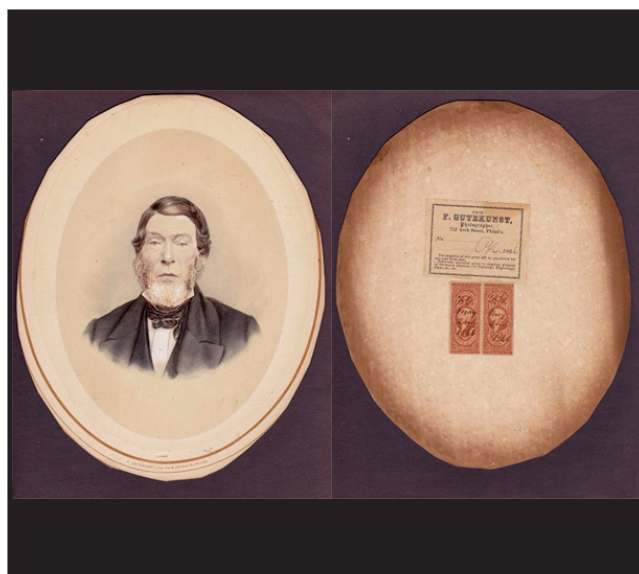


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Nearly all surviving stamped photographs of 1864–1866 were taxed at 2¢ or 3¢, and a tiny fraction at 5¢. Anything else is exceedingly rare. For numerous examples of higher taxes, see inside, page 6.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FIRST QUARTER 2015

Volume 68, Number 1  
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# United States Revenues

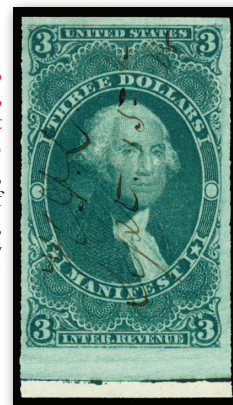
Auction 665 • 11:00 am, May 5, 2015 • Danbury, CT  
The Lebow and Glendale Revenue Collection and the  
“Dr.” Collection of Foldovers



**Documentary, 1871, Second Issue, \$200**  
(Scott R132)  
premium example of this rarely offered “small Persian rug,” very scarce.



**Documentary, 1871, Second Issue, \$200** red, blue & black. Premium example of this rarely offered “small Persian rug.”



**Revenue, 1862, First Issue, \$3**  
Manifest, imperf (R86a), Extremely Fine!



United States. TS1

Call or email for  
your catalog for  
this sale—or  
easily Bid  
Online at our  
site!

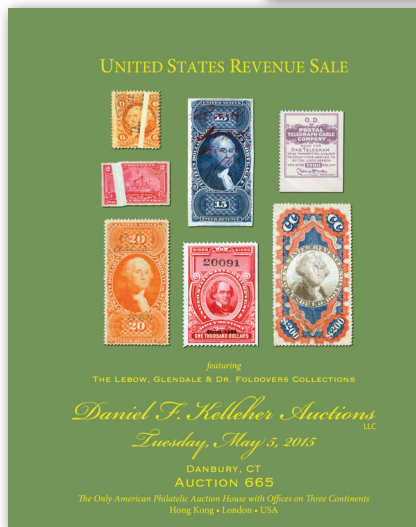
**Revenue, 1862, First Issue, 10¢** Certificate,  
very large margin at top  
including a small portion  
of the stamp above.



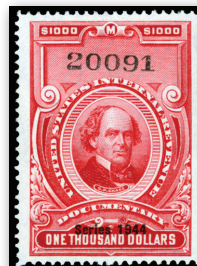
**Revenue, 1862, First Issue, \$15** Mortgage,  
imperf (R97a), large to  
very large margins includ-  
ing the top of the stamp  
below.



An array of  
outstanding  
pre-printing  
paper folds  
from the  
“Dr.” Collection



**Revenue, 1862, First Issue, \$20**  
Probate of Will.  
Very attractive  
stamp.



**Documentary, 1944, \$1,000** Chase (R410).  
A choice example of this  
exceedingly rare mint  
dated documentary.

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# Rare Photographic Revenue Usages, 1864–1866

by Eddie Wyatt

This article covers rarely seen photographic usages of U.S. revenue stamps. Most of these pieces were once part of the David Horton collection that I had the good fortune to acquire.

First, some background on the taxation of photographs. To help fund the Union's expenditures in the American Civil War, the U.S. Congress passed the Revenue Act of July 1, 1862. Among other taxes, it established a number to be paid by adhesive revenue stamps, known as First Issue revenues, to be affixed to documents, playing cards, perfumes and cosmetics, and proprietary medicines.

It wasn't until the Revenue Act of June 30, 1864, effective August 1, 1864, that photographs were included in this taxation.

Photographs that were "copies of engravings, works of art and photographs so small that stamps cannot be affixed" were exempt from stamp duty, and taxed instead at 5% ad valorem. By an amendment passed March 3, 1865, effective April 1, 1865, this rate would change to 6% for wholesale sales less than 10¢ apiece.

All other photographs were taxed according to the ladder schedule shown here. Stamps were to be affixed to each photograph and were to be canceled with the photographer's name and the date of sale. Many photographers, however, did not strictly adhere to the cancellation requirements.

On July 13, 1866, the tax law was amended to rescind the tax on wholesale sales up to 15¢, and charge 5% non-stamp ad valorem duty for

Retail price	Tax
Up to .25,	.02
Over .25 to .50,	.03
Over .50 to \$1.00,	.05
Each additional \$1.00 or fraction,	.05

wholesale sales for more than 15¢, or any retail sales. This change went into affect August 1, 1866, and did away with revenue stamp usage on photographs.

The law taxing photographs was not popular with photographers. Common complaints included:

- Stamps ruined photographs when stacked;
- Stamps were unavailable in quantities needed;
- Unfair taxation because frames were considered part of the photograph.

Nearly all surviving stamped photographs were taxed at 2¢ or 3¢, with a tiny fraction showing the 5¢ rate (Figure 1). Anything else is exceedingly rare.

**Figure 2** shows a pair of photographs each bearing two 25¢ Power of Attorney stamps, making an unusually high tax of 50¢. This would place their retail price between \$9.01 and \$10.00

The law taxing photographs required each photograph to be taxed separately, not as a combined purchase. However, many studios took liberal interpretation of the tax law and would compute the tax on multiple photographs based on the entire retail purchase. This practice had

**Figure 1.**  
Photographs  
taxed at the  
usual 2¢ and 3¢  
rates, bearing  
Proprietary  
stamps; and the  
seldom seen 5¢  
rate, paid by 5¢  
Playing Cards.  
The tax could  
be paid with  
any stamp(s),  
but Proprietary  
stamps were  
most often used.





the effect of reducing the taxes paid. Stamps would then be affixed to some portion of the photographs creating unusual or “phantom” tax rates.

**Figure 3** shows an example of a 24¢ phantom tax rate. This tax rate could not occur with the ladder tax schedule. Nor would such a simple photograph demand a retail price of about \$2.50 as implied by the tax.

Since the pair photographs with 25¢ Power of Attorney stamps both have the same tax rate, it is unlikely the tax paid was part of a larger combined retail purchase creating a phantom tax rate. The photographs are 8 by 10 inches each; cut to oval frames. The photographs show very fine and extensive touch up work which helps justifying the high retail price.

Both photographs have manuscript cancels “F. G. May 2nd 1866” from the studio of F. Gutekunst of Philadelphia. The cancellation date places these pieces within the tax period for photographs.

The only other example of a 25¢ revenue stamp used in photography that I’ve seen is from Bruce Baryla’s “The Civil War Sun Picture Tax” collection. This example was for a 25¢ Power of Attorney with a “Sewell” cancel from the Daniel Sewell’s California studio. That stamp however was not affixed to a photograph.



**Figure 2.**  
*Matched pair  
of photographs  
taxed at 50¢*

As seen in **Figure 4**, Gutekunst also used handstamp cancels. This 8” by 10” photograph has a 10¢ Foreign Exchange canceled on Nov 4, 1864. The tax places its retail cost between \$1.01 and \$2.00, which seems to have been typical for photographs of this size.

**Figure 5** shows the largest tax recorded on a photograph, a \$1 Probate of Will affixed to a full plate tintype, 6½ by 8½ inches. The \$1 tax places the retail price between \$19.01 and \$20.00. Quite a bit of money for 1864!

The subject in the photograph has gold emblems on his hat and buttons indicating military service. The box on his right has an interesting photographic tie-in. It was used to view photographs. By turning the handle, images would pass by the viewing windows on the box.

The manuscript cancel reads “L M P Aug 30 1864,” within the first month the tax was in place. I have not been able to identify the studio behind the cancel.

This \$1 stamp is not the highest denomination bearing a studio cancel. That distinction goes to a \$20 Conveyance imperforate used by Fredricks and Co. of New York (**Figure 6**). This piece was not part of Horton’s collection. It was once part of Baryla’s but is now in my collection.



**Figure 3.** 24¢ “phantom rate”



**Figure 4. F.**  
Gutekunst  
large colored  
photograph  
bearing  
10¢ Foreign  
Exchange with  
handstamp  
cancel



**Figure 5. Large**  
tintype bearing  
\$1 Probate of  
Will



It is speculated that this stamp may be an example of a “Permission to Omit” usage. Between October 1864 and April 1865 some studios were given permission by the IRS to omit stamps from their photographs and instead to file monthly returns accompanied by stamps for the tax due. Fredricks was one of those studios. **Figure 7** shows an example of a permission to omit usage from them dated March 4, 1865. The cancellation date on the \$20 stamp is May 26, 1865, placing it outside the official

**Figure 6. Left, \$20 Conveyance imperforate**  
with cancel of photographers Fredricks & Co.,  
New York, possibly a “permission to omit”  
usage (see text)

**Figure 7. Right, known permission to omit**  
usage of Fredricks, ex-Turner, ex-Baryla





*Figure 8. Large photograph stamped with 15¢ Inland Exchange*

permission to omit period. Even so, the practice of omitting stamps continued well into June 1865.

**Figure 8** shows an 8 by 10 inch oval-cut photo bearing a 15¢ Inland Exchange. The tax places the retail cost between \$2.01 and \$3.00. The ornate cancel is a combination of letters “N G” — the initials of the photographer, N. Ghirardini of Providence, Rhode Island. Though this stamp usage is very scarce on photographs, Bruce Baryla’s collection once had two other examples of this tax and stamp from the same photographer.

**Figure 9** shows one of my favorite pieces acquired from Horton’s collection, a 4¼ by 5¼ inch photo bearing five 1¢ Playing Cards stamps. The 5¢ tax places the retail cost between 51¢ and \$1.00. It is extremely rare to find a 1¢ Playing Cards stamp on a photograph, let alone five of them. Unfortunately

there is not enough information to identify the studio behind this photograph.

These items represent only a small portion of my Revenues on Photograph collection. If you are interested in seeing more of that collection, I have most of it online at: <http://stamps.edwwsw.com/index.php/Revenue/Revenue-on-Documents/Photographs>.

## References

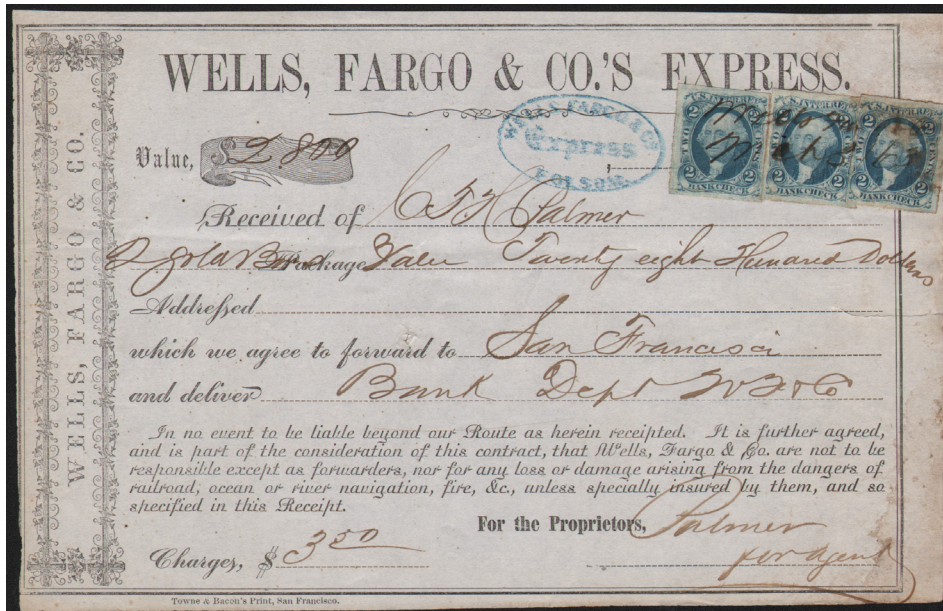
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*Figure 9. Photograph stamped with 1¢ Playing Cards irregular block of five*

# Revenue Stamps for the West: the Bonanza Shipment of 1863

by Michael Mahler



**Figure 1.** Receipt of Wells, Fargo & Co.'s Express office at Folsom, California, bearing three copies of the 2¢ Bank Check blue imperforate cancelled “Mch 5/63” the earliest recorded use of revenue stamps in the West



In March 1863 federal revenue stamps began to appear on Western documents. **Figure 1** shows the earliest recorded usage, a receipt of the Wells, Fargo

& Co.'s Express office at Folsom, California, with the short-lived Express 5¢ tax overpaid by three copies of the 2¢ Bank Check blue imperforate. The stamps were affixed over the dateline, so the cancel does double duty, dating the document as well as the stamps. It is a bit difficult to decipher, but appears to read “Wells Far + Co Mch 5/63.” The nib of the pen evidently caught the edge of the rightmost stamp during execution of the top bar of the “5,” deflecting it downward so that the numeral also resembles a “3.” Apart from this physical analysis, as explained below, a March 3 date would be problematically early.

