

The American Revenuer

Historical Perspective on China Great Wall Revenue Stamps: Lorenzo Hatch, William Grant, and the Empress Dowager.....	65
Finds in the Marketplace: Copper Cliché for Greenland Tobacco Tax Stamp	74
Finds in the Marketplace: A Cache of Insurance Policies Involving Nevada Railroad Magnate H. M. Yerington, Bearing California and Nevada Stamps	75
Narcotic One Dollar Printed in Violet (in Error?)	93

Left, Nevada's earliest 50¢ roulettes were in a distinctive blackish purple shade, used for only about a year, previously recorded in gauges 15x10, 10x15, and 15x18; here is the discovery copy in gauge 10. Right, first recorded example on document of the Nevada 25¢ roulette 18. More inside, page 75.



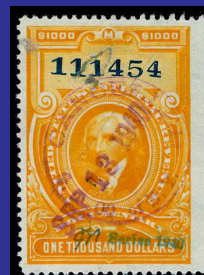
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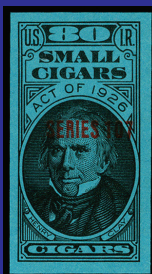
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In this issue:

Historical Persepective on China Great Wall Revenue Stamps: Lorenzo Hatch, William Grant, and the Empress Dowager <i>Tom Shea</i>	65
Finds in the Marketplace: Copper Cliché for Greenland Tobacco Tax Stamp <i>Paul Nelson</i>	74
Finds in the Marketplace: A Cache of Insurance Policies Involving Nevada Railroad Magnate H. M. Yerington, Bearing California and Nevada Stamps.....	75
<i>Michael Mahler</i>	
Narcotic One Dollar Printed in Violet (in Error?)	93
<i>Ronald E. Leshner and Gregg Greenwald</i>	
ARA: The Editor Notes:	94
<i>Michael Mahler</i>	
ARA: President's Letter.....	95
<i>Bob Hohertz</i>	
ARA: Secretary's Report.....	95
<i>Lyman Hensley</i>	

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Historical Perspective on China Great Wall Revenue Stamps: Lorenzo Hatch, William Grant, and the Empress Dowager

By Tom Shea

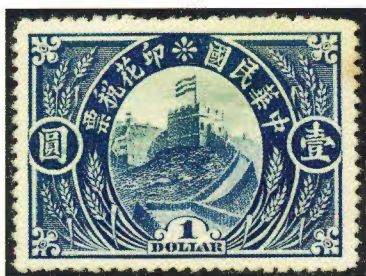


Figure 1. Typical Great Wall stamp

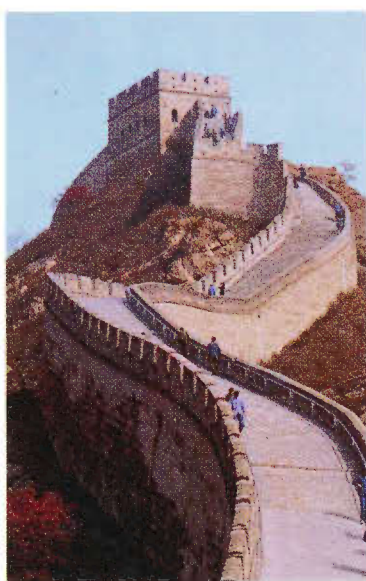


Figure 2. Badaling Tower, depicted in the Great Wall stamps

Stamp collectors, whatever their specialty, have likely been exposed to China's ubiquitous revenue stamps. The year 2013 was the 100th anniversary of the issuance of China's Great Wall revenues (**Figures 1, 2**). In use for a decade, nearly exclusively as a proof of taxation on receipts, these stamps exist in an estimated 15,000+ varieties and overprints.

Taxation is not a parochial issue but a worldwide necessity. These stamps and their usage are only part of my story, which encompasses the foresight of the Empress Dowager, Cixi; a new tax system for China now being studied by most of the developed world's economic leaders; the lives of two great American engravers and their legacy of some extraordinary Chinese revenue stamps; and monumental and lasting changes to Chinese philately in general.

The Empress Dowager Cixi (慈禧太后, **Figure 3**), born November 29, 1835, living until November 11, 1908, oversaw many economic and political issues, the likes of which may be comparable to today's leadership issues. A census was taken in China during 1912. Because so many people hid from taxes, an extrapolated estimate of 368,245,000 is considered more accurate. To put that 1912 China population number into some context, for 2012, one hundred years later, the U.S. population is estimated at 313,847,465, and China's at 1,343,239,923.

In her later years Cixi faced numerous challenges: political unrest; a bureaucracy still stinging from the loss of the Second Opium War; countless attempts to dislodge her from power; a country very diverse and divided; no common language; no money in the government coffers; unprecedented foreign influence with colonial aspirations; and no unified currency. But with great determination she faced

each dramatically. In the process, as a corollary she forever changed revenue philately.

Reforming Currency and Stamp Production

Beginning in 1861 Cixi began to reform her government that was filled with individual and group Machiavellian enterprises. Just after the turn of the 20th century, she took on the task of changing a system of currency which could be easily forged, and established non-corrupted taxation. Currency needed to be of high quality, difficult to reproduce, printed in China, exuding Chinese pride of quality production. Taxation systems on the other hand were to be developed in order to tax every person, everything, and every transaction.

Until this time, most quality printing was done by foreign sources, as for example Waterlow & Sons, London, and the American Bank Note Company. Empress Cixi had fears of little or no control over the potential for currency theft and massive outlays of printing costs to foreign ventures. Solutions for both currency and taxation



Figure 3. The Empress Dowager Cixi circa 1900



Figure 4. U.S. \$5 currency, vignettes attributed to Lorenzo Hatch

were found in the concept of the establishment of high quality, protected, printing facilities in China. Simultaneously, a tax system was envisioned that placed a “stamp” of some type on every form of financial or legal transaction, and could be printed in this new printing factory. As an aside, a tax on regular postage could also be collected by printing Chinese-sourced stamps in the same factory. This government investment plan of Chinese quality printing must have shown a very rapid pay-back.

To the China revenue philatelist today, this may seem a simple set of decisions. Remember that in the late 19th and early 20th centuries printing in China was rather crude and at best, simplistic. Little is known of the Chinese Bureau of Engraving and Printing, except that it was filled with larceny, never printed quality currency or postage stamps, and was replete with antiquated equipment and unskilled labor. Empress Cixi’s solution to these two problems is the foundation for this philatelic story. In 1907, the Imperial Chinese government sent Chen Chin Tao and a number of his cohorts to the United States, Great Britain, France and Germany to investigate stamp and currency production. Their mission was to find the best methods, machinery, and people to produce these products with minimal risk of counterfeiting. They quickly decided the U.S. system was the best and asked the U.S. Treasury Department for help in finding people to execute the plan. As was the custom then,

and probably today as well, Treasury kept an updated list of all engravers having worked on stamps and currency, and the name of Lorenzo Hatch was at the top (Figures 4, 5). The envoy made an offer to Hatch but he refused. Chen Chin Tao



Figure 5. Lorenzo Hatch, 1856–1914

was told to do “whatever it took.” Following strenuous negotiations, a contract was signed by Hatch: lucrative then and even considered “golden” in today’s terms.

Enter Hatch and Grant

Lorenzo J. Hatch was arguably the greatest engraver of the U.S. Treasury. Born in Hartford, New York, in 1857, young Lorenzo showed great talent in carbon drawing, watercolor painting, and pen and ink sketching. Encouraged by his family, Lorenzo’s talents only grew. His father was a carver of burial monuments and vaults, but died suddenly and Lorenzo, the eldest son, was apprenticed, at the age of fourteen, to a fine art jeweler in Salem, New York. Lorenzo’s engraving skills were well developed and at the age of sixteen he won a regional art contest. His winning work was seen by a manager at the U.S. Bureau of Engraving and Printing, and Lorenzo was hired immediately. He was given an engraving table at the Bureau and was the first “apprentice” ever hired by the Bureau. His skills became well known and he was given the opportunity to learn the general workings of the Bureau. During his employment, in his off-time he studied and taught fine art, showed his work, was given high acclaim, and his engravings were renowned. Later he took a position with the International Bank Note Company in New York, turned to oil painting, and summered in Vermont. Both his painting and engraving continued to be widely known.

Lorenzo was happy where he was. He wanted to be an artist. But following “an offer he could not refuse,” Lorenzo and family were on a ship to China with his personally selected team (Figure 6). This offer seems to have been quite open-ended as to cost and he was given the right to select a team and specify equipment, housing, autos, and salaries. On arriving only half way, Lorenzo got a telegram in Honolulu of the Empress’ death and the ascension to the throne of her handpicked successor, the “boy emperor” Puyi, aged two years ten

Figure 6. Article announcing departure of Hatch and family

HATCHES SAIL FOR CHINALAND

Artist, Well Known Here,
Takes Charge of New Bu-
reau in Pekin.

Nov. 9, 1908

Lorenzo Hatch, of New York, who sailed on the steamer Manchuria, from San Francisco for China, yesterday, with his wife and child, and who besides his high standing in the art world, as an artistic engraver, has also won for himself an enviable reputation as landscape and portrait painter, has been selected by the commission sent to this country by the Chinese government, to take entire charge of the designing and picture engraving in the new bureau of banknote and bond engraving to be established at Peking.

Mrs. Hatch was formerly Miss Grace Harrison of this city. She is an highly accomplished pianist. Her sister, Miss Effie Harrison of this city, accompanied them.

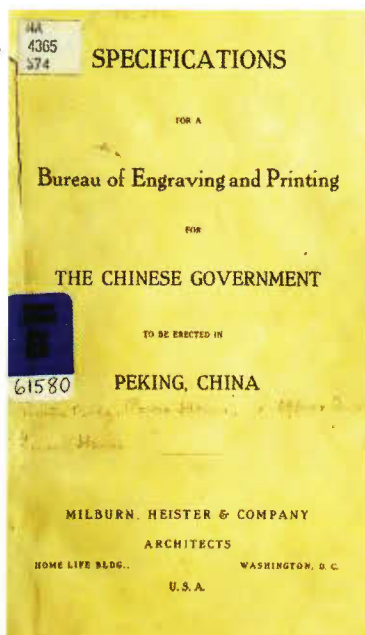


Figure 7. Specifications for new Bureau of Engraving and Printing, Peking (Courtesy Cornell University Library)

months.¹ The telegram also stated emphatically: the deal was still on. The U.S. troop of specialists continued to China. His second in command was William Grant, who, with his family, traveled with Hatch. Grant is remembered both as a great engraver and as a major contributor to the history we relate here. William A. Grant was born in the Bronx, New York City, in 1868. He studied art at Cooper Union and learned engraving under Lewis Delnoce, an outstanding engraver. Grant became head of engraving at the American Bank Note Company. He was hand picked by Hatch, took over technical operations as Director at the Chinese Bureau of Printing and Engraving (政部印刷局), and was an avid photographer of China's many sights. A number of his photographs are said to have been used in the design of stamps. A collection of his photographs resides at the University of New Hampshire Library. Until he retired in 1928, Grant was a technical advisor to the Bureau, and designed and engraved many stamps and paper currencies. He trained several hundred Chinese in the art of engraving and printing. After his retirement, he moved to Contoocook, New Hampshire, where he died in 1954.

Although a copy of Hatch's deal has not surfaced, we do know that it included the best engraving equipment available on the U.S. market, and the promise of a state of the art facility. Apparently before leaving for China, Hatch ordered a complete factory to be built under his direction (Figure 7 and Addendum 2). With such massive authority and power the Hatch and Grant families, as well

as their handpicked immigrating associates, lived lives equal to the wealthiest of Chinese families (Figure 8), but to their benefit, there were never any apparent ill feelings surrounding their stay. Hatch, Grant, and their associates are responsible for the design and superb engraving of China's currency and both

postage and revenue stamps issued by the central government from 1912 until approximately 1928.

To briefly divert for historical perspective, upon the arrival of Hatch and Grant, widespread internal Chinese disputes and possible civil war overshadowed much of the political arena, coming to a head with the Chinese Revolution of 1911, which overthrew two millennia of imperial rule, and the founding of the Republic of China (中華民國) the following year. For Hatch and Grant, little changed. Forward looking plans for currency, printing, and stamps, and in particular central banking and taxation, were not changed, and in fact, were carried through in great detail.

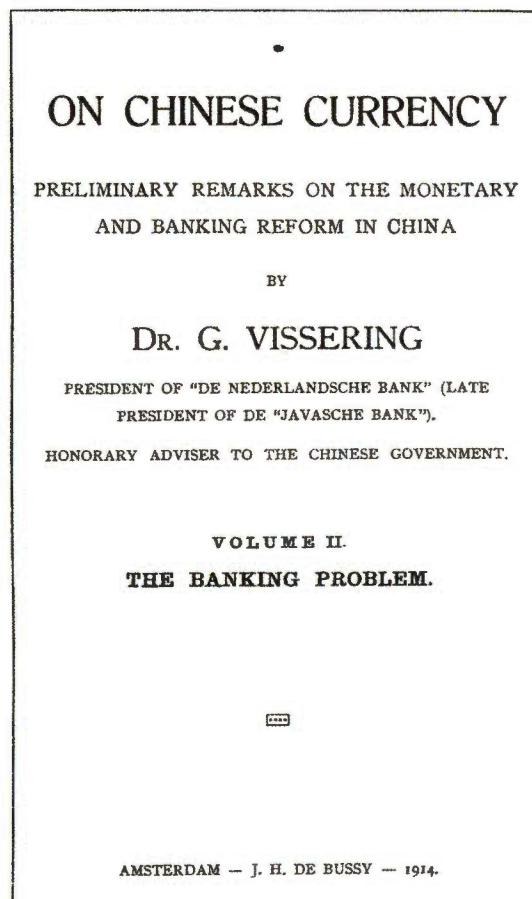


Figure 9. Vissering's thesis to the Chinese Government, Vol. II

Vissering and the 15,000 Overprint Varieties of the Great Wall Revenues

Dr. G. Vissering had been commissioned in 1909 or 1910, much as had Hatch, to advise on the development and operation of a central banking system. Vissering's *On Chinese Currency*, Vols. I and II, available online from the Cornell University Library, makes for arduous reading, but explains in great detail the development of a central banking system for China. This work was apparently



Figure 8. Grant's Studebaker, Peking's first automobile

1. The life of Puyi was artfully recounted in the *The Last Emperor*, winner of the Academy Award for Best Picture in 1987.

commissioned by the Chinese government prior to 1909. To summarize, Vissering dictates a central banking system; acknowledges provincial issues and their differences; explains the need for private banks; describes “previous excesses” in Kirin and Heilungkiang; and emphasizes the need for provisional taxation of every currency transaction with a revenue stamp, and the central bank’s responsibility to support such transactions with stamps. Here I have included his term “stamp” and suggest that the reason for over 15,000 overprint varieties of the Great Wall revenues was based on Vissering’s belief in the need for local systems. From Vol. II, page 288:

The Central Bank is authorized to cause to be stamped with revenue or other fiscal stamps all securities, commercial paper and bonds which may be deposited at the bank or are in the possession of others. ...

