

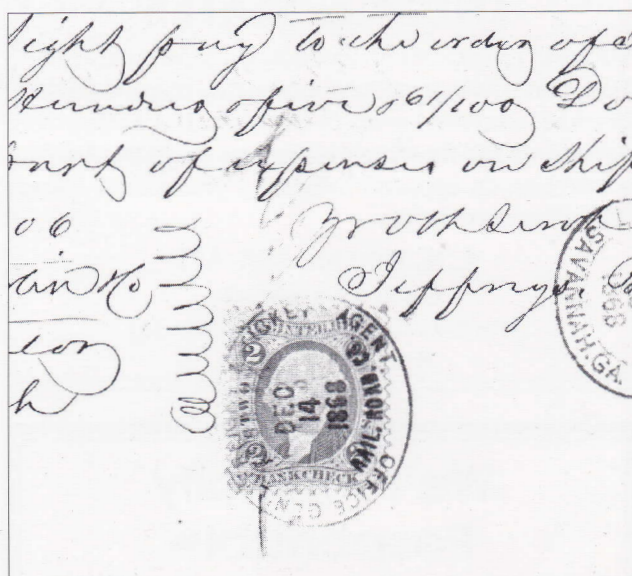


The American Revenuer

IN THIS ISSUE:

- A census of Florida revenue-stamped 216
documents, 1862-1872
Federal egg inspection stamp 225
ARA 1998 election ballot 228

An 1868 sight draft from
Florida. More,
inside, page 216.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

NOVEMBER-DECEMBER 1998

Volume 52, Number 10
Whole Number 510

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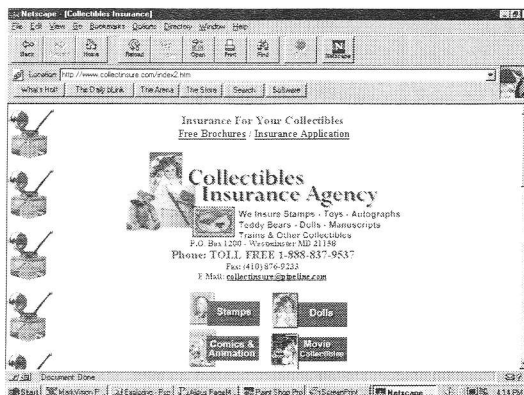
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In this issue:

A census of Florida revenue-stamped documents 1862-1872	216
<i>Michael Mahler</i>	
Review: Duck Tracks—fourth quarter 1998	224
Federal egg inspection stamp	225
<i>Scoutt Troutman and Frank Binder</i>	
Review: Cyprus Revenue Stamps 1872-1997	225
Review: Canadian Revenue Newsletter—November 1998	226
Review: State Revenue News—4th quarter 1998	226
California Revenuers December meeting	226
ARA Secretary's Report	228
1998 Election Ballot	228

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A census of Florida revenue-stamped documents, 1862-1872

by Michael Mahler, ARA

In July 1862 the U.S. government, to help defray its expenses arising from the Civil War, enacted a broad spectrum of internal

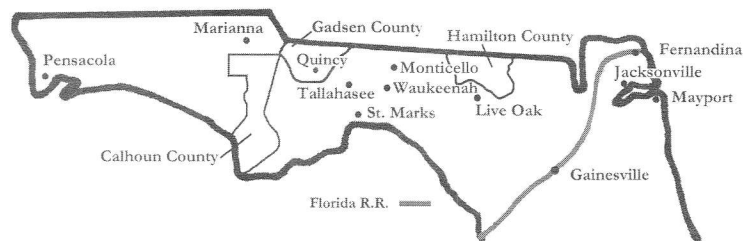


Figure 1. Map showing origins of recorded revenue-stamped documents; for Key West see Figure 4.

revenue taxes, to take effect the following October 1. These included a schedule of documentary stamp taxes so extensive as to affect nearly every piece of paper that changed hands. These document taxes did not end with the war; they remained in effect until October 1, 1872, when all were rescinded with the exception of a 2¢ levy on bank checks, which persisted until June 30, 1883. In the South, U.S. Internal Revenue collection districts, geographically identical to the congressional districts, were established in all the former Confederate States by mid-1865, and collection of the various taxes commenced. The state of Florida comprised a single collection district, established May 4, 1865; as of August 1866 the listed district assessor was one Lemuel Wilson of Newnansville,¹ and the collector, Maicellus A. Williams of Fernandina. (Mahler, 1988, 1993).

In the South the documentary taxes were made retroactive to October 1, 1862, the date they had taken effect. The U.S. government had always considered the "rebellious" states still part of the Union, and held that its taxes applied there.² All documents executed after

October 1, 1862, in order to have legal standing, were required to be stamped retroactively. In practice this affected only those relatively few documents still in effect after the war, such as deeds, mortgages, promissory notes, and the like.

Revenue-stamped documents from Florida during the period of broad Civil War taxes, 1865-72, are practically nonexistent. None are known with imprinted stamps: the four Florida pieces reported by Castenholz (1989) are all from the late 1870s or early 1880s. In some 25 years of assiduous searching I have recorded only 31 Florida documents with adhesive revenues affixed during 1865-72, and estimate that perhaps 50-100 exist. All recorded pieces are tabulated below.

The recorded usages show a satisfying variety, with 16 different origins (Figure 1). Readers unfamiliar with the history of Florida will no doubt find it remarkable that with the exception of Key West, all of these places are in the northern 20% of the state, none further south than Gainesville. This is entirely in keeping, though, with the pattern of settlement of Florida; before 1900 the southern portion of the state was virtually empty. Most of these origins are represented by only one or two examples, and even the "commonest," Tallahassee and Quincy, by just six and five, respectively; obviously, no hoards or archives have been found, or at least recorded. Taken as a whole, these pieces reveal a fascinating "slice of life" in Florida during Reconstruction; to illustrate, selected items are described in more detail below.

Selected Examples

Gadsden County. 1. Manuscript deed, executed Gadsden County August 7, 1867, amount \$640 for 80 acres. The Conveyance tax of 50¢ per \$500 applied, and the \$1 tax was paid by 24 stamps: 15¢ Inland Exchange, 5¢ Certificate (x13), and 2¢ Bank

where U.S. taxes were collected even during the war (Mahler, 1988).

¹ Listed incorrectly as "Newmanville," one-time seat of Alachua County, now a ghost town.

² In fact, collection districts had been established in Union-occupied sections of Virginia and West Virginia in early October 1862, and in occupied Louisiana and Tennessee by February 1863,

Check orange (x10), each painstakingly canceled with initials and date.

The stating of a place of execution no more specific than a given county is seen with some regularity on Southern documents, and is consistent with the fact that most of the population lived "in the country." In 1860, cities and towns accounted for only 8% of the population of the South (Cohn, 1956).

Revenue stamps were often in short supply in the South, resulting in "wallpaper stampings" like this one. At the local level, stamps were supplied primarily by an array of private agents - banks, newspaper offices, stationers, general merchants, and the like - who earned a small commission, usually only 1% or 2%, never more than 5% (Mahler, 1993). Money was in such short supply, especially the outlying regions, and the potential profit in stamp sales so small, that agents would have been reluctant to invest much of their capital in stamps.

2. Manuscript agreement reading:

"State of Fla., Gadsen County, January 15th 1866

"Agreement between T.C. McCall on the one hand as employer and Milly on the other hand as employee.

"I. I Milly agree to turn over to T.C. McCall whatever corn, Fodder, Potatoes and other provision may be due me for last year's services, that he may use them for the

benefit of myself and children for the year 1866.

"II. I further agree to labor myself and to make my sons Ben and Amos also labor for said T.C. McCall for this year for the support of myself and family. I am willing that T.C. McCall shall use my own provisions as his own. I disclaim any further right to any thing on the place.

"III. Should I fail to discharge my duties faithfully, or refuse to obey any order from T.C. McCall or any one acting in his stead, or be found guilty of any fault or misdemeanor, I recognize T.C. McCall as having right and authority to discharge and to drive me from his place.

