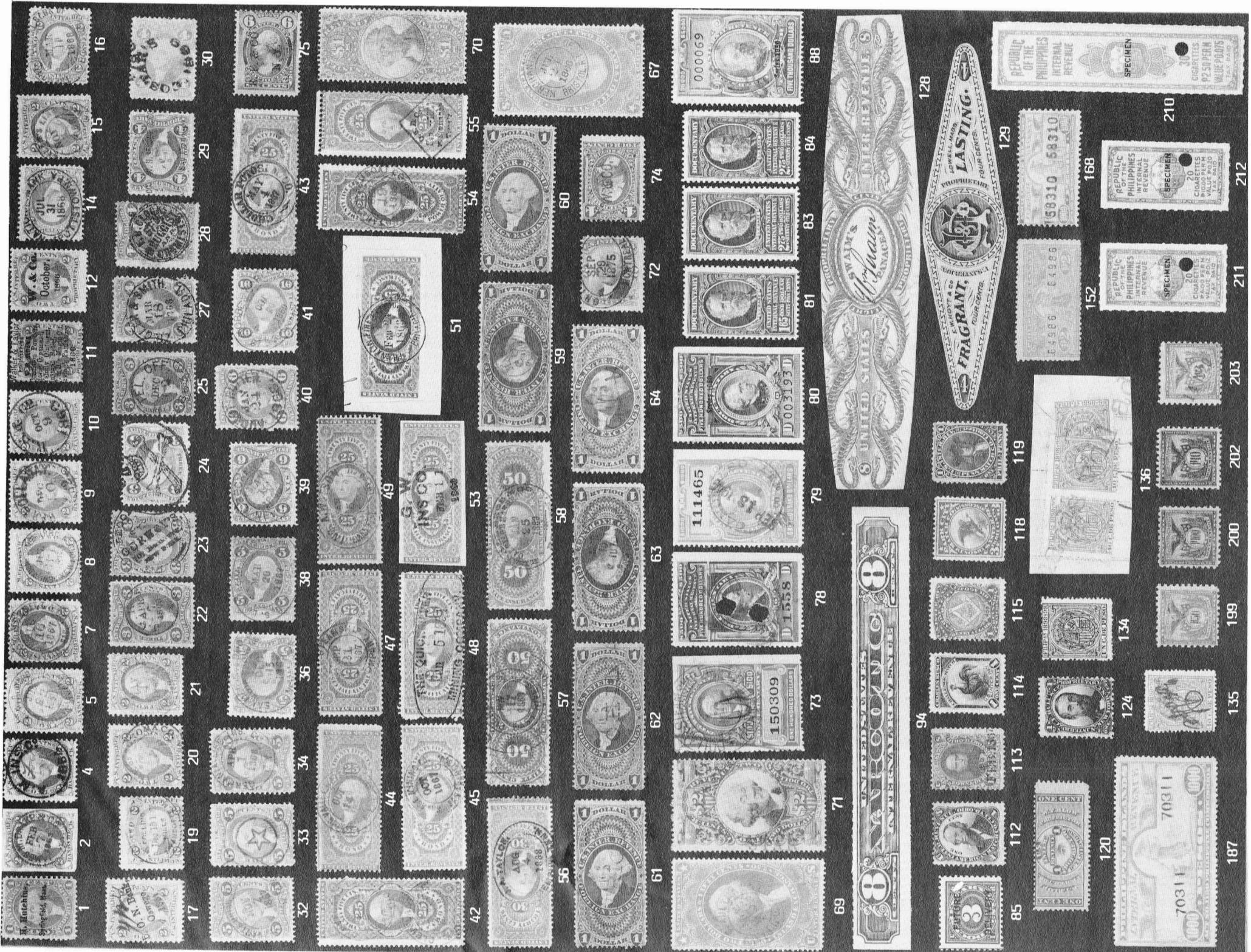
After I made my presentation, one of the members came to me requesting a photocopy of one of the items that I had shown to illustrate licenses and special tax stamps. Seems that the president of the company was the grandfather of an acquaintance of his. Philately is a small world!

It is time to draw this rambling to a close.