Hatch and Grant-Designed Stamps

The first Hatch and Grant-designed postage stamps issued were the Emperor Hsuan Tung set



Figure 10. 1909 Emperor Hsuan Tung 7¢, from Hatch and Grant’s first set of postage stamps



Figure 11. Proof of unadopted revenue 2¢ depicting Temple of Heaven, penciled “1st design”



Figure 12. Proof of Great Wall revenue final design, signed “Director 28th June 1912, Wm A. Grant”

of three commemorating the ascension of Puyi, issued September 8, 1909, depicting the Temple of Heaven, Peking (Figure 10, Scott #131–3).

During this story, I will refer often to the Mr. & Mrs. Robert O. D. Hopkins Collection of Chinese Postage and Revenue Die Proofs, Smithsonian National Postal Museum Accession Numbers 250711, 251474 and 259606, which is a collection of Hatch and Grant die proofs of Chinese stamps (I sincerely thank Thomas Lera and James O’Donnell of the Smithsonian Institute for their timely assistance). The Hsuan Tung commemorative die proofs are not included in the collection. However, the undated proofs of an unadopted design of the Great Wall revenues have a central vignette strikingly similar to that used for the Hsuan Tung set (Figure 11). This image was again used on the Constitution commemoratives issued October 17, 1923 (Scott #270–3).

Appearing nearly simultaneously were the Sun Yat-sen and Yuan Shih-kai commemoratives (Scott #178–189, 190–201, issued December 14, 1912) the Great Wall revenues (Figure 12), and the first Central Government procedural revenue stamps, the “Holy Goat” Judicial Tax stamps (Ross, 2013; Figure 13). An essay of the Sun Yat-sen stamps is housed at the Smithsonian Postal Museum, along with Great Wall proofs in an array of unadopted colors (Figure 14).

The issue date of the Great Wall set is variously given as 1912 and 1913, more usually the latter.

Figure 13. 50¢ value from Hatch and Grant’s first “Procedural Tax stamps,” the “Holy Goat” Judicial Tax issues





Figure 14. Color proofs from Smithsonian Postal Museum, with issued stamps alongside

province had to be notified as to the new taxation laws and the stamps distributed to the central banking representative in each province and major municipality for actual usage. This was a monumental task; postage stamps could be more easily released through the in-place postal

I believe this to be a valid "issuance" time in that while the stamps were printed in the Fall of 1912, every

system, but these new revenue stamps were integrated with the new taxation system that actually required proof of tax collection. Initially, the laws required that the stamps be delivered and paid for at the nearest central bank facility. Attempting to force use of the new central bank, this feat in itself was difficult in that many areas and provinces used local banks and thus the laws were quickly changed to include local banks and chambers of commerce, etc. Taxation was avoided at any cost by the general public, and now a stamp had to be placed on every document and accounted for.

Printed at Both Facilities

Hatch operated the Chinese Bureau of Engraving & Printing starting in 1909 and construction started on a state-of-the-art facility in the same year. Figure 15 shows at top a Great Wall 2¢ printed at the old facility, as evidenced by the partial imprint "CHINESE BUREAU OF ENGRAVING AND PRINTING." The new facility was apparently completed and ready for work in September 1914; Figure 15 shows at bottom a Great Wall 1¢ printed there, as evidenced by its partial imprint "Bureau of Engraving and Printing, Peking, China".

We know a few other things about the printing of Great Wall revenues. New dies, designated Type 2, were cut for the 1¢ and 2¢ in early 1915. It might



be reasonable to surmise that with a new facility, new presses, and over 200 Hatch and Grant-

Figure 15. Top, Great Wall 2¢ with partial imprint of the Chinese Bureau of Engraving and Printing, the facility inherited by Hatch, handstamps of "Hankow" (black) and "General Chamber of Commerce" (red); bottom, 1¢ with partial imprint of the new facility constructed for him, handstamps of Charkar.

trained engravers, that numerous new dies may have been made for the other denominations, but so far this has not been detected.

Great Wall Usages

With persistence an array of documents bearing Great Wall revenues can be assembled. Figure 16 shows a pawn shop receipt, probably Kiangsai, Nanking, bearing a 1¢ Type 1 stamp.

Figure 17 shows a Peking electricity receipt dated January 8, 1919, also taxed at 1¢ with a Type 1 stamp.



Figure 16. Pawn shop receipt, 1¢ Type 1 stamp

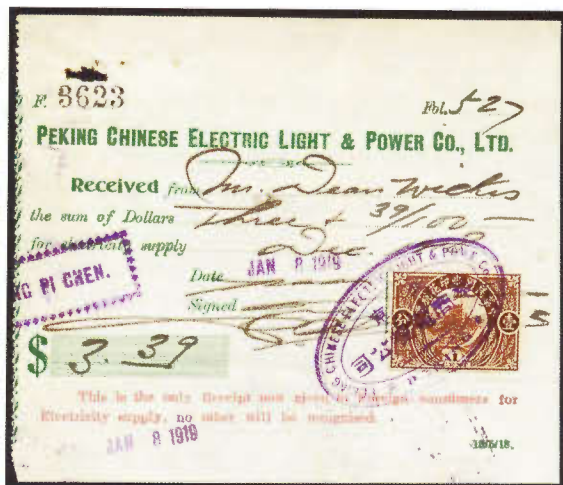


Figure 17. 1919 Peking electricity receipt, 1¢ Type 1 stamp



Figure 18. 1925 receipt for stock interest payment, Peking, taxed at 2¢; bottom, close view of stamp showing "wreath" overprint



Figure 19. Stock transfer, Young Brothers Bank, Chengtu, Sichuan; inset, close view of the stamp, a locally lithographed version of the Republic of China Great Wall 2¢



Figure 20. Cashed-in bank book of the Young Brothers Bank; inset, close view of the stamp, a locally lithographed 2¢, now with corner characters unique to Sichuan



Figure 18 shows a receipt for stock interest payment, Peking, dated Jan 1, 1925, stamped with 2¢ with old "wreath" overprint. The large red chop is the company seal, and the small red chops those of the President and Vice President.

Figure 19 shows a transfer of stock at Young Brothers Bank, Chengtu, Sichuan. The stamp is a locally lithographed version of the Great Wall 2¢. Many local versions exist for Yunnan, Sichuan, and other "separated" areas.

Figure 20 shows a cashed-in bank book also of the Young Brothers Bank, bearing yet another locally lithographed 2¢, now with four different corner characters, a design unique to Sichuan, and machine overprinted "Sichuan Province" in red.

Figure 21 shows a marriage contract, Chensheng, Shansi, with the standard tax rate of 40¢ for a marriage license paid by a 10¢ block of four. Along with the black provincial overprint, the stamps bear the "Double Happiness" character at center. These stamps could be purchased by the province and later overprinted with their characters. The Double Happiness, Xi, always appears gray or green today because the ink contained copper which appeared gold at the time of issue and has since tarnished.

In summary, I believe one visionary Chinese empress, two American artists, and one Dutch economist changed China revenue philately forever. Please send comments and critiques to earp3@roadrunner.com.

Addendum 1. Provisional Rules of the Republic of China on Stamp Duty (1913ca)

Article 1. All units and individuals which conclude or receive any of the documents listed in these Rules shall be regarded as obligatory payers of stamp duty (hereinafter referred to as taxpayers) and shall pay stamp duty in accordance with the provisions of these Rules.

Article 2. The following documents shall be regarded as taxable documents:

(1) documents issued for purchase and sale transactions, process contracting, property leasing, commodity transportation, storage and custody of goods, loans, property insurance, technology contracts and other documents of a contractual nature; (2) documents of transfer of property title; (3) business books of account; (4) documentation of rights or licenses; (5) other documents determined by the Ministry of Finance to be taxable.

Article 6. Duty stamps shall be affixed to taxable documents and the taxpayer shall mark each stamp with a seal or drawn line to signify its cancellation. A duty stamp which has already been attached to a document may not be reused.

Article 7. Duty stamps shall be attached to taxable documents at the time of their drawing up or receipt.



Figure 21. Marriage contract, Chensheng, Shansi, tax 40¢; bottom, close view of "Double Happiness" gold overprint and black provincial overprint

Article 8. If the same document is signed by two or more parties and a copy is issued to all of the parties concerned, each party shall be responsible for attaching to its respective copy duty stamps for the full amount of stamp duty due as stated in the document.

Article 9. If a document on which stamp duty has already been paid is amended, resulting in the increase of the taxable amount, supplementary stamps shall be purchased and affixed for the increased amount.

Article 10. The taxation authorities shall be responsible for administering the levying of stamp duty.

Article 11. The State Taxation Bureau shall supervise the production of duty stamps.

Article 12. A unit which issues or handles taxable documents shall be responsible for supervising the payment of stamp duty by taxpayers in accordance with the law.

Article 13. The taxation authorities shall impose a fine, according to the seriousness of the case, if a taxpayer is found to have been involved in any of the following acts:

(1) In a case of failure to attach, or attaching an insufficient number of stamps to a taxable document, the taxation authority, in addition to ordering the taxpayer to attach the appropriate number of stamps, may impose a fine of up to 20 times the amount of stamp duty payable.

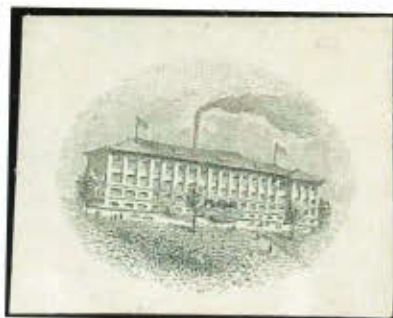
(2) In a case of violation of the provisions of paragraph 1 of Article 6 of these Rules, the taxation authority may impose a fine of up to 10 times the amount of the stamps which were not cancelled.

(3) In a case of violation of the provisions of paragraph 2 of Article 6 of these Rules, the taxation authority may impose a fine of up to 30 times the amount of the reused stamps. If duty stamps are forged, the taxation authority shall ask the judicial organs to investigate criminal liability in accordance with the law.

Figure 22. Top, rendering of new Bureau of Printing and Engraving based on published specifications.

Bottom left, engraved die proof depicting Bureau

Bottom right, die proof of unadopted \$5 design in style of 1913-15 postage issues, with "SPECIMEN" handstamp



(Proofs courtesy Interasia Auctions Ltd.)



Addendum 2. Unadopted Stamp Design Depicting New Bureau of Printing and Engraving

Figure 22 shows an artist's rendering of the new Bureau of Printing and Engraving before construction, based on its published specifications (Figure 7). Hatch and Grant were evidently enamored of their new facility, so much so that they apparently seriously considered depicting it on a postage stamp. Figure 22 also shows an engraved die proof depicting the new Bureau, and a proof of

an unadopted \$5 stamp incorporating this central vignette, in the style of 1913–15 dollar values, with blue "SPECIMEN" handstamp. The issued stamps depicted instead the Hall of Classics in Peking, certainly a more suitable subject than the Bureau of Printing and Engraving; as exciting as the latter may have been to its directors, it seems unlikely that the general public would have shared their enthusiasm to the extent of approving its depiction on the nation's conspicuous high-value postage stamps.

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Finds in the Marketplace: Copper Cliché for Greenland Tobacco Tax Stamp



[From Paul Nelson] My good Danish friend, Toke Nørby, of Aarhus, Denmark, found this copper cliché for a Greenlandic tobacco tax stamp at a flea market on the island of Bornholm a few years ago. Bornholm is in the Baltic, between Denmark and Sweden, and is part of Denmark. Toke is a super postal historian of note, and is not a revenuer at all. In June he placed his find in a Bruun Rasmussen auction:

http://www.bruun-rasmussen.dk/search.do?mode=detail&aid=100000714&iid=300661423&utm_medium=email&utm_content=item-link

This is a major auction house in Denmark with an online sale as well as a major house sale. You can see the range of products down the left side of the page!

There are about 8 DKK to the bucko. The estimate was DKK250, or about €33. The sale was DKK1550, about €210, or \$281. Not bad!

The tax stamp has a polar bear, the Greenlandic national emblem, which makes it in demand. The tax stamps, of course, are as well, but just like tax stamps everywhere, they often end up in the garbage!

Finds in the Marketplace: A Cache of Insurance Policies Involving Nevada Railroad Magnate H. M. Yerington, Bearing California and Nevada Stamps

by Michael Mahler

On March 9, 1865, legislators of the newly created and cash-strapped state of Nevada enacted documentary stamp taxes, to be paid by adhesive revenue stamps, effective May 1, 1865. This was not a common occurrence; during the 19th century, only four other states of the 45 did so. Moreover only Nevada enacted a broad slate of taxes, mimicking the federal schedule of the Civil War era. For the next seven years, until February 22, 1873, nearly every document executed in Nevada was required to bear both U.S. and state stamps (Mahler, 1996).

Like the U.S., Nevada taxed policies of insurance, according to the annual premium, as follows:

Premium	Tax
To \$10	10¢
Above \$10 to \$50	25¢
Above \$50	50¢

In a remarkable Western trifecta, the neighboring states of California and Oregon levied their own documentary taxes on insurance. California led the way with its "Gold Rush revenues," affixed to attorneys' licenses, bills of exchange, insurance policies and renewals, and passage tickets. The insurance tax took effect July 1, 1857, and remained in force continuously, albeit with notable modifications, until the end of 1872 (Mahler, 1998). In contrast to California and Nevada, Oregon taxed *only* insurance, in fact only the "foreign" companies doing business in the state. Their tax took effect January 24, 1871, and remained in effect until June 30, 1887 (Mahler, 2006).

My census of insurance documents bearing California stamps currently comprises 144 items. As these encompass both fire, marine and life insurance, policies and renewals, 35 different rates, an array of different stamps, and 48 companies, most can be considered unique or nearly so in some fundamental aspect. Still, by the rarified standards of 19th century state revenue fiscal history, 144 is a large number.

