Rebel Documents, Yankee Stamps How the Union Collected Its Stamp Taxes in the Confederacy, **During Wartime Occupation and by Postwar Retroactive Stamping**

Purpose. This exhibit explains and illustrates, via stamped documents, the means by which the U.S. government collected its wartime documentary stamp taxes from its eleven "rebellious states," otherwise known as the **Confederate States of America.** This occurred in **two stages:**

I. Occupied Confederacy, 1863–5. This was first done directly, in Union-occupied areas, primarily within U.S. Internal Revenue collection districts established in 1862–3 in Virginia, Tennessee and Louisiana; but also in Mississippi, Georgia, Arkansas and North Carolina.

II. Retroactively, 1865–71. The main thrust of this effort, though, came after cessation of hostilities, when wartime documents executed within the

Recorded Occupied Confederacy Usages, by State	former Confederacy, in areas never occupied or in which stamps were not available, were required to be stamped retroactively. In practice this applied only to documents still	Alabama Arkansas
Arkansas 1 Georgia 1 Louisiana 32 Mississippi 4	in effect, such as promissory notes, deeds, mortgages, bonds and the like. This material is exceedingly rare.	Florida Georgia Mississippi N. Carolina
N. Carolina 2 Tennessee 17 E. Virginia 46 W. Virginia 4 Total 107	Only about 110 occupation usages and about 85 retroactively stamped have been recorded. Until now they have been virtually unrecognized by philatelists.	S. Carolina Tennessee Texas Virginia Total

Recorded Examples of Retroactive Stamping, State 9 10 3 18 28 84

I. Occupied Confederacy: Exhibit Plan/Highlights: Origin, Origin, Origin!

Once it is realized that stamped documents from the Occupied Confederacy in fact exist, the natural question is, "Where did this occur?" The primary focus here is accordingly not on the document/tax type, nor the stamps affixed, but on the place of execution, as listed below.

U.S. Internal Revenue Collection Districts: Eastern Virginia, Western Virginia, Louisiana, Tennessee

Other Occupied Areas: Georgia, North Carolina, Mississippi, Virginia

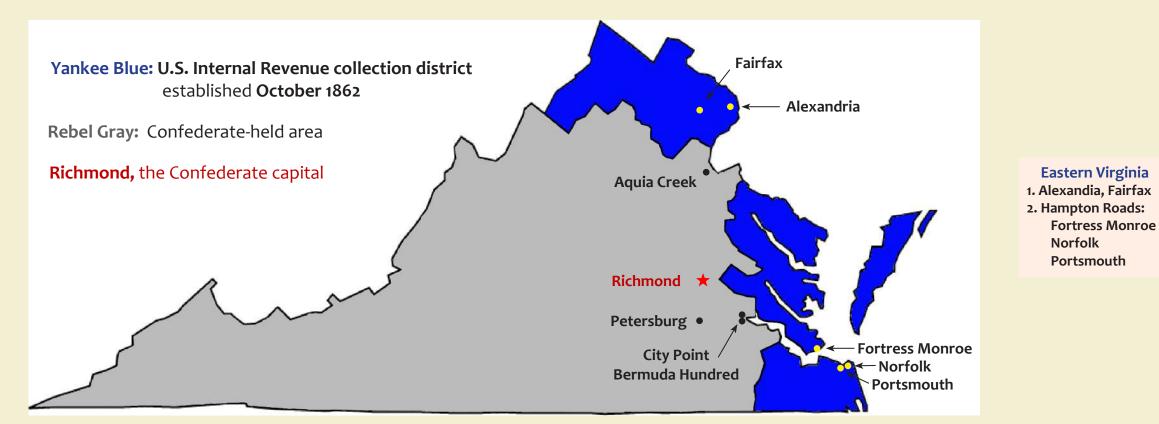
Unusual tax rates or stamps—notably the ultrarare Early Matching Usages ("EMUs")—are noted as they occur within this scheme.

Historical Importance

Many items shown here **illustrate directly how the war impacted peoples' lives,** as only fiscal history can. The caption headings below speak for themselves.

Re-enlistment Bounty	Short-Lived Base at Aquia Creek
"One Corpse"	"In Camp Near Petersburg, Va"
Oath of Allegiance Required Before Sailing!	Occupied Richmond!
Shipment into Nearby "Insurrectionary Districts"	Promissory Note for Slave Hire
hipment into "Districts Under Restriction, But Not Declared in Insurrection"	Iron for the Confederacy
Jailed for Selling Abandoned Cotton	Note for Purchase of Slave!
Agreement to Work Abandoned Plantation for 2/3 Share	Currency Conversion (27 to 1!)
Bermuda Hundred Receipt from Butler's Bottled-Up Forces	Conveyance Including Slaves
Plantation Lease Payable in 50¢ Cotton!	"Adversity Usage": 1820s Form Used 1864!
Title page/plan, headings, epilog; special or extraordinary	significance; general comments

Occupied Confederacy USIR Collection Districts: Eastern Virginia 28 examples recorded



Of the ten locations in Union-occupied Eastern Virginia from which wartime stamped documents have been recorded, only five were within the USIR collection district: Alexandria, Fairfax, Fortress Monroe, Norfolk, Portsmouth.

And five were not, as they were not safely under Union control in October 1862. But as Federal control expanded, its revenue stamps would follow, with wartime usages recorded from Aquia Creek, City Point, Bermuda Hundred, Petersburg, and the ultimate prize, Richmond; these I five will be treated below in "Other Occupied Areas"

Eastern Virginia: 1. Alexandria

The second secon	ADAMS EXPRESS COMPANY,
	\$ 50 00 Jan 28 186 =
	Received from
THE T	Me Package Sealed and said to contain Heffy Dollary
	mas of L Apti
	Addressed: Mon Mester & Mapuan
	Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most correst. INTERBUT on only, and there to deliver the same to other parties to complete the transportation-side delivery to terminate all liability of this Company for such that this Company are not to be liable to agreement. The same to other parties to complete the transportation side delivery to terminate all liability of this Company for such that this Company are not to be liable to agreement.
	Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most company is to forward the same to its agent nearest or most company is to forward the same to other parties to complete the transportation—sdch delivery to terminate all liability of this Company for such that this Company are not any extent, for any loss of such package, or of its contents, or any portion thereof, occas or claiming to act in any military of other capacity in loss of such package, or of the United States, or occasioned h assemblage, nor when occasionation to the dangers or raincoal transportation, or ocean or river navigation. In no event is that above mentioned.
L'ANT	v. w. INNER, FRINTER, ADAMS EXPESS BUILBADD. For the Company,

Express EMU (Early Matching Usage) January 1863 Five Express EMUs recorded for Virginia, sole example from Alexandria

Adams Express Co. receipt, Alexandria, January 28, 1863, for transmission of \$50 to Connecticut Express 2¢ tax paid by matching 2¢ Express blue imperforate

Very early use of U.S. revenue in the Confederacy (earliest recorded January 12)

EMU Hunting in the Confederacy: Matching Usage: the Grand Scheme That Failed

Generally speaking, early matching usages ("EMUs") are the creme de la creme of fiscal history.

For the original U.S. documentary stamp tax schedule of 1862, taxes could be paid only by stamps bearing the name of the document on which they were used — i.e., Agreement stamps on agreements, Bank Check stamps on checks, and so on. To the consternation of users, but the delight of latter-day collectors, 83 different stamps in 25 "titles" were created.

However, delays in stamp production made matching usage unworkable, and Congress rescinded the requirement after less than three months, on December 25, 1862, after which documentary stamps could be used interchangeably. However, users continued to affix matching stamps in significant quantities for some months, as stocks ordered in compliance with the original law were gradually depleted. These are the "EMUs" (Early Matching Usages).

At the time EMUs were generated, late 1862 to early 1863, only a relatively small part of the Confederacy was under Union control. Surprisingly, 15 EMUs from the Occupied Confederacy have been recorded, from the ten origins listed at right. Examples from all ten are shown in this exhibit.

1. Express EMUs

Alexandria, Va. Memphis, Tenn. Aquia Creek, Va. Franklin, Tenn. Fortress Monroe, Va. Murfreesboro, Tenn New Orleans, La.

2. Conveyance EMU Nashville, Tenn.

3. Original Process EMUs Fairfax, Va. St. Mary's, Va.

Eastern Virginia: 1. Alexandria (cont.)

Eastern Virginia: 1. Fairfax

Stables Sealed and said to contain thuce the cus end FOR THE COMPANY FREIGH

Short-Lived 1864–5 Receipt Tax (1)

Adams Express Co. receipt, Alexandria, March 1865, for transmission of \$3,000 to Baltimore 2¢ Receipt tax, "ADAMS EXPRESS CO. ALEXANDRIA" datestamp

Express companies found the Express stamp tax of 1862 inconvenient, and successfully lobbied to have it rescinded, replaced by a 2% tax on gross receipts. After the **Receipt stamp tax** took effect August 1, 1864, they again successfully lobbied to have it **rescinded as it applied to them,** effective **April 1, 1865.** When the expess interests spoke, the legislators listened!

Eastern Virginia: 2. Hampton Roads: Fortress Monroe

Fortress Monroe is at the **tip of the Virginia Peninsula** at the mouth of **Hampton Roads** (i.e. roadstead, or harbor), and was the key to **controlling access to the James River.**

a ams Mnay

Marial Commenwealth of Luginia. Mainfax County, to wit. thing hain charged and have then there This Wall, and mata Known you have executed The same Buoks Clerk of the Land Ante of baid Comb he your are of Jannary . Executed by leaving a copy of this with William Thockmostow on the afternoon of January 20th 1863, and Nathan Webster not living in the state, I deputised Albert H wes at Halls church, to serve a copy of this on said Webster when ever he shall come in that neighbourhood e Jouathan Roberts Sheriff

Original Process EMU January 1863 Three non-Express EMUs recorded from the Occupied Confederacy Injunction issued in Fairfax, January 20, 1863, Original Process 50¢ tax paid by matching 50¢ Original Process imperforate (The Original Process tax applied to any writ or other process by which a suit was originated in a court of record.)