There is a reason for my writing about these various personal experiences. All of us have a lot in common with our fellow stamp collectors. Although many may not wish to admit it, most have a revenue or a hundred lurking around their collection (and a many of us revenueers even have a postage stamp of a hundred in our collections!). We should all be sharing our collecting interests and knowledge with others around us. We can likely learn much in that process of sharing. Finally, we should all be encouraging our fellow hobbyists. Without sharing and encouragement, our hobby will not last into the future. The future of our hobby is in our hands.

I look forward to seeing lots of ARA members at TEXPEX in June. be there!

President's Letter



ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • e-mail ejackson@epix.net

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #102

CLOSING DATE: June 14, 1995

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES - Scott Catalogue Numbers

CANCELLATIONS

- | | | |
|----|--|---|
| 1 | R3c H. HUTCHINS, SPRINGFIELD, MASS, black printed cancel, F-VF PHOTO | — |
| 2 | R5a JAMES M. DRAKE & CO., red h/s, VF stain on back PHOTO | — |
| 3 | R5c KOUNTZE BROS., DENVER black h/s, F | — |
| 4 | R5c A. M. INS. CO., bold black h/s, F PHOTO | — |
| 5 | R6c C. V. D. HUBBARD, MARYSVILLE, CAL., blue h/s, F-VF PHOTO | — |
| 6 | R6c S & R, NEW YORK, blue SON h/s, F-VF | — |
| 7 | R6c HOLBROOK, MERRILL & CO., SAC, black h/s, F-VF PHOTO | — |
| 8 | R6c NEW LONDON NORTHERN RR CO., black h/s, F PHOTO | — |
| 9 | R6c BEN HOLLADAY, blue h/s, VF PHOTO | — |
| 10 | R12c R. S. & CO., black h/s, F small faults PHOTO | — |
| 11 | R13c WALKER & TAYLOR, eight line black printed cancel, F PHOTO | — |
| 12 | R13c W. & CO., black printed cancel, F-VF PHOTO | — |
| 13 | R15c WOLSTON, WELLS & VIDOR, GALVESTON, black h/s, F-VF | — |
| 14 | R15c NATIONAL BANK OF POTTSTOWN, PA, black h/s, F-VF PHOTO | — |
| 15 | R15c .YLER'S LINE, STEAM TOW BOATS, blue h/s, F-VF PHOTO | — |
| 16 | R15c TREMONT NATIONAL BANK OF BOSTON, black h/s, F-VF short perf PHOTO | — |
| 17 | R15c L. O. N. BANK, OSWEGO, black h/s, F crease PHOTO | — |
| 18 | R15c ASTOR HOUSE, NEW YORK, blue double circle h/s, VF | — |
| 19 | R15c S. L. POTTER, SUPT., ROLLING MILLS, WYANDOTTE, MI, black h/s, F PHOTO | — |
| 20 | R15c BANK OF SONOMA CO., PETALUMA, blue h/s, F PHOTO | — |
| 21 | R15c H. VAN CAMPEN, INS. AGT., NEW BEDFORD, MS, blue h/s, F PHOTO | — |
| 22 | R16c J. G. K.'s S. S., black h/s, VF PHOTO | — |
| 23 | R18c GURNEY'S (Photographer), black h/s, F-VF PHOTO | — |
| 24 | R18c SKULL AND CROSSBONES black h/s, F-VF PHOTO | — |
| 25 | R19c H. TEL. OFF. black SON h/s, F-VF PHOTO | — |
| 26 | R22c J. H. & C. 1869, black oval SON h/s, F | — |
| 27 | R22c ZIEGLER & SMITH, PHILAD'A, black h/s, F-VF PHOTO | — |
| 28 | R22c F. B. CLOCK, DRUGGIST & CHEMIST, black h/s, F few short perfs PHOTO | — |
| 29 | R22c W. H. JESSUP & CO., SAN FRANCISCO, black printed cancel, F-VF thin spot PHOTO | — |
| 30 | R22c COSTAR'S, black h/s, F-VF small faults PHOTO | — |
| 31 | R24c HARRISBURG NATIONAL BANK black h/s, VF | — |
| 32 | R24c MERCHANTS UNION EXPRESS CO., NEW YORK, blue h/s, VF PHOTO | — |
| 33 | R24c blue star in double circle h/s, F PHOTO | — |
| 34 | R24c GERMANIA LIFE INS. CO., black h/s, F-VF PHOTO | — |
| 35 | R24c FITCHBURG & WORCESTER RR CO., FITCHBURG, blue double oval h/s, on small piece, F-VF | — |
| 36 | R24c SAMUEL J. LOUD & CO., SHIP BROKERS, NEW YORK, blue h/s, F-VF PHOTO | — |
| 37 | R27c PROBATE COURT, MIDDLESEX CO, blue double circle h/s, VF | — |
| 38 | R27c U. S. LOCAL INSPECTORS OF STEAMERS, NEW YORK, blue h/s, F PHOTO | — |
| 39 | R30c H. BECKER & CO., black h/s, F-VF PHOTO | — |
| 40 | R30c AUGUST RUTTER, blue h/s, F-VF PHOTO | — |
| 41 | R34c KOBBE & CORLIES green h/s, rare color, F-VF PHOTO | — |
| 42 | R43c CLEVELAND LEADER COMPANY, black h/s, double strike, F-VF PHOTO | — |
| 43 | R43c CHOLLAR POTOSI M. CO., black h/s, F PH | — |
| 44 | R43c SPRING VALLEY WATER WORKS, S.F., blue h/s, F PHOTO | — |
| 45 | R43c SAVAGE MINING CO., SAN FRANCISCO, black h/s, F-VF PHOTO | — |
| 46 | R44c CITY NATIONAL BANK OF BINGHAMTON, blue SON double circle h/s, F crease | — |
| 47 | R44c AMERICAN STEAMSHIP CO, black h/s, F PHOTO | — |
| 48 | R44c QUICKSILVER MINING COMPANY, black h/s, F PHOTO | — |
| 49 | R44c JNO. A. WATSON, EUREKA, HUMBOLDT CO., CAL., blue h/s, F PHOTO | — |