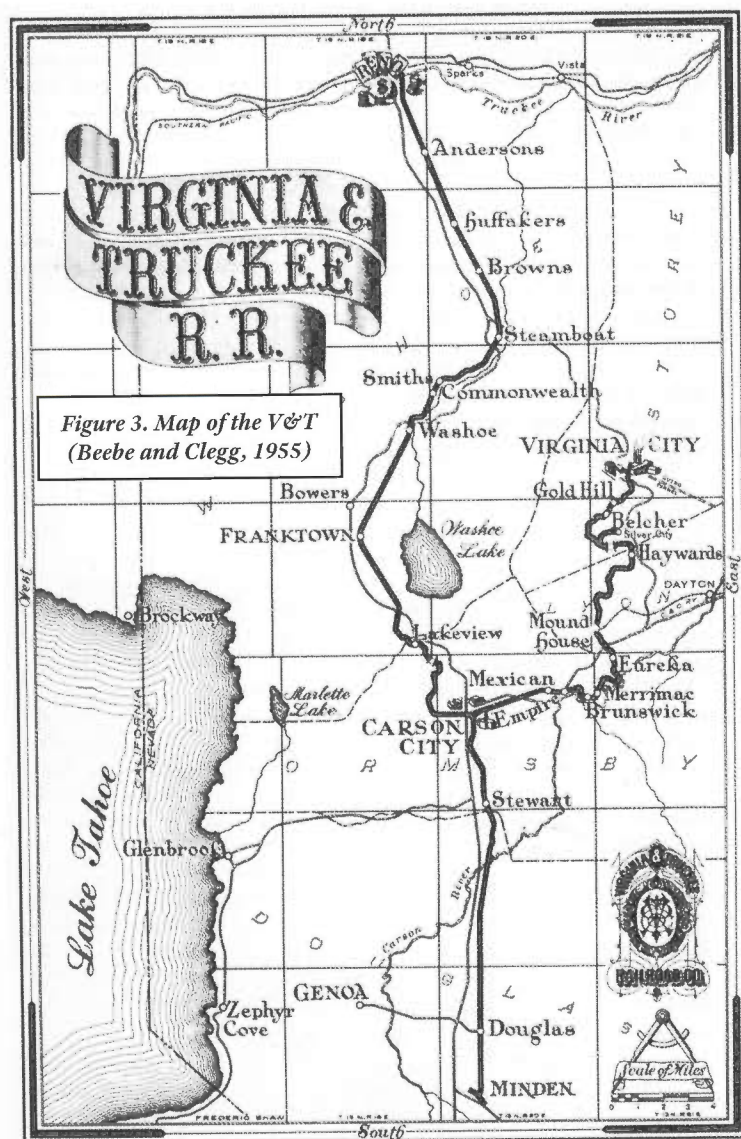
Oregon usages are considerably scarcer; only 37 documents bearing these stamps have been recorded. The exhibit "Philatelic Bigfoot: Oregon Insurance Stamps, a Fiscal History" explains its title thusly: "Their Northwestern origins, infrequent sightings, and the reverential, almost mythic terms in which they have been described make documents bearing these stamps the philatelic equivalent of Bigfoot!"

Nevada insurance usages, though, are in a class by themselves. Until the find described herein, I had seen precisely one, included as a peripheral





Figure 2. Left, H. M. Yerington with "the finest set of sidewhiskers in the region" (from Drew, 2014); right, Yerington in old age, sideburns intact!



item decades ago in a Henry Spelman auction of Western postal history. Illustrated in **Figure 1**, it insured a store at the corner of B and C Streets in Virginia City and its "Stock and Merchandise as usually kept in a Country store" for \$3000, premium \$40. Years later I was delighted to realize that the Nevada 25¢ stamp, rouletted gauge 10, was the scarce scarlet vermilion shade (SRS D25a). This merits a digression.

Nevada's Early/Experimental Roulettes

Until mid-1867 all Nevada stamps had been issued imperforate, at which time the most-used denominations began to appear rouletted, first the 2¢ (EKU June 12, 1867), then the 50¢, 5¢, \$1 and 25¢ in fairly short order (Mahler, 2012).¹ For all but the \$1, the switch from imperforate to rouletted stamps was accompanied by marked color changes as well. The 25¢, issued imperforate in vermilion, first appeared rouletted in scarlet vermilion. Rouletting of all these early issues was done in haphazard, almost schizophrenic fashion. The 25¢ scarlet vermilion was rouletted first 15x10, then 15, 10x15, and finally 10!

This early/experimental period lasted roughly a year. In about mid-1868 another wholesale change was made, to a uniform roulette 10. For the 5¢, 25¢, and 50¢ the shades were changed yet again, indicating new printings, and for the 2¢ a modified design was introduced, the 2¢ Double Star. Thus the 25¢ scarlet vermilion, in its various gauges, was used only briefly.

H. M. Yerington and the Merrimac Mill

Readers will imagine my surprise and delight at spotting in a recent Americana auction two lots comprising no fewer than ten policies bearing U.S. and Nevada stamps! Also present were seven policies and four renewals bearing U.S. and California issues. The two lots were evidently related, perhaps originally part of the same archive, and evidently survived the decades together. One group consisted of policies insuring the property of Nevada notable H. M. Yerington (**Figure 2**) in Carson City; the other of policies and renewals insuring the Merrimac Mill on the Carson River, an important facility for crushing silver and gold-containing ore from the nearby Comstock Lode. A link between the two is furnished by Davis (1913) who states of Yerington that "among his earliest work [in Nevada] was the construction of the Merrimac Mill." How Yerington's personal policies came to be grouped and preserved along with those

1. EKUs July 1, September 9, November 17 and December 6, 1867, respectively.

on the mill he built and administered can only be conjectured at this point.

Yerington and the V&T

We do know that Yerington later became a trusted lieutenant of the “Bank Ring,” the inner circle of the Bank of California, which through its Virginia City Agency, administered by the autocratic Agent William Sharon, maintained a virtual stranglehold on Comstock mining and milling from the mid-1860s until the early 1870s. The Merrimac Mill passed into the Bank’s control, but Sharon, recognizing Yerington’s capabilities, persuaded him into the Bank’s employ, and in 1869 launched him on a new career as a railroad man, beginning with the task of overseeing construction of the famed Virginia and Truckee railroad (**Figure 3**). Yerington would remain superintendent of the V&T for an astonishing forty years, until his death in 1910, faithful to the cause long after the Comstock’s glory had faded into memory.²

Most ore from the Comstock mines, perched high on the flanks of Mt. Davidson, was processed at the Carson River mills, only about ten miles to the south but 1575 feet lower in elevation. Building a railroad from Virginia City to the Carson was considered nearly impossible because of the topography, but Sharon commissioned the task, and by February 1869 surveyor Isaac James had laid out a course, kept to a maximum grade of 2.2% by employing curvature equivalent to seventeen complete circles in its 13½ miles! Grading commenced under Yerington’s supervision, with most of the work done by Chinese coolies originally brought West to push through the transcontinental Central Pacific, and by the fall of 1869 rails were ready to be laid. On September 28 Yerington drove a silver ceremonial first spike at Carson City. The rails paralleled the Carson River for some 7½ miles, then began their tortuous climb, and on November 12, amid riotous celebration, the first locomotive chugged into Gold Hill.

Bridging Crown Point ravine just southwest of Gold Hill had necessitated a trestle 85 feet high and 500 feet long (**Figure 4**). Photographs of this iconic wooden structure never fail to evoke a sense of impending disaster. Completing the mile or so

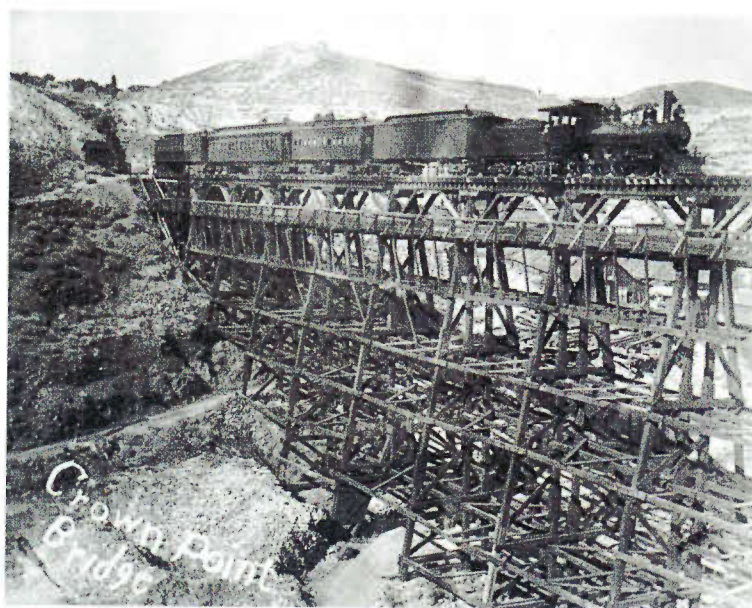


Figure 4. Crown Point trestle on the V&T

to nearby Virginia City was likewise problematic: three tunnels were required, and two more within the city itself, but by January 29, 1870, the line between Carson City and Virginia was opened in its entirety. When Sharon wanted action, he got it!

Not until August 1872, though, were the tracks extended to meet the transcontinental Central Pacific at Reno (on the Truckee River, hence the name of the line.) The wily Sharon was now playing a waiting game, hoping to coax Washoe County, through which the rails would pass, to authorize a bond issue subsidizing construction, on the grounds that the completed road would greatly augment the county’s tax base. This argument had persuaded Storey County, site of Virginia City and Gold Hill, to issue \$300,000 in 7% bonds in support of V&T construction (**Figure 5**), and Ormsby County, site of the Carson River mills and Carson City, to raise and donate another \$200,000. Washoe, however, was not similarly convinced, and only the threat of a competing narrow gauge line from Reno to Virginia City, ascending Mt. Davidson from the northwest, finally spurred Sharon into action.

William Wright’s 1876 classic *The Big Bonanza* contains an evocative description of the mountainous portion of the V&T:

Notwithstanding the crookedness of the road, trains run over it at a high rate of speed, as the road is kept in perfect order and steel rails are used on the mountains where short curves most abound. So crooked is the road that in places, in going down the mountain with a long train, the locomotive seems to be coming back directly toward the rear car, when directly it gracefully sheers off and

2. The fabled “Big Bonanza” in the California and Consolidated Virginia mines, extracted in 1873–8 and still the largest single strike in the history of mining, was the Comstock’s last hurrah. John Mackay, chief architect of that find, had described the Comstock by 1880 as a “poor man’s pudding,” prophetically so. The mines probed ever deeper for another quarter century, with only indifferent results

Figure 5. 1869
Storey County
bond to aid
construction of
the V&T



heads down the mountain again, the train being thrown into the form of the letter S, reminding one of what the Bible says of the “way of a serpent on a rock.”

Wright has slyly if obliquely referred here not once but twice to the V&T’s popular sobriquet, “the crookedest line in the world,” chosen as much for the financing methods employed by Sharon as for the road’s tortuous course. Besides the \$500,000 contributed by Storey and Ormsby Counties, Sharon had secured from the Comstock mines, which he largely controlled, another \$700,000 in loans and direct donations. According to Wright, Sharon “constructed as much of the road as the sum [donated] would build, then mortgaged the whole road for the amount of money required for its completion. In this way he built the road without putting his hand into his pocket for a cent, and he still owns half the road — worth \$2,500,000 and bringing him in... \$12,000 per day.” The counties of Storey and Ormsby were not so fortunate. Sharon had predicted that building the V&T would add \$1,000,000 to the taxable property of Ormsby

County, including ten miles of roadbed to be assessed at \$40,000 per mile; within 15 years, he argued, the taxes paid by the railroad alone would be some \$326,000, enough to pay nearly all the principal and interest on the \$200,000 in bonds. In 1869, though, after completion of the road, the Assessor valued it at just \$20,000 per mile, to which the Company objected, advancing its own estimate of a mere \$6,000 per mile; the assessment was accordingly reduced to \$14,000 per mile, and then to \$11,333 in 1871. Angel (1881) presents a comprehensive review showing that by 1880 the railroad had paid just \$114,635 in taxes to Ormsby County, not enough to pay even the interest on its bonds, which by then had been \$133,571. His moral: “Let those who would vote to give money to soulless corporations, upon an expectation of beneficial results that will not be of pecuniary benefit to the corporation, remember what God said about men who were given over to believe a lie and be damned.”

In Storey County, site of the Comstock, the situation was similar. Their \$300,000 in bonds were to be paid by a special yearly tax of 0.5% on

the property of the county, and Sharon went to great lengths to keep the Bank's share of this to an absolute minimum. In 1870 the V&T track in Storey County was assessed at just \$12,000 per mile, reduced some months later to \$10,000, then \$8,000; the value of the rolling stock was similarly minimized.