Very early Occupied Confederacy usage (earliest is January 12)

A G	Fortress RMY & SOLDIERS	PACKAGE EXPRESS.
	ti Jose	enice/March 21 . 186
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Zutituiti ut	And	1 OP and - state
Marked	ament	Chrip and 1
Chainea	marie	best n. H
Company are not to be held liable or response	led to our Agency nearest or most convenient to unartermaster or other officer of the comm ible for the property herein mentioned, after de	d there delivered to other parties to complete the transportation, or to the orde consignee is attached . It is further mutually agreed, that the ADAMS EXPRES- gons, or to the order of the officer of the Regiment, or to such other parties, o
this office, within third days from the ab of said property a greater sum than Fifty D	Company be liable for any loss or damage to the ve date, in a statement to which this receipt all ollars, unless such greater sum is herein stated s	scribed, unless the claim for such loss or damage shall be made, in writing, a d in no event, shall the holder hopsof demond of said company as the value
Freight,	For the Company,	a allante

THE	ADAMS EXPRESS COMPANY,
Adams Express Company	Fortress Monroe, Va., Jeb 6 1863.
FORWARDERS	Received of Hy Troivbridge
GOLD, SILVER, Bank and Creasury Notes, bonds and valuables	The Sealed Package said to contain Fiftuen dolly
of all kinds. Special attention given to COLLECTIONS	Addressed Mrs. J. J. Troubridge
Checks, Drafts, &c. PROMPT RETURNS MADE AT MODERATE RATES.	AFTIt is agreed and is part of the consideration of this Contract, that the ADAM deliver beyond their own route, and are not responsible, except as forwarders, for s Ocean or River Navigation, unless specially Insured by them, and so specif FREIGHT, INSURANCE,

Express EMU March 1863 Sole recorded Occupied Confederacy Army & Soldiers Package Express receipt Adams Express Co. Army & Soldiers Package Express receipt, March 1863 for transmission of package to New Hampshire

for transmission of package to New Hampshire Express 5¢ tax paid by matching 5¢ Express part imperforate Express EMU February 1863 Five Express EMUs recorded from Virginia Three Occupation usages recorded from Fortress Monroe

Adams Express Co. receipt, February 1863, for transmission of \$15 to Brooklyn, N.Y. Express 1¢ tax paid by matching 1¢ Express imperforate

Why Express Usages Are Rare: the Two-Month Window

In response to intense lobbying from the express industry, the **Express stamp tax** was **rescinded effective April 1, 1863,** replaced by a tax of 2% on gross receipts. As the stamps had not become available until about December 1862, the tax had a **practical life** of **only about four months.**

In the **Occupied Confederacy,** the observed window for their generation was even briefer, from mid-January to late March, a little over two months.

Re-enlistment Bounty Receipt

Receipt, Portsmouth, August 1864

Acknowledging receipt from Supervisor of the Town of Chatham, Columbia County, N.Y., for certificate of deposit on Columbia Bank for \$310, "in full for Bounty due me from said town and county."

One of 13 recorded similar receipts all made August 24, 1864, at Portsmouth. The **recipients** were all members of the **New York 8th Independent Battery** (of artillery), which had mustered in October 30, 1861, at Newburg, N.Y. (some 80 miles from Chatham).

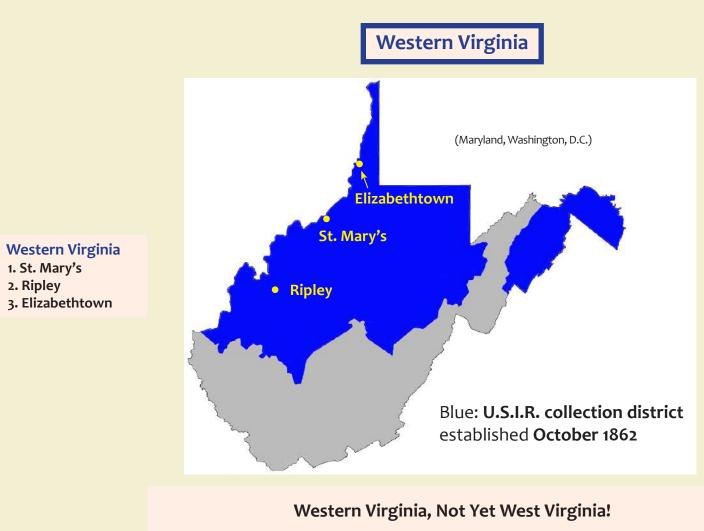
Now they were **re-enlisting** to take advantage of the **bounty offered by Chatham**.

Chatham was evidently unable to fill its enlistment quota at home, and employed an **agent** to **seek out units mustering out,** to find **potential re-enlistees.**

Eastern Virginia: 2. Hampton Roads: Portsmouth

Portsmonth Va any 24 1864. Received of J. 2B. Rider, Supervisor of the Town of Chatham, Columbia County, N. M., a Certificate of Deposit on the Columbia Bank for Three Hundred and Ten Dollars, in full for Bounty due me from said Buller Distancy. C. May town and county.

Occupied Confederacy USIR Collection Districts: Western Virginia Four examples recorded



On October 10–16, 1862, the western Virginia counties shown above in blue were incorporated into a U.S Internal Revenue collection district.

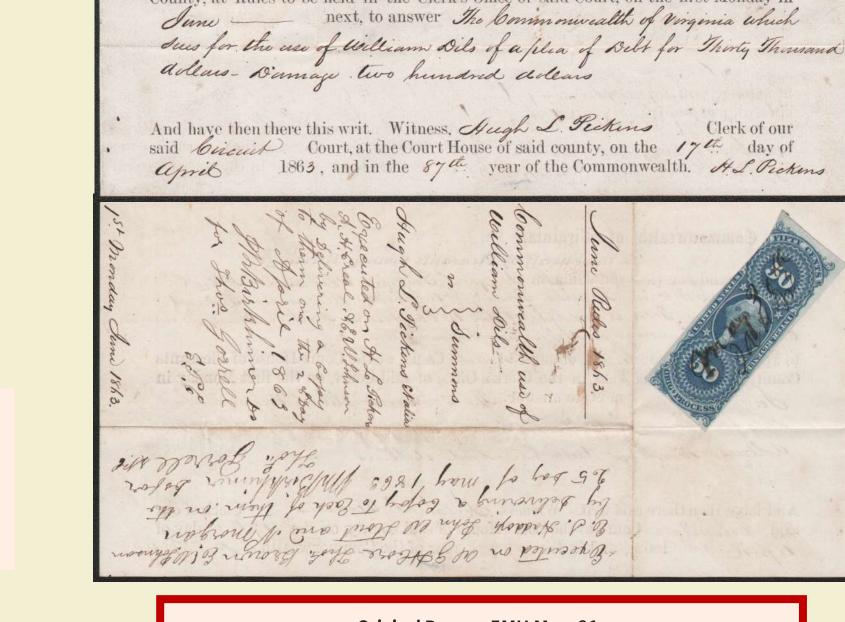
On June 20, 1863, these and the remaining counties outlined above would become the State of West Virginia. Until then, though, they were in Union-occupied Virginia.

This exhibit includes documents from Union-occupied Elizabethtown, St. Mary's and Ripley, the seats of Marshall, Pleasants and Jackson Counties.

/ TO THE SHERIFF OF JACKSON COUNTY, GREETING:

Western Virginia: 2. Ripley, Jackson County

The Commonwealth of Virginia,



The Commonwealth of Virginia,

Original Process EMU May 1863

Western Virginia: 1. St.Mary's, Pleasants County

To the Sheriff of Pleasants County, Greeting:

We command you that you summon Hugh L. Pickins, alwander H. Creel William 9 H. Cire, Thomas Brown, Ew Johnson, alwander Ireland O. S. Haddor, F.M. Randolph, I ohn W Storet and Fathan Morgan Surring Obligors of thomselves and Thomas aymer deceased

to appear before the Sudge of our branch Court, at the Court House of Pleasants County, at Rules to be held in the Clerk's Office of said Court, on the first Monday in

Three non-Express EMUs recorded from the Occupied Confederacy Sole recorded EMU from Western Virginia

Summons issued April 17, 1863, at Pleasants County Court House (at St. Mary's) Reverse stamped with matching 50¢ Original Process imperforate canceled May 30, 1863

Non-Express EMUs: the USIR Collection Districts at Work

Of the 15 recorded EMUs from the Occupied Confederacy, all but three are Adams Express **Company receipts,** for which the **stamps were provided by** the **Adams head office** in **Philadelphia**.

The three recorded non-Express EMUs are extraordinary examples of matching stamps provided through the normal channels of the collection districts, reaching Court Clerks in Eastern and Western Virginia and the Register of Davidson County, Tennessee.

We command you that you summon Mm Casto to appear before the Judge of our Circuit Court of said County, at Rules to be held in the Clerk's office of said court, on the first Monday in July next, to answer Casto Um Aleshin Pg

Part Perforate Block of Ten Executed/Stamped in Virginia, Served in West Virginia! The part perforate block is rare in its own right and extraordinary on document.

Summons issued **June 1863,** at **Jackson County** Court House (at **Ripley**) Reverse with 5¢ Inland Exchange part perforate block of ten canceled June 13, 1863 Delivered July 6 with Constable's satement headed "West Virginia," which had been created June 20

Western Virginia: 3. Elizabethtown, Marshall County

Commonwealth of Virginia. To the Sheriff of Marshall County, Greeting. as when the Consumable on Phillips We command you that you summon With all Phillips if he found within your bailiwick, to appear before the Judge of our Circuit Court for Marshall County, at rules to be held in the Clerk's Office of said Court, on the first Monday in Advierand next, to answer Joshina Bearly a Oministrator of a plea of make on the case in apumpit. Damages \$ 1000 and have then, there, this writ. Witness, JAMES WHITTINGHAM, Clerk of our said court, at the court house of our said county this 12 day of lang ______1862 and in the JZ ... year of the Commonwealth, Ett, Carscott

Earliest Recorded U.S. Revenue in Occupied Confederacy Four Occupation usages recorded from Western Virginia

Summons issued January 12, 1863, at Marshall County Court House (at Elizabethtown) On reverse Original Process 50¢ tax paid by 50¢ Surety Bond part perforate canceled "EHC Jany 12 63" in the hand of Clerk E. H. Cardwell

Occupied Confederacy USIR Collection Districts: Tennessee 17 examples recorded

Tennessee 1. Memphis 2. Franklin 3. Murfreesboro 4. Nashville 5. Madisonville

6. Knoxville 7. Trenton (in Part II)



The entire state was declared a USIR collection district on February 7, 1863.

This was certainly **premature**, as numerous significant battles occurred there in 1863 and 1864, as late as the **Second Battle of Franklin** and the **Battle of Nashville** in **November and December 1864**.

Wartime stamped documents have been recorded from seven origins. Examples from all seven are shown here:

FURM 15. ulle Tw sealed and said to contra llu Qui Addressea nora Which it is mutually agreed is to be forwarded to our Age aration of this contract, that WHE ADAMS EXPERSE COMPANY, are not to be rea le, except as ferwarders, for any loss of a the acts of God or of th s, or from any of the dangers incident to a time of war, unless Snealally Insured by hom and so Specified in this Receipt Insurance. Freight For the Company,...

Express EMU March 1863 The piece de resistance of the field!