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|-----|--|--------|
| 50 | R44c E. P. DORR, BUFFALO, NY, black h/s, F-VF | — |
| 51 | R46a FRANKLIN FIRE INS. CO., black h/s, on small piece, VF PHOTO | — |
| 52 | R46c F. W. LONDON, NILES, MICH., blue double oval h/s, F-VF | — |
| 53 | R47a C. W. INS. CO., black h/s, F-VF PHOTO | — |
| 54 | R48c ONTARIO STEAMBOAT CO., OSWEGO, black h/s, F-VF PHOTO | — |
| 55 | R49c O. S. B. CO., black h/s, F PHOTO | — |
| 56 | R52c J. A. TAYLOR, MEMPHIS, TENN., blue h/s, partial imprint, F-VF PHOTO | — |
| 57 | R54c LORILLARD'S STEAMSHIP LINE, EAST RIVER, NY, blue h/s, F small thin PHOTO | — |
| 58 | R58c KIMBALL BROS. & CO., CARRIAGE MAKERS, BOSTON, black h/s, F PHOTO | — |
| 59 | R68c CUSTOM HOUSE, SAVANNAH, GA, blue h/s, F-VF PHOTO | — |
| 60 | R68c JAPAN, Pacific Mail Steamship Lines, blue h/s, F pulled perf PHOTO | — |
| 61 | R68c AMERICA, Pacific Mail Steamship Lines, blue h/s, F pulled perf PHOTO | — |
| 62 | R68c CHINA, Pacific Mail Steamship Lines, blue h/s, cut cancel, F PHOTO | — |
| 63 | R69c THOMAS CADEN, BROWNSVILLE, TEX, blue h/s, F PHOTO | — |
| 64 | R69d ARIZONA, Pacific Mail Steamship Lines, blue h/s, F rare cancel PHOTO | — |
| 65 | R81c GENERAL TRANSATLANTIC CO., black SON h/s, F thin | — |
| 66 | R81c GENERAL TRANSATLANTIC CO., blue oval h/s, F | — |
| 67 | R84c MERCHANTS S.S. CO. OF BRISTOL, R.I., black h/s, VF PHOTO | — |
| 68 | R84c HENRY SWIFT & CO., NEW YORK, blue SOM double oval h/s, F-VF light stain | — |
| 69 | R84c C. AULTMAN & CO., CANTON, O., blue h/s, VF crease PHOTO | — |
| 70 | R118 AMERICAN STEAMSHIP CO., PHILADELPHIA, blue h/s, F-VF PHOTO | — |
| 71 | R145 portion of RISING STAR, Pacific Mail Steamship Lines blue h/s, F small thin PHOTO | — |
| 72 | R151 "MONTREAL," blue h/s, F PHOTO | — |
| 73 | R248 DOLLAR STEAMSHIP LINE, HONOLULU, violet h/s, F-VF PHOTO | — |
| 74 | RB14a W. & CO., black h/s, F PHOTO | — |
| 75 | RB17a E. F. & CO., N.Y., black printed cancel, F PHOTO | — |
| 76 | R177 F | 30.00 |
| 77 | R225 cut cancel, F | 15.00 |
| 78 | R226 punch cancel, F-VF creases PHOTO | 200.00 |
| 79 | R286 cut cancel, VF small fault caused by cut cancel PHOTO | 375.00 |
| 80 | R559 F-VF small faults PHOTO | 100.00 |
| 81 | R669* F-VF PHOTO | 90.00 |
| 82 | R669 F | 55.00 |
| 83 | R672* VF short perf PHOTO | 100.00 |
| 84 | R672 VF crease PHOTO | 50.00 |
| 85 | RC3A* F-VF PHOTO | 50.00 |
| 86 | RD304 cut cancel, VF crease | 12.00 |
| 87 | RD312 cut cancel, VF | 25.00 |
| 88 | RD337 cut cancel, F-VF thin PHOTO | 325.00 |
| 89 | RE58 VF crease | 40.00 |
| 90 | RJA59c* VF | 4.00 |
| 91 | RJA60b* F-VF | 20.00 |
| 92 | RJA62b* VF | 25.00 |
| 93 | RJA63b* F-VF | 20.00 |
| 94 | RJA64b* VF PHOTO | 45.00 |
| 95 | RJA66b* VF | 15.00 |
| 96 | RJA67b* | 10.00 |
| 97 | RJA71c* VF | 4.00 |
| 98 | RJA72c* F | 65.00 |
| 99 | RJA74b* VF | 10.00 |
| 100 | RM45 sharp strike on the back of a 1799 promissory note, VF | 35.00 |
| 101 | RM46 sharp strike on a 1799 promissory note, mss and fold affect stamp, F-VF | 22.50 |
| 102 | RM177 sharp strike on a 1798 promissory note, F-VF light foxing | 27.50 |
| 103 | RM178 sharp strike on a 1798 promissory note, fold affects stamp, VF | 15.00 |
| 104 | RM179 sharp strike on a 1798 promissory note, fold affects stamps, VF | 15.00 |
| 105 | RM181 sharp strike on a 1799 promissory note, fold affects stamp, F-VF | 17.50 |
| 106 | RM189 sharp strike on an 1801 promissory note, F-VF light foxing | 30.00 |
| 107 | RM227 sharp strike on an 1800 promissory note, fold affects stamp, VF | 50.00 |
| 108 | RM228 sharp strike on a 1799 promissory note, VF | 35.00 |