"Milly (X) her mark

"I T.C. McCall agree to feed, clothe, and furnish medical attention to Milly and her children Ben, Amos, Hester, and Alice, for her own and their services for the year 1866. Reserving the right to turn them off of the place when their conduct is such as to justify it. I do not promise to pay them any thing at the end of the year.

"Signed ... T.C. McCall"

A 5¢ Certificate pays the 5¢ Agreement tax.

Only a dozen or so stamped labor contracts with ex-slaves have been recorded from the entire South. This one, dated January 15, 1866, is the earliest, and the date is significant. In the months following Appomatox, a belief spread among the newly-freed slaves that all freedmen would receive from the gov-

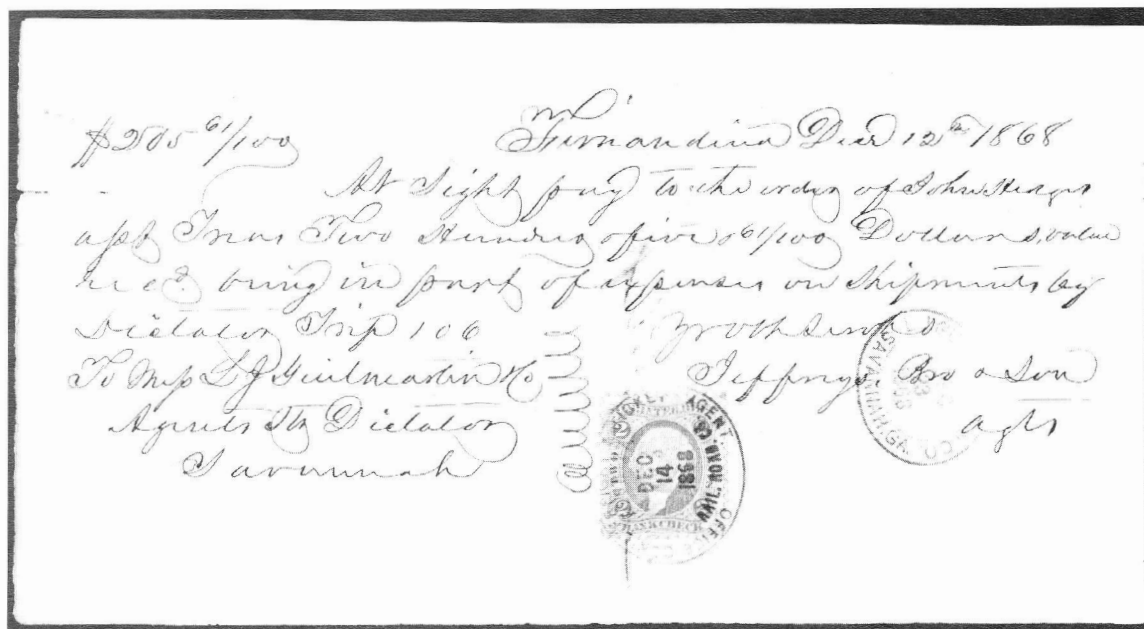


Figure 2.
1868 sight
draft by
freight agent
of Florida Rail
Road Co.,
Fernandina.

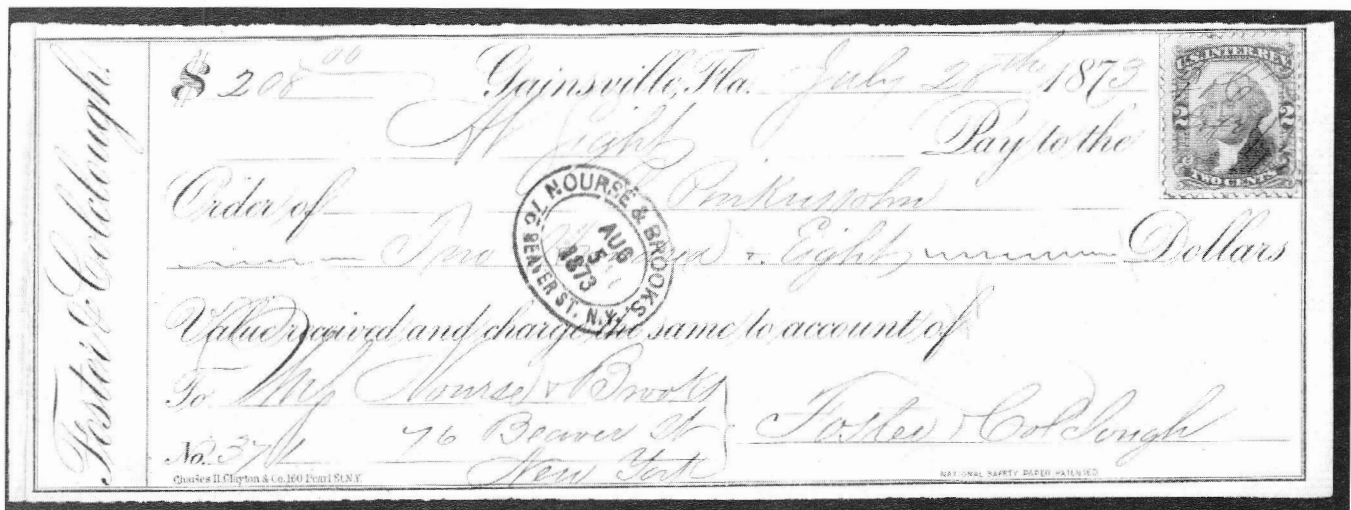


Figure 3.
1873 sight
draft,
Gainesville,
bearing 2¢
Second Issue.

ernment the now-proverbial "forty acres and a mule,"³ this to occur January 1, 1866, the third anniversary of the Emancipation Proclamation. Accordingly, very few blacks were willing to commit to labor contracts in 1865. This exacerbated a situation in which relatively little work of the sort usually performed by blacks had been accomplished in the South in 1865. First the war itself had caused no little disruption, including large-scale defections of slaves to the Union lines. Immediately after the war, in the exhilaration of freedom large numbers of blacks had left the quarters of their former masters, many to visit or search for loved ones, others simply to experience the formerly forbidden pleasure of travel; there was a large influx to cities and towns. After some months harsh realities began to assert themselves, and large numbers of people drifted back to their former quarters, and in many cases to their former tasks, performed now on a more casual, day-to-day basis. Finally January 1, 1866, came and went, accompanied by assurances from trusted officers of the Freedmen's

Bureau that no large-scale redistribution of lands was in the offing. Of necessity the freed slaves now began en-

tering into contracts to support themselves as best they could, mostly at the work they had previously done as slaves, but now for wages, or as sharecroppers, or in the case at hand, for nothing more than the basic necessities of life - food, shelter, clothing, and medical attention.

Fernandina. 1868 manuscript sight draft for expenses on shipments by steamer "Dictator," Trip 106, drawn on its agents in Savannah, L.J. Guilmartin & Co., stamped with 2¢ Bank Check orange (Figure 2). The draft was made to John Hedges, Assistant Treasurer, Florida Rail Road Co., by Jeffrys Bro. & Son, Agents, who are identified by an extraordinary blue dated handstamp cancel reading "OFFICE GENERAL FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO." The draft also bears a blue datestamp of Guilmartin & Co. The Florida R.R., running from Fernandina to Cedar Key on the Gulf (see map) was the state's first railroad, indeed the only one completed before the Reconstruction era. The "Dictator" was a well known St. Johns River steamer.

Gainesville. 1873 sight draft of Foster & Colclough, Gainesville, drawn on Nourse & Brooks, N.Y., stamped with 2¢ Second Issue (Figure 3). The only recorded use of a Second Issue stamp in Florida. Even though dated after the nominal census cutoff date of October 1, 1872, this piece has been included because of its significance. See below for a draft executed at St. Marks also drawn on Nourse & Brooks.

Key West. Entry of goods forms No. 1, No. 2, and No. 4, Port of Key West, all for goods imported from Havana, on American schoo-

Figure 4.
Map showing
the location of
Key West.