This receipt is of interest for more than the stamp usage. It was for two gold bars valued at \$28,000, sent by C. T. H. Palmer to the Wells Fargo Bank Department at the head office in San Francisco. It was also given by “Palmer,” for which there is a ready explanation: C. T. H. Palmer was both the proprietor of the Granite Banking House in Folsom and the Wells Fargo agent there. He was also one of the first trustees of the now-storied Folsom State Prison. Incidentally, the economy of

**Table 1. Early Usages of U.S. Revenue Stamps in the West**

Date	Location	Document Type	Company	Stamp(s)
3/5/1863	Folsom, CA	express receipt	Wells, Fargo & Co.	R5a (x3)
3/6/1863	San Francisco	express receipt	Wells, Fargo & Co.	R25b
3/16/1863	Folsom, CA	express receipt	Wells, Fargo & Co.	R25b
3/16/1863	Gold Hill, N.T. <sup>1</sup>	certificate of deposit	Wells, Fargo & Co.	R5a
3/17/1863	Weaverville, CA	bill of exchange	Wells, Fargo & Co.	R27a, CA Exchange 8¢ Second
3/19/1863	San Francisco	deed	(Silver Mt. Mining Dist.)	R54b
3/19/1863	Aurora, N.T.	certificate	General Kearney G&SMCo <sup>2</sup>	R32a
3/20/1863	San Francisco	insured express receipt	Wells, Fargo & Co.	R25b, R45a, CA Insurance 8¢
3/21/1863	San Francisco	stock certificate	Buenaventura G&SMCo	R48a
3/21/1863	San Francisco	stock certificate	Madison Slate Range MCo	R43a
3/24/1863	Gold Hill, N.T.	certificate of deposit	Wells, Fargo & Co.	R24b
3/25/1863	Gold Hill, N.T.	stock certificate	Wide Awake G&SMCo	R49a
3/28/1863	Gold Hill, N.T.	stock certificate	Metropolitan G&SMCo	R49a

1. Nevada Territory

2. Gold and Silver Mining Company



style practiced here — affixing the stamp over the dateline, then letting its cancel date the document — is also seen on a similar receipt issued by Palmer March 16, 1863 (Table 1), and on stamped certificates of deposit of the Granite Banking House.

Figure 2 shows another Wells Fargo express receipt made March 5, 1863, this time issued at San Francisco, stamped with matching 5¢ Express part perforate cancelled “WF Mch 6” a day later. Again the details are significant. The receipt was for a package to be carried to A. Sutro at Dayton, Nevada Territory. This was none other than Adolf Sutro, who commencing in 1869 would oversee one of the engineering marvels of the era, the Sutro Tunnel, which drained the deep mines of Nevada’s Comstock Lode.<sup>1</sup>

Table 1 lists the earliest recorded usages of revenue stamps in the West. Allowing some time

1. The Sutro Tunnel was an elegant solution to the deep flooding of the prodigiously rich mines of the Comstock. Once the mineshafts had descended some 500 feet, they were inundated by scalding water gushing from the depths. The conventional solution was to pump the water to the surface, necessitating ever-larger pumps as the shafts probed deeper. By the 1870s the pumping works of the chief Comstock mines utilized the most powerful engines found anywhere in the world. The tremendous costs were justified only by the immense richness of the mines. Sutro’s solution was to instead drain the water away, through a tunnel from the deep levels of the mines to an outlet near the Carson River. Ore could also be brought through the tunnel to the nearby mills, instead of being hoisted at great expense to the surface, then freighted to the mills. That such a tunnel would have to be some four miles long deterred Sutro not at all. The tunnel was completed, straight as a string to the 1650 foot level of the Savage mine, in 1878. In 1863 Sutro was the proprietor of an ore-crushing mill at Dayton, his famed tunnel presumably not yet even a gleam in his eye. Yet it is surely no coincidence that his mill was only about two miles from the eventual tunnel entrance. Sutro, a keen observer of Comstock doings, almost certainly became aware of previous tunneling ventures. It seems overwhelmingly likely that his tenure as a mill operator was a necessary prelude to the formulation of his own tunnel proposal, putting him in the right place at the right time to gain an intimate familiarity with the surrounding region, and to recognize its unique advantages as a tunnel site.



Figure 2. Receipt of Wells, Fargo & Co.’s Express office at San Francisco, executed dated March 5, 1863, stamped with 5¢ Express part perforate cancelled “Mch 6,” the second-earliest recorded use of a revenue stamp in the West

for circulation to the public, these usages suggest that the first shipment of revenue stamps probably reached San Francisco in late February or early March.

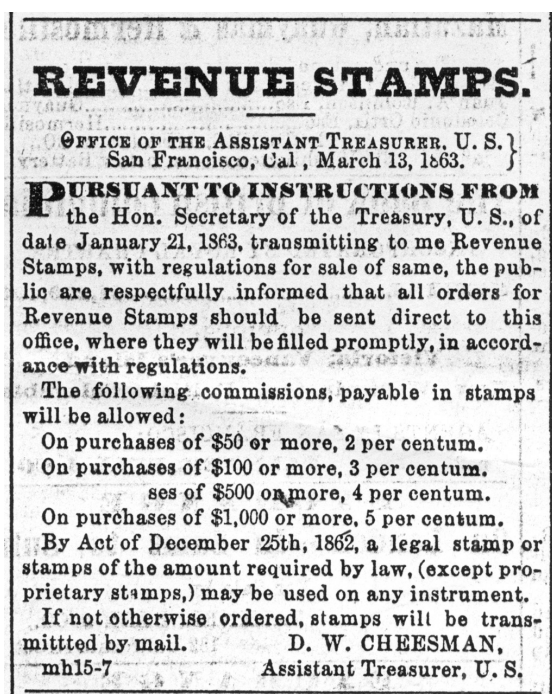
The transit time from New York to San Francisco was presumably about three weeks.<sup>2</sup> In these early days revenue stamp shipments were all made by the government stamp agent in Philadelphia, William H. Kemble, who maintained an office near the establishment of stamp printers Butler and Carpenter of that city (Mahler, 1993). We can thus guesstimate that the stamps left Kemble’s hands in late January or early February 1863.

## “2 cases stamps to Cal’a.”

Official records provide only one bit of relevant data: a payment from the Treasury Department Contingent Fund on March 31, 1863, of \$18.50 for “Freight and expenses on 2 cases stamps to Cal’a.” (Mahler, 1993). Unfortunately this does not show when the shipment was made, or when the payment was requested. Scrutinization of these payments reveals a few cases in which the dates they were requested can be estimated; these show that payments were typically made some months after the services were performed. The very first payment, to Butler and Carpenter for some 26 million stamps, was made December 23, 1862, nearly three months after stamp deliveries began on September 27, 1862. The first rent payment for agent Kemble’s office, covering the period from

2. By 1865 it would be standardized by the Pacific Mail Steamship Co. at 21 to 21½ days (Kemble, 1990).

Figure 3.  
Advertisement  
in San Francisco  
"Daily Alta  
California,"  
March 15, 1863,  
announcing  
that revenue  
stamps are now  
available for sale  
at the Treasury



late September 1862 until the end of that year, was not made until January 17, 1863; that for the first quarter of 1863 was paid only on April 30, in both cases some four months after billing. Thus the payment date of March 31, 1863, for shipment of stamps to San Francisco is certainly consistent with a shipping date circa January 1863.

### Shipment Date January 21, 1863

A notice in the San Francisco *Daily Alta California* of March 15, 1863 (Figure 3) confirms this guesswork. U.S. Assistant Treasurer D. W. Cheesman, writing two days earlier, announced that revenue stamps were now available for sale, and cited a cover letter dated January 21, 1863, from the Secretary of the Treasury accompanying the stamps.

### Arrival Date February 28, 1863

These must have arrived via the Pacific Mail Steamship Co.; indeed the *Alta* of March 12 had noted the arrival of the Pacific Mail steamer *Sonora* on March 11 at 6 P.M., 16 days out of Panama [City], which it had left February 23. This would have given Cheesman just enough time to have a short ad written up and published in the *Alta* of March 15. However if we accept at face value the cancel dates of March 5 and 6, 1863, on the Wells, Fargo & Co. receipts shown in Figures 1 and 2, this suggests the stamps were brought by the previous P.M.S.S. Panama steamer; this was the *Golden Age*, which arrived February 28.

A notice in the Sacramento *Daily Union* of February 25, 1863, allows confirmation of this.

Revenue Stamps. — Our Washington correspondent writes that the Treasury Department will send a special messenger — Charles H. Parsons — by the next steamer to California, with \$750,000 of revenue stamps, of which \$500,000 are for San Francisco, and the balance for Portland, Oregon.

The *Alta* of March 1, 1863, announced the arrival of the *Golden Age*, and that Parsons was aboard:

The steamer *Golden Age*, W. H. Hudson Commander, arrived Feb. 28th, at 6 P. M., bringing 600 tons freight, 152 packages mail matter, and 470 passengers from New York Feb. 2d, and Panama 14th. Left Panama, at 6 1/2 o'clock, on the evening of the 14th Feb. ... Passengers. ... C H Parsons.<sup>3</sup> ...

The passengers and freight from New York had been carried first to Aspinwall (present-day Colon) on the Atlantic coast of Panama on the *Ariel* of the Atlantic and Pacific Steamship Co., then across the isthmus by the Panama Railroad, before boarding the *Golden Age* for the trip up the Pacific coast to San Francisco.

The dates here are a little confusing. What is wanted in the February 25 notice in the *Union* is the date of the communication from its Washington correspondent. By the time its contents were published on February 25, the *Ariel* (February 2 from New York) and *Golden Age* (February 14 from Panama) had long since departed, but the *Golden Age* had not yet arrived, so how did the communication precede it? Possibly by telegraph, more likely by overland mail.

### More Early Revenue Stamp Ads and Notices

Here are three more notices that similarly seem to jump the gun. The first was entered February 25 for publication in the *Alta* of February 28:

NOTICE. The undersigned, Bankers in this city, hereby give notice that on and after MONDAY, March 2d, all checks drawn upon them for more than TWENTY DOLLARS MUST BE STAMPED WITH A FEDERAL STAMP OF THE VALUE OF TWO CENTS,

3. Incidentally, the *Daily Union* of March 25 announced that Parsons had taken passage to the East on March 23, aboard the *Constitution*, for Panama. Evidently the sole reason for his three-month round trip had been to shepherd the \$750,000 in revenue stamps.



---

otherwise they will not be paid. Also, that all Promissory Notes, Bills of Exchange, and other instruments liable to stamp duty must bear the proper stamp, in accordance with the Act of Congress, approved July 1st, 1862. San Francisco, February 25th, 1863.

JOHN SIME & CO.,  
TALLANT & CO.,  
DONOHUE, RALSTON & CO.,  
ABEL GUY,  
BANKS & DAVIS,  
B. DAVIDSON & MAY,  
PARROTT & CO.,  
HENTSCH & BERTON,  
REYNOLDS, REIS & CO.,  
MARK BRUMAGIM & CO.,  
WELLS, FARGO & CO.,  
LUNING & CO.,  
SATHER & CHURCH.