Adams Express receipt, Memphis, for transmission of \$200 to Illinois Express 5¢ rate paid by matching 2¢ Express blue imperf (x2) & 1¢ Express perforated



ADAMS EXPRESS CO. Memphis Och 1/ 1861

Tennessee: 1. Memphis

DUNCAN SHERMAN & CO. NEWYORK, CONTRACOL Pay this my second Check, second unpaid the orders Aullars.

August 1864 Union Patriotic "Second Check"

Memphis, 2¢ Bank Check tax paid with 2¢ Express blue imperforate

"Second Check" form, doubly unusual with N.Y. correspondent bank Duncan Sherman & Co. printed at center

Printed in Connecticut with Union patriotic vignette!

ESIGNATION OF MUL Subervisor repectal agt, Gras act, TAL HE ADAMS EXPRESS COMPANY, Dr. IN THE ADAMS EXPRESS COMPANY, Dr. Fransportation on 3 Kgs From Circumatic From Circumatic From Circumatic

Short-Lived 1864–5 Express Receipt Tax (2)

Adams Express Co. receipt, October 1864, for transmission of packages from Supervisor of the Treasury Dept., 2¢ Receipt tax paid with two 1¢ Express

The **Express stamps** were probably **left over** from the **company's original stock** ordered to comply with the requirement for **matching usage**, and **unneeded** after the **Express tax** was **abruptly rescinded** effective **April 1**, **1863**. With the enactment of the **general Receipt tax** effective **August 1**, **1864**, they again became useful.

Tennessee: 2. Franklin

And Gerpress Company
EXPRESS FORMADERS.
Received of Jones Mar 15 1863 Mar 15 1863 Marked Cornections Understaker Which it is metally agreed is to be forwarded to our Agency nearest or most convenient to destination only
Marked Cornections Undertaker Nashville
It is FURTURE AGREED, AND IS PART OF THE CONSIDERATION OF THIS CONTRACT, that THE ADAMS EXPRESS COMPANY, are not to be held hindicor responsible for the property herein mentioned, for any LOSS or DAMAGE arising from the dangers of Edilroad, Occan, Steam or River Navigation, Leakage, Fire acts of God of the enemies of the Government, the restraint of governments, mobs, riots, insurrections, pirates, or from any of the dangers incident to a time of way, unless Special Insured by Them and so Specified in this Receipt: which insurance shall constitute the liability of the Adams Express Company on any event; and if the values of the the liability of the Adams Express Company is and event and if the value of the danger of the source of the source shall constitute the limit of the liability of the Adams Express Company is and event and if the value of the source of
of the property above described is not stated by the shipper, the holder hereof will not demand of the Adams Express Company a sum exceeding Fifty Dollars, for the loss of detention of ar denage to, the property above described is not stated by the shipper, are made for damage to goods not properly packed and secured for tempsortrates. All Articles of GLASS will be taken at the property above described is not stated by the shipper agrees that the Company shall not be held responsible or nay be breaking or otherwise freight has rance. For the Company,

Express EMU March 1863, "One Corpse" Five Express EMUs recorded from Tennessee Sole recorded Occupation usage from Franklin

Adams Express Co. receipt, Franklin, March 1863, for transmission of "one corpse" to an undertaker in Nashville, Express 5¢ rate paid by matching 5¢ Express part perforate

> The notation **"Paid 3.00"** confirms that **5¢ tax** was correct. (The **Express tax** was **1¢** for **fees up to 25¢; 2¢** if **above 25¢ to \$1.00;** and **5¢** if **above \$1.00.**)

Tennessee: 3. Murfreesboro



Express Money Envelope EMU Five Express EMUs recorded fromTennessee Sole recorded Occupation usage from Murfreesboro

Cover to Indiana notated "30#," "Murfreesboro" and "\$30 per Express" stamped with matching 1¢ Express, March 26, 1863 cancel

This must have been carried by **Adams Express,** as only they were authorized for **through-the-lines delivery**

State of Tennessee---Davidson County. ared before me, P. L. NICHCL, Clerk of the County Court of said County, the would we named B Wichobson the bargainor with whom I am personally acquained, and who acknowledged that they executed nnexed instrument for the purposes therein contained and, at Office, this 300 day of Angust 1863. 5050 50 50 50 50 50 50 State of Termupee 3 Daridson leoning & Register's Office august 14. 1863 I Thirehas Burrett, Register for Sain leonity do entipy that the forgoing due and allached certificate and dal Receive the 3 Instant at 5 will and entered in noto book 4 page 288 - Alua Stamped to ament of In Dollars Thinky Danty

Tennessee: 4. Nashville De 30.1297 WASHWHHHE Fibry 13 1865 FRENCH & M'CRORY, or Bearer, , Bearer, Pay to G. M. Murtin Two hundred + twenty fin ____ Dollars. Dollars. \$22500 - He & Hunch unch

Printer's Imprint in Selvage Bank checks, Nashville, February 1865, stamped with 2¢ Express orange misperforated to include portion of imprint "[ENGR]AVED BY Butler & C[arpenter PHILADELPHIA.]"

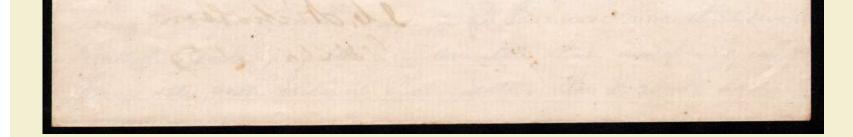


Sole Recorded Occupied Confederacy Stamped Photo

Carte-de-visite, Nashville, November 15, 1864, stamped with 3¢ Proprietary

The stamp tax on photographs was in effect exactly two years, from August 1, 1864, to July 31, 1866, leaving only a nine-month window for wartime usages.

They are notoriously difficult to date precisely, as their **cancels** are **almost always**



Conveyance \$10 Rate EMU; "Wallpaper Stamping" (1) Sole recorded Conveyance EMU from the Occupied Confederacy

Deed to property in Nashville, August 1863, Conveyance 1862 \$10 rate meticulously paid with 20 copies of matching 50¢ Conveyance part perforate Ms. notation of Davidson County Register "Deed Stamped to amount of Ten Dollars"

Tennessee: 5. Knoxville

	Alexandress in the second s	
	FORM 15. AD AD APPEESS COMPANY.	
	BESS FORWARDED SOUTHER	+
	\$ 125 Der Per Dupielle 1865	1
	Received from Atalace	,
	Cleve the stand sealed and side contains	
3	Addressed	
	Company are not to be liable in any finite, or to any extent, for any loss or determined an index as not to be liable in any finite, or to any extent, for any loss or determined for such package, or of its contents, it of the industry of company to be acts of any person or personal address or occasioned by the acts of any person or personal address or occasioned by military or other expecting in hostility to the Government of the United States, or occasioned by civil or military southority, or by firs or reserve the provide the theory armed or other mob or river mavigation, or by firs or reserve the theory event is this Company to be liable or a greater sum than that show mentioned,	
	Truight & aid For the Compart of Mandmard	

Short-Lived 1864–5 Express Receipt Tax (3) Sole recorded Occupation usage from Knoxville Adams Express Co. receipt, Knoxville, January 1865, 2¢ Receipt tax overpaid by 5¢ Certificate

undated; this is a rare exception.

The field of stamped photos is popular and well researched. This is believed to be the **only verifiable example** from the **Occupied Confederacy**.

Tennessee: 6. Madisonville



Occupied Confederacy USIR Collection Districts: Louisiana 32 examples recorded



The entire state of Louisiana had been declared a collection district on February 16, 1863, but virtually all recorded usages are from New Orleans; initially the federal grip did not extend too far beyond that city.

When the **Emancipation Proclamation** was issued on **January 1, 1863,** only the **13 parishes outlined in white here** were under **Federal control** (thus famously exempted from emancipation!).

Later this range was extended, but the populace, having suffered little from battle, were especially stubborn in refusing to accept defeat and occupation. As shown in the exhibit, **St. Charles** Parish was still considered **"insurrectionary"** in **April 1865!**

New Orleans accounts for many more recorded stamped documents of the Occupied Confederacy than any other place. These also afford the greatest variety of stamp taxes.

Also shown here here are the unique recorded usages from Baton Rouge and Goodrich's Landing.

Louisiana: 1. New Orleans

his DEEd, made this Auntinthe day Vecumber AD, Eighteen hundred and Difty three, between Benjamin Rush Hall Hall his wife of the Samah Addee and State of Louisiana of the first part, and Eliza &. Hall of the leily of 1 Salumore, and State of Manyland of the Recence part. Uninefset that for and in consideration of the Denn of Three chousand dollars, hentofore paia to the said Benjamin, and for aires other good and valuable considerations them cherrendo moring, cheraia parties of the first part do herely grant apign and convey unto the said Eliza S. Hage, her heirs, Executions, administrators and apigns, All the Estate right, title, interest property, claim and armand of the David parties of the find part, of in unto and art of All the Estate, real, personal and minea, Therescon Situale or being, whereof William W. Taylor of the leity of Balumore aforsaid, the grand father afthe said Benjamin Rach Hall, die deine is possedsed or was in any manuel Entitled (; mended in or could claim, and whether the Pane is now in possessin Remainder arriver. Jogether with the Rights privileges, adhandages and appendenances therewas belonging and also all their interest in and to de proceeds that have arisin or that may herrafter arise from only a Pale of the same or any part Cherry. To Have and To Hola the same and the Sara Eliza & Hall her heirs Executions administra lis and afrigues former.

Great Eastern, Adams Express Company, STREET Western and Sol FORWARD MAGAZINE New Orleans, Can Received of Mm Carter Package Sealed and said to contain 10 OFFICE, UNLESS SPECIALLY INSURED by THEM and SO SPECIFIED IN T. Freight For the Com

Express EMU January 1863

Predates establishment of USIR collection district on February 16, proving Adams Express was the source of the stamp!

Unique High-Value Imperforate Sole recorded use of any dollar-value imperforate stamp in the Occupied Confederacy

Deed, New Orleans, December 1863, amount \$3,000, stamped with **\$5 Charter Party imperforate**, properly paying **Conveyance 1862 \$5 rate** for amounts **above \$2,500 to \$5,000** Two Express EMUs recorded for Louisiana

Adams Express Co. receipt, New Orleans, January 15, 1863, for transmission of \$40 to New Bedford, Mass. Express 2¢ rate paid by matching 2¢ Express blue part perforate sideways, cancel "Jan 15/63"

Second-earliest recorded usage of U.S. revenue in the Occupied Confederacy (earliest January 12)

Adams Express Supplies the Stamps

Of the **15 recorded EMUs** from the Occupied Confederacy, **all but three are express company receipts**, subject to the short-lived **Express tax of 1¢**, **2¢ or 5¢**. **All twelve were generated by the Adams Express Co.**, from **seven different origins** in **Virginia**, **Louisiana** and **Tennessee**.