³ A belief founded in the fact that grants of this kind had been made on an experimental basis during the war on abandoned plantations on the sea islands off Hilton Head, South Carolina.

ners "Lautaro," "Belle of the Cape," and "King of the Forest," respectively (Figures 4, 5), executed August 7, 14, and 25, 1867, but all stamped August 31; evidently no stamps were available until then. Value of goods \$174, \$98, and \$1210, respectively, stamped with 50¢ Conveyance, 25¢ Warehouse Receipt, and \$1 Lease, nicely illustrating the three existing rates: 25¢ for amounts to \$100, 50¢ for over \$100 to \$500, and \$1 for over \$500. Each stamp is canceled by dated handstamp of the Port Collector, "CHARLES HOWE. KEY WEST."

The entry for the "Belle of the Cape" shows that U.S. import taxes of this era could exceed the value of the goods. The "Belle" carried "4 Cervons Leaf Tobacco," weight 270 lb., value \$78.54, the import duty 35¢ per lb., or \$94.50!; also "A Lot of Plantains," value \$20, duty 25%, or \$5.

The *Lautaro* paid an average of 44.5% on its varied cargo, as shown in Table I.

Marianna. Promissory note made February 1, 1864, during the Civil War, for \$350 due the following January 1, stamped with 5¢ Inland Exchange strip of four, canceled "WBW & SSA," the initials of the makers of the note, but in a different hand (Figure 6). The stamps were affixed retroactively, evidently in 1868. As explained above, all documents executed after October 1, 1862, in order to have legal standing, were required to be stamped retroactively. Notations on the reverse of this note indicate it was presented

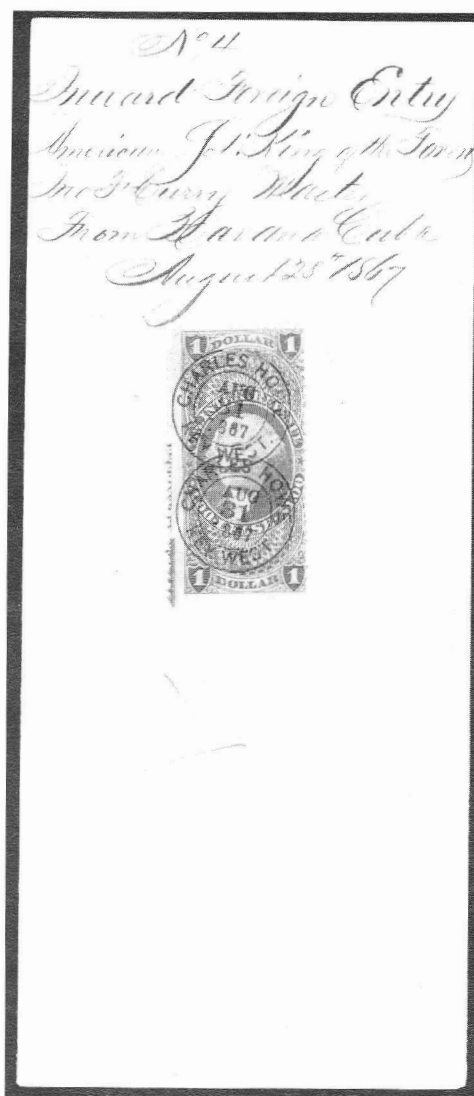


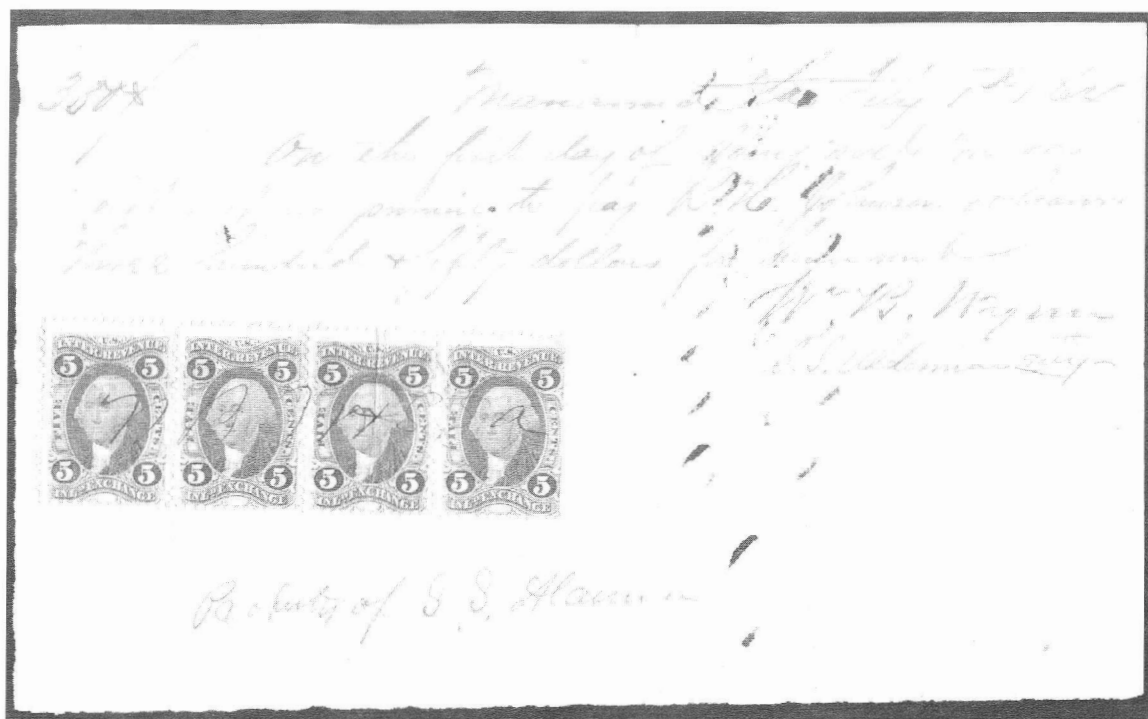
Figure 5. 1867 entry of goods form, Port of Key West, showing dated handstamp cancel of Port Collector.

Table I

Schooner *Lautaro's* cargo and the duty paid

Goods	Quantity	Value	Rate of Duty	Duty
4 Boxes Brown Sugar under No. 12 Dutch Standard	1933 lb.	\$101.87	3¢ per lb.	\$57.99
17 Dozens Jellies & Marmalade		17.00	50%	8.50
Dozens Earthenware Coolers		3.75	25%	.94
1 Package Chocolate	4 lb.	1.00	25%	.25
1 Jar Olive Oil	1 gal.	1.50	\$1 per gal.	1.00
1 Paper Red Pepper (Ground)	4 lb.	.50	18¢ per lb.	.72
1 Iron furnace	17 lb.	2.00	1.5¢ per lb.	.25
1 Piece Linen	25 yards	10.25	40%	4.10
A Lot of Aquacates and Onions		36.25	10%	3.62
		\$174.12		\$77.40

Figure 6.
1864 promis-
sory note,
Marianna,
stamped
retroactively
in 1868.

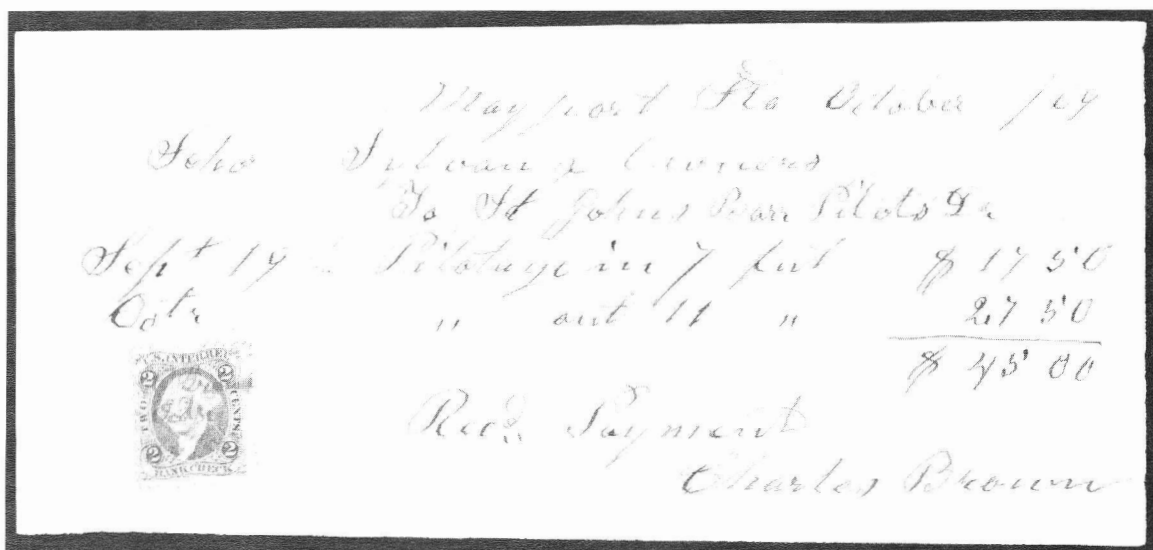


for collection November 16, 1866, and filed in court July 18, 1868. The stamps were almost certainly affixed then.