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|-----|--|--------|
| 109 | RM558 clear strike on an 1832 import certificate for tea, VF | 20.00 |
| 110 | RN-N3a. Providence, RI. R. I. Hospital Trust Co., Geo. Claflin check, F-VF | 200.00 |
| 111 | RN-P5, W2, Cincinnati and Springfield Railway Co. \$1,000 Mortgage Bond, F-VF small faults | 145.00 |
| 112 | RO10a F small faults PHOTO | 95.00 |
| 113 | RO44a F PHOTO | 60.00 |
| 114 | RO47d VF PHOTO | 17.50 |
| 115 | RO61b F PHOTO | 75.00 |
| 116 | RO67b VF few short perfs | 15.00 |
| 117 | RO138b F creased | 5.00 |
| 118 | RO143a VF light thin PHOTO | 40.00 |
| 119 | RO144d F-VF small faults PHOTO | 30.00 |
| 120 | RS31c F light thin PHOTO | 275.00 |
| 121 | RS44d VF usual small faults | 27.50 |
| 122 | RS51d VF thin spot | 2.00 |
| 123 | RS64d F-VF | 4.00 |
| 124 | RS138c F PHOTO | 40.00 |
| 125 | RS172d F thin | 12.50 |
| 126 | RS184d F-VF small thin | 27.50 |
| 127 | RS189b F | 15.00 |
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