The next two appeared in the *Sacramento Daily Union* of February 25, 1863:

Internal Revenue Office, San Francisco — UNITED STATES REVENUE STAMPS.— A supply always on hand. For sale at the Government rates of discount. A circular giving full Information as to their use will be sent to any address, on receipt of a ten cent postage stamp. WM. Y. PATCH, Collector.

U.S. REVENUE STAMPS. ON AND AFTER MARCH FIRST, LEONARD SEAMAN, SACRAMENTO, Will be ready to supply STAMPS of the various denominations and amounts. On all sums of \$50 and under \$100, a discount of two per cent., and on sums of \$100 and over, a discount of three per cent., will be allowed, payable in stamps — these being the rates of discount allowed by the Department at Washington. Orders from any portion of the State will be promptly attended to.

Evidently the news of the imminent arrival of the stamps arrived a bit before the stamps themselves. Notices regarding revenue stamps now began to appear regularly, including an admonishment from the Sacramento postmaster against use of the newly-arrived revenue stamps for postage.

*Daily Alta California*, March 4, 1863  
REVENUE STAMPS. THE INTERNAL REVENUE LAW is now in force in California. The undersigned is prepared to furnish the proper stamps for all documents acknowledged before him. A. G. RANDALL. Notary Public and Conveyancer,

Montgomery St., opposite Parrott & Co.'s Bank.

Stamp Tax. POCKET EDITION OF THE SCHED-ules of U. S. Stamp Duties, and Federal Internal Taxes. Just published and for sale by J. W. SULLIVAN & CO., APPLETON & CO. ULLMAN & CO., WHITE & BAUER, and at all the Book stands. Price 12½ cents per copy.

*Sacramento Daily Union*, March 11, 1863

Postage on Letters. — Since the issue of revenue stamps, a number of letters have been deposited in the Sacramento office with such stamps placed on them, as substitutes for letter stamps. The Postmaster wishes it distinctly understood that such letters will not be forwarded, but will be sent to the dead letter office. Letter stamps alone, or stamped envelopes will convey letters through; neither revenue stamps nor "postal currency" will answer the purpose. The postal currency is designed for the purpose of purchasing stamps, but cannot itself be used as a substitute for them. Strict adherence to this rule is necessary in order to keep the accounts correct between the Post Office and Treasury Departments.

*Sacramento Daily Union*, March 23, 1863

RECEIPTS AT THE CUSTOM HOUSE AND INTERNAL REVENUE OFFICE.— At the Custom House yesterday the receipts from all sources were very large— amounting to \$23,000, of which \$17,000 was in legal tenders, received in payment of bonds which were given for the appraised value of cigars seized by Government some time since. The receipts for the first fourteen days of this month amount to \$130,451.41, of which sum \$7,380 was paid in legal tenders. From the Internal Revenue office we learn that the receipts for the month of February in this district footed up over \$27,000, and that with the balance of the State the whole sum collected during the last month would probably exceed \$50,000. The receipts of the coming months, it is believed, will greatly exceed any heretofore collected. From the same source we learn that the total sales of Internal Revenue stamps by Collector Patch for twenty days prior to date will slightly exceed \$45,000. These stamps were purchased from the Sub-Treasurer of the United States by the Collector as contemplated by the Internal Revenue



**Figure 4.** Stock certificate issued and stamped in San Francisco July 1863, bearing the 25¢ Warehouse Receipt part perforate. Left, close view of stamp.

Law, and resold by him in various sums at the regular discount specified by law. San Francisco Bulletin, March 21st.

### Imperforate and Part Perforate Bonanza

The date those first “2 cases stamps to Cal’a.” were shipped is of special interest because of what they included: imperforate and part perforate stamps in a dazzling variety and quantity, a veritable philatelic treasure trove, as illustrated here. Elsewhere in the country, 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; if not always the rule, it was certainly not the exception. Stocks of higher-denomination imperforates and part perforates lasted longer than the lower values. It is not uncommon to see dollar-value imperforates on Western deeds well into the mid-1860s. The pattern admits exceptions: the 2¢ Bank Check blue imperforate appears on bills of exchange of Tallant & Co. of San Francisco from late 1863 right through 1868.

### Detritus of the Failed “Matching Usage” Experiment Shipped West

Given the contents of this initial stamp shipment to the far West, its date is of special significance. If prior to December 25, 1862, when the requirement for matching usage was rescinded, the reasonable conclusion would have been that the government sent this array of stamps to enable matching usage on a wide scale. But D. W. Cheesman’s ad shown in Figure 3 establishes that the shipment was not initiated until January 21, 1863, and even mentions that by the Act of December 25, 1862, stamps

(except for proprietary stamps) could be used indiscriminately to pay documentary taxes.<sup>4</sup> It follows that in shipping West so many “unfinished” stamps in such a variety of titles, the government was simply unloading the detritus of a failed experiment.

### The 25¢ “Blaze of Glory”

The case of the 25¢ stamps is a special one. For a single usage, the 25¢ tax on stock certificates, a huge array of imperforates and part perforates was consumed in a figurative blaze of glory that was over by late 1863 (Mahler, 2006, 2014b). Nearly all of the many hundreds of surviving Western stock certificates from that period bear an imperforate or part perforate 25¢. With a survival rate probably on the order of one in several hundred, a huge number must have been used. Even more impressive

4. The wording here is a bit oblique. The Act itself was more specific: “Sec. 3. And be it further enacted. That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: Provided, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles.” The provision it rescinded, mandating matching usage, was Sec. 96. of the Act of July 1, 1862: “And be it further enacted, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.”





**Figure 5.** Stock certificate issued February 1864 at Austin, Nevada Territory, bearing the perforated 25¢ Power of Attorney. This stamp became ubiquitous on Western certificates beginning late in 1863 (see text).

than the size of this array, though, is its variety. Every one of the eight 25¢ titles is represented: Bond, Certificate, Entry of Goods, Insurance, Life Insurance, Power of Attorney, Protest, and Warehouse Receipt! Several can be found both imperforate and part perforate, including the very rare Protest and Warehouse Receipt part perforates (Figure 4). By contrast, Eastern certificates of the same period show nothing remotely approaching this variety of stamps.

#### **The “Blaze” Triggers a Supplemental Mini- Shipment: the 25¢ Power of Attorney Becomes Ubiquitous**

By 1864 though, the stamps on Western stocks could scarcely have been more different—or less interesting philatelically. Of nearly one hundred recorded Nevada certificates with a 25¢ stamp affixed in 1864, every one—with a single exception stamped early in January—bears a perforated Power of Attorney! (Mahler, 2014b, Figure 5). A transition between these two patterns occupied the last months of 1863: the first perforated Power of Attorney appears November 19, and the last imperforate or part perforate, on January 7, 1864.

The Treasury Department Contingent Fund provides some evidence regarding the second shipment of stamps to the West. On November 7, 1863, payment of \$156.25 was made for transportation of \$50,000 in stamps from New York to San Francisco, in charge of Mr. P. D. Moore, at 5/16 of one per cent (Mahler, 1993). As discussed above, the previous shipment had left New York February 2, and arrived in San Francisco February 28, and payment was made about a month later, on March 31. Assuming the dates of shipment, arrival,

and payment stood in the same relation to each other for the second shipment as they had for the first, the second shipment would have reached San Francisco October 4, 1863.

#### **Second Shipment Arrives November 8, 1863**

In this case, though, the payment was made more quickly: the stamps were shipped October 13, 1863, and arrived November 8, 1863, so payment actually preceded delivery by a day. The *San Francisco Daily Alta California* of November 9, 1863, reported:

The mail steamer *St. Louis* arrived half past nine o'clock last evening and has on board \$1,000,000 in Legal Tenders, and \$50,000 in Stamps, consigned to D.W. Chessman [Cheesman]. ... the *St. Louis* left Panama October 23 at 6 P.M. with passengers and mails from New York October 13.

This arrival date of November 8, 1863, is consistent with the earliest recorded usages of the 25¢ perforated Power of Attorney. For example, the earliest reliable usages in an extensive census of Nevada certificates (Mahler, 2014b) are November 19, 23, 25 and 30, 1863, followed by eight more in December, 22 in January 1864, and 42 in February.<sup>5</sup>

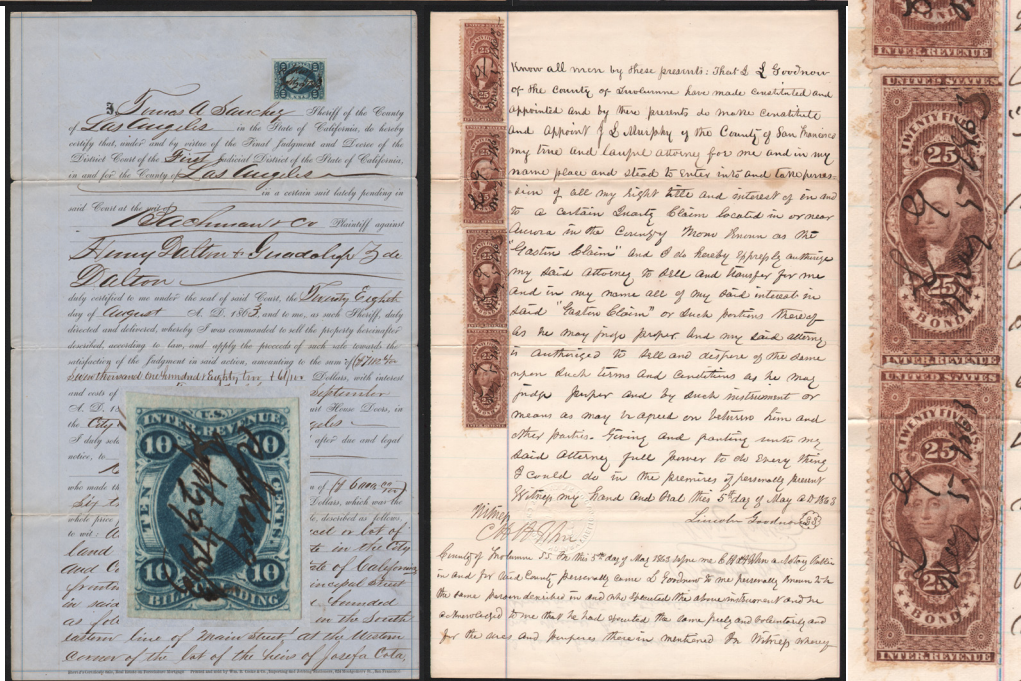
5. A certificate of the Pine Grove Mining Co. made October 21, 1863, at Virginia City bears a 25¢ perforated Power of Attorney with cancel dated that day, but evidently backdated. The initials are those of the Secretary, but in what appears to be a different hand. If one puts the cancel dates in chronological order, computes the times from one to the next, and examines the distribution of those intervals, the 28 days between the earliest and second-earliest dates (October 21 and November 19) is a statistical outlier, inconsistent with the remaining population.



**Figure 6.** Top, Wells, Fargo & Co. insured express receipt, San Francisco, March 20, 1863, bearing 25¢ Entry of Goods imperforate, 5¢ Express part perforate and California Insurance 8¢. Inset, close view of U.S. stamps.



**Figure 7.** Top left, deed to claim in Silver Mountain Mining District, made and stamped March 19 1863, at San Francisco, bearing 50¢ Conveyance part perforate. Inset, close view of stamp.  
Top center, similar deed made March 28, 1863, bearing 50¢ Lease imperforate  
Top right, deed to property in San Francisco, May 1863, bearing \$5 Manifest imperforate  
Bottom right, power of attorney, Tuolumne County, May 1863, bearing 25¢ Bond part perforate (x4)  
Bottom left, sheriff's certificate, Los Angeles, August 1863, bearing 10¢ Bill of Lading imperforate





It is impossible to escape the conclusion that the second shipment of stamps to the West in the fall of 1863 contained a large stock of the 25¢ perforated Power of Attorney, and no other 25¢ stamps.