There is another twist to this story. In my experience, Southern documents stamped retroactively were invariably taxed at the rate in effect at the time the stamp(s) were affixed. This does not always match the tax in effect at the time the document was executed, which by the letter of the law would seem to have been the correct one. In this case, by a happy and unlikely coincidence

this problem does not arise. In 1868 the Inland Exchange tax was 5¢ per \$100 or fraction, and had been since August 1, 1864. This called for 20¢ on a note for \$350, and was almost certainly the formula applied here. From March 3, 1863, through July 31, 1864, however, when this note was executed, the Inland Exchange schedule had been a complicated one involving the time till payment as well as the amount. This schedule was probably never known to the parties who stamped this note, but it also called for 20¢

Figure 7.
1869 receipt,
Mayport, for
pilotage of
schooner.



tax, for notes payable in more than six months were taxed at 10¢ per \$200 or fraction. By any interpretation, this note was properly stamped!

Mayport. 1869 manuscript receipt from St. Johns Barr (sic) Pilots to owners of Schooner "Sylvan" for "Pilotage in 7 fut [sic]" on Sept. 19, charge \$17.50, then "Pilotage out 11 fut" in October (date unspecified), charge \$27.50, stamped with 2¢ Bank Check orange (Figure 7). Mayport was a village on the southern shore of the mouth of the St. Johns River, some 20 miles downstream from Jacksonville, occupied primarily by pilots and fishermen. It has long since been absorbed by Jacksonville. Evidently ocean-going vessels

required the services of a pilot to navigate the bars and channels of the mouth of the St. Johns. If my deciphering and interpretation of this piece is correct, the charge for pilotage depended on the draft of the vessel, being \$2.50 per foot, the "Sylvan" drawing only seven feet on the trip in to Jacksonville, but 11 feet coming out, presumably now carrying a fuller cargo.

Monticello. Printed billhead of J.M. & W.P. Marvin, Dealers in Staple and Fancy Dry Goods, Monticello, October 25, 1865, the 2¢ Receipt tax paid with 2¢ U.S.I.R., the earliest recorded use of a revenue stamp in Florida (Figure 8). The items purchased included ten yards calico at 85¢, eight yards

Figure 8.
October 1865 receipt, Monticello, the earliest recorded usage of a revenue stamp in Florida.

J. M. & W. P. Marvin,
Keep constantly on hand,
A LARGE STOCK OF
STAPLE AND FANCY DRY GOODS,
Ready Made Clothing,
BOOTS & SHOES,
Hardware, Nails, Saddlery,
HATS, CAPS AND BONNETS,
BOOKS & STATIONERY,
CROCKERY, &c.

Monticello, Fla. _____ 186

Miss Willie Bellamy
Bought of J. M. & W. P. Marvin,
Dealers in Staple and Fancy Dry Goods.

1865	Sept 23	2 Cans H. & C. 12 1/2	2 1/2	100
		100		125
	Oct 2	10 1/2 yds Calico 85		850
	"	1/2 yds Coto Spool		25
	" 10	8 Doz Brilliant	75	600
	" 14	1 Belt 2.25 (20) 1/2 yds 4.55	65	680
	" 23	1 paper 25 1/2 yds 15 1/2 yds 3.00		340
				2720

of J. Simkins & Co. Merchants
Pro payment, Monticello
Oct 25 1865
J. M. & W. P. Marvin

RECEIVED
OCT 25 1865
U.S. DEPT. OF TREASURY

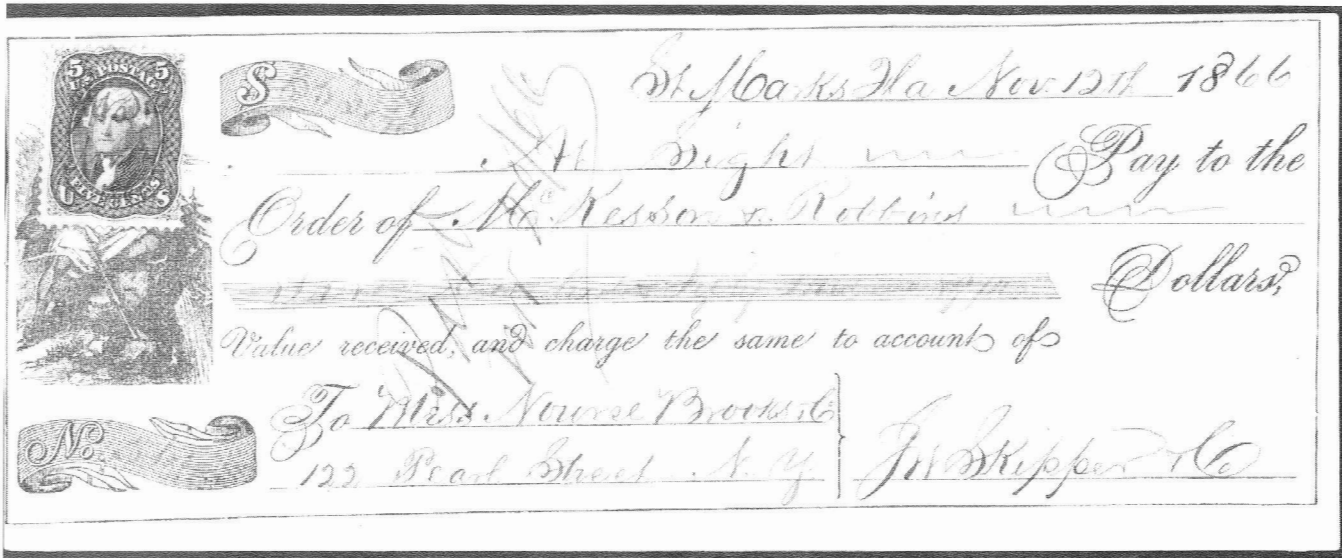


Figure 9.
1866 sight
draft, St.
Marks, the 2¢
tax overpaid
by 1863 5¢
postage stamp.

Figure 10.
April 1862
promissory
note, Waukeenah,
stamped
retroactively
in 1869. No
stamp was
necessary (see
text).

brilliant at 75¢, two yards ribbon at 37¢, scissors at \$1.25, a belt at \$2.25, and a toilet kit at \$3.

St. Marks. Sight draft of J.W. Skipper & Co. on Nourse & Brooks, N.Y., November 12, 1866, the 2¢ tax overpaid by an 1863 5¢ Jefferson postage stamp (Figure 9). Payment of documentary taxes with postage stamps was nominally illegal but often tolerated (Mahler, 1987). Note that the Gainesville sight draft described above was drawn on the same firm. Probably both pieces survived the decades in the archives of Nourse & Brooks in New York, then eventually reached philatelic hands. Where there are two, there are probably more.

Waukeenah. Promissory note made April

28, 1862, bearing interest from January 1, unpaid and filed in court in September 1869, stamped retroactively with 5¢ Certificate tied by manuscript "X" (Figure 10) This note need not have been stamped, as the taxes had not taken effect until October 1, 1862. Evidently the parties involved knew the year the taxes had commenced, but not the day, and affixed the stamp to be safe.

Waukeenah, usually assumed to be an Indian name, is in fact the "Indianization" of the Spanish "Joaquina." It was a tiny hamlet, so small its post office was discontinued between June 1869 and June 1870; even by 1900 it still had a population of only about 100.