The V&T was a huge financial success. It hauled not only ore from the mines to the mills, but on its return trips, prodigious quantities of wood for timbering the Comstock's mines and stoking the boilers of its steam-powered hoisting and pumping engines. As the mines descended, ever-increasing torrents of scalding water gushed from the pierced depths, requiring larger and larger pumping engines to bring it to the surface; by the mid-1870s these had become the most powerful engines anywhere in the world (Lord, 1883). Such extravagance was justified by the tremendous quantities of silver and gold being extracted from these same depths. As much or more wood, in a higher grade, was needed for the distinctive "square-set" timbering used to frame the shafts and chambers of the mines (Figure 6). So voracious was the Comstock's appetite for wood that the surrounding areas were virtually denuded of trees,

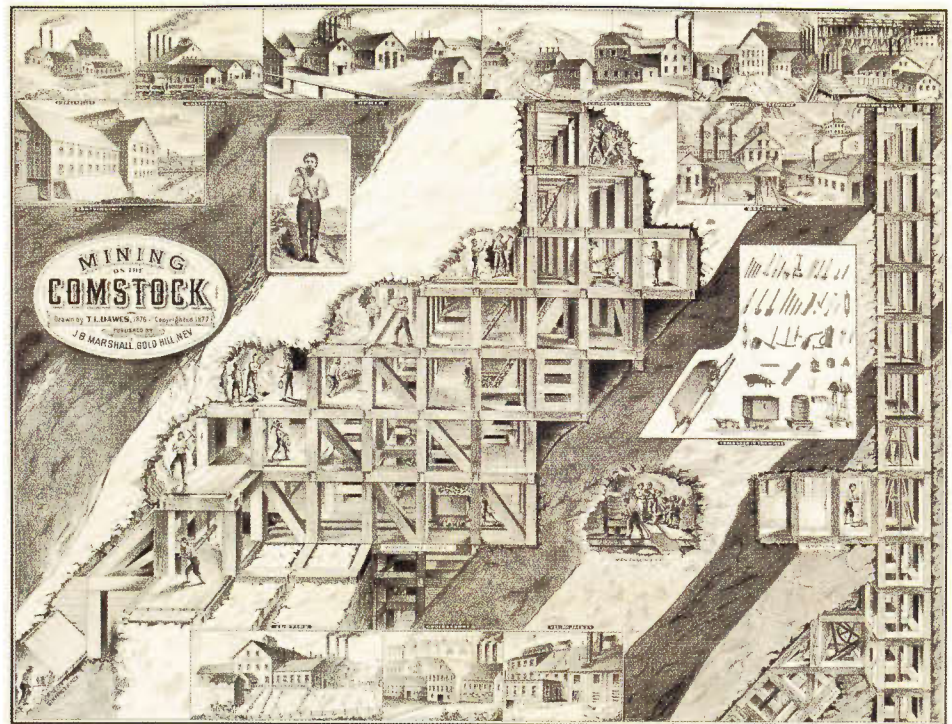


Figure 6.
"Square-set"
timbering used to
frame shafts and
chambers of the
Comstock mines

then vast expanses of the distant Sierra Nevada mountains, the logs floated on flumes to the Carson River, and thence to the V&T depot. Figure 7 conveys the vast scope of these operations: the elevated flume has been divided into three branches to access a greater area; the human figures and even the locomotive are dwarfed by the huge stacks of planks. Not for nothing did Wright (1876) characterize the Comstock as "the tomb of the Sierras":

Figure 7.
Lumber yard of
Yerington, Bliss
& Co.

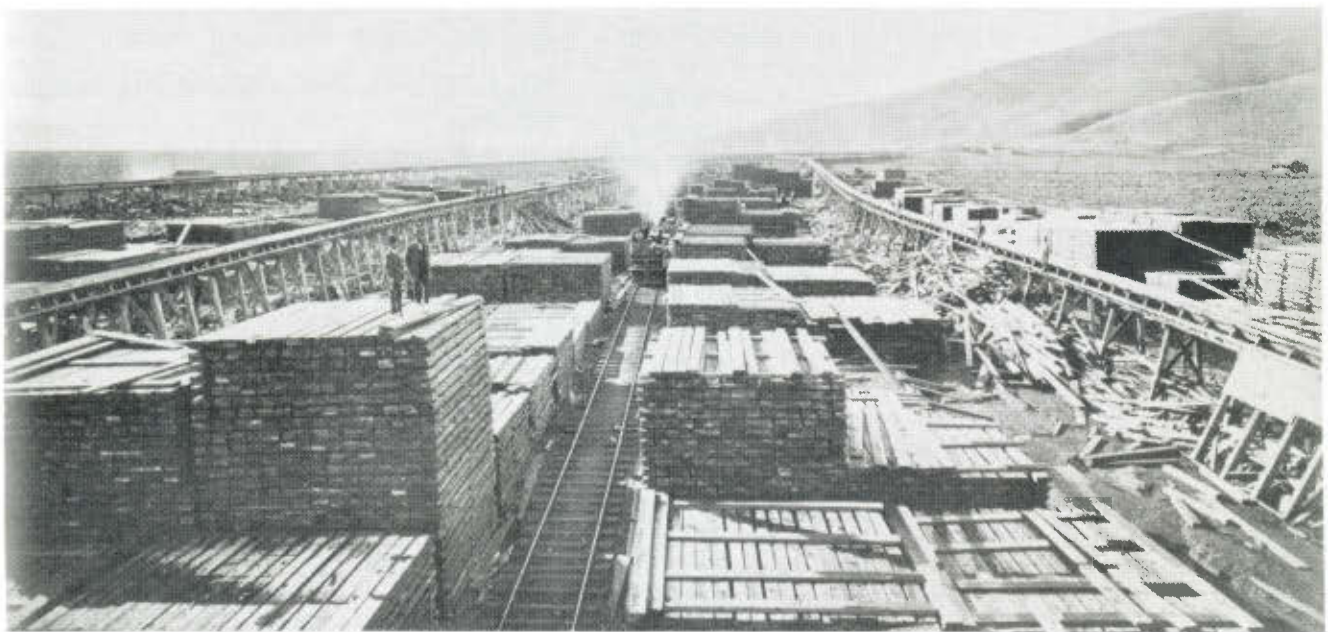


Figure 8.
1869 stock
certificate of
the V&T, issued
to Yerington
and signed
as President
by William
Sharon, one of
five recorded
examples,
all made to
company insiders



Millions on millions of feet of lumber are annually buried in the mines, nevermore to be resurrected. When once it is planted in the lower levels it never again sees the light of day... Not less than eighty million feet of timber and lumber are annually consumed on the Comstock lode. In a single mine — the Consolidated Virginia — timber is being buried at the rate of six million feet per annum, and in all other mines in like proportion. At the same time about 250,000 cords of wood are consumed.

The pine-forests of the Sierra Nevada Mountains are drawn upon for everything in the shape of wood or lumber, and have been thus drawn upon for many years. For a distance of fifty or sixty miles all the hills of the eastern slope of the Sierras have been to a great extent denuded of trees of every kind; those suitable only for wood as well as those fit for the manufacture of lumber for use in the mines. Already the lumbermen are not only extending their operations to a greater distance north and south along the great mountain range, but are also beginning to reach over to the western slope — over to the California side of the range.

The V&T hauled it all, and Yerington was involved in every phase of the operations, not only

the railroading but a large part of the logging and fluming as well, via Yerington, Bliss & Co., formed in partnership with Lake Tahoe magnate D. L. Bliss and Bank of California President D. O. Mills (Figure 7).

Figure 8 shows a June 1869 stock certificate of the V&T, made to Yerington and signed as President by Sharon, stamped with U.S. 25¢ Certificate and Nevada 25¢ vermilion roulette 10 (SRS D25). Few shares were issued, nearly all to company insiders, and were very tightly held. Five surviving examples have been recorded.

Pizen Switch becomes Greenfield becomes Yerington

As the Comstock declined, Yerington used his position as general superintendent and vice president of the V&T as a springboard to become Nevada's pre-eminent railroad man. Beginning in 1880 he oversaw construction of the Carson and Colorado Railroad, a narrow gauge line completed in 1883 to California's Owens Valley,³

3. Originally intended to link the Carson and Colorado Rivers, by mid-1883 the C&C had reached Hawley on Owens Lake in California, 293 miles from its origin at Mound House. On July 12, the C&C's chief decision makers, D. O. Mills and William Sharon, embarked on an end-of-track inspection trip; the desolate course inspired Mills' famous judgement that the road had been built "300 miles too long, or 300 years too soon." This settled

as superintendent and president. Some years later Yerington is reported to have been president of sixteen different companies at one time and actively involved in forty (Davis, 1913).

Persistent legend has it that the town of Greenfield, Nevada, was renamed Yerington in 1880 in an attempt to secure routing of the C&C through the town. It makes a great story, but the legend is wrong. The name change certainly took place, but not until 1894. Even then it was sensationalized. The *Lyon County Times* opined that it might influence H. M. Yerington to construct a branch line of the C&C to the newly-named town, or perhaps lobby to move the county seat there from Dayton. The truth was simpler. In 1893 residents had requested that the local post office, established in 1871 with the name Mason Valley, now be renamed Greenfield, as the town had been known since 1879. Federal authorities demurred on the grounds that there were already numerous offices elsewhere in the country with that name. In response, according to the *Mason Valley Tidings*, "Yerington was suggested as a pretty name for our village and post office, and also as a compliment to one of Nevada's most representative men, who has been identified with almost every enterprise of importance inaugurated in western Nevada for many years." Post office records in Washington show the change from Mason Valley to Yerington on February 6, 1894, but transmitting this news to the local level took nearly two months, whereupon the changes of both post office and town names were announced on April 1, 1894.

This was Greenfield's second consecutive noteworthy name change. Until 1879 it had been informally but universally referred to as Pizen (Poison) Switch. Explanations vary. The most oft-repeated is that this was initially "Willow Switch" or simply "The Switch," after an early structure at the site, a small saloon fashioned of willow switches; and later as "Pizen Switch" because of the "poisonous" whiskey dispensed by the enterprising James Downey, who was not above extending his supply with water and flavoring it with chewing tobacco (Davis, 1913). Not surprisingly, as the town grew, this less than charming name did not sit well with many residents. The *Lyon County Times* described events of November 26, 1879, under the heading "Pizen Switch Re-Christened":

About 20 Virginia and Gold Hill people including several ladies went out to Pizen

the end of track at Hawley. Not until 1910 would the line finally reach its originally planned destination of Mohave on the Colorado, under the auspices of the Southern Pacific, which had acquired the C&C in 1900.

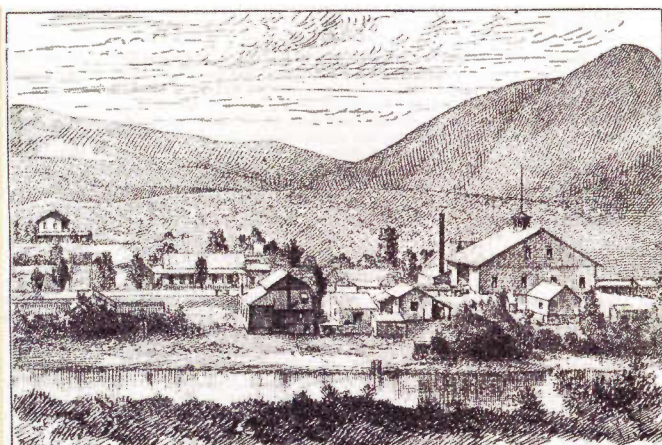
Switch in Mason Valley last week to assist in dedicating the new dance hall put up lately by the Brant Brothers. Whiskey and hard cider flowed freely but there were no fights. The music was furnished by a fiddle and two banjos. The place was re-christened "GREENFIELD" and an organization was formed, to be known as the Committee of Vengeance, whose duty it shall be to murder and scalp any and every person who shall hereafter call it "Pizen Switch."

Policies on the Merrimac Mill

Nine policies and three renewals from the present find were on the Merrimac Mill, shown in **Figure 9** and described by Ansari (1989) as follows:

Located on the Carson River approximately ½ mile below the Brunswick Mill and about two miles below Empire City. It was also known as the Bryant, Ellsworth, & Co. Mill. In Kelly's 1863 directory it was reported to have a main building measuring 70 x 100 and one of the most substantial dams on the Carson River. It employed 17 persons, ran 16 stamps and 18 pans, crushed 30 tons of rock a day, and cost about \$50,000. In the 1866 *State Mineralogist's Report* it was listed as water-powered with 20 stamps, 15 Wheeler pans, and a 40-ton capacity. In the early 1870s it was reported to have 20 stamps, 13 pans, 6 settlers, and a 45-ton capacity. The Merrimac Dam was reported to be the best dam on the Carson River. It was constructed of stone and cost about \$30,000. A 2,000-foot long ditch was constructed to carry water to the mill. The ditch was completed in 1861 and was 14 feet wide at the top, 10 feet wide at the bottom, and 3 feet deep. The mill was dismantled in the early 1890s, and in 1907 a flood destroyed the dam.

The earliest is a policy of the Phenix Insurance Co. of Brooklyn, N.Y., made December 10, 1863, through San Francisco agents Bigelow Brothers, for \$5,000 on the Merrimac's "fixed and moveable machinery and implements contained in their one story frame water power Quartz Mill ... on Carson River 6 miles from Carson City, Ormsby County, Nevada Territory" (**Figure 10**). Like all policies in this group, its insurance was against loss or damage by fire. The U.S. 1862 blanket 25¢ Insurance rate was paid by a 25¢ Power of Attorney (R48c), and the California \$5 rate for amounts above \$4,000 to \$5,000 by an Insurance \$5 red (SRS DN72c), both tied by shield-shaped handstamps "BIGELOW BRO'S./&



MERRIMAC MILL, CARSON RIVER.

Figure 9. Left, Merrimac Mill on Carson River (Carleton Watkins photo, by permission); right, drawing of Merrimac Mill, from Wright (1876)

FLINT/San Francisco,/CAL." with date at center.