Their stamps were evidently **not obtained through the normal channels** of the newly-established **USIR collection districts,** but from the **Adams head office** in Philadelphia. The strongest evidence fot this is the January 15, 1863, New Orleans receipt shown above, which predates creation of the Louisiana collection district on February 16.

Before the war, Adams had an extensive network of Southern offices. After the outbreak of hostilities, in what was essentially corporate sleight of hand to soothe Southern sensibilities, its holdings there were transferred to the newly-created Southern Express Co. Then as parts of the Confederacy came under Federal control, the name of the offices quickly reverted to Adams Express!

Wherever Federal troops were in the South, there also was Adams Express. Typically they carried parcels to the troops, and money from the troops to their families.



4¢ Proprietary on Bank Check, Quadruply Extraordinary

Bank check, **New Orleans, January 1865,** stamped with **4¢ Proprietary** Use of this stamp is **quadruply extraordinary:**

- Use of Proprietaries on document was nominally illegal
- Grossly overpaid the 2¢ Bank Check tax (4¢ tax on a check is probably unique in its own right)
- Slate black shade very rare and equally striking
- Occurrence in the Occupied Confederacy takes this usage to the fourth dimension!

Bill of Exchange on Cotton Factor; 2¢ Proprietary Illegal Use Second of exchange, New Orleans, August 1864, on cotton factor Charles P. Leverich in New York, \$5,000, by banker William S. Pike, Bank Check 2¢ tax paid by 2¢ Proprietary blue Since it was payable at sight, the 2¢ Bank Check tax applied. Payment with a Proprietary stamp, though, was nominally illegal. (Bills of exchange were drafts drawn on distant funds, made in sets, the First mailed, Second and Third held in reserve.)

New Prlems wymb 11h SECOND & Ouchange first and third unpaid, Pay to the order Walue received, and charge the same to account Conroll Severuch

APPLICATION FOR PERMIT FOR SUPPLIES.	
To GEORGE S. DENISON, 25 min 4,0	
To GEORGE S. DENISON, 25 Miles Jonn 16 Special Agent of the Treasury Department : Weak Burke Sir-I desire permission to ship from this Port to Parish of Menneus by way of Malice Pouch or Priver the goods, wares and merchandise named and described in the duplicate invoiges fuereto attached, the aggregate value	the goods, wares and whereof is \$? contained in
whereof is \$ 39 M. which goods, wares and merchandise are owned by Mens Wittles Witter Workers and are consigned to. Memselves and are contained in Reverse packages, which packages are marked and described as per provices annexed-viz:	MARKS.
Invoiced Muthices Levy, \$ 39 00	
J.J.J.	97.9

and se named and described in the duplicate inv 10, 10 which goods, wares and merchandise are owned by _____ him and are consigned to _ one packages, which packages are marked and described as follows, viz : VALUE. NUMBER AND DESCRIPTION OF PACKAGES. 1 And alle Storse for my own use

STATE OF LOUISIANA, Parish orleans.

Standof deposes and says that the invoices, true copies of which are hereto attached, and that the quantities, descriptions and values of the goods, wares and merchandise are correctly stated in said invoices, and that the marks on the packages are correctly stated in the above application, and that the packages contain nothing except as stated in the said duplicate invoices.

And this deponent further swears, that the goods, wares and merchandise permitted to be transported upon the above application, and this affidavit, shall not, nor shall any part thereof, be disposed of by him, or by his authority, connivance or assent, in violation of the terms of the permit, nor in any other manner so as to give aid, comfort, information or encouragement to persons in insurrection against the Government of the United States, nor in any other way inconsistent with the terms and spirit of the rules and regulations of the Treasury Department; and this deponent further swears that he is, in all respects, loyal and true to the Government of the United States; that he has never voluntarily given aid to the rebels in arms, nor in any other manner encouraged the rebellion, and that by his conduct and conversation he will do all that can be expected of him as a loyal citizen to suppress the rebellion and restore obedience to the Constitution and laws of the United States.

Subscribed and sworp before me, this day of April 186 3 James Si

Trading with the Enemy (1) Shipment into Nearby "Insurrectionary Districts"

"Application and Affidavit for Shipment into Insurrectionary States and Districts," prepared by the Treasury Dept. for use in New Orleans, executed April 18, 1865

Appended affidavit taxable at general Certificate 5¢ rate

Goods "for farmers use," to be shipped to "R. Saylor's Plant[ation]" in St. Charles Parish, "25 miles from N.O., West Bank."

This nicely illustrates the lack of Federal control of the outlying areas.

The affidavit includes a **loyalty oath.**

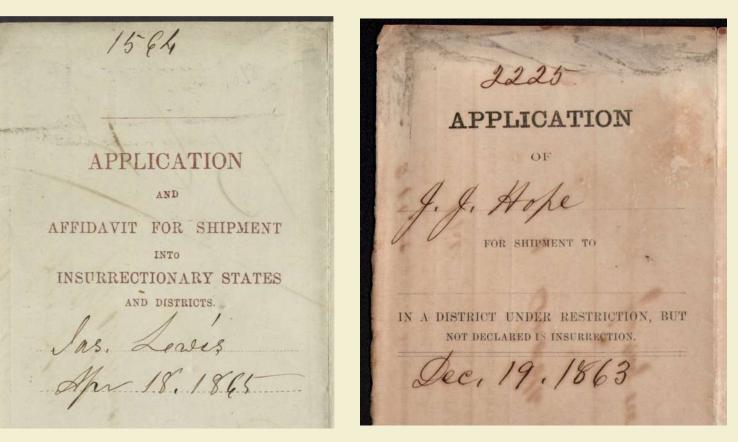
Oursuna deposes and says that he is State of is the owner of the goods wares and merchandise described in the invoices, true copies of which are hereto attached, and that the quantities, descriptions and values thereof are correctly stated in said invoices, and that the marks on the packages are correctly stated in the above application, and that the packages contain nothing except as stated h the said duplicate invoices.

Parish and

S. S.

State

Parish of

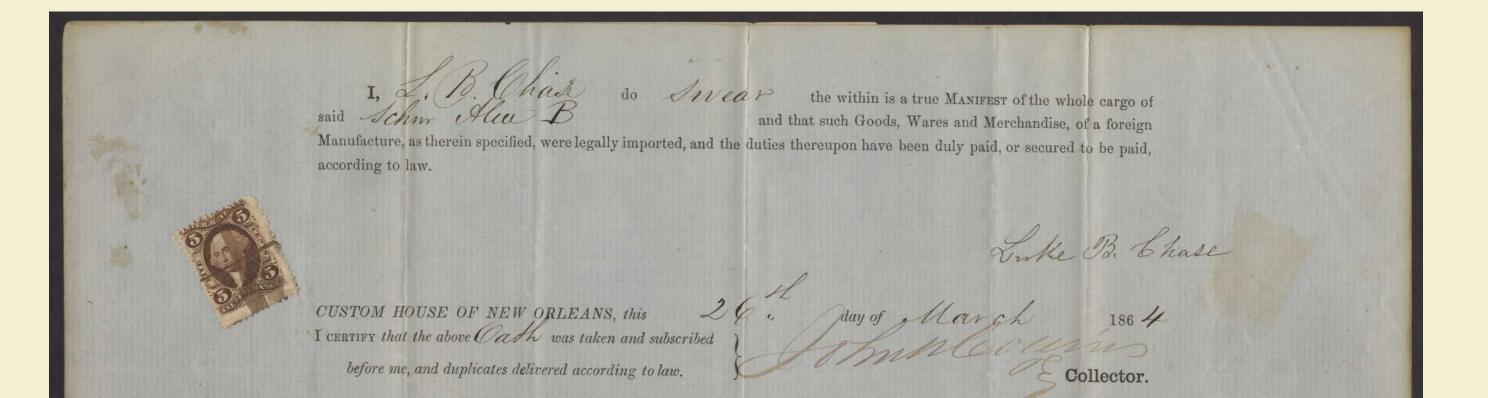


Trading with the Enemy (2) Shipment into "Districts Under Restriction, But Not Declared in Insurrection"

"Application for Shipment to . . . a District Under Restriction, but Not Declared in Insurrection," Orleans Parish (New Orleans), December 1863

Appended affidavit taxable at general Certificate 5¢ rate

There were **official gradations of rebellion!** These transactions were governed by regulations on **Trading with the Enemy,** designed to prevent benefit to the Confederate war effort.



B.

f Entries

OATH OF ALLEGIANCE

Support the Constitution of the United States.

DISTRICT OF NEW OBLEANS.

1. I B Chase. do solemnly AWLar that I will support, protect and defend the Constitution and Government of the United States against all enemies, whether domestic or foreign, and that I will bear true faith, allegiance, and loyalty to the same, any ordinance, resolution, or law of any State Convention, or Legislature, to the contrary notwithstanding ; and further, that I do this with a full determination, pledge, and pur pose, without any mental reservation or evasion whatsoever ; and further, that I will well and faithfully perform all the duties which may be required of me by law. So help me God.

ING MANIFEST.

PACKAGES AND CONTENTS.

of the burthen of 262 195 tons, Aniladelphia bound from NEW ORLEANS to NAME OF CONSIGNEES.

RESIDENCE OF CONSIGNEES.

Inke B. Chise Sworn to and subscribed, this 20 day of March in the year of our Lord one thousand eight hundred and sixty four Enter Soct Pistrict of Rew Orleans. Swinbefore live PORT OF NEW ORLEANS. These are to Certify, all whom it doth concern, that Master or Commander of the Schr alece 3 burden 262 tons, or thereshout model in the burden tons, or thereabout, mounted with - 220 - guns, navigated men, american built, and bound for with 8 manifest annexed, hath here entered and cleared his vessel according to law. Given under our hands and seal, at the Gustom House of New Orleans, this I day of March one thousand eight hundred and sittly four and in the 88 year of the Independence of the United States of America. Collector. Naval Officer.

Trading with the Enemy (3); Stamped Oath of Allegiance Required Before Sailing!

Coasting Manifest, New Orleans, March 1864, of schooner Alice B., bound for Philadelphia On reverse oath of Luke B. Chase, Master, that the manifest is true, with Assistant Port Collector's certified statement of verification, **5¢ Certificate tax** on the latter paid by precanceled 5¢ stamp

> Affixed "Oath of Allegiance and to Support the Constitution of the United States," again **certified** by Collector and taxed at 5¢

(The manifest itself was properly unstamped; the U.S. Manifest tax applied only for voyages to foreign ports.)