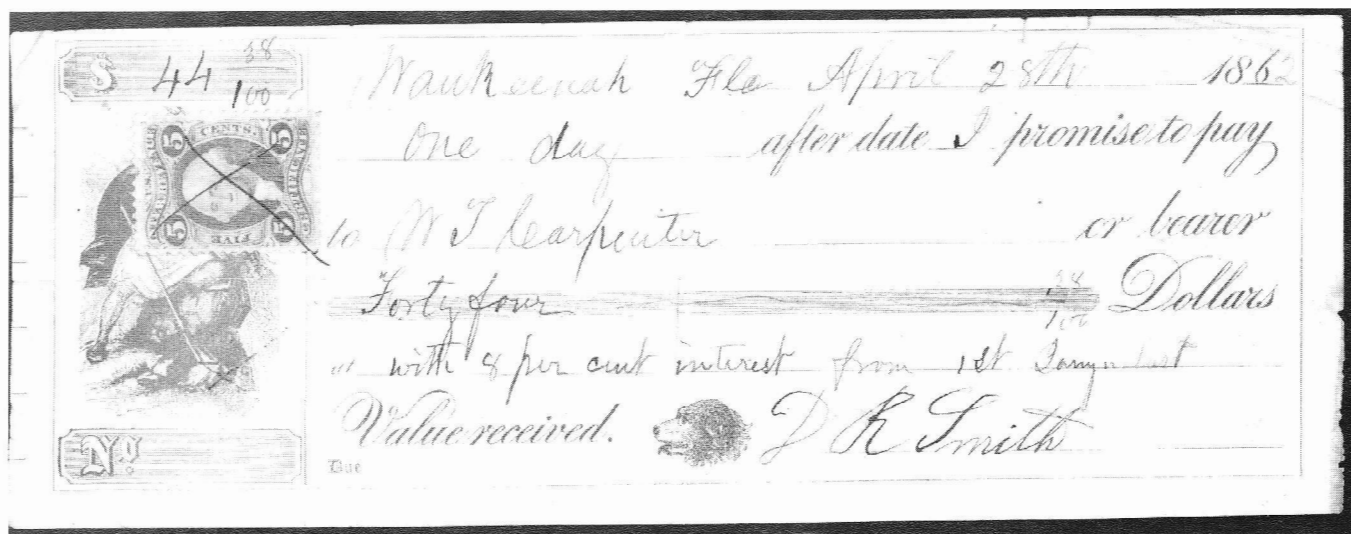


Table II**Census of Florida Stamped Documents, 1865-1872**

Location	Document Type	Date	Stamp(s)	Details/Comments
Calhoun County	Power of attorney	12/30/1868	R3c (x2), then R44c	All ms.; embossed Calhoun County Circuit Court seals; proper tax 50c
Fernandina	Sight draft	12/12/1868	R6c	All ms.; to Asst. Treasurer, Florida R.R. Co., for expenses on shipments by Steamer "Dictator," drawn by Jeffrys Bro. & Son, Agts., on L.J. Guilmartin & Co., Agents St. "Dictator," Savannah; blue oval h.s. cancel "OFFICE GEN'L FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO."
Gadsen County	Agreement	1/15/1866	R24c	Ms. contract for services of ex-slave Milly for food, clothing, medical attention, but no pay
	Agreement	2/9/1867	R24c	Ms. sharecropping contract
	Agreement	2/16/1867	R27c	Ms. contract for field work at \$15 per month
	Deed	8/7/1867	R40c, 24c (x13), 6c (x10)	Ms., amount \$640, properly taxed at \$1
Gainesville	Sight draft	7/28/1873	R104	Printed draft of Foster & Colclough, Gainesville, N.Y. imprint; drawn on Nourse & Brooks, N.Y.
Hamilton County	Deed	5/21/1868	R6c (x5)	Ms.; amount \$100, 50c tax underpaid; recorded 1891
Jacksonville	Sight draft	6/4/1869	R15c	Generic, vignetted; drawn by Capt. G.W. Tracy on J.D. Robinson & Son, Bath, Maine, to account of Schooner "Mary Fletcher"
Key West	Entry of goods	8/31/1867	R54c	Entry #1, American Schooner "Lautaro" from Havana 8/7/1867, value \$174.12
	Entry of goods	8/31/1867	R50c	Entry #2, Am. Schr. "Belle of the Cape" from Havana 8/14/1867, value \$78.54
	Entry of goods	8/31/1867	R70c	Entry #4, Am. Schr. "King of the Forest" from Havana 8/28/1867, value \$1210 All stamped retroactively 8/31/1867, stamps with Collector's circular datestamp "CHARLES HOWE KEY WEST."
[Live Oak]	Mortgage	12/6/1871	R67c, 55c (x2)	On Parshly Saw Mill and associated property, Live Oak, Suwannee County
Marianna	Promissory note	7/1/1864	R27c strip of four	Ms.; amount \$350; on reverse "Presented to Col but ??? this Nov 16/66" and "Filed July 18 th 1868"; undated ms. cancel
Mayport	Receipt	10/1869	R6c	Ms.; from St. Johns Barr Pilots to owners of Schooner "Sylvan" for pilotage in and out
Monticello	Promissory note	7/30/1867	R24c pair	Generic; amount \$112.32
	Receipt	10/25/1865	R15c	Printed form of J.M. & W.P. Marvin, Dealers in Staple and Fancy Dry Goods, Monticello
Pensacola	Sight draft	12/23/1869	R15c	Generic, vignetted; drawn locally
	Receipt	10/11/1870	R15c	Ms.; oval h.s. cancel "DERSON, HYER & CO. PENSACOLA, FLA."
Quincy	Agreement	5/12/1866	R24c	Printed apprenticeship contract, Gadsen County Probate Court, for "poor colored child Maria," age 7
	Agreement	1/2/1867	R6c	Ms. contract for house servant for year 1867, pay \$40
	Promissory note	1/1/1861	R40c	Vignetted 8% interest-bearing note of Gunn & Gunn, Quincy, blue paper, N.Y. imprint; amount \$269.22;

Table II—continued

	Promissory note	1/1/1868	R24c	stamp uncanceled; no stamp necessary, U.S. taxes not in effect until 10/1/1862
	Promissory note	1/1/1870	R24c (x2)	Printed 8% interest-bearing note of A.L. & A.W. Smith, Quincy, in blue; amt. \$39.48
St. Marks	Sight draft	11/12/1866	Postage 1863 5c (#76)	Printed note of Jno. H. Gee, Quincy, blue paper; amount \$181.75, interest 8%
Tallahassee	Check	??/??/1872	R135	Generic, vignettied; drawn by J.W. Skipper & Co. on Nourse, Brooks & Co., N.Y.
	Insurance	1/1/1866	R44c	Two vignettes
	Promissory note	1/1/1870	R24c	Policy of Gulf State Insurance Co.
	Sight draft	4/8/1871	R15c	Generic, two vignettes; amount \$72.33
	Summons	3/16/1866	R59c	Draft of Office of Philip Walter, Tallahassee, vignette of cotton boll, Phila. imprint; drawn on Van Camp Bush, Phila.
Waukeelah	Summons	10/10/1866	R54c	Circuit Court form, to Sheriff of Leon County; imprint of Tallahassee "Sentinel" Office
	Promissory note	4/28/1862	R24c	Ditto; summons to Pensacola & Georgia R.R. Co.
				Generic, vignettied; amount \$44.38 with 8% interest from 1/1/1862; stamp tied by ms. "X"; on reverse "Filed Sept. 6 69"; no stamp necessary, U.S. taxes not in effect until 10/1/1862
(Apalachicola)	Deed	5/1/1865	Florida-related R83c (x2)	Ms., first page only, Lewis Curtis & Nathaniel Thurston, Trustees of Apalachicola Land Co. to Isaac Wright, executed N.Y., cites stipulations of original 1835 deed of Forbes & Co.'s Purchase to Apalachicola Land Co.