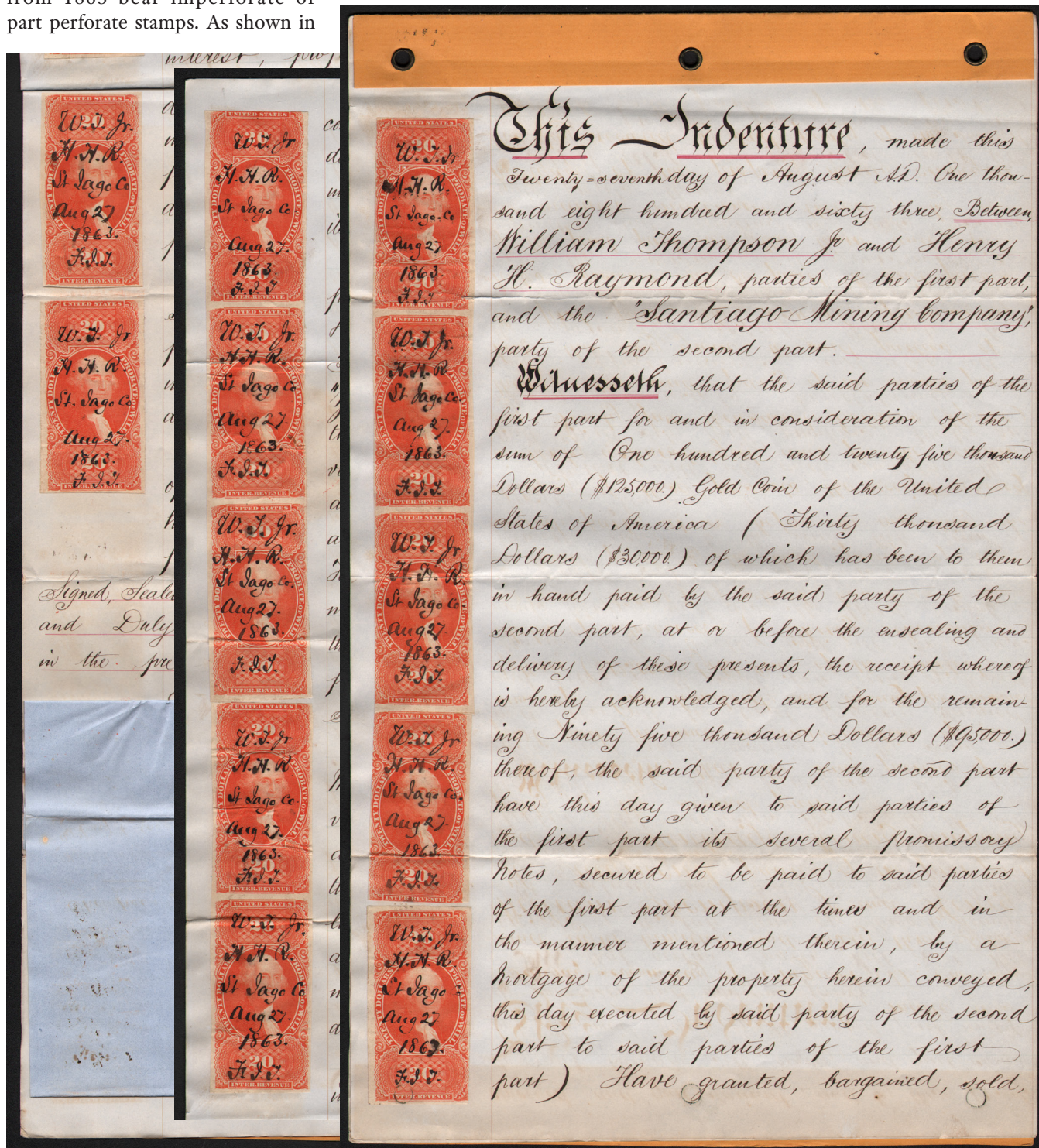
### California: 1863 usages

As noted above, virtually all of the many hundreds of surviving stamped Western stock certificates from 1863 bear imperforate or part perforate stamps. As shown in

Figures 6–9 and Table 2, the same is true for other types of California documents. With the exception of bills of exchange, which were usually taxed by the U.S. only at 2¢, 1863 usages are seldom seen, but enough have survived for the conclusion to emerge.

Several of the pieces illustrated here have backstories worth noting. The deed made March 19, 1863, for a mining claim in the Silver Mountain

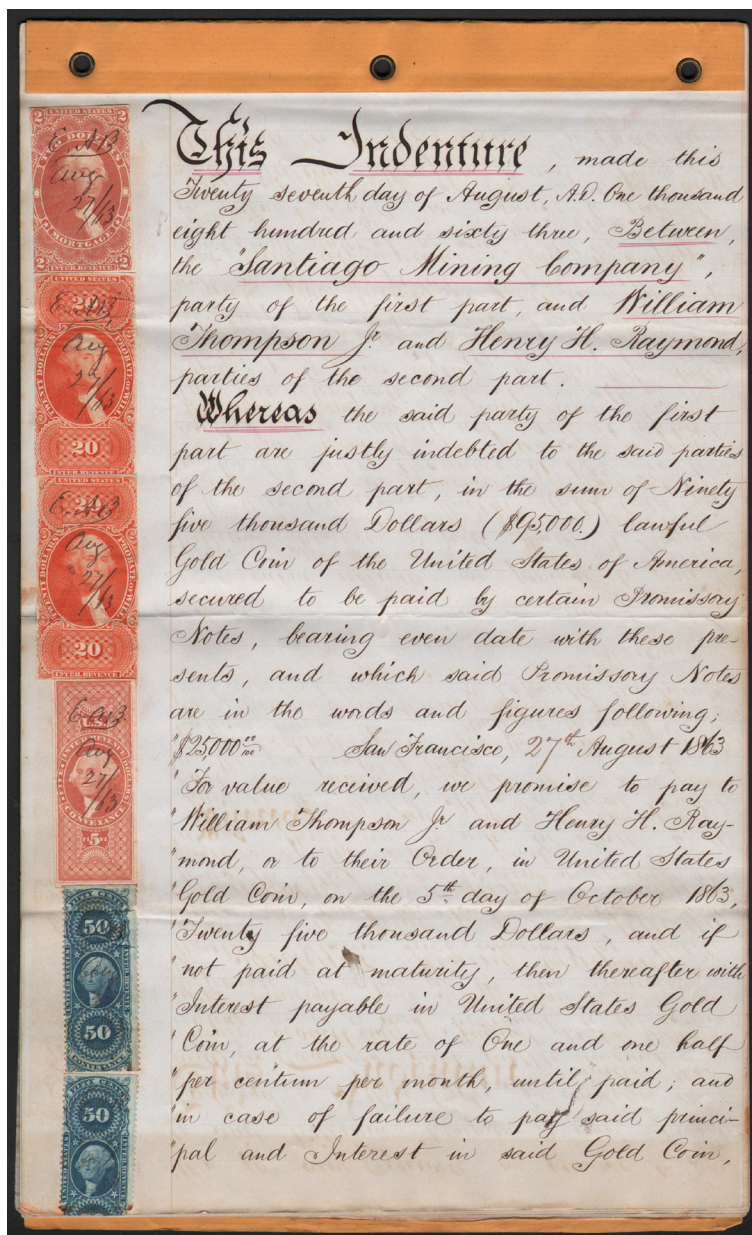
**Figure 8.** Deed to Santiago Mill, Nevada Territory, made August 1863 at San Francisco, bearing \$20 Probate of Will imperforate (x12)





**Table 2. 1863 Usages of U.S. Revenue Stamps in California (Post-March 21)**

Date	Location	Document	Stamp(s)	Comments
3/27/1863	Nevada County	deed	R54b	"Nevada Company" mining claim near Virginia City, N.T.
3/28/1863	San Francisco	deed	R57a	Mining claims in Silver Mt. District, El Dorado County (pre-Alpine Cty)
4/11/1863	San Francisco	insurance	R47a	Home Ins. Co. renewal #3137 affixed to policy #2441
5/5/1863	Tuolumne Cty	power of atty	R43b (x4)	Concerning "Gaston Claim" in "Aurora, Mono Cty" (actually in N.T.)
5/16/1863	San Francisco	insurance	R50a	Imperial Ins. Co. renewal on policy #284,191
5/20/1863	San Francisco	deed	R90a	Property on Lombard St., San Francisco
8/27/1863	San Francisco	deed	R99a (x12)	Santiago Mill, Carson River, N.T., \$125,000
8/27/1863	San Francisco	mortgage	R99a (x2), 89a, 82a, 54b (x2)	Mortgage on above, \$95,000
8/29/1863	Los Angeles	certificate	R32a	Sheriff's certificate sale, property on Main St., Los Angeles
9/21/1863	Napa County	deed	R44b pair	Land in Napa County
11/21/1863	San Francisco	insurance	R42b, 27c	City Fire Ins. Co. of Hartford, Conn.. #960
11/21/1863	San Francisco	insurance	R42b, 27c	Metropolitan Ins. Co. renewal #34,908 on policy #33,343
11/25/1863	San Francisco	insurance	R44b	Pacific Ins. Co., property on Montgomery St., San Francisco
12/10/1863	San Francisco	insurance	R48c	Phenix Fire Ins. Co. on Merrimac Mill, Carson River, #2104



District, was made by one Thomas Brown of "Kongsberg, El Dorado County." This is an exceedingly rare reference to Kongsberg, which had been founded circa 1860 by Norwegian prospectors, named after a mining town in their home country. Later in 1863 it would be renamed Silver Mountain City, which the following year would become the first seat of Alpine County, created on March 16, 1864, in response to a mining rush that brought the surrounding population to some 11,000. Silver Mountain was that rarity among California camps, based on the pursuit of silver, not gold, a fact less surprising considering its proximity to Nevada, where "silver fever" held sway. The boom was short-lived; Silver Mountain was essentially depopulated by the 1870s, and Alpine County followed suit; as late as 1950 it numbered a mere 290 residents.

In 1863, though, times were flush. By the March 28 deed illustrated here, one Erick Erickson sold a mere one foot in each of eight leads (including the "Unkle Sam") for \$300. Some nine years later, Erickson figured, albeit posthumously, in a lesser-known episode of Western vigilantism. He was shot and killed through the window of his Silver Mountain saloon by Ernest Reusch, whose wife of eleven days had left him for Erickson. Mercilessly taunted by the saloonkeeper, the distraught newlywed murdered him in an act of "frenzied jealousy." Reusch's attorney secured a change of venue for his trial, but hooded vigilantes intercepted the wagon transporting the prisoner to Mono County, hanged him from a bridge, and sent a letter warning his attorney to "leave the country."

**Figure 9.** Mortgage on Santiago Mill, Carson River, Nevada Territory, made August 1863 at San Francisco, bearing imperforate \$20 Probate of Will (x2), \$5 Conveyance, \$2 Mortgage, and part perforate 50¢ Conveyance



The May 1863 Tuolumne County power of attorney concerned a mining claim at “Aurora, Mono County.” Aurora was the commercial center of the Esmeralda mining district, near the uncertain border between California and Nevada, and claimed by both: Aurora was declared the county seat of both Mono County, California and Esmeralda County, Nevada Territory! On September 2, 1863, Aurora held its famous dual elections, for Esmeralda County in the militia armory, and for Mono in the city jail. “Considerable hilarity was exhibited and good feeling prevailed, people voting at one place and then passing down the street to vote at the other.” (Angel, 1881). Some twenty days later the boundary survey team that had been in the field since June finally reached the region, placing Aurora as well inside Nevada, some 3.3 miles from the border. “Aurora, Mono County” had been a hopeful fiction.

The August 1863 sheriff’s certificate is extraordinary on three counts, the first its origin. Los Angeles was then little more than a backwater, remote from the gold regions and their commercial heart, San Francisco. Very few stamped documents have survived. Second, even given the Mexican roots of Southern California, to an Angeleno familiar with its long history of anti-Latino prejudice, it comes as a surprise that as late as 1863 the Los Angeles Sheriff was a Mexican-American, Tomas Sanchez. Finally, the matter certified here was the sale at sheriff’s auction of property of a Southern California patriarch, Henry Dalton. Born in London in 1803, Dalton went to sea at 14, immigrated to Peru and built an extensive shipping business, becoming prominent in the California coastal trade. In 1844 he relocated to California and quickly became one of its largest landowners, acquiring an unbroken expanse of ranchos in the San Gabriel foothills, from present-day San Dimas to the eastern edge of Pasadena, encompassing all or part of eight present cities. By this document, though, “Don Enrique” was being dispossessed of a tract on Main Street in Los Angeles on which he had failed to pay the mortgages. This was a harbinger. Enmeshed in seemingly endless legal challenges to his titles, Dalton died, landless, at the home of a friend in 1884.