Louisiana: 1. New Orleans (cont.) C. T. BUDDECKE & CO., Shipped, in good order and well-conditioned, by C. T. BUDDECKE & CO., on Commission and Forwarding Merchants, board the hip called the Ouward No. 21 Common street, whereof & Chase is Master, for this present voyage, NIEW ORLIEANS. and now lying in the Port of NEW-ORLEANS, and bound for them - You I'a S. One fundred forty one (141) Bales Drefter Hemp New Orleans Mutual Insurance Company. Weighing 96058 bbs December 2/63 Nº 6855 Received, the deventieth day of Scholer 1863 COMPANY. ig marked and numbered as per margin; and are to be delivered, without delay, in the like good T cut sut et et et en la port of Secondary Actives and alle of the said Goods, at the rate of Ten (10) A. Carleton Swohundredsfifty Dollars: being for premium on Geventy thousand INSURANCE Sollars el. J. Cy per Ton of 2240 bbs Thigh \$428.83 The 21.44 with fice/of & Primage and Average occustomed. IN WITNESS WHEREOF, the Master. Dollars, Insured by the NEW ORLEANS MUTUAL INSURANCE CO., under Policy No. 629 which is hereby continued in force for me year from 450.27 Clerk, or Agent of the said Vessel hath affirmed to H Bills of Lading, all of this tenor and date ; one of which being accomplished the others to stand void. ORLEANS MUTUAL the diventieth day of Actober 1863, to the diventieth Dated in NEW-OBLEANS, the 11th day of april 186 5 Deephe unknown Odyar Chase day of Celoker_ 186 4, at twelve o'clock at noon. It is mutually agreed that in case of any claim for loss under this Insurance, the same shall be due and payable in four months after proof and adjustment of the same, in currency existing at the time said loss shall become due. Not liable for rent of buildings, except when specially insured. NEW main 2 Du MG3 Bill of Lading for Shipment to New York Suyed PRESIDENT. Sole recorded domestic bill of lading from the Occupied Confederacy Bill of lading, April 1865, for shipment of dressed hemp to New York, taxed as a receipt at 2¢ Shipping bills of lading are generally scarce; obviously they were generated only at port cities; for the Occupied Confederacy, they have been recorded only from New Orleans, and only this one has a domestic destination. ECRETARY. Paulin Durel, printer, 37, Chartres & SHIPPED, In good order and well conditioned, by Manuel Manuel on board the called the Mark Mar I whereof Insurance 1862 25¢ Rate lying in the Bot of NEW OBLEANS, and bound for Mange Three Insurance usages recorded from the Occupied Confederacy Insurance renewal receipt, New Orleans, December 1863 Insurance 1862 25¢ blanket rate rochart Y Glass 3 boyes masuring 40 ft. Care E V condition, at the Port of Har W Being marked and numbered as in the margin; and are to be delivered in the like good order and and ffee only excepted, / unto _____ X & V GA their Afsigns, he or they paying Freight for the said thirty **Bill of Lading for Shipment to France** for & Exchange fro 32345% chinage Two stamped foreign bills of lading recorded from the Occupied Confederacy Bill of lading, June 1864, for shipment to Havre, France,

Bill of Lading 10¢ tax This tax applied only to shipments to **foreign ports.**

In witness whereof, the Master or Dury of the said vefsel hath affirmed to 1000 Bills of Lading all of this tenor and date; one of which being accomplished the others to stand void: Dated in New Orleans, the 203 day of 1100 1864 Contents unknown to C.P. Hebreversery intel and Sold by J. B. STEEL, 60 Campst.

Salt in the Wounds

Many usages of **U.S. revenues in the Occupied Confederacy** were by **relocated Northerners** (mostly Union soldiers) or **Southern Unionists**, who were presumably at least somewhat accepting of the stamp taxes. This stands in stark contrast to what must have been the attitude of the **"seccesh" populace.** Not only were their regions occupied by the hated Yankees, now in their daily lives they were subjected to **taxes supporting the Union war effort against their own troops** in the field!

To cite examples shown herein, for a **patriotic Southerner** writing a check, executing a deed, or purchasing insurance in New Orleans, Nashville or Richmond, paying the requisite Yankee stamp taxes surely constituted **"salt in the wounds."**

Louisiana: 2. Baton Rouge

it is applied for to his home aforesaid, upon presentation of this certificate, countersigned with

the approval of the General commanding this post, or some person authorized by him.

This certificate will cease to have any force thirty days after date,

Dated at Salon Tougn , this Decond day of Hebricary, 1865 I Edwards

Local Special Agent, 3d Agency.

Trading with the Enemy (3) Sole recorded stamped Occupation usage from Baton Rouge

Portion of certificate made at **Baton Rouge, February 1865,** stamped with **5¢ Express (x3)**

"... it is applied for **to his home** aforesaid, upon presentation of this certificate, countersigned with the approval of the General commanding this post, or some person authorized by him. This certificate will cease to have any force thirty days after date. ...

signed by Local Special Agent, 3d. Agency, who also canceled the stamps. The form probably applied to movement of goods to a restricted or insurrectionary district.

Confrance Martin Ner Hann Confrance Mart Marden Confrance the Marden or order the Mindenes at this time standing to say lendit in the north of the Company and all all furthe anderet the further which an oblege dale at. Baton Rouge LA Feb 7 115

Executed in Baton Rouge, Stamped in Connecticut

Pushing the Envelope. Not stamped in the Confederacy, but worthy of inclusion.

Document made at **Baton Rouge, February 7, 1863,** stamped with **25¢ Certificate part perforate**

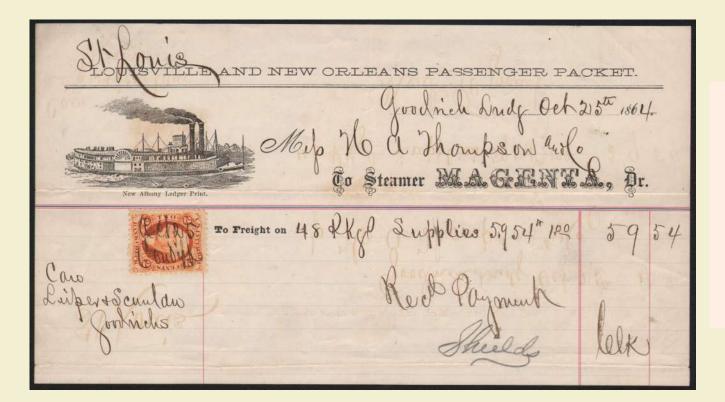
Levi G. Hayden directs the Hartford, New Haven and Springfield Rail Road Co. to pay present and future dividends due him, to H. S. Hayden. The stamp pays the Power of Attorney 25¢ tax for collection of dividends, a rare usage.

Levi G. Hayden of Windsor, Connecticut, was a Sergeant in the 25th Conn. Regt. H. S. [Hezekiah Sidney] Hayden was his older brother, also of Windsor.

The document was sent to Levi for signature, location and date, which he added in a different ink and hand. The stamp was probably affixed upon return. The cancel appears to be in Hezekiah's hand, not Levi's: it reads "LGH M-- - 1863" but the "L" is written over "H"; the ink is similar to that of the body of the document.

Moreover the Louisiana USIR collection district was not established until February 16, 1863, and stamps would not have been available in Baton Rouge on February 7.

Louisiana: 3. Goodrich's Landing



Abandoned Plantations Leased to Entrepreneurs Sole recorded Occupation usage from Goodrich's Landing

Receipt, Goodrich's Landing, East Carroll Parish, October 1864 for freight charges of St. Louis & New Orleans Passenger Packet Magenta

Henry Goodrich's cotton plantation on the west bank of the Mississippi was a shipping point for area planters. In early 1862 Union forces made it a base of operations for their advance against Vicksburg.

As hundreds of escaped slaves flocked to the Union camp, neighboring **planters abandoned** their properties, which the U.S. confiscated and leased to Northern entrepreneurs, who employed former slaves to grow cotton.

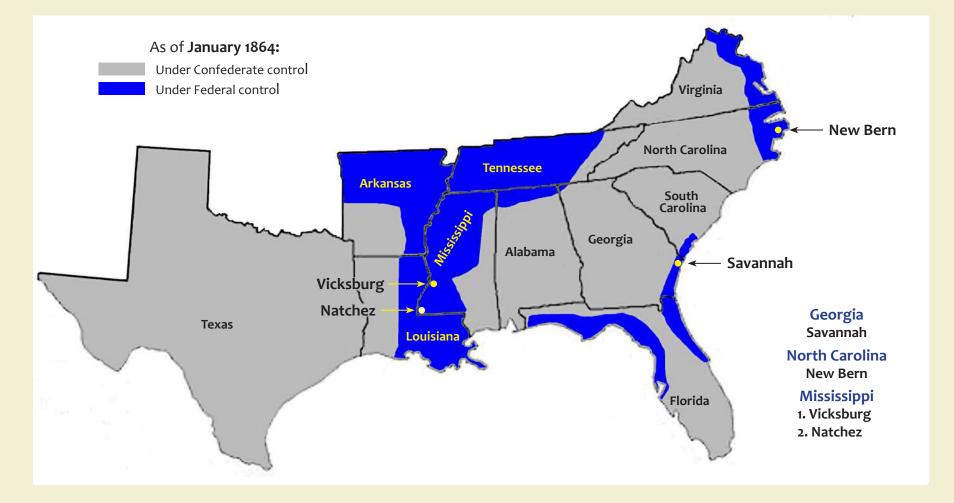


Besides the USIR collection districts established in 1862–3 for Virginia, Tennessee and Louisiana, no more were created until 1865 (March 1 for Arkansas, May–June elsewhere).

Occupied areas—shown at left in blue for January 1864—gradually extended well beyond these districts, and it makes sense that awareness of U.S. tax policies, and the requisite revenue stamps, would follow.

Examples are included here from the sites shown at left in **occupied Georgia, North** Carolina and Mississippi.

Usages from Eastern Virginia, leading to the ultimate prize, Richmond, the Confederate capital, are mapped separately below.