A renewal dated December 8, 1864, provides several interesting twists, the most obvious that the U.S. tax had increased to 50¢, paid by a 50¢ Lease imperforate (R57a). Effective August 1, 1864, the Insurance 25¢ rate had been subdivided, with a 10¢ rate added when the premium did not exceed \$10, and a 50¢ rate when it exceeded \$50. Here the premium, figured at 3½%, was \$175. The use of an imperforate stamp this late would have been unusual anywhere but in the West, where it was more the rule than the exception. In early 1863 \$750,000 in revenue stamps had been shipped to San Francisco, arriving February 28, 1863, on the Pacific Mail steamer *Golden Age*. Included were imperforates and part perforates in a dazzling variety and quantity, the detritus of a failed experiment — the requirement for matching usage of documentary stamps (Agreement stamps on agreements, Bank Check stamps on bank checks, etc.), which had been rescinded December 25, 1862. Elsewhere

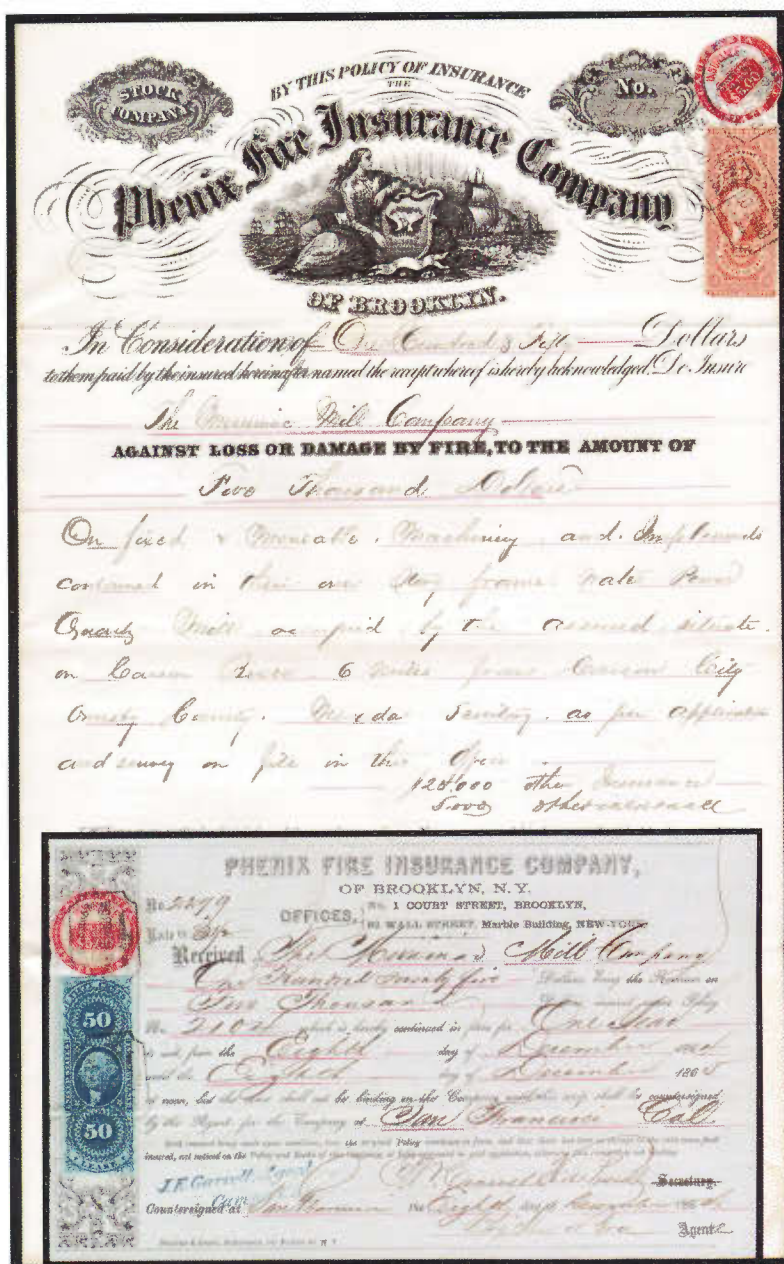


Figure 10. \$5,000 policy on Merrimac Mill made December 1863 in San Francisco, with renewal showing U.S. tax increase to 50¢

the stock of imperforates and part perforates appears to have been virtually exhausted by mid-1863. In the West, though, their use continued for years.

The stamps are again tied by the Bigelow Brothers datestamps, but "& FLINT" has now been excised. A blue handstamp at bottom of the renewal reads "J.E. Garrett, Agent / Carson City".

Figure 11 shows another policy of an Eastern company doing business in the West, the Hartford Fire Insurance Co. of Hartford, Connecticut, who likewise employed Bigelow Brothers as their San Francisco agents. This policy was for \$10,000 with premium \$300, executed July 6, 1864, stamped with U.S. Inland Exchange 20¢ and 5¢ part perforates (R27b, 42b), plus two California Insurance \$5 (DN72c) paying the \$10 rate for amounts above \$7,000 to \$10,000. The clerk filling in the particulars was a bit fuzzy on his geography, writing "Carson City, Ormsby County, California"! A renewal dated exactly one year later again shows the increase in U.S. tax to 50¢.

Figure 12 illustrates two more showy examples of Eastern companies branching into California, issued by the Security Fire Insurance Co. and Washington Insurance Co., both of New York City, the former for \$2,500, premium \$87.50, bearing California Insurance red \$3 (DN69c), the latter for \$7,500, premium \$262.50, bearing two California Insurance \$5. Like the Phenix renewal shown in Figure 10, both were issued December 8, 1864, and bear a U.S. 50¢ Lease imperforate. As noted on the policies, the owners typically insured the mill for \$30,000 to \$35,000, apportioned among multiple carriers. Bigelow Brothers again acted as agents.

A Switch to Nevada Stamps

Of the twelve documents in this find insuring the Merrimac Mill, nine bear California stamps,

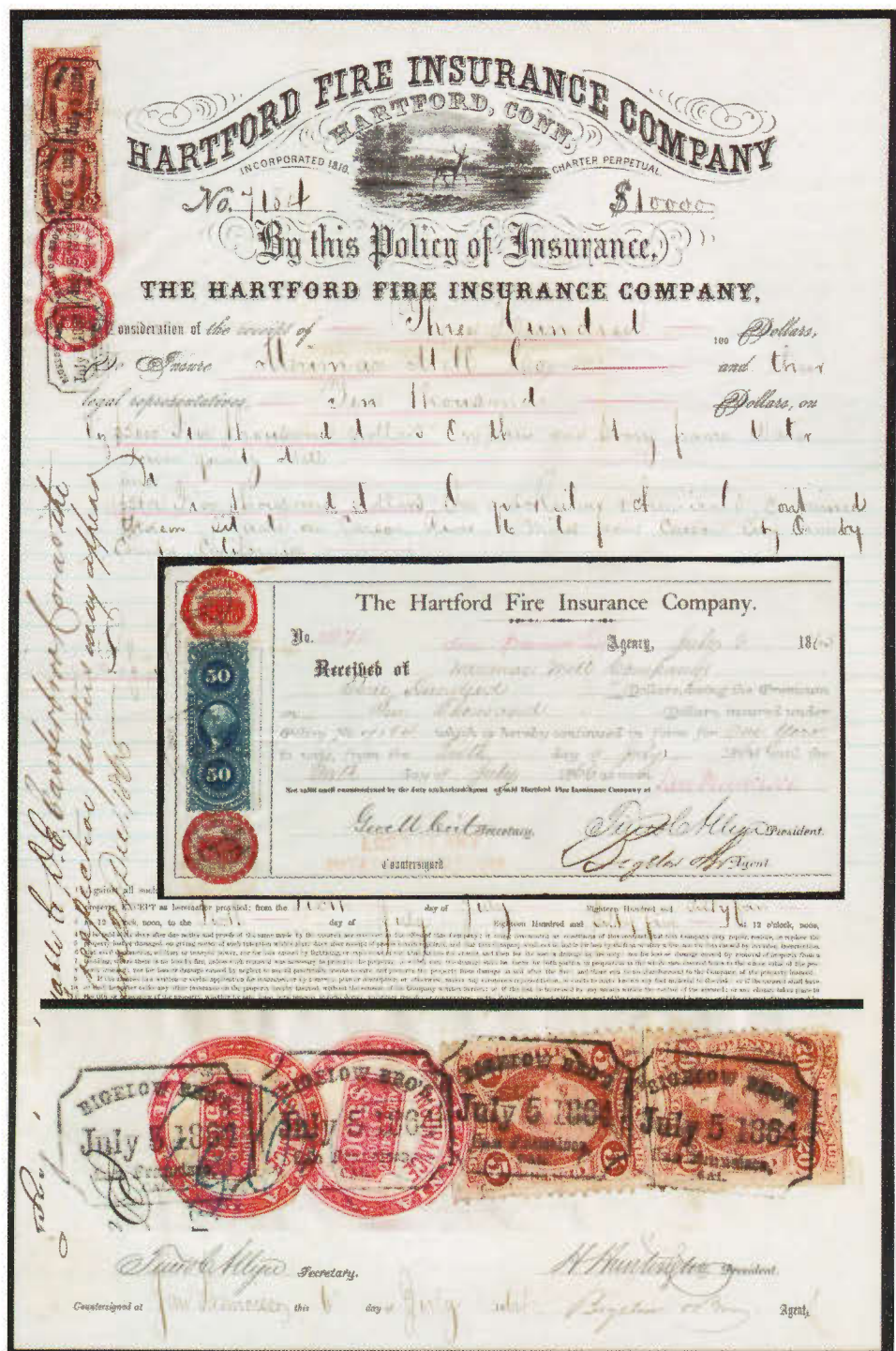


Figure 11. \$10,000 policy on Merrimac Mill made July 1864 in San Francisco, with renewal showing U.S. 50¢ tax; inset, close view of stamps

and three bear Nevada stamps. These two groups are separated by chronology as well as geography: those with California stamps, executed between December 1863 and November 1865, all predate those with Nevada stamps, which were issued between July 1866 and July 1868. Since the identical property was insured in all cases, the question arises, why the switch to Nevada stamps? For the seven earliest documents, the latest of which are the

Figure 12. Matched pair of policies on Merrimac Mill issued December 8, 1864, by San Francisco agents Bigelow Bros., each bearing U.S. 50¢ Lease imperforate plus California stamp(s)

trio of December 8, 1864 usages shown in Figures 10 and 12, there was no possibility of their use; Nevada did not become a state until October 31, 1864, and its stamp taxes did not take effect until May 1, 1865. However there are two usages of California stamps during the period when stamps



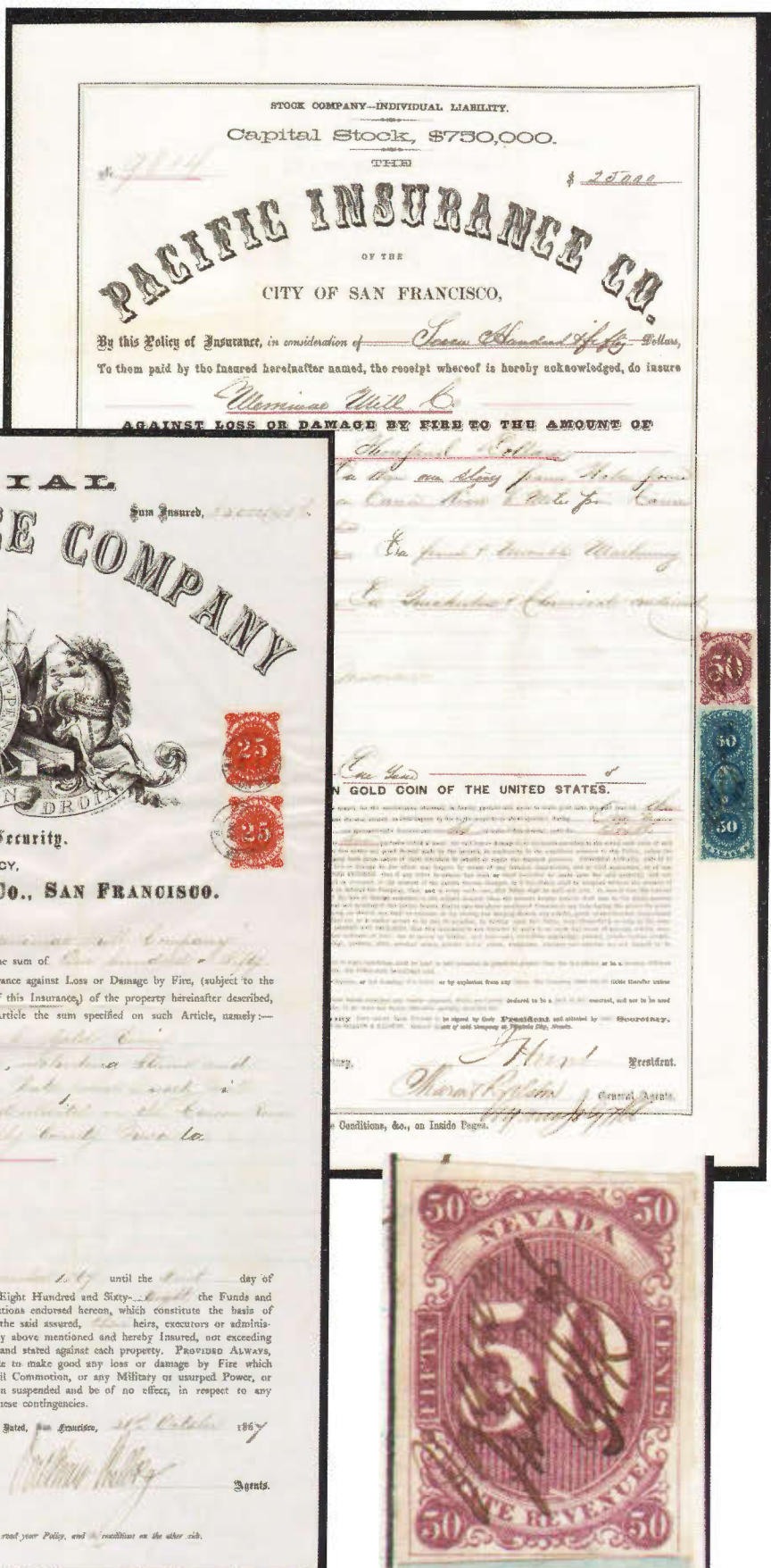
of both states were available — the Hartford renewal shown in Figure 11, dated July 6, 1865, and a renewal of the Arctic Fire Insurance Co. made November 2, 1865.

Figure 13 shows the earliest of the three policies on the Merrimac bearing Nevada stamps, for \$25,000, issued July 7, 1866, with premium \$750. The carrier is now not a "foreign" company doing business in the West, but a homegrown enterprise founded to compete with them. The Pacific Insurance Co. had been founded in 1863 by Jonathan

Figure 13. \$25,000 policy on Merrimac Mill made July 1866 in Virginia City, agents "Sharon & Ralston"; inset, close view of Nevada 50¢ imperforate in brown purple (D8)

Hunt, who signs here as President, and William C. Ralston, soon to become the dynamic moving force of the Bank of California, the West's first commercial bank, incorporated in June 1864. This

Figure 14. Below, \$5,000 policy on Merrimac Mill made October 1867 in San Francisco, with Nevada stamps affixed there; inset, Nevada stamps in two shades of vermilion.





policy was evidently issued at the Pacific's Virginia City agency: at bottom is inscribed "Sharon & Ralston, General Agents. Virginia July 7/66." This Ralston was not William C., but his brother A. J. (Andrew Jackson) Ralston, appointed company Secretary at William's insistence. "Sharon" was

none other than William Sharon, Agent of the Bank of California Agency at Virginia City, here doing double duty as agent for the Bank-affiliated insurance company. The U.S. stamp is again the 50¢ Lease imperforate, used now not in San Francisco but in Virginia City; the Nevada stamp is the 50¢ imperforate in brown purple (D8), the earlier of the two imperforate shades of this denomination. Both are cancelled "Virginia July 7/66 S&R". It is almost certainly not a coincidence that the Merrimac Mill passed into the hands of the Bank at about this time.