### California: 1864 and Thereafter

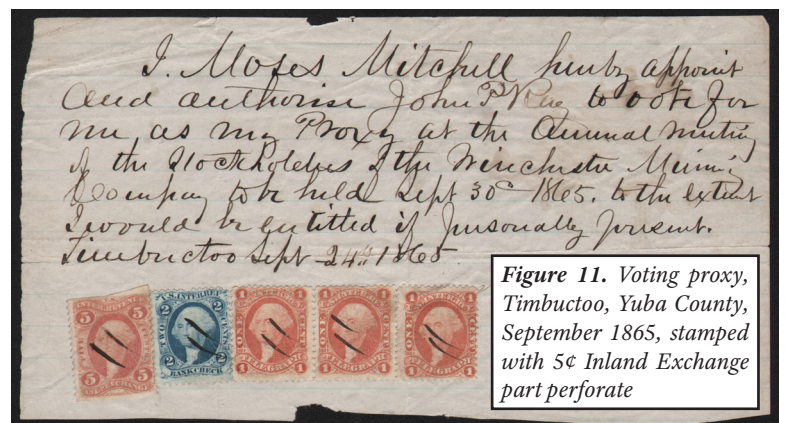
The heavy usage of imperforate and part perforate stamps in California during 1863 is not too different from that seen in the East. There too, with the exception of a few fully perforated stamps delivered before the order of November 7, 1862, to the printers to send “unfinished” stamps with



**Figure 10.** Certificate of Citizenship, San Francisco, October 1864, stamped with 5c Inland Exchange part perforate

“utmost despatch,” for the first nine months or so after deliveries commenced, the great majority of surviving documents bear imperforates and/or part perforates.

After that first nine or ten months, though, the patterns of usage in East and West diverge. In the East, by late 1863 use of “unfinished” stamps on surviving documents begins to decline notably, so that generally speaking, after mid-1864 it is seldom seen. In contrast, in California and the West, in 1864 and thereafter the use of imperforates and part



**Figure 11.** Voting proxy, Timbuctoo, Yuba County, September 1865, stamped with 5c Inland Exchange part perforate





Figure 13. Second of exchange of Tallant & Co., San Francisco, July 1868, showing very late use of 2¢ Bank Check blue imperforate, plus the scarce California 50¢ brown. The 50¢ was issued first in violet, then briefly in brown in 1868, finally in yellow.

Figure 12. First of exchange of Tallant & Co., San Francisco, June 1865, for \$30,000 drawn on New York and payable at sight, bearing 2¢ Bank Check blue imperforate plus California Exchange \$38, the only recorded example of this denomination on an intact bill



Figure 14. Second of exchange of Tallant & Co., San Francisco, March 1866, for £872.11.4 (about \$4,232) drawn on London, bearing California Exchange \$10, plus U.S. Inland Exchange 60¢ & 30¢ imperforates paying Foreign Exchange rate of 2¢ per \$100

Figure 15. Third of exchange of Davidson & Berri, San Francisco, June 1866, for £800 (about \$3,880) drawn on London, bearing California Exchange \$6 & \$2, plus U.S. Inland Exchange 40¢ part perforate (x2) paying Foreign Exchange rate of 2¢ per \$100





Figure 16. Top left, deed to claim in Silver Mountain Mining District, made February 1864 at San Francisco, bearing 50¢ Entry of Goods part perforate.

Top right, summons, Mendocino County, January 1866, bearing the rare 50¢ Passage Ticket part perforate

Bottom left, deed to claim in Chili Gulch, Calaveras County, June 1867, bearing 50¢ Surety Bond part perforate

Bottom center, mining deed made January 1869 at "The Long Whiskey Diggins," Sierra County, bearing 50¢ Surety Bond part perforate

Bottom right, power of attorney, Sacramento, August 1864, bearing 50¢ Lease imperforate (x2)

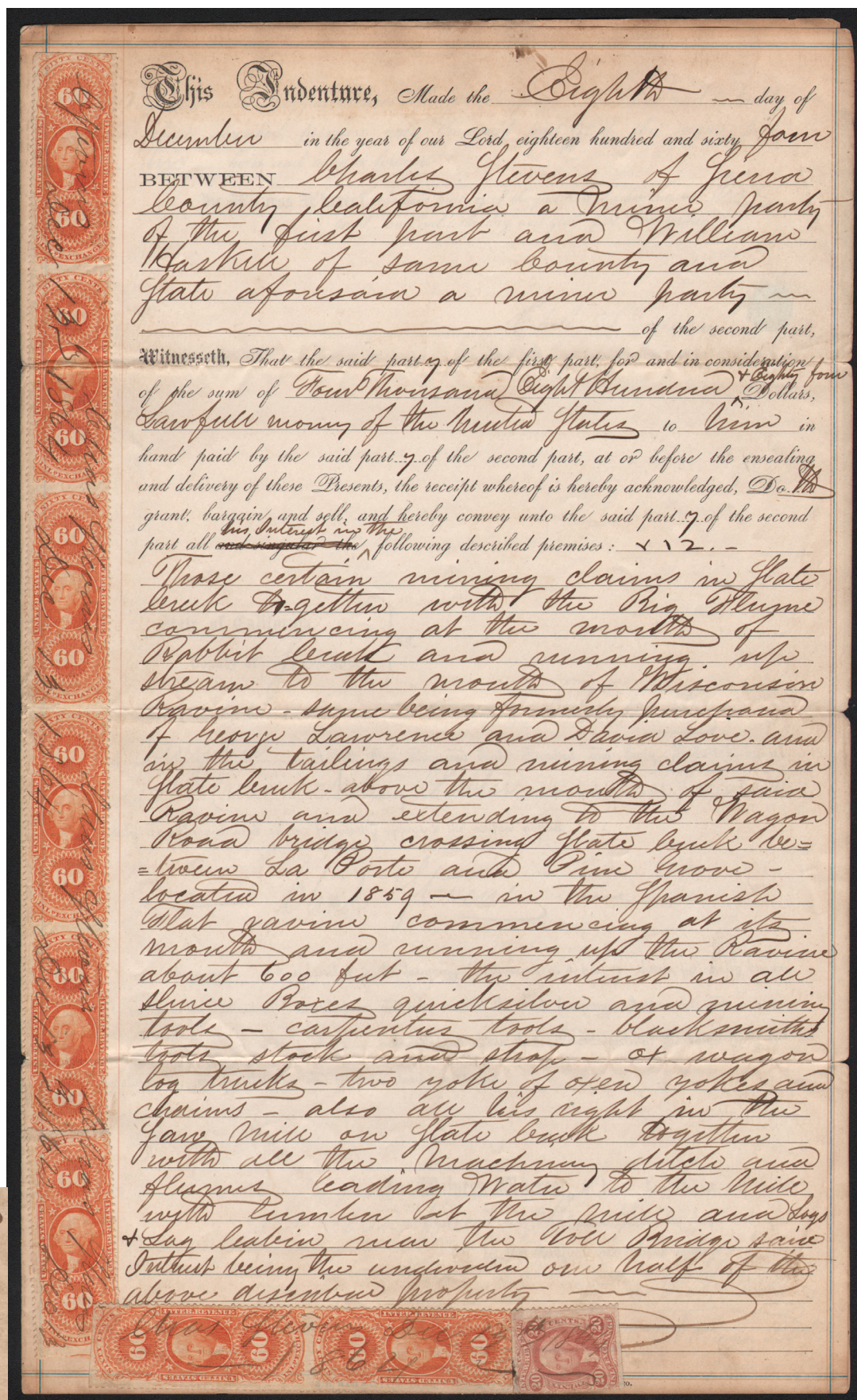


Figure 17. Promissory note, Stockton, April 1867, stamped with 50¢ Mortgage imperforate



Figure 18. deed to mining properties on Slate Creek, Sierra County, December 1864, stamped with Inland Exchange part perforate 60¢ (x8, end-to-end strip of five, pair and single) plus 20¢

Bottom, on outside the rare handstamp of Wheeler's Express, La Porte, who carried the deed to the County Recorder







**Figure 19.** Top left, deed to mining property in Butte County, January 1865, bearing \$1 Lease imperforate pair.

Top right, deed to property in San Francisco, November 1865, bearing \$1 Power of Attorney imperforate (x2)

Bottom left, deed to property in Sonoma County, October 1866, bearing \$1.50 Inland Exchange & \$1 Entry of Goods imperforates

**Figure 20.** Promissory note, Oroville, Butte County, March 1865, stamped with imperforate \$1 Manifest & 50¢ Lease. As virtually always in the West, it was payable only in gold coin, and at a high rate of interest, 2% per month.

perforates, while not universal, was certainly not exceptional. Recent articles in this journal illustrate examples: a February 1865 deed to property in San Jose bearing an imperforate 50¢ Original Process, part perforate 10¢ Inland Exchange in an end-to-end vertical strip of ten, part perforate 5¢ Inland Exchange (x5),





Figure 21. Three deeds to property in San Francisco:

Left, October 1866, bearing \$5 Charter Party imperforate  
Center, August 1866, bearing imperforate \$10 Charter Party, \$5 Charter Party, and \$1 Lease, all cut rather close  
Right, June 1864, bearing a superb copy of the very rare \$10 Probate of Will imperforate

and the now-familiar fully perforated 25¢ Power of Attorney (Mahler, 2013); a July 1864 insurance policy with part perforate Inland Exchange 20¢ and 5¢, and two policies and a renewal each bearing the 50¢ Lease imperforate, made in November or December 1864 (Mahler, 2014a).

Figures 10–25 drive home the point, showing widespread use of “unfinished” stamps through 1867, and in remote areas or for the highest denominations, occasional use as late as 1871.

For 2¢ stamps, early use of Bank Check blue imperforates and part perforates is seen on checks and bills of exchange, predictably diminishing rather rapidly as so many of these documents were generated. The bills of exchange of one banking house, Tallant & Co. of San Francisco, constitute a striking exception to this pattern; as shown in Figures 12–13, as late as 1866 and 1868 their domestic bills typically still bear the 2¢ Bank Check blue imperforate.

Bills of exchange drawn on funds outside the U.S. were taxable as Foreign Exchange, first at the 1862 slate of ten rates, later at the 1864 blanket rate of 2¢ per \$100. Figures 14–15 show bills drawn on London in 1866 still bearing the Inland Exchange 60¢ and 30¢ imperforates and 40¢ part perforate, evidently stockpiled from the 1863 shipment for use on just such bills.

As with the 25¢ stamps, the 50¢ imperforates and part perforates and \$1 imperforates are seen in a wide variety; the higher values less often but still well represented.

And as with the 1863 usages, notable backstories abound here. Legend has it that Timbuctoo, Yuba County (Figure 11) was named by or for an escaped or freed slave from Timbuktu, Mali, a metaphor for, as the Oxford English Dictionary puts it, “the most distant place imaginable.”

The February 1864 deed to mining claims in the Monitor and Silver Mountain Districts (Figure 16) is again an Alpine county forerunner, but this time places the properties not in El Dorado County, but in “Amadore.” The maker can be excused some uncertainty as to fine points of geography; Alpine County, created the following month, in fact included portions taken from Amador, Calaveras, El Dorado, Mono and Tuolumne Counties.

The 1866 Mendocino County summons (Figure 16) concerns “Rancho Yokayo, bounded by the Country formerly inhabited by the unchristianized Indians ... formerly granted to Cayitona Juarez by Pio Pico acting Governor [in] 1845.” It is a melancholy fact that references to Native Americans are almost entirely absent from surviving stamped documents of the Civil War era. I know of only one other.