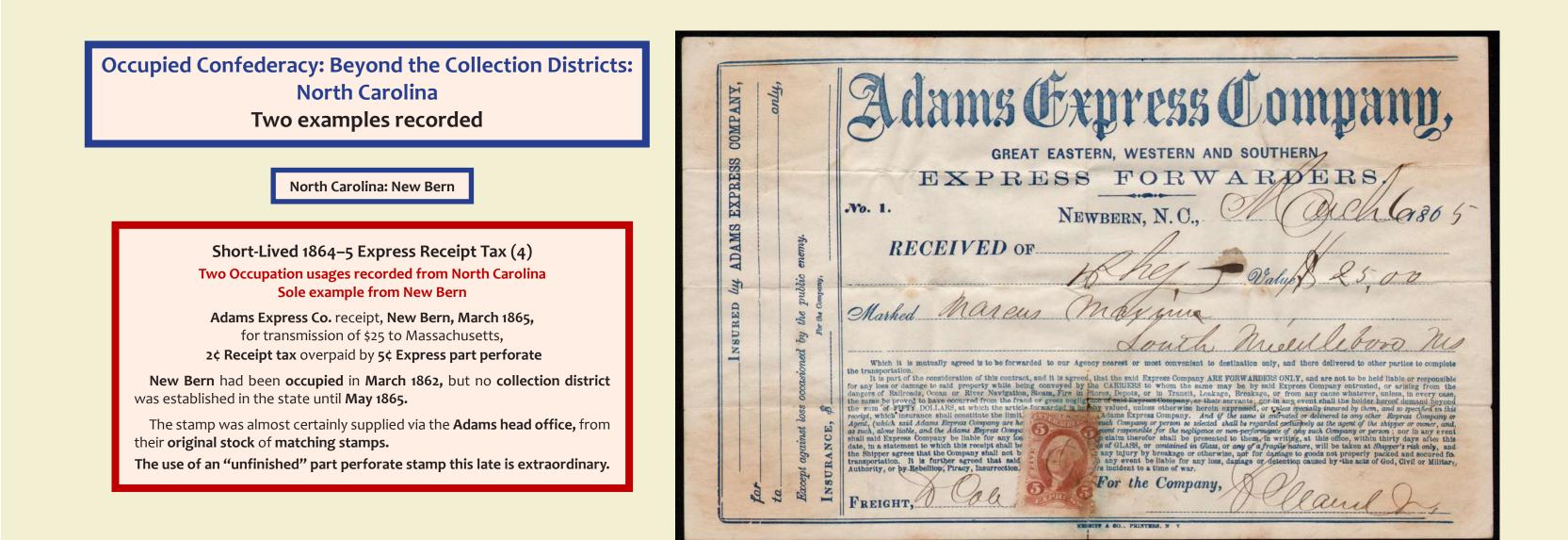
4 April Star 18-11 math milt M. 104.12 Caraniah 31. day march 1865 Theles months after dats promises to bay to the order of William Ho Print and and 2 mit his nife the pum of ten thous and dellans with interest for date his ralue received the note for twelry months interest pay able anne al Admit Str Mary M. Marshall Hometh

"Wallpaper Stamping" (3) Sole recorded Occupation usage from Georgia

Promissory note, Savannah, March 31, 1865, \$10,000, the Inland Exchange \$5 tax paid by twenty copies of 25¢ Protest

Savannah had been occupied following its capture on December 23, 1864, but no collection district was established in the state until May 30, 1865.

Stamps affixed April 4, 1865, by William H. Smith, to whom the note was made, to ensure legality. The affixed slip records 21 payments culminating in full payment by 1867.



Occupied Confederacy: Beyond the Collection Districts: Mississippi Four examples recorded

Mississippi: 1. Vicksburg

Memorandum of an agreement made and entered into this 17" day of march 1864 at Vickeburg miss by and between Joseph N Geiger, Duight Stone, Ron Scanlan VH.S. Blatch for the nature of the agreemt being that said Geiger has a certain permit I sele liquors in Vickebug miss in consideration of the said Geiger placing said permit at the disposition of the said Stone Scanlan, HStatchford, they do herely agree to associate themselves with the said Geiger under the form name of Geiger Neo for the puppose of selling liquors at the said cil of ricks bug . it being understood that the said Triger is not & put any capital into said firm but is the entitled to the one third of the net profits, that the remaining two thirds of the nett profits the equal divided between the said Stone, Scanlan +13latchford In thing deal Deg ght Stane (Real Amolom feat N.J. Slatch fal fal

Menucrandan of an agreement Made and entered into at. Tick burg day of March 1865 While this 14" and between Rott M. Jeanlaw " John 26. Green of the first foart and Mors Agnes Mb Ricketts and Mrs A. J. Bell of the Second fourt Withisteth that the Said Agnes Mb. Rickette and Morate & Bell being foart owners and having full Controll of a Certain Plantation Know as. the Bell Place Situated near. Goodniches Landing La Agrees with the Said Scanlaw to Freen as follows. Bothit to place the Said Plantation to gether with the Stock and impl--imento now and Said folace under the Management and Controll Said fearlaw "it Freed during the year 1865 for the peorfer of Cultivaling the Same In Consideration of which Said feaulan " Somen agree & Cultivate Said felace and furnish the necessary Cafeital as it may be Egu--ired for that purpos And it is agreed and understood that Said Jeaulaw " Breen Shal have full Controll of Said persoducts and transfort the Samo to Warket to be Sold for account of the parties to This agreement After Said peroducts are disposed of Said flauland " The Shal first receive the amount expended by them in Cul--tivaling Said Plantation After Said expences are paid from the funds Eccinit from the Sale of Cotton and other peroducto Said Mrs. Agnes. Mo Richetts and allow A. S. Belo Shal be entitled and receive one This (1/3) of the semaining funds the other two thirds 1/3) to be equally divided between Said Joanlaw as Fry amland Stab monthen Seal a.m. Bickells Seals n. b. Bell. (Seal)

Agreement to Use Liquor Permit for Two-Thirds Share Two Occupation usages recorded from Vicksburg

Vicksburg March 1864 agreement granting use of liquor permit in exchange for one-third of the profits! Agreement 5¢ tax paid twice by 10¢ Inland Exchange Liquor permits were evidently hard to come by during occupation!

Agreement to Work Abandoned Plantation for Two-Thirds Share Four Occupation usages recorded from Mississippi

Agreement, Vicksburg, March 1865, to cultivate "Bell Place" plantation at Goodrich's Landing, Louisiana for year 1865, in return for 2/3 of net proceeds

This was nearby, across the Mississippi River from Vicksburg.

Agreement 5¢ tax paid by 5¢ Express

Mississippi: 1. Adams County (Vicksburg)

This get of lease, made and intered with this 22 day of Rebrary Eighteen houndred and dixty five, between James Durger of The County of Ordans and What af Mepipingi of the first part, and Hestley Conner & The orias Hodans of the Same place of The Second part, Mitnepith, the the Said James Singer, for and in Con. Sideration of White thursdared Bales of Cotton, To be delivered to him, by the Said ada nest borner, a herein after Stated, has this day barquined, let and leased, and by Then presents does largain let and lease, his plantation known as the Water of Plantation lying que being in The Parish of Concordea, and State of Louisiana, to Them The said Conner and Vidams, for and during the present year: togetterwith, all the implements of husk andry forming utenils, and stock if any, for the propore of ... making a crop of botton on David plantation Und the Said Cedanis & Conner, agree on Thein parto culticate said plantation, and matte a cich of Cotton, as the principal Crofe, and to rese the farming atensils and Stock with care, sice attention - To Keeping the repairs of soud plantation, and to deliver it up at The end of the term, in asgood a condition is it is at the prepentitione, and also, to make and delive, title davel Jurge & for the use and occupation of Said plaintation, One huesdied Bales of Cotton of four hundred pounder back of good quality, of the first picking, toke delivered on the bank of the River al Midalia, reserving pint get government dues if they the Said Courseit houseded however, if they the Said Courseit adams, Shall fail to make the aucount of ouching dud Bales, but make a lefs amount, Theon, They again

to deliver to inclusic Lungskin Interfaction of the lines Asking do mole, and agree to make once I are the mean to flow theme and a gree to make once I are the mean to flow theme are to make once I are the addition in the and in the in o matrix, and also to the addition in the interim on the transformer of the solid particle the case in their, to prevent the transformer of the solid particle addition in the interim only where the solid particle the case in their, to prevent the transformer of the solid particle the case in their, to prevent the transformer of the solid particle the case in the interiments of the solid particle the case in the interiments of the solid particle the case in the interiments of the solid particle the case in the interiments of the solid particle the case in the interiments of the solid particle the case in the case with the there the solid particle the case is the case in the interiments and the case its the case is the case in the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the interiments and the case is the the case is the case is the case is the interiment is the case is the the case is the case

Plantation Lease Payable in 50¢ Cotton! Highest recorded Occupied Confederacy tax The 1864 Lease stamp tax was based on the yearly rent: 50¢ for the first \$300, and 50¢ for each additional \$200; the \$50 tax thus implies the rent was \$20,000.

Sole recorded Occupied Confederacy lease Four Occupation usages recorded from Mississippi

Lease, Adams County, Mississippi, February 1865, of "Waterloo" Plantation, Concordia Parish, Louisiana, Ten copies of \$5 Probate of Will in strips of seven and three, canceled February 24, 1865

The lessor was cotton baron James Surget, Jr. of Natchez. Concordia Parish was directly across the Mississippi from Adams County, occupied by the Union circa May 1862. "Waterloo" had employed 180 slaves in 1860. By February 1865 presumably all had left via the "contraband camp" near Natchez.

Here the **payment** was not in cash, but **100 bales of cotton** of **"good quality of the first picking"** delivered at **Vidalia.**

At **400 pounds per bale**, this was **\$20,000/(100x400) = 50¢ per pound!**

Prewar, the price of cotton had been **stable for decades** at about **10¢ per lb.** Restrictions on **trading with the enemy** caused it to skyrocket to **over \$1.75** in the North in **1864**. With **Union occupation of cotton-producing regions**, it fell to about **40¢** by **war's end**, more quickly thereafter, but not until 1878 was it **again 10¢**.



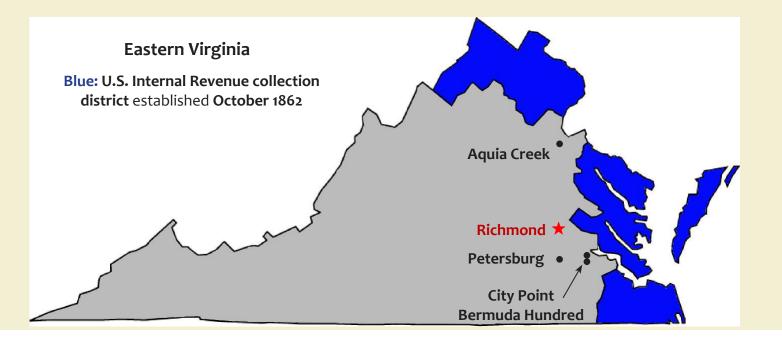
Jailed for Selling Abandoned Cotton Sole recorded Occupation usage from Natchez

Sight draft, Natchez, August 1864, drawn by T. C. Holmes on New York cotton factor Chas. Leverich, Bank Check 2¢ tax

A month after this draft was executed, its maker, **Truman C. Holmes**, "a disloyal person," was ordered by the U.S. commander at Natchez to be held by the provost marshal pending payment to the U.S. Treasury Dept. of \$8,787, the proceeds of 35 bales of cotton sold by him from the abandoned "Palmetto" plantation of Eustace Surget, then in the rebel army, said cotton appropriated by the U.S. as abandoned property. Two days later the amount was paid and Holmes was released from arrest.