Figure 14 adds two more twists to the tale. The Pacific was not the only company insuring the Merrimac after the Bank took control, witness this \$5,000 policy of the California Agency of the Imperial Fire Insurance Co. of London, made October 31, 1867, premium \$150, stamped with U.S. 50¢ Life Insurance plus two Nevada 25¢ imperforate (D7) in nicely different shades of vermilion. More significant in the present context are the handstamped cancels, reading "IMPERIAL INS. CO. S.F." The agents were Falkner, Bell & Co. of San Francisco. The use of Nevada stamps in California is highly unusual.

Figure 15 shows the third policy on the Merrimac bearing Nevada stamps, issued by the Pacific Insurance Co. on July 6, 1868, for \$12,500, apportioned as \$2,500 on the building itself; \$7,500 on machinery and implements; and \$2,500 on quicksilver⁴ and other chemicals. The premium was \$375, with stamp taxes paid by 50¢ Passage Ticket and Nevada 50¢ roulette 10 in an unusual purple shade. The policy was countersigned at Carson City by agent H. F. Rice, but remarkably the stamps bear cancels "WELLS, FARGO & CO. Carson, Nev." This small mystery is explained by the fact that Rice was also the longtime Wells Fargo agent in Carson City. In 1870 he would succeed Abraham Curry as Superintendent of the Carson City Mint.

A New Nevada Variety

The color of the Nevada stamp is surprising. To reprise, the 50¢ was first issued imperforate, initially in May 1865 in what the SRS catalog calls "brown

4. "Quicksilver" is the evocative colloquial name for the element mercury. Once gold and silver in ore had been concentrated into an amalgam, mercury was used to separate them out. Some 15 million pounds of it were lost to the Carson River drainage system in the milling of Comstock ore (Smith, 1943). Mercury concentrations from Dayton to the Lahontan Reservoir are among the highest known worldwide, and the area has been designated a Superfund site by the EPA because of the huge amounts of contained mercury.



purple" (D8; **Figure 16**). In about September 1866 it began to appear in a distinctly different shade, dubbed "purple brown" (D8b). When the first roulettes appeared circa July 1867, they were again in a recognizably different shade, "blackish purple," recorded in gauges 15x10, then 15 and 15x18 (D17, D35, D19, respectively). When a standard gauge 10 was adopted for all rouletted stamps in mid-1868, the color of the 50¢ was changed once again, to "violet brown (shades)" (D26) which was relatively consistent over a period of years (Mahler, 2012).

All these are illustrated in **Figure 16**, along with the stamp on the policy shown in **Figure 15**, second from right here. Its color is decidedly different from all recorded examples rouletted 10, enough so to justify a new listing. Neither is it a perfect match for any of the recorded blackish purples, but these show some slight variation, as illustrated by the two examples included in the **Figure 16** panorama. The new stamp exhibits a bit less black, and a bit more brown, than either of these two, but nowhere near enough brown to be included in the "violet brown (shades)" of D26. My inclination is to add it to the Roulette 10 listings as "D26a blackish purple (1868)." It is plausible that a when the switch to gauge 10 was made, a few unrouletted sheets were still on hand from the printings in blackish purple.

What was the Principle Governing State Stamp Usage?

What was the principle governing usage of state stamps? Location of the company or its agents? Location of the property? The statutes do not directly address this issue. California's various Acts, beginning in 1857, refer only to "any policy of insurance, contract or instrument in the nature thereof, upon any house, factory, machinery, ship, steamer or vessel, of any description, any goods, wares, or merchandise, or furniture, or any life insurance," with no qualifiers.

Nevada's statutes were completely vague, referring in 1865 and 1866 only to "Insurance — (Fire) —" or "Insurance — (Life) —" followed by their rate tables. In 1871 the former was modified to "Insurance (marine, inland and fire)" with wording to encompass all perils, but no mention of the governing principle.

This lack of specificity presumably stems from an underlying understanding that the stamp duties applied to all documents executed within the state; why explain the obvious?

To reprise our data, during the period when stamps of both states were available, for policies on the Merrimac Mill we have seen:

1. July 1865. Connecticut company (Hartford) with California agents (Bigelow Brothers) using California stamps (**Figure 11**).

2. November 1865. New York company (Arctic) with California agents (Bigelow Brothers) using California stamps.

The companies were headquartered outside the state, with agencies within it, and the property insured was outside the state. This suggests that California stamp usage was governed by the location of the issuing agency, and that location of the property was immaterial.

A \$2,000 policy of the Union Insurance Co. of San Francisco dated August 22, 1870, on property in Portland, Oregon, executed at its Portland agency, bears only a U.S. 25¢ Insurance stamp, with no California stamp(s). This is consistent with stamp usage being governed by the location of the issuing agency.

3. July 1866. California company (Pacific) with Nevada agents (Sharon & Ralston) using Nevada stamp (**Figure 13**).

This usage is consistent with the above hypothesis, now expanded to include Nevada as well as California.

Figure 16. Chronological progression of shades of Nevada 50¢ stamps, from imperforates through early roulettes to standard gauge 10. The stamp on the policy shown in **Figure 15**, second from right here, is a new variety.

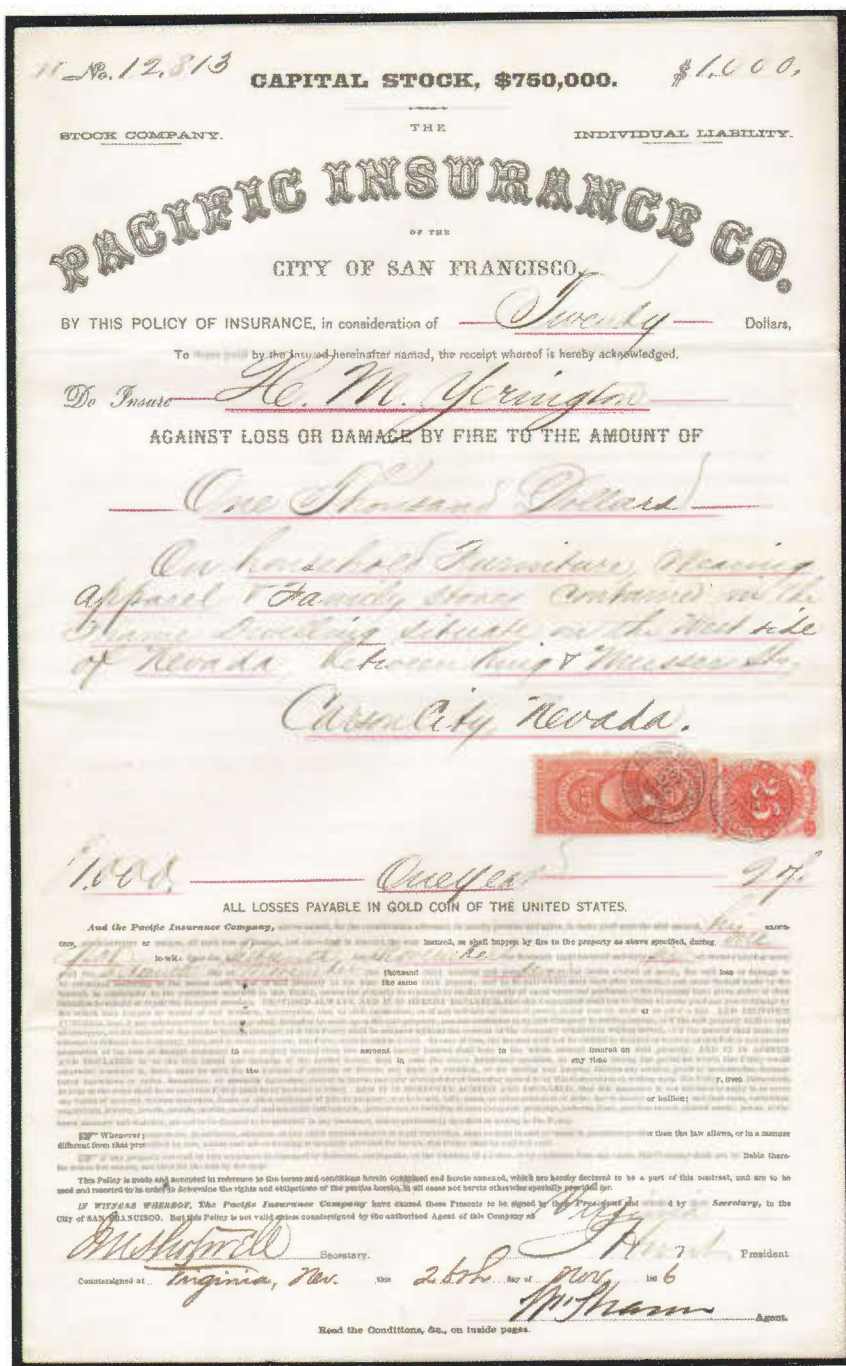


Figure 17. 1866 policy on property of H. M. Yerington in Carson City. William Sharon, Agent of the Bank of California in Virginia City, signs here as agent of Bank-controlled Pacific Insurance Co.

4. October 1867. London company (Imperial) with California agents (Faulkner & Bell) using Nevada stamps (in California; Figure 14).

This is the fly in the ointment. There is no indication Faulkner and Bell had subagents in Nevada. The policy was issued in San Francisco, and the cancels read "IMPERIAL INS. CO. S.F." The governing principle here appears to have been the location of the property. Yet it seems unlikely that a company would issue insurance without having someone onsite to inspect the property.

5. July 1868. California company (Pacific) with Nevada agents (H. F. Rice) using Nevada stamps (in Nevada). Again as expected.

Policies on Property of H. M. Yerington

Eight policies and one renewal from the present find were on properties of H. M. Yerington in Carson City, Nevada. The earliest is a policy of the Phenix Insurance Co. similar to that shown in Figure 10, made November 16, 1864, through their San Francisco agents Bigelow Brothers, for \$1,000 on furniture, apparel and family stores in a house on Nevada St., premium \$20, stamped with U.S. 25¢ Certificate and California Insurance \$1 (DN67c). On the outside of the policy at bottom is handstamped "J.E. Garrett, Agent / Carson City". An affixed renewal dated exactly a year later bears U.S. 25¢ Power of Attorney and California Insurance \$1. The Nevada tax on this renewal would have been only 25¢. Printed at left is "STAMP 25 CENTS" referring to the U.S. tax, which was no longer universally applicable after August 1, 1864; on the renewal shown in Figure 10, taxed at 50¢, these words have been carefully covered by the stamps!

The remaining seven policies in this group all bear Nevada stamps. The earliest is shown in Figure 17, again insuring the contents of the Nevada St. house ("between King & Musser Sts.") for \$1,000, premium \$20, issued November 26, 1866, at the Virginia City agency of the Pacific Insurance Co. The agent was none other than William Sharon, whose coveted signature appears at bottom. The stamps are the U.S. 25¢ Entry of Goods and Nevada 25¢ imperforate (D7), tied by "AGENCY BANK OF CAL. VIRGINIA" datestamps, making clear that Sharon, the

Bank's Virginia City Agent, was wearing two of his many hats here.

Figure 18 shows another policy of the Pacific, made July 4, 1868, for \$400 on Yerington's piano forte, premium \$9, thus taxed at only 10¢ by both the federal and state tables, paid by 10¢ Inland Exchange and Nevada 10¢ imperforate. Like the policy on the Merrimac Mill shown in Figure 15, made two days later, this one was issued by H. F. Rice at Carson City, with the stamps tied by the "WELLS, FARGO & CO. Carson, Nev." datestamp. There was relatively little use for the Nevada 10¢.

The tax tables included five 10¢ rates, but until now no examples had been recorded of any of them. The others are all rather obscure,⁵ and even the Insurance 10¢ tax must have been infrequently paid, as insurance in such small amounts was presumably uncommon in the booming Comstock region, where money was plentiful and prices high. Normally when the 10¢ is encountered on document it pays blanket rates like 2¢ or 5¢ per \$100 on certificates of deposit or promissory notes, or 50¢ per \$500 on deeds or mortgages. It was so seldom used that the initial printing(s) of imperforates lasted almost the entire stamp period; only three examples of the rouletted 10¢ have been recorded on document, the earliest March 14, 1872, less than a year before the stamp taxes expired.

Nevada 25¢ Roulette 18

Figure 19 shows another policy of the Imperial Fire Insurance Co. through its California representatives Falkner, Bell & Co. of San Francisco, this time on a huge (17 x 21.5 inches) form, issued July 22, 1872, amount \$1,500 (including \$400 on the piano!), premium \$15, stamped with U.S. Second Issue 25¢ plus Nevada 25¢ roulette 18 (D38), the former curiously uncanceled, the latter tied by the "IMPERIAL INS. CO. S.F." datestamp seen previously in Figure 14. Very few U.S. Second (or Third) Issue stamps were used anywhere in the West.

The roulette 18s were the last of several iterations of Nevada rouletting. After an early/experimental period with many different gauges, including four compound gauges, in about mid-1868 a uniform gauge 10 was adopted. After some time it appears to have been decided that this rather coarse gauge was not ideal for separation, and a switch was made to the very fine gauge 18 for the most-used denominations, the 2¢, 5¢, 25¢ and 50¢ (SRS D36-40; Mahler, 2012).

The 25¢ was a latecomer here; until the present find, the few recorded copies, all off document, had cancels dated 1872. Upon seeing the auction descriptions for the lots at hand, and requesting details, I learned that two policies bearing Nevada 25¢ stamps had been made in November 1871 and July 1872. Aha! Here, I intuited, would be the first examples of the roulette 18 on document, and so it proved to be. The second policy bearing this stamp, executed November 19, 1871 now becomes the EKU (Earliest Known Usage).

5. Certificate of profits, above \$10 to \$50; Contract, broker's; Power of attorney to vote at stockholders' meeting; and Warehouse receipt, value to \$500.