References

- Castenholz, B.J. *Field Guide to Revenue Stamped Paper. Part 2. The Southern States*. Pacific Palisades CA: Castenholz and Sons, 1989.
- Cohn, D. L. *King Cotton*. New York: Oxford University Press, 1956.
- Mahler, M. Postage Stamps were Invalid for Payment of Documentary Taxes of the

Civil War and Spanish-American War Periods. *The American Revenuer* 1987 February; 41:24-26.

Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.

Mahler, M. How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public? *The American Revenuer* 1993 April; 47:76-122.

Duck Tracks—fourth quarter 1998

The fourth quarter 1998 issue of *Duck Tracks* brings several news reports from the 1998 federal duck stamp contest which chose Jim Hautman's painting of a pair of greater scaups in flight. Bob Lesino provided an update of the news from the Federal Duck Stamp Office and a non-collector presented her view of an Artist's Hometown Ceremony. In other columns Bob Dumaine observes that most state continue to issue duck stamps in

the coming year and Tom DeLuca discusses "The art of collecting: acquisition" with a number of good suggestions for the non-philatelist.

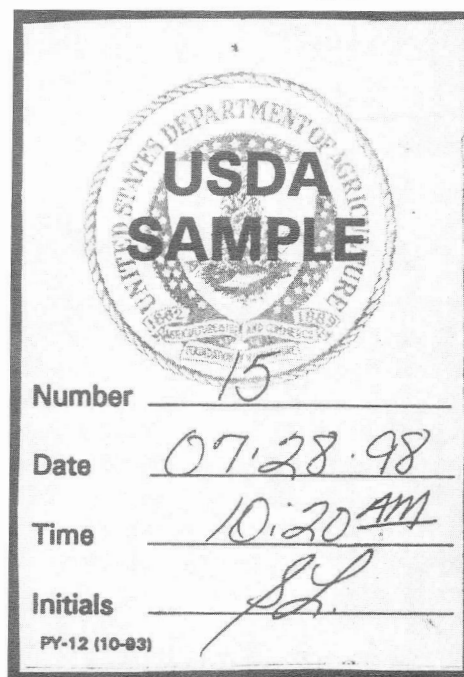
Duck Tracks is the quarterly publication of the Nation Duck Stamp Collectors Society. Annual dues are \$20 with discounts for paying multiple years' dues. For membership information please write to Anthony Monico, Box 43, Harleysville, PA 19438.

Federal egg inspection stamp

by Scott Troutman, ARA, and Frank Binder, ARA

Egg inspection stamps have been used off and on over the years by as many as 25 states and these are a highly collectible area in state revenues. State inspection stamps usually denote that both the inspection has been done and a small fee has been paid to cover the cost of the inspection. Inspection is usually both for quality (Grade) of eggs and size (Peewee, Small, Medium, Large, Extra Large and Jumbo).

Frank Binder recently sent me the stamp shown which is a federal egg inspection stamp. Apparently it is being used to mark where USDA random samples have been taken. It is unclear if a fee is being charged. This particular stamp, which has black printing on a lemon yellow surface colored paper, appears to be from 1993. Frank "found it on a case of 30 dozen eggs where I work."



Cyprus Revenue Stamps 1872-1997, by Christopher J. Podger (ISBN 0-9529769-0-0). 119 xxii pages, A4, hard cover, Smyth sewn, unpriced (scarcity index), illustrated (including 8 pages in color), bibliography, index. Published by the author. Available from the publisher (Broom House, 13 Tilford Road, Farnham, Surrey GU9 8DJ, UK) for £35 plus postage of £3.50 or for \$60 (including postage) in North America.

This is a handbook/catalog combination broken into seven parts with supporting appendices. The Ottoman Empire period which begins with the negative seals first known by the author to have been used in Cyprus about 1872. A separate chapter studies and lists the adhesives used from 1875 until 1879.

The British period issues are likewise covered in two chapters. Embossed stamps with a "CYPRUS" overprint were used from 1878 until 1881 when a study concluded that the use of adhesives would be simpler, cheaper and more secure. Adhesives were in use from September 1878 with the last issue being that of 1921-23. From 1925 until the Republic was declared in August 1960, all Cyprus stamps were for postage and revenue use.

The British period adhesive section is the largest in the book.

Beginning in 1960 the Republic of Cyprus has issued revenue stamps; with the most recent issue appearing in 1983. Postage stamps are also used on documents for revenue purposes.

In 1962 the Turkish Cypriot community began to issue its own revenue stamps. These stamps bear several various names for the area with the most recent (1983) being KKTC (Turkish Republic of Northern Cyprus). Their newest issue was in 1990.

A seventh chapter studies the tax rates paid by stamps. Appendices provide reproductions of documents relating to the acquisition of the various stamps along with tables giving dates and quantities of stamps.

The catalog numbering system should remain quite flexible through its use of prefixes. The listings are not priced but the author rates them on a scale of 1 to 9 plus R to RRR. He indicates that this is not so much an indication of value as it is a guide to how difficult an item is to find. However, no indication is made as to how difficult; are RRR items to be considered unique? Items listed 1

Literature in review

through 3 are quite common but how common is an item ranked 9; possibly less than ten known.

There is much information to be gained from this book as well as considerable enjoyment. There are thirteen pages of plates showing large items at the beginning of the

book (all British era material) many of which are proofs and eight pages of which are in color. Illustrations are prolific throughout the book. It is quite possible (and recommended) to sit and read this book and not just use it as a catalog.

Kenneth Trettin

Canadian Revenue Newsletter—November 1998

The November 1998 issue of the *Canadian Revenue Newsletter* leads off with "Office stamp cancellations on the Upper Canada and Ontario Law Stamps" by Marshall Lipton. Tracings of 28 cancellations are shown. Christopher Ryan, the newsletter's editor, presents part 3 of "Unusual examples of the Excise Tax on commercial paper."

The major article in this issue is "Private perfins on Canadian revenues" by David Hannay. This four page listing is cross refer-

enced with the handbook *Canadian Stamps with Perforated Initials*.

The *Canadian Revenue Newsletter* is a publication of the Canadian Revenue Study Group of the British North-American Philatelic Society. For information write to the Chairman Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101 USA or the Editor Chris Ryan, 569 Jane Street, Toronto, ON M6S 4A3 Canada.

State Revenue News—4th quarter 1998

The Fourth Quarter 1998 issue of *State Revenue News* is generally based on the theme "Cataloging: bringing order out of chaos." Obviously this is a subject that needs to be applied to almost every area of fiscal stamp collecting. The lead off article discusses "When is a state duck stamp not a revenue stamp?" A continuation of the discussion of are some state duck stamps in reality charity stamps because of the way they are marketed or because they pay no mandatory fee.

There is a tremendous variety in the subjects covered in this issue; Edina, Missouri, auto tax stamps; Wisconsin and Iowa cigarette paper; North Dakota cigarettes; Minnesota Christmas tree tags; Oklahoma documentaries; Arizona controlled substances; egg stamps; Nebraska and South

Carolina feed stamps are just some of the areas touched on.

Catalog listings in the sideways Hubbard style are given for Indiana intangibles, Minnesota Christmas trees, Oklahoma egg inspection, Oklahoma documentary, Oklahoma vegetable seed and a grid to translate Hubbard's rarity prices. In a vertical format listings are given for Maine Atlantic salmon stamps and South Dakota big game.

State Revenue News is published quarterly by the State Revenue Society. Membership is \$12 per year and includes a subscription, the ability to participate in society mail auctions, use of the library and the ability to purchase numerous books and state revenue stamps the society has available. For information contact Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

California Revenuers December meeting

Fifteen members of the Cal-Rev met December 5 in Redwood City, California. Their favorite program was on the agenda—Show-n-Tell. Those present showed a very wide variety of U.S. and state and foreign revenues.

The group is planning on meeting Febru-

ary 13; contact Jerry Lurie at 925-682-3020 for information. Other meetings are planned for Sacramento in March, Westpex on April 18, and May 8 at Coalpex.

Visitors are always encouraged. Contact Jerry for more information.

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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.

Larry J Gardner 5559, 122 Scenic Dr, Madison, AL 35758, by Richard Friedberg. World cigar bands and seals, RR stamps; all US, including taxpays, telegraphs.

William A (Bill) Hart 5555, 1610 Success St, Bossier City, LA 71112, by Bill McDonald. All US Scott-listed; Japan.