The payment to **Rev. Frank Sewall, a Swedenborgian minister from Maine,** adds an intriguing but mysterious touch.

Vatiting August 21, 1864 Barb and charge



Eastern Virginia 1. Aquia Creek 2. Bermuda Hundred, City Point 3. Petersburg, Richmond

Occupied Confederacy: Beyond the Collection Districts: Eastern Virginia 20 examples recorded

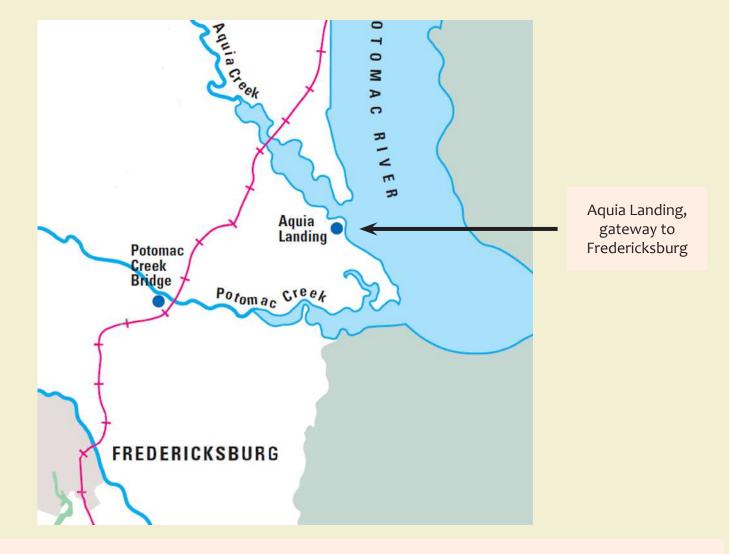
Eastern Virginia: 1. Aqui

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1	all here.	
		Adams Express Company
	3	
		FREIGHT AND MOVEY EXPRESS FORWARDERS.
		8 YS - Wushington, D.C. Fieby 1863.
		Sil - rained from
		Received from
		Our Package Sealed and Said to Contain Seventy five dally
	1	
		Addressed The altray two
		Aunressen on o . Or or cy cu
		Martfired My
	SRO	Upon the special acceptance and agreement that this Company is to forward the same to its Agency nearest or most convenient to destination ofly, and there to deliver the same to other parties to complete the transportation—such delivery to terminate all liability of this Company for such package, and also that this Company are not to be liable, in any manner, or to any extent, for any loss of such package, or of its contents, or any portion thereof, occa- sioned by the acts of any person, or persons, acting or claiming to act in any military or other capacity in hostility to the Government of the United States, or occasioned by the acts of any armed, or other mob, or riotous assemblace, nor "to the specific of the description" of the united States, or
		or occasioned by the acts of any armed, or other mob, or riotous assemblage, nor river navigation. In no event is this Company to be held liable for a greater sum
		Freight, A. W. HAREL FRINTER, ADARD ELFARESS BUILDING. For the Company, For the Company,
		Com Co
1	June 20 the	ADAMS EXPRESS COMPANY
1.1		FREDERICKSBURG VA
	and the second	\$ The a Gleneel Mich 3 1863
	She Page	Received from I. Clauser,
	Pro	Que fell's e Sealed and said to contain
La Star	12 Per	Seventy Dollars
		Addressed: Phillip a' Clairser,
		Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most convenient to destination only, and there to deliver the same to other parties to complete the transportation—such delivery to terminate all liability of this Company for such nackage : and also, that this Company are not to be liable in any manner, or to any extent, for any loss of such package, or of its contents, or any portion there sons acting or claiming to act in any military or other capacity in hostility to the Government of the United States, of any armed, or other
Sec. 2	Dime	not to be liable in any manner, or to any extent, for any loss of such package, or of its contents, or any portion there sons acting or claiming to act in any military or other capacity in hostility to the Government of the United States, of any person or person of any armed, or other greater sum than that above mentioned. <i>Greight,</i>
	Exerce	W. M. INNES, FRINTER, ADAMS EXPRESS BUILDING. For the Company,

Express EMUs From Short-Lived Base at Aquia Creek Sole recorded Occupation usages from Aquia Creek Five Express EMUs recorded from Virginia

Top, February 1863, Washington, D.C., dateline changed to "Aq Ck" (Aquia Creek), for transmission of \$75 to New York, Express 2¢ rate paid by matching 2¢ Express blue part perforate

Below, March 1863, Fredericksburg dateline changed to "Aq Creek,"



Aquia Creek (more precisely, Aquia Landing, at the junction of Aquia Creek with the Potomac) was the site of an important Union supply base for advances on Fredericksburg. The facilities there were destroyed and rebuilt no fewer than seven times during 1862–4:

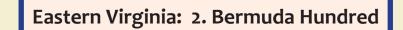
- Confederate troops **destroyed** the base at **Aquia Landing** in **April 1862** and tore up the railroad to Fredericksburg.
- The Union Army immediately **rebuilt** these facilities.
- It then **foolishly destroyed** them upon evacuating the area in September.
- Gen. Ambrose Burnside **rebuilt Aquia Landing again** in November 1862 to supply his army during the Fredericksburg Campaign. At the **Battle of Fredericksburg** in December his forces suffered a devastating loss with 4,000–6,000 killed, after which the **Federals again abandoned Aquia Landing** and marched north to Gettysburg.
- The Confederates **destroyed** it a second time in June 1863.
- The Union would rebuild the base in May 1864, but abandoned it for others further south, notably **City Point.**
- The Confederates destroyed it again and this time, it was not rebuilt. Today no structures remain.

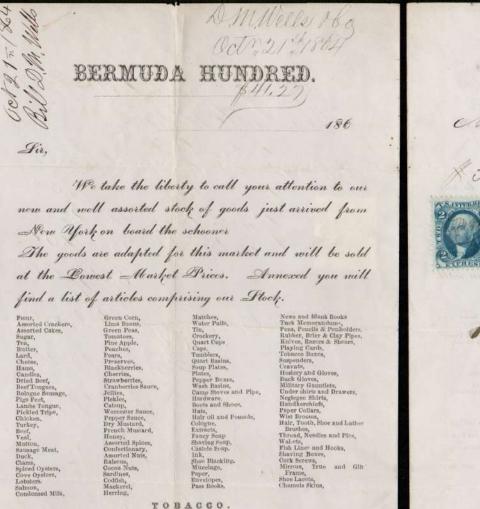
The February–March 1863 receipts shown here are precious survivors of this tumultuous period.



Aquia Landing circa Spring 1863

for transmission of \$70 to Pennsylvania, Express 2¢ rate paid by matching 1¢ Express imperforate and part perforate





D. M. WELLS & Co.

Navy Plug, Natural Leaf, Kilikenick Leaf, Kenneman Leaf,

Yours respectfully,

Bermudah 100 Oct 21/62 85-1 " man 3,00 1 " Line 1,50 1 " / Hose H 8,00 1 " / Hose H 8,00 1 " Hand K 7,50 7,00 1 Jul Bull 34 \$ 23,00 29,63 1827 \$ 411,24 Loflyn-Dunderla

Bermuda Hundred Receipt From Butler's Bottled-Up Forces; Delicacies on Offer Two Occupation usages recorded from Bermuda Hundred \

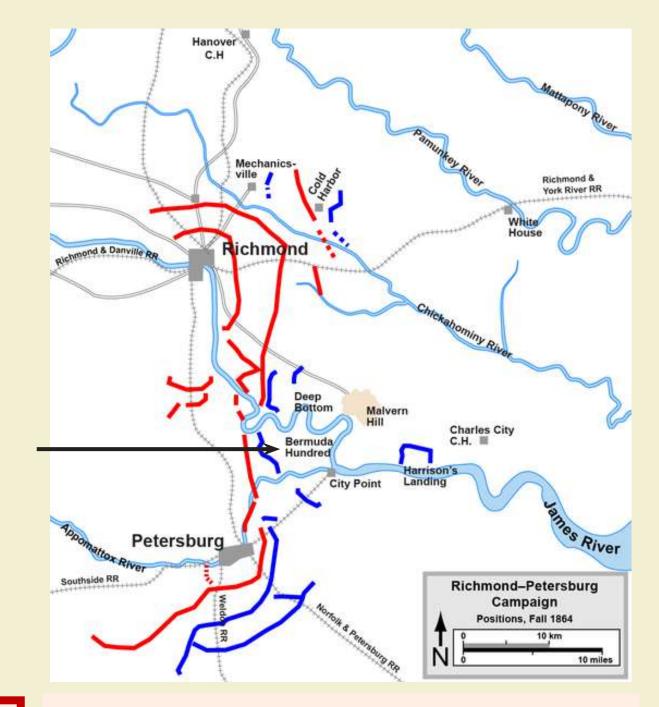
Receipt, D. M. Wells & Co., Bermuda Hundred, October 1864 to A. M. Perkins, Captain in 2nd New Hampshire Infantry

Note the "Bermudah 100" dateline; the name dated from colonial times, the suffix "Hundred" indicating land sufficient for 100 families.

Perkins was evidently a quartermaster, or acting as such; the purchases here were all by the dozen, plus "1 Tub Butter."

The list of items offered by Wells makes fascinating reading: duck, lobster, salmon, cherries, strawberries, cravats, paper collars, etc., etc., not the usual camp fare! Ben Butler's Blunder

It becomes **scandalously incongruous** given that the troops being catered to were **Gen. Ben Butler's 30,000 man force bottled up in the Bermuda Hundred** by Confederate Gen. P. T. Beauregard's forces. The backstory is illustrated at right.



Butler's Blunder

- In **May 1864** the **Union Army of the James** under Gen. Benjamin Butler disembarked at **Bermuda Hundred** at the confluence of the James and Appomattox Rivers, its objective to sever the **Richmond and Petersburg Railroad.**
- After a series of inconclusive battles, Butler withdrew behind entrenchments across the neck of the peninsula bounded by the two rivers.
- Confederate Gen. P. T. Beauregard quickly constructed the **opposing Howlett Line** which kept **Butler's 30,000-man force bottled up** until the line was abandoned after the fall of Petersburg in April 1865, with egress only by crossing the Appomattox.