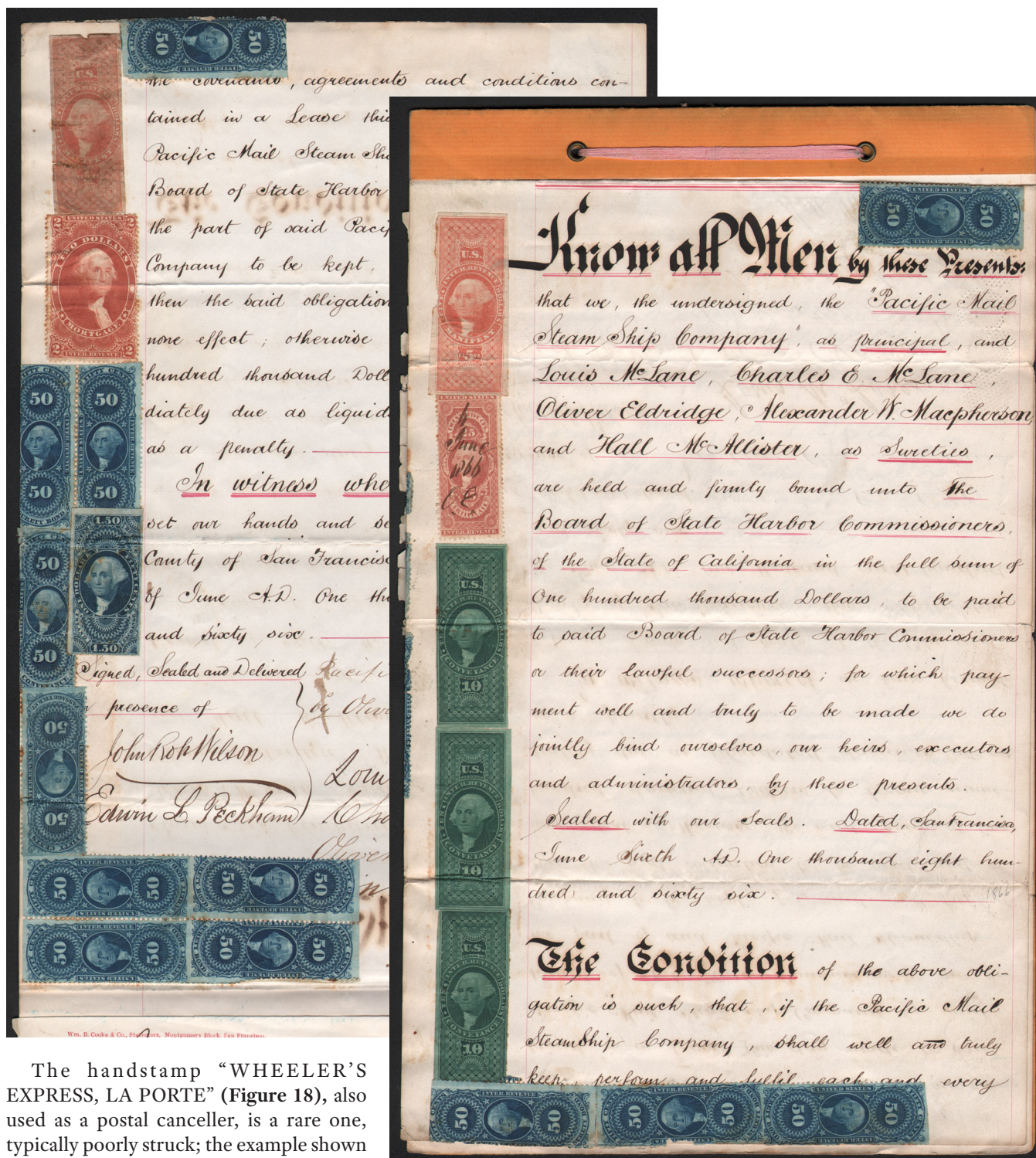


Figure 22. \$100,000 bond of the Pacific Mail Steamship Co. to the Board of State Harbor Commissioners, San Francisco, June 1866, concerning a lease of waterfront property, stamped first with 25¢ Certificate presumably paying the general Bond tax, mistakenly so. Later \$50 was paid by twenty stamps, all uncanceled, the correct amount at the Surety Bond rate of 50¢ per \$100: \$10 Charter Party imperforate (x3), \$5 Manifest imperforate (x2), \$2 Mortgage, \$1.50 Inland Exchange imperforate, 50¢ Surety Bond part perforate (x11, three pairs, five singles), the very rare 50¢ Passage Ticket part perforate, and 50¢ Conveyance part perforate.



**Figure 23.**  
Deed to the  
Pioneer Quartz  
Mill, adjoining  
Devil's Gate in  
Gold Canyon,  
Silver City, Lyon  
County, Nevada.  
Executed  
December 1868  
in San Francisco,  
stamped with  
\$15 Mortgage  
imperforate, one  
of only a handful  
of examples  
recorded on  
document.  
Nevada \$5 (x3)  
added upon  
recording in  
Lyon County.  
The purchaser,  
John P. Jones,  
would later  
become a  
five-time U.S.  
Senator from  
Nevada.

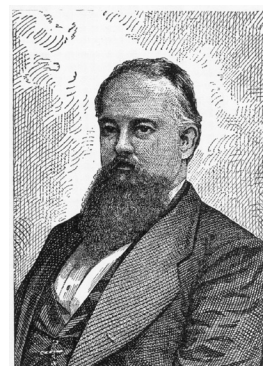


Gibsonville Ridge and Feather River mining camps, and eventually he and Holland renamed the express Holland & Wheeler. In December 1863 Wheeler withdrew from the partnership and started his own express with his brother, operating along the same route, and he evidently took the "Holland & Wheeler" woodcut and handstamp and altered them by removing Holland's name. The two brothers closed down their express after a short time and one or both became partners in Wheeler, Rutherford & Co.

The \$100,000 bond of the Pacific Mail Steamship Co. to the Board of State Harbor Commissioners, San Francisco (**Figure 22**), concerned fulfillment of their lease of wharves for fifteen years at \$1250 per month. The importance of the P.M.S.S.Co. to the development of California and the West can scarcely be understated. Despite numerous challenges from opposition lines, from 1851 onward it carried most of the passengers and nearly all of the mails between Panama and San Francisco, and virtually all of the treasure leaving the Golden State. Completion of the transcontinental railroad in 1869 signalled the end of this era. However execution of the bond shown here, obligating the P.M.S.S. in 1866 to pay \$225,000 for wharf use through

1881, was not shortsighted. In 1867 the company would launch the first regularly scheduled trans-Pacific steamship service with a route between San Francisco, Hong Kong, and Yokohama, and extended service to Shanghai. This route cemented its significance for decades.

Philatelically speaking, the deed shown in **Figure 23** offers plenty, but to the Nevada aficionado, there must be more here than meets the eye. The purchaser was none other than John P. Jones, whose meteoric transformation from mine superintendent to Comstock millionaire in 1871, then to five-time U.S. senator from Nevada, is well chronicled (Mahler, 1997a,b). But how, after reportedly coming to the Comstock nearly penniless in November



**Figure 24.** Hon. John P. Jones, champion of Nevada's interests in the U.S. Senate for thirty years (Wright, 1876)

1867, and working as superintendent first of the Kentuck mine and then the Crown Point, was Jones able in December 1868 to purchase an important mill for the sum of \$15,000? Certainly it was not on a mine superintendent's salary. The seller, Charles L. Low, was a prominent speculator in Comstock mining stocks. Jones was a friend and protegee of Alvinza Hayward, a millionaire San Francisco investor and namesake of present-day Hayward, California, who had a powerful influence on the Comstock in the late 1860s and early 1870s. In May 1871 the two would complete their Crown Point coup, acquiring a majority of its stock and assuming control just before Jones, as superintendent, delivered a \$30 million bonanza. In the process they obtaining many of their shares from Charles Low. If gifted with future sight, Hayward and Low would have had ample motivation to help Jones acquire the Pioneer Mill in 1868. Otherwise, though, the purchase seems downright eerie.

During the early 1870s, the Ely Mining District of remote Lincoln County was second in production only to the Comstock, and the Raymond and Ely mine (**Figure 25**) was its star performer, arguably the most productive and best-known Nevada mine outside the Comstock. Pioche, the town that sprang up in the Ely District, was reputedly the "wildest town in the West" during these years. Located 400 miles from the settled western portions of the state, 250 miles from the nearest railroad, it was essentially lawless during the late 1860s and



early '70s. In 1870, some two-thirds of the homicides recorded in the entire state occurred in Pioche! The Raymond and Ely and its chief rival, the Meadow Valley Mining Co., maintained private armies of thugs who occasionally turned the town into a battleground. Reliable legend has it that by the time of the first death by natural causes in Pioche, some six dozen others had died by violence. The excitement was all over a few years later; silver production declined drastically, and by 1876 the Raymond and Ely and the Meadow Valley had shut down.

This 1871 usage of the \$50 and \$200 imperforates differs from all the other usages of “unfinished” stamps illustrated here, as these two denominations cannot have arrived in the “bonanza shipment” of January 1863: the Boston Book tells us that the \$50 USIR was first delivered by the printers only on May 15, 1863, and the \$200 USIR not until July 7, 1864. They were presumably shipped West circa 1864. Why these two stamps should ever have been issued imperforate is an enduring mystery. Nevertheless, their usage here is consistent with the pattern already established, characteristic of the Far West and nowhere else: use of imperforate stamps many years after their arrival in government stocks.

(To be continued: Nevada, Oregon, Idaho and the rest of the West)

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**Figure 24.**  
Deed to the famed Raymond and Ely mine, Lincoln County, Nevada, made January 1871 in San Francisco, stamped there with imperforate \$200 USIR & \$50 USIR (x2), with \$300 in Nevada adhesives added upon recording in Lincoln County.



# Multiple Railroad Agreements on a Single Page

by John N. Carey



Illustrated here are contingent agreements drawn on a single page and jointly signed by eight individual lot owners to conditionally sell to the Utica, Chenango & Susquehanna Valley Rail Road Co. a right of way “on a line running through the rear of our respective lots” on Mechanics Street, in the village of Oxford, Chenango County, New York. The document, dated May 4, 1870, was taxed as eight separate agreements bearing eight 5¢ Certificate stamps, one for each party. Each of the

eight signatories has scrupulously pen-cancelled their respective stamp. Two are tied by these cancels, and all by “ghost images” above.

The only multiple agreements on a single page I find recorded are three Southern sharecropping contracts (Mahler, 1999). More may have been discovered since then, but in any event the example illustrated here will probably remain “quite rare.”

The Utica Chenango & Susquehanna Valley Rail Road was one of seven western “division” roads controlled and operated by the Delaware, Lackawanna & Western Railway which took over as lessor of the UC&SVRR from the old Delaware and Hudson Canal Company circa 1870–1. The Morris & Essex Railroad “Division” comprised the “Jersey Roads System” of eight additionally controlled roads of the DL&WR, giving it a major route to the Hudson River, acquired in 1869.

The village of Oxford, N.Y. lay on an important coal route south of Utica helping to supply 2,100,000 tons a year by 1873 to tidewater ports such as Hoboken, New Jersey, then the largest coaling facility in the world. Today’s Norfolk Southern is a descendant of the DL&WR, along with the old Erie Railroad.

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from p.23)

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# Politics, Cigarette Taxes and Unintended Consequences

by Richard Martorelli

## Origin of Federal Cigarette Taxes

The Revenue Act of 1862 was passed to help the North pay for the cost of the Civil War. Effective July 1, 1862, the act levied excise taxes on the majority of items consumed and traded in the United States, including tobacco. The primary forms of tobacco used were for pipes, cigars and chew. After the Civil War, there was growth in cigarette use in urban areas, and in 1868 stamps were first used to show payment of taxes on manufactured tobacco, which included cigarettes.

## Enter James Duke

In 1881, James Duke, founder of what became American Tobacco Company, decided to move from the competitive smoking tobacco business into the cigarette business. He imported 125 experienced hand-rollers and a factory manager from New York to establish a factory in North Carolina. During the first year of production, his company produced almost ten million cigarettes. In the same year, James Bonsack approached Duke with a cigarette-making machine he had invented and patented. In 1883, Duke leased the Bonsack machine and started work on mechanical improvements, and by 1888 was producing some 750 million cigarettes a year.

## The States Join the Game, 1921–1969

It took until 1921 for Iowa to be the first state to impose a separate cigarette excise tax, and until 1969 for North Carolina to be the last state to institute a state cigarette tax. As of mid-2014, current rates varied widely, with New York being the highest at \$4.35 per pack of 20 cigarettes, and Missouri the lowest at \$0.17 per pack. The wide variety of state cigarette excise taxes provides opportunities for consumers to shop for bargains across borders and for smugglers to make substantial profits. On top of the approximately \$1.00 federal tax and the wide range of state taxes, various cities have imposed another layer of taxes. Recently, two of these cities have been in the news for their cigarette tax policies.

## Piling On: Philadelphia, Chicago, New York Taxes

Pennsylvania Governor Tom Corbett signed a bill effective October 1, 2014, allowing Philadelphia's school district to raise cigarette taxes by \$2.00 per pack. The statewide cigarette tax rate is \$1.60, ranking #21 out of 50. Adding the \$2.00 on top

of that produces a total composite tax (federal, state and local) of \$4.60. This is one of the highest local cigarette taxes in the nation, exceeded by #1 Chicago at \$7.17 and #2 New York City at \$6.86 per pack. As a result of the tax change, cigarettes sold within Philadelphia have a tax stamp that is distinctive from the tax stamp on cigarette packs sold elsewhere in the state (Figure 1).



*Figure 1. Left, cigarette tax stamp used in Philadelphia, denoting payment of \$3.60. Right, stamp used elsewhere in Pennsylvania, tax only \$1.60.*

In Philadelphia, the tax increase is projected to yield between \$55 and \$90 million in new revenues, to close an \$80 million funding gap for the public school system. Overall in Philadelphia, 25 percent of adults smoke. In the poorest sections of the city, the estimate is that 40% of adults smoke. The price increase is projected to have the greatest impact on low-income groups, while smokers in the adjacent suburbs won't be affected.