Richard P Hatfield 5557, 310 Maryland Ave, Apt 17A, Point Pleasant beach, NJ 08742, by Richard Friedberg. All US Scott-listed.

John F Kuhns 5556, 7601 E Forest Lakes Dr SW, Parkville, MO 64152, by Eric Jackson. All US Scott-listed.

Brian Mills 5554, Editor, Scripophily, Box 9, Tadworth, Surrey KT20 7JU, UK, by Kenneth Trettin. Exchange NDP.

William R Packard 5558, Box 805, Estacada, OR 97222, by Eric Jackson. Dealer, Packard's Philatelics—all US, incl cancels; Mexico.

Richard Page 5560, 2210 Monterey Rd, Colorado Springs, CO 80910, by Richard Friedberg. All US Scott and non-Scott; telegraphs.

Highest membership number assigned on this report is 5560

New Members

Numbers 5550-5553

Membership Summary

Previous membership total 1304

Applications for membership 7

Current membership total (11/16/98) 1311

1998 Election Ballot

President

☐ Ronald E. Leshner

☐ _____

Vice-President

☐ Eric Jackson

☐ _____

Representatives (vote for three)

(All Representatives are now at-large; states of residence are given for information only)

☐ Jerome Lurie (California)

☐ Martin Richardson (Ohio)

☐ Richard F. Riley (California)

☐ Ernest C. Wilkens (New York)

☐ _____

☐ _____

☐ _____

Write-in votes are acceptable, with the knowledge and consent of the write-in candidate.

Photocopy this ballot and mail to ARA Secretary Bruce Miller, 511 S First Ave #332, Arcadia, CA 91006 USA.

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

STATE REVENUES

Catalogue Numbers and values are from the Hubbard State Revenue Catalogue, 1960 edition except for the Fish and Game stamps, which are from the Ducks '97 CD-ROM Catalogue, unless noted otherwise in the description

1	Alaska Liquor, L10* VF	6.50
2	L11-15* VF	12.15
3	L18, L20* VF	1.50
4	L18b, L19b sheets of ten each, F-VF	14.00
5	Sport Fishing AKF-1 VF small crease PHOTO	55.00
6	AKF-3 VF PHOTO	60.00
7	AKF-5 VF PHOTO	60.00
8	AKF-7 VF	35.00
9	AKF-9 VF	45.00
10	AKF-11 VF	40.00
11	AKF-12 VF	50.00
12	AKF-13 unused, no gum, VF (price is for mint)	200.00
13	AKHF-1 unused, no gum, VF (price is for mint)	115.00
14	Arkansas Honey Tax, 1/2c violet, 1c red, 5c green, 10c brown, mint, VF latter with horiz perfs thru center PHOTO	----
15	Vending Machine, 1951-2 1c yellow, green & black, mint, VF PHOTO	----
16	California D1 cut to shape, VF PHOTO	15.00
17	D1a cut to shape, VF PHOTO	17.00
18	D220 circular die cut, VF PHOTO	----
19	El Dorado County, 55c, mint, VF straight edge California County Documentary Tax	----
20	Kings County, 55c, mint, VF	----
21	Kings County, \$1.10, VF	----
22	Kings County, \$2.20, VF	----
23	Kings County, \$3.85, VF straight edge	----
24	Kings County, \$4.40, used, VF straight edge	----
25	Kings County, \$33.00, VF straight edge	----
26	Sacramento County, \$550.00, VF PHOTO	----
27	San Bernardino County, \$2.20, mint, VF	----
28	Tehama County, 55c, mint, VF straight edges	----
29	Tehama County, \$1.10, VF straight edge	----
30	Connecticut Elevator Inspection, Hines EL10* VF crease	10.00
31	Delaware Trout, DET-5* VF PHOTO	105.00
32	Florida Liquor, L31, 32, 34* VF, each with punch hole PHOTO	----
33	Citrus Fruit, CF36 F PHOTO	----
34	Orange, OR7-12 F-VF, few with straight edges	3.90
35	OR13-18 F-VF straight edges	5.28
36	Grapefruit, GR5 VF	1.50
37	GR18 F-VF	2.00
38	Tangerine, TA5 F-VF crease	----
39	TA11 F-VF PHOTO	----
40	TA17 F-VF PHOTO	----
41	Seed Inspection, 1946-7, 25c, mint, VF	----
42	1946-7, 50c, mint, VF	----
43	1948-9, 50c, mint, VF	----
44	1958-9, 25c, mint, VF	----
45	Georgia Liquor, L11-15* VF	2.30
46	Beer, 1955, \$4.50, VF faint staining PHOTO	----
47	City of Macon, Malt Beverage Tax, 24c blue & black, VF	----
48	City of Smyrna, Beer Tax, 36c & 84c green & yellow, mint, VF	----
49	Idaho Malt, M5* F-VF	----
50	M6* F-VF PHOTO	----
51	Village of Kamiah, Punchboard, 5c black & brown, mint, VF	----
52	10c black & brown, mint, VF	----
53	\$1 black & brown, mint, VF PHOTO	----
54	Indiana Trout, INT-10* VF PHOTO	160.00
55	INT-11* VF PHOTO	130.00
56	Pheasant Legal Food Sale, 10c black & red, mint, VF PHOTO	----
57	Kansas Secured Debts, Bellinghausen SD16 perfin, VF crease PHOTO	20.00
58	SD19 double impression, perfin, VG PHOTO	15.00
59	SD25 perfin, VF PHOTO	40.00
60	SD26 perfin, VF PHOTO	40.00
61	Wine, W10 F-VF light stain PHOTO	----
62	Beer, B17-8, VF staple holes	4.50
63	B24 VF creases, staple holes	5.00
64	Maryland Liquor, L25 VF	----
65	Beer, B1, 2, 4, 8, and 9, mint, VF	3.35
66	Baltimore City Tobacco Meter, .06 red, VF	----
67	.06 green, VF	----
68	.12 red, F-VF corner creases, thin	----
69	.15 red, F-VF	----
70	.15 purple, F-VF crease, small tear	----
71	.25 red, F-VF staple holes, light soiling	----
72	.50 red, F-VF staple holes PHOTO	----
73	Michigan Malt, M14* VF PHOTO	3.50