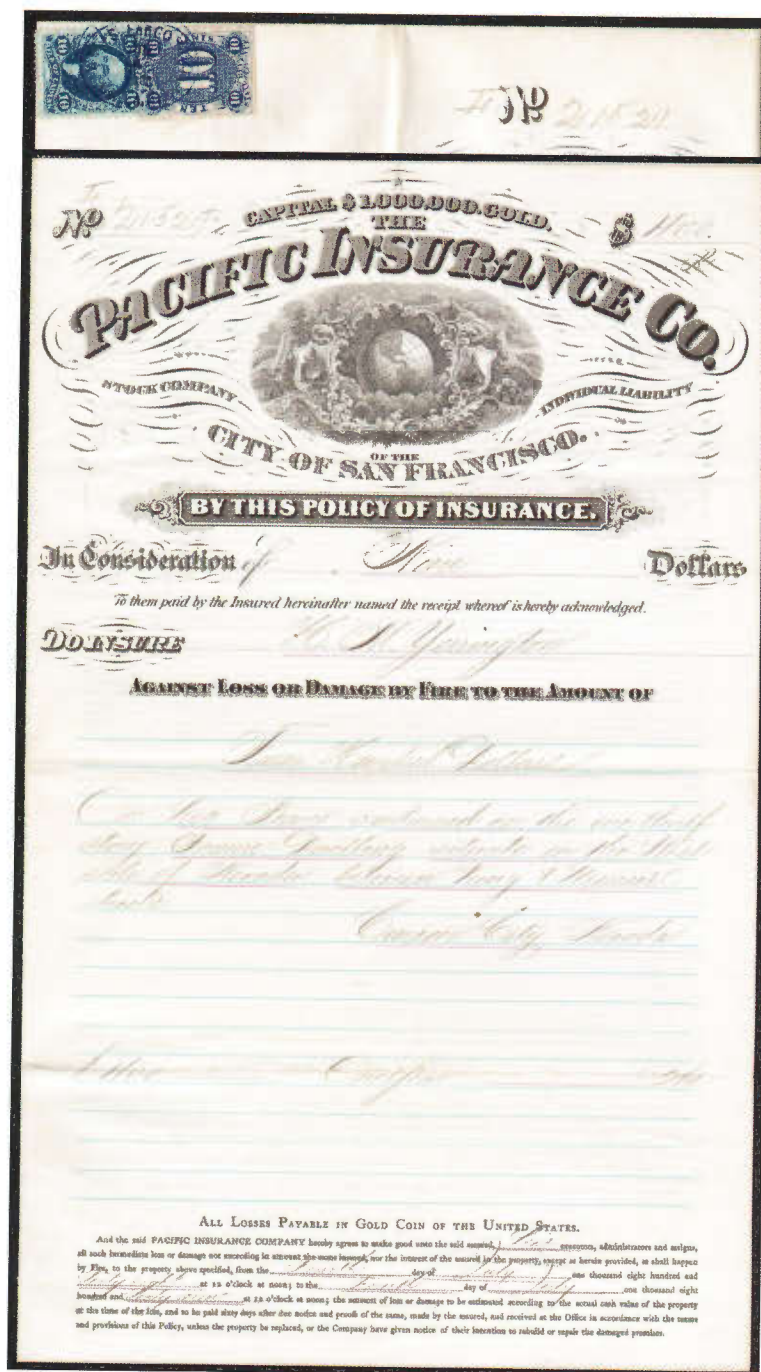


Table 1 and Table 2 summarize all policies from the present find bearing stamps of California and Nevada, respectively.

A Matter of Economy?

As with the Imperial policy on the Merrimac Mill shown in Figure 14, the two policies of this company issued to H. M. Yerington bear Nevada stamps that, judging from their "IMPERIAL INS. CO. S.F." cancels, were affixed in California. Note that the policies have San Francisco datelines, and

Figure 18. July 1868 \$400 policy on Yerington's piano forte, premium \$9, requiring only 10¢ tax



Figure 19. July 1872 policy bearing Nevada 25¢ roulette 18, one of two policies in the find with this stamp, the first recorded examples on document; inset, close view of stamp

signatures of agents Falkner, Bell & Co. of that city. These usages appear to fly in the face of the hypothesis that the principle guiding the use of the state stamps was the location of the issuing company or agency, not the location of the insured property. One 1872 policy, on the outside, does have a cryptic initialled “R. & P.” beneath the printed name and address of Falkner, Bell & Co. It is remotely possible that this was a Nevada representative of theirs, but its absence on the other two policies makes this unlikely.

California stamp taxes on insurance were about ten times those of Nevada. For example, the three Imperial policies in the present find, for amounts of \$5,000, \$1,500 and \$4,500, with premiums \$150, \$15 and \$56.25, bear 50¢, 25¢ and 50¢ in Nevada stamps, but would have required \$5, \$2 and \$5 in California stamps. As there was no specific language in the statutes of either state specifying when its stamps were required, Falkner, Bell & Co. apparently decided that for Nevada properties they insured, Nevada stamps were appropriate and sufficient; probably this was a matter of simple economy. One wonders what the California tax authorities would have thought of this practice!

Table 1. Summary of Policies in Current Find Bearing California Stamps

Date	Company	Location	Amount	CA Stamp(s)	U.S. Stamp(s)	Details/Comments
12/10/1863	Phenix Fire Ins. Co.	Carson River	\$5,000	\$5 Insurance (DN72c)	R48c	#2104, on Merrimac Mill ; premium \$150; shield-shaped cancels “ BIGELOW BRO’S. & FLINT San Francisco, CAL. ”; renewal dated 12/8/1864
7/6/1864	Hartford Fire Ins. Co.	Carson River	\$10,000	\$5 Insurance (x2) (DN72c)	R42b, 27b	#7184, on Merrimac Mill ; premium \$300; renewal dated 7/6/1865
11/2/1864	Arctic Fire Ins. Co.	Carson River	\$5,000	\$5 Insurance (DN72c)	R44c (x2)	#1341, on Merrimac Mill ; premium \$175; shield-shaped cancels “ BIGELOW BRO’S. San Francisco CAL. ” renewal 11/2/1865

11/4/1864	Security Fire Ins. Co.	Carson River	\$5,000	\$5 Insurance (DN72c)	R44c (x2)	#1222, on Merrimac Mill ; premium \$175; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "
11/8/1864	Washington Ins. Co.	Carson River	\$7,500	\$5 Insurance (x2) (DN72c)	R57a	#42716, on Merrimac Mill ; premium \$262.50; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "
11/16/1864	Phenix Fire Ins. Co.	Carson City	\$1,000	\$1 Insurance (DN67c)	R44c	#2259, on household furnishings of H. M. Yerington , Carson City; premium \$20; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "; renewal dated 11/15/1865
12/8/1864	Security Fire Ins. Co.	Carson River	\$2,500	\$3 Insurance (DN70c)	R57a	#1222, on Merrimac Mill ; premium \$87.50; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "
12/8/1864	Phenix Fire Ins. Co.	Carson River	\$5,000	\$5 Insurance (DN72c)	R57a	Renewal #2279 of policy #2104, on Merrimac Mill ; premium \$150; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "
7/6/1865	Hartford Fire Ins. Co.	Carson River	\$10,000	\$5 Insurance (x2) (DN72c)	R62c	Renewal #5975 of policy #7184, on Merrimac Mill ; premium \$300
11/2/1865	Arctic Fire Ins. Co.	Carson River	\$5,000	\$5 Insurance (DN72c)	R63c	Renewal #1625 of policy #1341, on Merrimac Mill ; premium \$175; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "
11/15/1865	Phenix Fire Ins. Co.	Carson City	\$1,000	\$1 Insurance (DN67c)	R48c	Renewal #2588 of policy #2259, on household furnishings of H. M. Yerington , Carson City, Nevada; premium \$20; shield-shaped cancels " BIGELOW BRO'S. San Francisco CAL. "

Table 2. Summary of Policies in Current Find Bearing Nevada Stamps

Date	Company	Location	NV Stamp(s)	U.S. Stamp(s)	Details/Comments
7/6/1866	Pacific Ins. Co.	Carson River	50¢ imperf purple brown (D8a)	R57a	#9,814 on Merrimac Mill , \$25,000, premium \$750, Sharon & Ralston, General Agents , Virginia City; ms. cancels
11/26/1866	Pacific Ins. Co.	Carson City	25¢ imperf (D7)	R45c	#12,813 to H. M. Yerington on household furnishings, \$1,000, premium \$20; executed Virginia City, signed William Sharon as agent, dated h.s. cancels " AGENCY BANK OF CALIFORNIA, VA., NEV. "
7/9/1867	Pacific Ins. Co.,	Carson City	10¢ imperf (D6)	R36c	#17,186 to H. M. Yerington on his piano forte, \$400, premium \$9; signed William Sharon as agent, stamps on back, uncanceled
10/31/1867	Imperial Ins. Co., California Agency	Carson River	25¢ imperf (x2) (D7)	R58c	#434,344 on Merrimac Mill , \$5,000, premium \$150, dated h.s. cancels " IMPERIAL INS. CO. S.F. "
11/26/1867	Pacific Ins. Co.,	Carson City	25¢ scarlet vermilion roulette 15x10 (D16)	R48c	#19,143 to H. M. Yerington on household furnishings, \$1,000, premium \$20; stamps on back, uncanceled
7/4/1868	Pacific Ins. Co.,	Carson City	10¢ imperf (D6)	R32c	#215,521 to H. M. Yerington on his piano forte, \$400, premium \$9; stamps on outside, dated h.s. cancel " WELLS, FARGO & CO. Carson, Nev. " (agent H. F. Rice was also longtime Wells Fargo agent in Carson City)
7/6/1868	Pacific Ins. Co.,	Carson River	50¢ blackish purple roulette 10 (D26a)	R61c	#215,524 on Merrimac Mill , \$12,500, premium \$375, stamps on outside, dated h.s. cancels " WELLS, FARGO & CO. Carson, Nev. "; discovery copy of 50¢ blackish purple roulette 10
11/16/1871	Pacific Ins. Co.,	Carson City	25¢ roulette 18 (D38)	R44c	#42,708 to H. M. Yerington on household furnishings, \$1,500, premium \$15; stamps on outside; R44c herringbone cancel, Nevada stamp uncanceled

7/22/1872	Imperial Ins. Co., California Agency	Carson City	25¢ roulette 18 (D38)	R115	#1,034,546 to H. M. Yerington on household furnishings, \$1,500, premium \$15; R115 uncanceled, Nevada stamp dated h.s. cancel "IMPERIAL INS. CO. S.F."
11/19/1872	Imperial Ins. Co., California Agency	Carson City	50¢ roulette 10 (D26)		#1,041,353 to H. M. Yerington on household furnishings, \$4,500, premium \$56.25; dated h.s. cancel "IMPERIAL INS. CO. S.F."; U.S. stamp tax rescinded October 1, 1872

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SESCAL 2014 Course: Revenues: Stamps and Their Stories

October 15–16, 2014 (prior to SESCAL) 9:00 AM to 5:00 PM

Instructor: Ron Leshner Location: Hilton Los Angeles Airport Hotel, Los Angeles, CA

Cost: \$35 for APS Members, \$85 for Non-members

Course Description. After a brief exploration of the entire field of revenues, we will spend the first day talking about what and how to collect revenues and fiscal history. A very important part of this will be to do some exploring of fakes and forgeries intended to deceive the collector, many of which are frequently found on internet auction sites.

On the second day we will delve into stories about why these stamps were issued, how they were a part of the material culture of their times, and how the taxes impacted society. Examples will be chosen from the eighteenth century to the present. Early sign-ups to the course are invited to suggest specific revenues that should be included in the second day's explorations.

Instructor Biography. Ronald E. Leshner is a former government bureaucrat, retiring from the New Jersey Department of Education after more than twenty years of service. Having flunked retirement, he currently teaches physics and calculus at a small private secondary school. His philatelic collecting interests include U.S. revenue stamped paper and alcohol-related federal and state tax stamps. He is a nationally and internationally accredited judge, with writings published in *The American Philatelist*, *The American Revenuer*, *Scott Stamp Monthly*, and *State Revenue News*.

A major portion of this course is underwritten by the Toby Tobias scholarship of the Philatelic Society of Los Angeles. For inquiries: Bill Miller (wsmiller@aol.com)

Discovery of the Narcotic One Dollar Printed in Violet (in Error?)

by Ronald E. Leshner and Gregg Greenwald



Figure 1. The large \$1 narcotic stamp in the original color green (Scott RJA73b) and the newly found violet, possibly printed in error

This story begins a few years ago at APS Stamp Show 2008 in Hartford. Revenue stamp dealer Richard Friedberg called Ron Leshner to his booth to show a piece of packaging with perhaps 20 to 25 of the one dollar narcotic stamps printed in violet, not in the listed green. The stamps seen in Hartford in 2008 were not for sale. They surely looked like the Bureau of Engraving & Printing had printed them in the wrong color. From their initial sighting in 2008 the visual image of the large dollar narcotic printed in purple was engraved on the brain.

From **Figure 1** one can see the rationale for printing the 1 cent and 1 dollar denominations in different colors to avoid confusion. The oft repeated rationale for changing the colors of some of the denominations in the so-called Second Issue (Scott R103–131) was to reduce the confusion. The result was the Third Issue in which a few of the denominations were printed in several different colors (Scott R134–150). In a similar situation in 1898, the Bureau had printed the ½¢ documentary (Scott R161) and ¾¢ Proprietary stamps (Scott RB22) in the same orange (**Figure 2**). To reduce the confusion, the ½¢ documentary stamps were subsequently printed in gray (Scott R162). The long tradition for printing revenue stamps of different denominations in different colors was well established before 1919, when the large size permanent narcotic stamp design was introduced. The cent denominations would be printed in violet and the dollar denominations in green.

At the recent Minnesota Stamp Expo (July 18–20, 2014), more copies of the one dollar narcotic printed in violet appeared. Ron Leshner was summoned to a dealer booth where Gregg Greenwald had spotted five copies of the one dollar narcotic in violet. Gregg, a meticulous philatelist, had subjected the stamps to some fluid to search for the ever present double line USIR watermark that has graced U.S. revenue stamps from about

1878 until the early 1960's (the exact date when watermarked paper was discontinued is currently not known). To the surprise of both of us, the watermark read vertically, not horizontally as on all the examples of the \$1 green narcotic we have examined. The vertical orientation of the watermark should prompt all who collect these stamps to reexamine their holdings. Do other denominations exist with the vertical orientation?

We know precious little of the printing history of the narcotic stamps. The government requested their removal from the Scott catalogs in the 1930's and the listings did not reappear until after the stamps were discontinued on April 30, 1971. When were the violet one dollar stamps printed? Without a dated cancel we are somewhat handicapped in trying to answer the question. But the more than five decade long use of these stamps saw subtle changes in ink shades and paper. Based on the shade of violet and the paper our guess is post-World War II, but before the brilliant white paper with very shallow watermark of the late 1950's. The presence of the vertically oriented watermark, if found on other denominations with dated cancels, would narrow the search for when this error in color was printed.