Anecdotal information is available every day about increasing numbers of Philadelphia smokers who avoid the tax increase by going outside the city to purchase cigarettes or take advantage of a black market. Municipalities just outside of Philadelphia, such as Upper Darby Township, are easily accessible for these smokers, particularly ones with a fixed-price transit pass. Upper Darby is one terminal on the major elevated train line that runs from the western edge of the city, thru Center City and then up to the northeast quadrant. The price per pack there is about \$6.50, compared to \$9.00 inside the city limits. There are also reports of people buying cigarettes in the suburbs and reselling the packs in Philadelphia for about \$7.50, still less than the full price there. There is also an increase in individuals selling loose cigarettes for 50 cents apiece.

It was the action of selling loose cigarettes that brought New York's tax policy into national news. New York State imposes an excise tax of \$4.35 per pack, to which New York City adds a local excise levy of \$1.50. According to the state's legalese, its



tax, together with that of the city, is paid via stamps as follows:

The state and city excise tax is paid when a licensed cigarette stamping agent purchases New York State tax stamps and affixes them to the bottom of each pack of cigarettes sold in New York State as evidence that the state excise tax was paid. A joint New York State/New York City tax stamp [Figure 2] is evidence that both the state and city excise taxes were paid. In addition to the excise tax, a prepaid sales tax is paid by the agent at the time the cigarette tax stamps are purchased.



**Figure 2.** Stylized New York combined State and City cigarette tax stamp indicating payment of \$5.85 per pack plus \$0.61 sales tax

reason is simple: A bootlegger who stuffs a van with 50 cases of cigarettes in Virginia, where the tax is 30 cents a pack, can evade \$166,500 in tariffs by selling that load in New York City, where the combined city and state tax is \$5.85, making a total purchase price of \$16.00. The penalty for getting caught selling untaxed cigarettes was historically low, about \$150 per carton. The law changed in June 2013, with the penalty going to \$600 per carton and a city fine on the retailer of \$2,000.

The head of the New York Association of Convenience Stores stated the organization had no problem with tougher penalties for merchants who are evading high taxes, because most infractions were done by an increasing underground trade by unregistered sellers who sell out of backpacks, apartments and the trunks of their cars.

### The Eric Garner Case

In the enforcement of these new laws, on July 17, 2014, Eric Garner died while he was being arrested for selling untaxed loose cigarettes. Garner had been previously arrested and was out on bail for multiple incidents of selling loose untaxed cigarettes and other nonviolent arrests. While police were trying to arrest him, Garner refused to follow directions. NYPD officer Daniel Pantaleo

used a headlock — widely described as a prohibited chokehold, but by Pantaleo and the police union as a standard carotid submission hold — to bring Garner down to the sidewalk so that he could be handcuffed and taken into custody. After the arrest, Garner went into cardiac arrest while he was in an ambulance, and died shortly after at a local hospital. On August 1, Garner's death was found by the New York City Medical Examiner's Office to have been caused by multiple factors: "compression of neck (choke hold), compression of chest and prone positioning during physical restraint by police," along with acute and chronic bronchial asthma, obesity, and heart disease. It is worth noting that no damage to his windpipe or neck bones was found. A videotape that captured the July 17 arrest has been widely circulated and raised questions about the officers' actions. A grand jury was convened to hear evidence prior to deliberating whether to file charges against Pantaleo, and on December 3, 2014, declined to indict him.

### "New York Cigarette Taxes Killed Eric Garner"

On December 3, on national television, conservative Sen. Rand Paul (R-Kentucky) blamed politicians who pass cigarette tax laws for the death of Eric Garner. Appearing on MSNBC's "Hardball," Sen. Paul said "I do blame the politician. We put our police in a dangerous situation with bad laws. I think it's also important to know that some politician put a tax of \$5.85 on a pack of cigarettes. So they've driven cigarettes underground so as not to make them so expensive. But then some politician also had to direct the police to say, 'Hey, we want you arresting people for selling a loose cigarette.' And for someone to die over, you know, breaking that law, there really is no excuse for it."

Others, including Jeffrey Toobin, liberal lawyer, author, and legal analyst for CNN and *The New Yorker*, stressed that this was really a case about excessive force by police. "Rand Paul is the only person who is blaming it on cigarette taxes," Toobin said, "which I think is really a misreading of what happened here. Because this confrontation took place as part of an overall police philosophy in New York of cracking down on quality of life crimes. He's dead because of abusive police tactics, not because of high cigarette taxes."

[Ed. note: Toobin was arguably wrong on one count, and demonstrably so on another. As for his charge that "abusive police tactics" caused Garner's death, abuse is in the eye of the beholder. To many viewing the full video of the episode, the police takedown of the 6 foot 3 inch, 350 pound behemoth — supervised, as it turns out, by a black



female sergeant — seemed unremarkable given the circumstances.

More definitively, the morning after Paul made his charge, conservative radio talk show icon Rush Limbaugh gave it his imprimatur. Limbaugh, whose program reaches some 13 million listeners daily, the most of any U.S. show, spent a full hour amplifying on Paul's theme. It seems safe to say that millions of Americans concur that the root causes — the *sine qua non* — of Garner's death included three that were political: a quasi-religious

aversion to smoking; the punitive, exorbitant cigarette taxes enacted by New York's Democrat-controlled legislature; and the strong political pressure brought to bear on the police to suppress evasion of those taxes. Hand in glove with these were Garner's lifestyle choices which made him a heart attack waiting to happen. With the stage thus set, his decision to flout the law, then physically resist arrest, triggered an essentially inevitable tragedy. The police merely facilitated it.]

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### Catalogue of the Dues and Charity Stamps of the Free German Trade Union Federation (FDGB) in East Germany (1945 - 1990)

Here is the 2nd edition of this catalog, multicoloured, completely bilingual in English and German, covering all issues of the trade union of East Germany (FDGB) on 230 pages. They are listed with perforations and watermarks and priced in Euros.

The introduction gives a summary of the history of the FDGB, its terms of reference and its dues system. The history of the uranium mines company Wismut and its trade union is as well told, as are those of the insurances and of the Garden Plot Assistance of the FDGB.

In the appendix are interesting political explanations: the history of the Independent Trade Union Opposition (UGO), the Clerk's and Salaried Employees Union (GkB), the Technician's and Foreman's Union (GTW), the International Artist's Loge (IAL) and the People's Police Union (GdVP).

Charity stamps handstamped with slogans for political campaigns are shown, as well as those for congresses of befriended organizations. It is the first time that stamps with West Berlin overprints for members who lived in West Berlin but worked for companies of East Germany are systematically listed.

Sales price: € 29.50 + € 5.50 international postage, most conveniently made via Paypal, to email [ArGeFiskalphilatelie@web.de](mailto:ArGeFiskalphilatelie@web.de).





# Alonzo Lilly, Jr. & Co. Baltimore, Maryland Proprietors of Drexel's Vienna Bell Cologne

by Michael J. Morrissey



Figure 1. 1875  
1¢ Proprietary  
bearing the  
“A.L. Jr. & Co.”  
printed cancel.

As a collector and student of the company cancellations on the Civil War Era proprietary revenue stamps of 1862 to 1883, I was intrigued for many years by the cancel illustrated on the stamp shown in Figure 1 here. The stamp is a 1¢ Third Issue proprietary stamp on watermarked paper, Scott RB11b, and precancelled in black “A. L. Jr. & Co. May, 10, 80” in two vertical lines reading down.

Over the years I tried to match the initials to a proprietary company, but without success. However, I believed that because of the unusual combination of initials and particularly by the use of the abbreviation “Jr.” that I would eventually be able to attribute it to a specific company and product line. I believed this not solely because of the unusual combination of letters, but also because the firm had to be a company that held the proprietary rights to a taxable product and did so in the year 1880. This combination of factors constituted a triangulation that was unlikely to be matched by any other firm in the country. It merely remained then to find that particular needle in the haystack of available data from that era.

With the advent of the internet and a variety of search engines and various websites that offer, either free or for a nominal annual fee, a plethora of historical newspapers, searchable by word or phrase, such tasks are much less daunting than they were even as little as ten years ago. I subscribed to one such historical newspaper site and went about trying to find A. L. Jr. & Co. One thing was for sure, entering the phrase “A. L. Jr. & Co.” would yield nothing. When advertising their wares, firms then and now use at least a full second name and often a full first name as well. I had to narrow my search, or waste a lot of time with little hope of success. I chose to narrow my range and search using the most focused of known data. One thing I did know was that the firm existed at least in 1880, so I entered that single year in my search criteria. The other thing I knew was that part of the firm’s name was “Jr. & Co.” and most probably would have used that particular phrase as a part of its public identity

in the print media. I therefore entered the phrase “Jr. & Co.” in my name search criteria. This had the effect of bringing the haystack down a mere 500 or so hits in no time, with a thumbnail view of the relevant portion of a newspaper page for each. It was not long before I found the advertisement from the March 27, 1880 edition of the Washington, D.C. *Evening Star* illustrated in Figure 2 below.

**THE REASON WHY  
DREXEL'S VIENNA BELL COLOGNE**

Is the Popular Perfume of the day:

1st. It is a compound of rich and rare odors.  
2d. For Fragrance, Strength and Durability it is unexcelled.  
3d. Its richness and exquisite Delicacy of Perfume is a marvel.

Retails at 18c., 25c., 50c., \$1. and can be had of all Drugists and Fancy Goods Dealers in the United States.

**A. LILLY, JR. & CO., Props.,**  
mar18-1m, 2p, 2c Baltimore.

Figure 2. 1880 A. Lilly, Jr. & Co. ad for Drexel's Vienna Bell Cologne.

As can be seen, the firm of A. Lilly, Jr. & Co. was located in Baltimore, Maryland. Further research revealed that the proprietor’s full name was Alonzo Lilly, that the firm was located at 38 and 40 German Street, and that it was engaged in the wholesale drug and cosmetics trade. They claimed as a proprietary something called Drexel’s Vienna Bell Cologne. Such a product was taxable under Schedule C of the war revenue act as a cosmetic at 1¢ per 25¢ up to \$1 in retail value and 2¢ per additional 50¢ or fraction above \$1 retail. The advertisement indicated that four sizes were available and priced at 18¢, 25¢, 50¢ and \$1.

The author is aware of five examples of these precancels as follows:

Scott #	Date	Format
RB11b	Mar. 23, 80	vertically up
RB11b	May, 10. 80	vertically up
RB11b	Aug, 25, 80,	vertically down
RB12b	Mar. 23. 80	vertically up
RB12b	Mar. 23. 80	vertically down

These known examples show that punctuation was inconsistent and there were at least two different types of ampersands used. Undoubtedly, all varieties





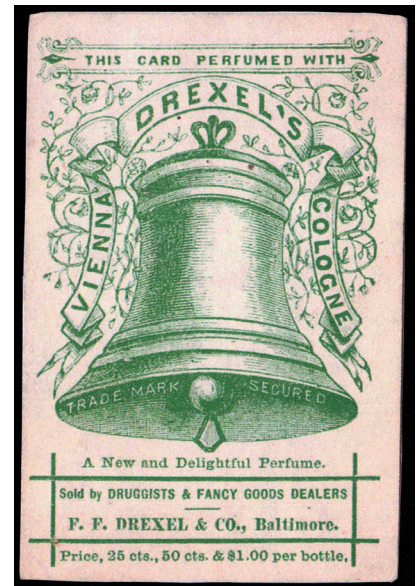
**Figure 3.** 1875 F. F. Drexel & Co. ad touting their Vienna Bell Cologne.

emanated from a single printing plate. The known denominations were sufficient to stamp the lower priced products with a single stamp, but two 2¢ stamps would have been required to

of the cologne as evidenced by the 1875 Baltimore city guidebook advertisement reproduced in **Figure 3**. He was also the perfumer for the Baltimore firm of William H. Brown & Co. for over thirty years.

Drexel's association with Lilly may have lasted scarcely more than a year, but it appears he put his proprietary into the business under the Lilly name, at least during the year 1880. F. F. Drexel & Co. operated at various times with Drexel himself at the helm. The trade card shown here in **Figure 4** was probably used by his firm sometime after his disassociation from Alonzo Lilly, Jr. This clearly shows that Drexel never really gave up his control over the proprietary cologne and that it survived in his hands over the years even though he had at various times engaged in the drug and cosmetic business periodically with different partners.

(Readers wishing to communicate with the author about this or other philatelic matters of mutual interest may contact him at [mmorrissey@columbus.rr.com](mailto:mmorrissey@columbus.rr.com).)



**Figure 4.** F. F. Drexel & Co. trade card for Vienna Bell Cologne.

stamp the \$1 product.