74	Beer, B17* VF	2.00
75	Trout, MIT-3* VF	15.00
76	MIT-6* VF	15.00
77	MIT-7* F-VF	15.00
78	MIT-8* VF	15.00
79	MIT-10* F-VF	15.00
80	MIT-11* VF	15.00
81	MIT-12* VF	15.00
82	MIT-13* VF	15.00
83	Minnesota Beer, B44* VF tiny tear PHOTO	5.00
84	Oleomargarine, Litchfield #727, VF thin spots	7.00
85	State Parks Permit Windshield Sticker, 1953, mint, VF	----
86	1954, mint, VF	----
87	1955, mint, VF	----
88	1956, mint, VF	----
89	1957, mint, VF	----
90	Missouri Stock Transfer, ST8* booklet pane of four, VF	----
91	Beer, B3* F-VF	----
92	B6* VF	5.00
93	B8* F-VF	3.00
94	B18* VF	5.00
95	B19* VF	5.00
96	B20* F-VF crease	5.00
97	B21* F-VF	2.50
98	B23* VF	2.00
99	B24* VF	2.50
100	B25* VF	3.50
101	B29* VF	1.25
102	B33* VF	2.50
103	B34* VF light crease	6.00
104	B36* VF	4.00
105	B37* VF	4.00
106	B38* F-VF	3.00
107	B43a* VF	4.00
108	Montana Punchboard, PB8, VF	5.00
109	PB9 VF PHOTO	7.50
110	City of Billings, Punchboard, 10c, 20c and 40c decals, mint, VF PHOTO	----
111	Nevada Fishing, Special Use Stamp, NVAZ-1* VF	25.00
112	NVAZ-2* VF	15.00
113	NVAZ-3* VF	15.00
114	NVAZ-4* VF	15.00
115	NVAZ-5* VF	10.00
116	NVAZ-6* VF	10.00
117	NVAZ-7* VF	10.00
118	New Jersey Trout, NJT1-30* (1953-67 complete) VF	167.75
119	Woodcock, NJW-1* VF	15.00
120	NJW-2* VF	17.50
121	New Mexico Beer, B1* VF	3.50
122	B2* VF	5.00
123	1938, 3c, unlisted, mint, VF PHOTO	----
124	Egg Inspection, VF creases PHOTO	----
125	North Dakota Beer, B5* VF extra row of vertical perfs in stamp	3.50
126	Ohio Liquor, L1-6 without surcharge, red SPECIMEN overprint, VF straight edges	----
127	L12, 16, 17, 19, 21, 26, 27, 28, and 29, imperf pairs, VF	----
128	Wine, W17* VF	5.00
129	Beer, B7* VF PHOTO	6.50
130	B30 imperforate, mint, VF	----
131	B30-32 red SPECIMEN overprints, VF last with creases	----
132	B35, 38a, 39a, red SPECIMEN overprints, VF	----
133	B42-4 Specimens, perfin "Columbian Bank Note Co." VF	----
134	Oregon Insurance, D22* VF	2.00
135	D26* F-VF	1.50
136	D28-31* F-VF straight edges	3.35
137	Amusement Device, 1943-4 \$50 red & black decal, mint, VF	----
138	1948-9 \$50 black on green, mint, VF PHOTO	----
139	Music Device, 1947-8 \$1 red & black decal, mint, VF	----
140	1948-9 \$1 black on green, mint, VF	----
141	Oregon & Washington Melon & Tomato Marketing Agreements, 4 1/2c, 25c, 50c, & \$1 green, mint, VF	----
142	City of Bend Beer, 12c brown, 15c yellow, VF	----
143	City of Klamath Falls Beer, seven different including shades, mint, F-VF	----
144	Pennsylvania Cigarette Essays, four different colors, F-VF PHOTO	----
145	Trout, PAT-1* F light crease	55.00
146	PAT-2* VF PHOTO	55.00
147	PAT-3* VF staple holes	55.00
148	PAT-4* VF PHOTO	150.00
149	PAT-6* VF PHOTO	100.00
150	Pennsylvania Local Real Estate Transfer Tax Borough of Blairsville, 5c violet, 10c yellow, 50c purple, mint, VF	----
151	Cheltenham Township, \$1 red, mint, VF	----
152	Borough of Indiana, 5c orange, 10c red, 50c green, mint,	----

	VF	----
153	Jenner Township, 1c, 5c, 10c & 25c black, mint, VF PHOTO	----
154	Jenner Township, 5c red, 10c brown, 25c blue, mint, VF	----
155	Monroeville Borough School District, \$20 blue & black, VF	----
156	\$100 purple & black, VF PHOTO	----
157	Township of North Buffalo, 1c green, 5c orange, 10c red, 20c green, 50c blue, all with black denom's, mint, VF	----
158	North Versailles Township, \$20 blue & black, VF	----
159	\$50 red & black, VF PHOTO	----
160	School District of the Township of Penn, \$50 orange & black, VF crease PHOTO	----
161	School District of the Township of Penn Hills, \$20 green & black, VF	----
162	\$50 orange & black, VF PHOTO	----
163	School District of the Borough of Plum, 5c blue, 10c purple, 50c black & \$1 orange, black denom's, mint, VF	----
164	\$20 red and black, F	----
165	Quakertown Borough, 5c blue, mint, VF	----
166	\$1 red, mint, VF	----
167	\$5 orange, mint, VF	----
168	\$20 green, mint, VF	----
169	Shade Township, 1c, 5c, 10c & 25c black, mint, VF PHOTO	----
170	Summit Township, 1c, 5c, 10c, 25c black on colored papers, mint, VF PHOTO	----
171	Trafford Borough, 1c, 5c, 25c & 50c black on light green, VF PHOTO	----
172	South Dakota Waterfowl, Scott #1, F-VF safety washed out	82.50
173	2 F-VF short perf PHOTO	60.00
174	Transportation Stamp, \$3, mint, VF PHOTO	----
175	Oleomargarine, O1* horizontal pair with vertical gutter, imperforate, VF PHOTO	----
176	Tennessee Big Game, TNBG-3 VF	5.00
177	TNGB-4 on license, VF	6.00
178	Trout, TNT-2 VF	4.00
179	TNT-3* VF PHOTO	----
180	TNT-5 VF	7.00
181	Texas Beer, B16* VF PHOTO	4.50
182	Liquor Essay, 5c black, VF PHOTO	----
183	Utah Game Bird, Scott A1* F-VF PHOTO	50.00
184	A2* F-VF, unpriced in Scott PHOTO	----
185	A3* VF PHOTO	75.00
186	A4* horizontal pair with vertical gutter, F-VF PHOTO	300.00
187	Virginia Imported Beer, IB1* VF PHOTO	----
188	Washington Beer, B24* VF crease	1.25
189	Potato, P9 proof with security punch, VF PHOTO	----
190	Archery and/or Muzzle Loading Rifle Permit, WAAM-1* VF	100.00
191	Supplemental Elk, WAE-13* VF	30.00
192	WAE-21* VF	10.00
193	Upland Bird Permit, WAUB-1* VF PHOTO	125.00
194	West Virginia Feed, F3* VF	5.00
195	Wisconsin Beer, B35* VF	1.00

BRITISH COMMONWEALTH

Catalogue Numbers and Values are from British Commonwealth Revenues by John Barefoot. Values are British pounds.

196	Antigua Stamp Duty, 1-5* F	25.50
197	7* F-VF	10.00
198	8* F	10.00
199	9* VF PHOTO	10.00
200	14* F-VF	5.00
201	Basutoland Revenue, 1942 10/ on 2/6 South Africa Native Tax, one each in English and Afrikaans, VF, not listed in Barefoot PHOTO	----
202	1961, R1, Barefoot 56, F	10.00
203	R1 on R10, F, not listed in Barefoot PHOTO	----
204	Bermuda Revenue, 2 blue crayon line across face, o/w mint, VF	5.00
205	19 punch cancel, VF	7.50
206	Ceylon 25-7 VF	11.00
207	Gibraltar 5 VF PHOTO	15.00
208	10 VF PHOTO	10.00
209	11 F light crease	10.00
210	Gold Coast Judicial, 1-4* VF	25.00
211	5 VF	5.00
212	9 F-VF PHOTO	25.00
213	Malaya Revenue, 51, F-VF PHOTO	20.00
214	Malta Revenue, 13 VF	5.00
215	Mauritius Insurance, 29, 30, 32 and 33, F-VF	11.00
216	Northern Rhodesia Revenue, 7 upper right corner block of 16, neat h/s cancels, VF	64.00
217	Pakistan Special Adhesive, 6, 7, 9 and 10, F-VF	7.00
218	Rhodesia Revenue, 2 F-VF	7.50
219	18 perfin, F-VF PHOTO	50.00
220	South Africa Revenue, 1934-46, 5/ 26, 41 & 58, selection of 7 with different year codes all on portions of documents, F-VF	----
221	Language errors, 71a (1951), 73a (50), 74a (51), VF	20.00
222	82, 84-7 VF	13.00
223	109-117, 120-24, 13 different, F-VF few tiny faults	18.85
224	1961-8, R200, 127 F PHOTO	25.00
225	1978 R200, 164, two strips of three tied to document fragment, VF	60.00
226	Southern Rhodesia Personal Tax, 4C VF	3.50
227	Revenue, 18, 20-24 VF	40.50
228	27-42 F-VF PHOTO	52.90
229	51-2, 54-61 VF	17.10
230	South West Africa Revenue, 21B F-VF	3.50
231	Tanganyika Stamp Duty, 1-6 VF	20.00
232	7 VF PHOTO	25.00
233	16 VF	5.00
234	Transvaal Customs Frank Fee, 1-3, F faults	40.00
235	3 F	10.00
236	Pass, 5 F-VF crease	5.00
237	84-86, 92-95, VF	6.25
238	Uganda Revenue, 12 F-VF	3.50
239	Zambia Revenue, 9 VF PHOTO	15.00

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ments, cancels, bisects, multiples, etc. Mike
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11207.

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