Figure 2. Series of 1898 "Battleship" ½¢ documentary and ¾¢ Proprietary in orange; ½¢ documentary color change to gray



The American Revenue Association

The Editor Notes:

“Weird Stuff”

Extremely nice 2Q issue (not that they aren't all outstanding). While the “Two Routes” was quite informative, I particularly enjoyed “Weird Stuff.” Not only does it tell the important story of the patent lettersheet development, Mr. Woodworth's article gives an important clue as to the printer of the advertisement. This is of more than casual interest in that the design elements of the Taylor ad are used in literally dozens of others printed in the same time period. None that I can recall give an address. While Murphy may not have printed the advert, a printer close by may have done so. The article also demonstrates how adverts were printed on envelope stock, whether patent or more conventional.

Gene Fricks, Editor, *Collectors Club Philatelist*

“Two Routes”

This article is a important contribution in our efforts to understand the documentary taxes of the Civil War era and other eras as well. We all owe a great deal of thanks to Mike Mahler for assembling our thoughts as we wrestled to find a satisfying way to organize our exhibits.

I am one of the reasons why both Frank Sente and Tim Wait have sought a non-alphabetic organizational scheme for their exhibits. In neither case have I dictated or proposed the scheme into which each of their exhibits has evolved. Each of them has worked long and hard to find a satisfactory alternative to an alphabetic listing of the objects of taxation.

As we move forward I have some confidence that a scheme that will be more satisfying will eventually develop that reflects both the historical evolution of the documentary tax and the evolution of business and industry in the eighteenth and nineteenth centuries. I cite the evolution of business and industry as the key to our increased understanding rather than individual citizens. This can be understood historically by looking at the mortgage tax. Although the mortgage tax affects private individuals, I would be surprised if the bulk of the revenue is not generated by business and industry. So I think that the evolution of business and industry is key to our eventual better understanding.

Another factor in our search for greater understanding is that the ultimate place of enforcement is the third branch of government, the court system. So perhaps we should also be looking at our objects of taxation from the perspective of how they might have wound up in the court system. Again, to cite a specific example, consider a ship's surveyor's certificate that was used to determine the insurance premium. How different is that from an appraisal? It might be insightful to look at all the measurement categories as specific forms of certificates. I say this after a rereading portions of Mahler's monumental book on stamped documents. The enumerated exemptions from the weighers' certificates (except for coal) were all farm

products. These exemptions fit well with the later tobacco taxes, which were all focused on manufactured tobacco, not on the farm product itself. Was it not the manufacturers who were adding greater value to the tobacco and profiting greatly from this? So although “value added” is modern terminology, I might add that a certificate for the weighing of hay which was exempt from the taxes would be a very interesting addition to any of the exhibits we have been discussing for the very reason that it helps bring home both what was taxed and why similar sorts of things were exempted!

While on the subject of appraisals and certificates of damage, the Mahler book used some examples that raise questions in my mind about whether they were properly stamped. Marine surveyors performed their valuable services, first to determine the basic dimensions so that the proper tonnage fees could be levied. My son, a maritime museum curator, tells the story of the shipbuilders leaving some money (bribe?) on the keel for these surveyors so that they might report a slightly smaller volume to the government (the surveyor's certificate). That description fits your surveyor's certificate for a canal boat. Marine surveyors also assessed the condition of ships for insurance purposes. The condition of a ship meant a great deal for the insurance companies and how they might determine the premium. This fits more closely the category certificate of damage in the law, but I might add that my stamped paper example of such a certificate was taxed at the rate of 5¢ and that document was examined by Internal Revenue before being “properly” stamped by the American Phototype Company. That would lend credence to my thoughts that the surveyor's certificate for the canal boat may be improperly stamped. On the face of it there is no mention of damage.

It is my opinion that as we specialize we necessarily become myopic. And it is that very myopia that prevents us from seeing the big picture, the very picture that we need to understand the *raison d'être* for the tax structure and rates. By that I wish to suggest that the evolution of the documentary taxes was not willy nilly in either the categories of documents being taxed or the rates. The reason for the alphabetic listing of the objects of taxation is a practical one for the public and the tax administrator, and that is why we see the alphabetic listing in the law and in the broadsides. But the alphabetic listing does not lend itself to deeper understanding of the evolution of the tax code, the realm of the proposers of the taxes in the first place. I do not buy the cynical view that the proposers of the law simply taxed everything in sight.

Ron Leshner

[Ed. note: For “cynical view” I prefer to substitute “simplest explanation”!]

President's Letter

As I write this, the ARA meeting at the Minnesota Stamp Expo is less than a week behind us. It was a successful show for us, to say the least. For what is likely to have been the first time ever at a World Series of Philately show, revenue exhibits took the Show Best One Frame, Show Reserve Grand, and Show Grand, for a full sweep of the major awards. Particular congratulations are in order for ARA Board member Frank Sente for winning the Show Grand with his exhibit *A Fiscal History of the U.S. Documentary Taxes 1898-1902*.

We signed up several new members at the show, which will only partly offset the number of people who did not renew their membership for 2014. The list in this issue is far too long. If your name is on it this will be the last issue of TAR that you will receive, but you can remedy that easily. And if you are not on the list, and you know anyone who is, you can help by urging them to pay their dues, or at least find out why they are not renewing and let us know.

At the Board meeting we received a preliminary Treasurer's Report indicating that we lost some \$23,000 in 2013. This was not unexpected, as we printed seven issues of TAR during the year to get caught up. We have since negotiated a better cost from our printer and decreased the page count slightly. If the magazine had been on that basis last year and we had only published four issues we would have come close to breaking even, which is all we need to do.

Other Board matters concerned more publicity—for the ARA, for the auction, and for our revenue circuits. I will report more on this in future. We also realized that we don't have a comprehensive list of online reference sites that could be of interest to many of us. Who would like to coordinate an effort to compile such a list for the ARA website, complete with links? Immortalize your name by spearheading the 21st century equivalent of the Riley Index! You wouldn't need to do all the work—some sites have such lists for their areas of interest already. Let me know if you are interested.

Secretary's Report

Reinstated

6978 Langlois, John
5266 Henak, Rob
5638 Stillman, Thomas
6845 Harris, Stan

Deceased

7098 Watson, Kenneth
2922 Goldstein, Harold
3313 Kenney, James
5303 Gates, Marshall

Dropped Non Payment of Dues

7025 Ambrus, Francisco
6820 Bailey, Harold
1140 Barber, William A
4356 Barnes, Richard T
4253 Baryla, Bruce
3974 Beaudry, Richard J
6884 Beer, Rainard
1903 Bissey, William K
3975 Cain, Roger B
2186 Canupp, Richard W
4577 Caron, William J
4893 Carrasquillo, Jose E
7008 Caulfied, David
5429 Chotiner, Kenneth Lee
4975 Coltrin, Rosemarie
5417 Couch, Scott A
7027 Crown, Jeffrey
4999 Culkin, John J
5053 Dunn, Von
6949 Duval, Gene
3449 Dyer, Robert S

New Members

Eleen, Dennis M. 7151. P O Box 23238, San Jose, CA 95153
Freeburg, John A. 7152. 6356 Riversdale Dr. NW, Ramsey. MN 55303
French, Douglas 7153. 3856 Chesapeake, Janesville, WI 53543
Cipolla, Ronald H. 7154. 15333 E Westridge Dr, Fountain Hills, AZ 85268
Lambrech, Ray 7155. 182 Bridle Path, Pittsboro, NC 27312-5756
Jagiolo, Lorrie 7156. 1500 NW 75th St, Clive, IA 50325-1208
Mirsky, Gregory 7157. 3048 Sterling Dr, Palo Alto, CA 94303
Moskowitz, Dr Ira S. 7158. 2121 Jamieson Ave # 1703, Alexandria VA 22314
Marchessault, Nick 7159. 427 Stadaconda St East, Moosejaw SK Canada S6H 0J7
Knell, Edward 7160. 1000 West Valley Rd #2302, Southeastern, PA 19399
Flanagan, Gary 7161. 1654 Judson Dr, Longmont, CO 80501
Palay, Myron 7162. 12500 Edgewater Dr #1108, Lakewood, OH 44107
Jacobson, Per 7163. Nadderu Oveien 84E 1362 Hosle Norway
Davis, Brian 7164. 10485 SW Greenleaf Terr, Tigard OR 97224
Hisey, Elizabeth 7165. 7203 St Johns Way, University Park, FL 34201

3678 Ferry, Andrew P	7131 MacDonald, Stewart	3429 von Mandel, Frank D
7121 Folkman, Don	5248 Orlins, Robert	5657 Washler, Alan
5666 Fraser, Karen L	5767 Passamano, David	1853 Waxer, Stephen J
6989 French, Gary	5673 Phyfer, Jay	7134 Workman Jr., William G.
7130 Gesser, Frederick E.	7114 Poellot, J. Michael	7099 Writesel, Nathan A.
4570 Hager, Hans Paul	2915 Poplas, Joseph M	6977 Young, John
6952 Hankin, John D	3853 Ross, Frederick M	7122 Zolno, Michael
7129 Harness, Rex	7132 Sabel, Mark W.	
7111 Hrabko, Alex	5619 Scarpantoni, William	Previous Total
1072 Huffman, Myron R	5709 Schaaf, A David	638
7065 Kecmer, Stanley E	6955 Shahani, Duleep	New Members
4822 Koepcke, Kurt	7093 Sheldon, DDS, David S	15
1204 Kopf, Irving	7128 Silcox, David R.	Reinstatements
7067 Kurlick, Nicholas J	4219 Soesantio, A	4
486 Lukas, Rodney	4891 Sohn, David M	Unable To Forward
4495 Lyons, Larry H	2382 Trussell, Robert D	0
2282 Lysloff, Dr George O	7075 Valentini, Alfonso	Deceased
		4
		Resigned
		0
		Dropped Non Payments
		62
		Current Total
		591

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Match and Medicine, etc. Interested in trading. Muriel Rowan, 17160 Kinzie St., Northridge, CA 91325 or merkrow@aol.com *2045*

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Quebec, Canada H4A 3P4, phone 514-722-3077, or email bizzia@sympatico.ca. *2043*

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Wanted: License & royalty stamps. I will trade Revenues, Express, college stamps for needed items. Mike McBride, PO Box 270417, Louisville, CO 80027 or email mikemcbride@q.com. *2042*

Seeking Trading Partners for US Reds and Greens, North Carolina RMs, also US Possession and Territorial Revenues. Timothy McRee, Box 388, Claremont, NC 28610 *2041*

Wanted: Playing Card stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. *2036*

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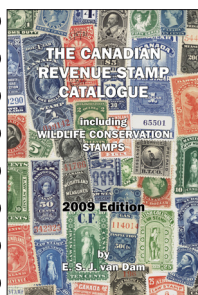
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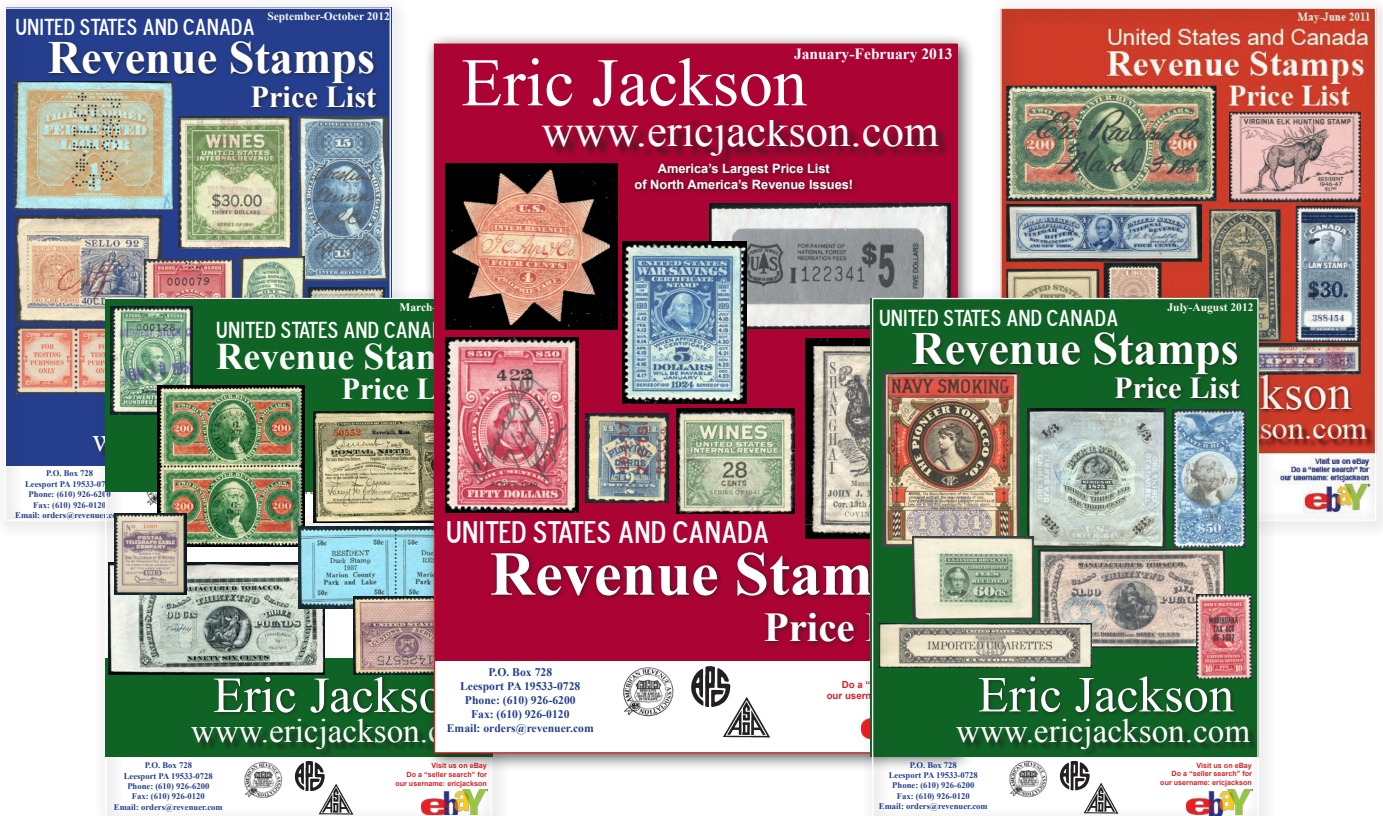
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