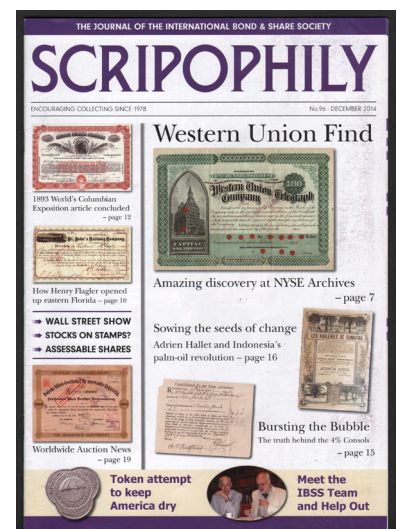
Where did the name Drexel come from? It seems that Francis F. Drexel was in business in Baltimore for quite some time and, when not running his own concern, partnered with others at different times. He had been born in Leipzig, Germany in 1844 and immigrated to America with his parents when still a child. He commenced work in the perfume industry in 1860 for Hollingsworth & Johnson. Later he was associated with the firm of Adams & Drexel and later with Lilly. Drexel was the original proprietor

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## International Bond & Share Society

Collectors of revenue-stamped stock certificates and bonds are already scripophilists as well as philatelists, as scripophily is simply the formal name for the pursuit and study of obsolete stocks and bonds. Those engaged in this chase, or simply curious about a fascinating field, would do well to join The International Bond & Share Society (IBSS), the world's largest association of people interested in scripophily, with members in more than 40 countries on all continents, the largest groups in the United States, Great Britain and Germany. A most enjoyable benefit is the sumptuous quarterly journal *Scripophily*, which specializes in stories of the financial steps and missteps that generated surviving stocks and bonds, and notable auction results. Get started at <http://scripomotion.com/wordpress/welcome/>.





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# The American Revenue Association

## The Editor Notes:

### Hut Tax Revisited

Joe Ross's article "Search for the Hut Tax" (4Q2014) was enjoyable and very well illustrated, but demonstrated a certain myopia that has crept into several recent articles in the philatelic press. Both the hut tax documents themselves and Joe's search for them were well covered.

But what of the hut tax itself? Just what was it? As I read Joe's article, I assumed the hut tax was related to the property or parcel taxes we in most of the USA gripe about each year. But a bit of outside research revealed that the hut tax was much more than just a simple tax. It was a part of the British colonial system's way of forcing native Africans to work for colonists or colonial enterprises. The hut tax usually had to be paid in cash. The average African of the times was a farmer or herder and had little cash available to pay the tax, which incidentally was often more than the hut was worth. Therefore, Africans were forced to work away from their homes to raise the money for the tax.

The hut tax system was much hated throughout colonial Africa, and contributed to several revolts in the late 19th and early 20th centuries. Strangely enough, in January of 2014, some politicians in Zimbabwe reportedly considered reinstating the hut tax to raise money for local projects.

I'm not asking philatelic publications to become journals of social and political commentary; we can leave that to *The New Republic* (if it survives its Silicon Valley ownership) and *The National Review*. But philately offers vast opportunities for learning about the societies which issued the stamps we collect. Articles such as Joe's can be much more interesting and complete if they devote a few lines to the reasons stamps were issued and what the stamps can tell us about the issuer.

After all, the very U.S. revenue stamps we all like to collect were the result of one of the greatest crises ever to face the American republic: the Civil War.

Ken Perkins, Belmont, CA, ARA6834

### Joe Ross Responds

Hi Ken, Apparently I should have included some of the following information in my article. My apologies.

The hut tax was a type of taxation introduced by British colonialists in Africa on a per hut or household basis. It was variously payable in money, labor, grain or stock, and benefited the colonial authorities in four related ways: it raised money; it supported the currency; it broadened the cash economy, aiding further development; and it forced Africans to labor in the colonial economy.

Households which had survived on and stored their wealth in cattle ranching now sent members to work for the colonialists in order to raise cash to pay the tax. The colonial economy depended upon black African labor to build new towns and railways, and in southern Africa to work in the rapidly developing mines. By 1908 the following hut taxes were imposed in southern Africa:

In Natal, under Law 13 of 1857, 14 shillings per hut occupied by natives. Natives that lived in European style houses with only one wife were exempt from the tax.

In the Cape Colony, under Act 37 of 1884, 10 shillings per hut with exclusions for the elderly and infirm.

In the Transkei, 10 shillings per hut.

In Mashonaland, now part of Zimbabwe, hut tax was introduced at the rate of ten shillings per hut in 1894. Although authorized by the Colonial Office in London, the tax was paid to the British South Africa Company, the agent of colonial government in the area. Coinciding with confiscations of cattle, the introduction of forced labor and a series of natural disasters, the tax probably contributed to the Shona rebellion against the colonialists in 1896, known as the First Chimurenga or Second Matabele War.

The tax was also used in Uganda and Northern Rhodesia (now Zambia). In Sierra Leone it sparked the Hut Tax War of 1898. Liberia also implemented a hut tax, which in one case led to a Kru revolt in 1915.

## Secretary's Report

### Applications for Membership

The following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

**Kerr, Randy B 7178.** 607 E Coffren St, Greenville MI 48838

**Freilich, Joseph 7179.** 20 Perry Ave, Bayville, NY 117109

**Hause, Todd 7180.** 846 Angle Street NE, Palm Bay, FL 32905

**Regetz, Tim 7181.** 2551 W Villa Maria #649, Bryan, TX 77807

**Kadish, Mitchel 7182.** 410 Howland Canal, Venice, CA 90291

**Shively, J Dale 7183.** 106 Lazy Lane, San Marcos, TX 78666

### Reinstated

5722 Tremblay, Jerie

5495 Martin, Eric

### Unable To Forward

4893 Carrasquillo, Prof Jose

2003 The Revenue Journal

### Deceased

3995 Troutman, Scott

### Membership Summary

Previous Total	618
New Members	6
Reinstatements	2
Deceased	1
Current Total	625



## ARA at WESTPEX

This year's ARA Annual Convention April 24–26 will be at WESTPEX 2015, [www.westpex.com](http://www.westpex.com), in Northern California. The schedule below highlights revenue-related events. A complete WESTPEX schedule is available at [www.westpex.com/html/schedule.html](http://www.westpex.com/html/schedule.html).

### Thursday, April 23, 2015

8:00pm Welcome for revenue enthusiasts — ARA/SRS Suite (light refreshments served)

### Friday, April 24, 2015

1:00pm Revenue Exhibits Tour with Joe Ross — 2<sup>nd</sup> Floor Booth 6

4:00pm African-American History as Revealed by Civil War Era Revenue-Stamped Documents, by Michael Mahler — Bayside I

7:30pm Social gathering for revenue enthusiasts — ARA/SRS Suite (light refreshments served)

### Saturday, April 25, 2015

8:00am ARA Board Meeting (ARA Members only) — Newport Beach

9:00am ARA General Meeting - Newport Beach

State Revenue Society. Searching & Doing Research with *State Revenue News* on DVD (1½ hours) — Newport Beach

11:30am Rebel Documents, Yankee Taxes: The Untold Story of How the Union Enforced Its Documentary Taxes in the South, by Michael Mahler — Newport Beach

1:30pm Revenue Exhibits Tour with Ken Pruess — 2<sup>nd</sup> Floor Booth 6

3:00pm Judges' Feedback Forum (2 hour) — Anaheim

4:30pm The Story of the U.S. Playing Card Co. through Tax Stamps, by Kristin Patterson — Santa Barbara Awards Banquet (3 hour) (Ticket can be purchased at 2<sup>nd</sup> Floor Registration) — Irvine

9:00pm Social gathering for revenue enthusiasts — ARA/SRS Suite (light refreshments served)

### Sunday, April 26, 2015

9:00am Farewell gathering for revenue enthusiasts — ARA/SRS Suite (coffee and light refreshments served)

11:30am Revenue Exhibits Tour with Brian Bleckwenn — 2<sup>nd</sup> Floor Booth 6

1:00pm CAL-REV (2 hours). Stamped Revenue Paper from Swat Valley, Pakistan, by Joe Ross (and show and tell) — Room 8042

## Scott Troutman 1950–2015

Long time editor of the *State Revenue News*, Scott Troutman, 64, passed away February 20th at the University of Pennsylvania Medical Center in Altoona following surgery. He was born September 20, 1950, in Altoona, son of Bernard and Barbara (Peterman) Troutman. Surviving are his mother, and three siblings, Amy, Mark and Jeffery.

Scott graduated from Thomas Jefferson High School, Alexandria, Virginia, then from Penn State with bachelors and masters degrees in computer science. He worked his entire career at Western Electric and Lucent, pioneering in software development for automated systems in warehousing.

In his younger years Scott was an avid outdoorsman, president of the Penn State hiking club which helped clear parts of the Appalachian trail, a kayaker, and an Eagle Scout Troup Leader. He was a very good swimmer, and played basketball and volleyball. In his later years he was active with the Blair County Genealogical Society. At one time he served on their Board, as well as volunteering as librarian, and doing projects such as computerizing their card catalog. Scott also focused on the care and companionship of his mother. His dedication and perseverance overcame barriers that limited her travel.

Scott joined the State Revenue Society in 1990, and published his first article, "Oklahoma has Bedding Stamps" in the January-February 1991 issue of the then *State Revenue Newsletter*. He became Editor in 1997, and stayed in that position for a record 75 issues. He was also auction manager for 58 auctions spanning more than 20 years.

Scott was internationally recognized for his knowledge of state revenue stamps. In addition to numerous contributions to the *State Revenue News*, Scott published articles in *The American Revenuer*, *The American Philatelist*, *Linns Stamp News*, and *The Revenue Journal*. He authored specialized revenue stamp catalogs for Alabama locals, and North Carolina. He was recently recognized as an Honorary Lifetime Member of the State Revenue Society.

Scott was equally known for having been editor of *The SRS State Revenue Stamps Catalog* published in 2007. At the time, it was the first comprehensive catalog of all states published in over 40 years. It integrated widely scattered information from decades of articles and trial listings, finally giving collectors one go-to publication. It went out of print after selling over 500 copies. The "Troutman catalog" was a multi-year labor of love for him.



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**For Sale: The Diamond Match Company** by Herbert Manchester, 1935. Fascinating history of friction matches, with an emphasis on firms which used private die revenue match stamps. Includes many illustrations of matchboxes with stamps affixed. Covers have corner creases, otherwise VF. \$41 postpaid. Paul Weidhaas, 12101 Alembic Rd., Leonardsville, KS 66449. 2048

**R152. A vertical pair, imperf between, with sheet margin showing "No"** was sold at the Shreves Oct 2001 auction as lot 1786. I would like to obtain this item. In addition, I am interested in any R152 items showing marginal markings. John D. Bowman, 14409 Pentridge Dr., Corpus Christi, TX 78410, or jbowman@stx.rr.com. \*2047\*

**M&M Multiples Wanted:** Private die match, medicine, perfumery and playing card pairs,

strips, blocks needed for census, any condition, please send photocopy or scan. Also buying, send price or request my offer. Paul Weidhaas, 12101 Alembic Rd, Leonardsville KS 66449, or email pweidhaas@twinvalley.net \*2046\*

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

**Worldwide Revenues liquidation** by country or colony. Duplication (not massive) but lots of goodies and you will like the price(s). Also documents, cinderellas, perfins on revenues, etc., etc. everything from A-Z, almost no US, though. Wanted: Canadian cinderellas and labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, 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\*

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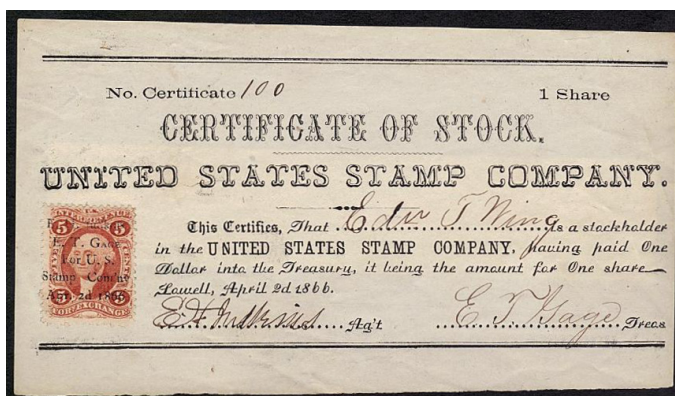


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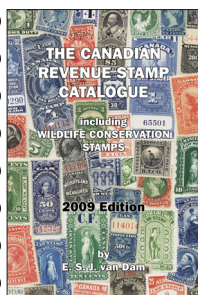
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