Eastern Virginia: 3. City Point

Stamp Aberrations: Proprietary, Postage, Double Perfs

Three more receipts to **Capt. A. M. Perkins,** this time for purchases made at **City Point** (directly across the Appomattox from Bermuda Hundred):

- November 1864, stamped with 3¢ Proprietary
- December 1864, stamped with Postage 1861 3¢
- March 1865, stamped with **2¢** Bank Check orange with **double perforations at right**

The **3¢ Proprietary** and **Postage 3¢ overpaid** the 2¢ tax on receipts. Use of **Proprietary or postage** stamps to pay documentary taxes was **nominally illegal**, but widely tolerated.

City Point, Dre, 12, 1864 Mr. A. In Perkins

Bought of J. W. CURRIER,

OFFICERS' CLOTHIER, AND BOOT AND SHOE DEALER.

20 drz White Cottin Glores 375 75,00 Blower Coat 16.53 Reciro Dayments J. C. Camir S. C. Camir J. C. Camir

Cif-Paint Vo hoo y 1864 Brager of prosselle Pertures City Point va Zoaamerappen Zo Bot Condes 1800 2 " Cigars 1600 10¹¹ chuse e 32 22.40 1 \$0 Socks 7.25 1 " blaces 7.50 1 Stur Pan .75 10 Pipper Books 1.70 1 Do condlistuks 200 1 Case Brob 65:00 Reer Day adminiply \$106.60 e hagent

Many items were in **impressive quantities (20 doz. gloves, 70 lb cheese, 1 case boots,** etc.). Perkins, who had been wounded at Gettysburg, was evidently now acting as a **supply officer**. Presumably all supplies were for the forces **bottled-up in Bermuda Hundred!**



Creation of City Point. In **June 1864,** U. S. Grant ordered creation of a **supply depot at City Point** capable of supporting the forces participating in the siege of Petersburg. Quartermaster General Ingalls created a depot **previously unparalleled in military history,** capable of supporting an army of **500,000 men.**

- City Point grew into an extremely efficient and diverse mini-city of over 280 buildings,
- The port facilities consisted of **eight wharves** covering over eight acres,
- with warehouses totaling over 100,000 square feet.
- An intricate **rail network** of **over 22 miles** spanned from the wharves to directly behind the Union lines.
- The track grew together with the Union siege lines, transporting over a half million tons of supplies directly to the combat units.
- City Point provided unequaled rations such as fresh meat and over 100,000 loaves of fresh bread daily.
- Its massive repair shop maintained over 5,000 wagons, and facilities maintained the 60,000 animals necessary to support Grant's army.
- The **first-class hospitals** built at City Point became capable of treating 15,000 wounded with medical care unsurpassed in a field environment.
- A highly efficient communication system was created at City Point connected not only with Washington, but all Union forces throughout the country.

Eastern Virginia: 5. Petersburg



1 Camp Mear Letersburg Va Now 1st 1864 es demand I promises pay & Searlar order twenty five dollars for walu received with interest

"In Camp Near Petersburg, Va" Sole recorded Occupation usage from Petersburg

Demand note, "In Camp Near Petersburg, Va" Nov 1st 1864" stamped with **2¢ USIR** ostensibly paying the 2¢ Bank Check rate, initialed **"DJM"** in what is probably the hand of maker Daniel J. Murphy.

Since payable **"with interest"** it was not intended to be paid until some future time, thus should have been taxed as **Inland Exchange** at **5¢.** Strictly speaking, the note could have been challenged in court and disallowed. Given the time and place though, Daniel J. Murphy is more to be commended for paying stamp duty, than criticized for ignorance of a fine point of the law!

Petersburg was the main supply center for Richmond and its last line of defense.

Eastern Virginia: 5. Richmond



Occupied Richmond (1)!

Sole recorded usage from this exceedingly brief occupation

Bank check **Richmond, April 7, 1865,** from account of Robert Hill & Son, amount \$3,000 "Charged May 2" written vertically at center, stamped with 2¢ Bank Check orange canceled "RH & Son May 2/65"

Occupied Richmond, April 3 – May 10, 1865

Federal troops **occupied Richmond** on **April 3, 1865,** and were not **withdrawn** until **1869.** But for only the **briefest time** can Richmond be considered to have been part of the **Occupied Confederacy.**

At a minimum, this period lasted until April 9, 1865, when Lee's surrender at Appomattox effectively ended the Civil War. A more realistic date for the end of the Confederacy is May 10, 1865. The Confederate Cabinet had met as late as May 5, 1865, at Washington, Georgia, but five days later its President Jefferson Davis was captured in Irwinville, Georgia, and U.S. President Andrew Johnson declared an end to hostilities.

By either estimate, when this check was drawn on **April 7, 1865,** Richmond was part of the **Occupied Confederacy,** and by the most realistic estimate, it was also within it when it was paid. The \$3,000 must have been in U.S. funds.

By May 3, 1865, U.S. Internal Revenue collection districts had been established for all of Virginia; Richmond lay within its First District; its Collector, charged with supplying it with stamps, was located there, and was presumably the source of this 2¢ Bank Check stamp.

Delay in Charging Explained

On **April 2, Richmond** was **evacuated** by the Confederates; the **next day** it was **occupied** by the Federals, but **fires** set by departing Confederates **destroyed** most of **Richmond's commercial district,** including the offices of the **Bank of the Commonwealth.**

II. Salt in the Wounds: Retroactive Stamping of Wartime Documents, 1865–1872

Recorded Exan Retroactive Sta by State	amping,	The Quick Summary By U.S. law, documents not properly stamped were "invalid and of no effect." For those made during the war in the	Recorded Exampl Retroactive Stam by Document Ty	ping,
Alabama	9	"rebellious states" of the Confederacy and still current, the	Conveyance	33
Arkansas	7	remedy was retroactive stamping. This has been recorded as	Inland Exchange	27
Florida	3	early as September 1865 and as late as 1871. Not all examples	Bond, Office	11
Georgia	10	conformed to the letter of the law, but if challenged in court,	Mortgage	4
Mississippi	1	even these would almost certainly have been held legal.	Agreement	2
N. Carolina	3	Examples are rare. The entire field consists of some 85 items,	Bank Check	2
S. Carolina	18	more than half from Virginia and South Carolina.	Certificate	2
Tennessee	1	, and the second s	Receipt	2
Texas	4	Emerging Conclusions	Bond, Surety	1
Virginia	28	As enumerated below on a case-by-case basis ["No Tax Due,"	Total	84
Total	84	"Wrong Tax," "Tax Omitted," "Jumping the Gun," "Limbo		
tamping word		Period "] and summarized in the Epilog, it emerges that the pa	0	

stamping were unaware of the most basic rules governing the process, including: the date the taxes took effect; the applicable tax rates; and the time spans during which retroactive stamping was authorized!

(The Complicated Details:)

1866: Retroactive Stamping Authorized

Retroactive stamping, without penalties, of instruments made more than a year earlier, "at a time when and at a place where no collection district was established" (an oblique reference to the Confederacy, never acknowledged by that name in U.S. official documents) was authorized effective July 13, 1866:

Until December 31, 1866, by any interested party. Note this window was just six and a haf months.

Until July 31, 1867, by an Internal Revenue Collector, with remission of the \$50 penalty for failure to stamp on execution. (Previously this had been allowed only within twelve months of execution.) Even this proviso was in effect only a *little over a year.* However if the penalty was paid, there was no time limit for post-stamping.

Legal Limbo, 1867–1870

After expiration of these time limits there was no legal basis for retroactive stamping of wartime documents without payment of the \$50 penalty to a Collector.

1870: Deadlines Extended to 1872

The Act of July 14, 1870, extended the previous deadlines by five years: for stamping by any party, to December 31 1871; and for stamping by a Collector with the penalty remitted, to July 31, 1872, or within twelve months after execution.

Extension Made Retrospective

The Supreme Court case Pugh vs. McCormick, involving a Louisiana promissory note made in April 1863 and stamped in October 1869, ruled that with respect to post-stamping by a Collector with penalty remitted, the Act of July 14, 1870, was retrospective, i.e. it rendered legal retroactive stamping done after the previous deadlines but before its passage.

It is plausible to conclude that this ruling applied by extension to post-stamping by any interested party after the previous deadline of December 31, 1866, but before passage of the Act of July 14, 1870.

Retroactive Stamping: Alabama Nine examples recorded

Alabama 1. Bragg's 2. Greene County 3. Montgomery

Greene County Montgomery Bragg's •

II. Retroactive Stamping: Exhibit Plan: Origin, Origin, Origin!

As for the Occupied Confederacy, retroactively stamped wartime documents are arranged by state.

Yin and Yang

Recorded Examples of Occupation and Retroactive Stamping, by State					
Occupied Retroactive					
Alabama	-	9			
Arkansas	1	6			
Florida		3			
Georgia	1	10			
Louisiana	32				
Mississippi	4	1			
N. Carolina	2	3			
S. Carolina		18			
Tennessee	17	1			
Texas		4			
E. Virginia	46	29			
W. Virginia	4				

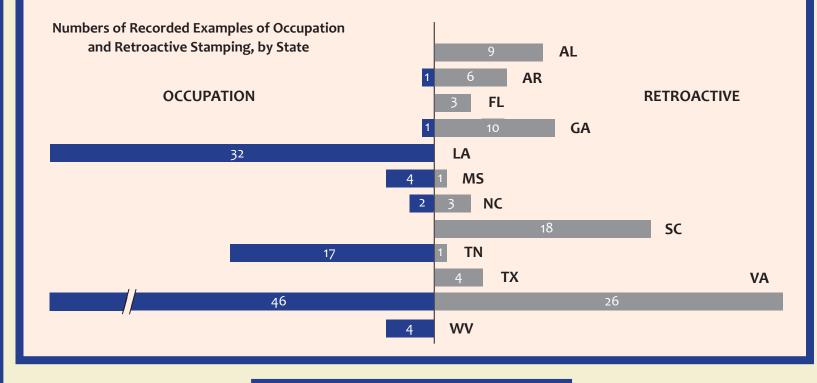
As tabulated and graphed here, the **regions** for which **retroactively** stamped wartime documents have been recorded are the geographical complement of the regions for which documents stamped in the Occupied Confederacy have been seen.

Alabama, Arkansas, Florida, Georgia, North Carolina, South Carolina and **Texas**, all states **minimally occupied** and for which only a handful of occupation usages have been seen, now figure heavily in the tally of retroactive stampings.

Conversely, Louisiana, Tennessee and West Virginia, each declared a USIR collection district in 1862-3, and heavily represented in the list of recorded occupation usages, account for just one retroactive stamping.

Only Virginia is heavily represented in **both lists**, consistent with the fact that only about half of the state was ever under Federal control.

With hindsight this was predictable, nevertheless it is reassuring that observation confirms prediction.



Alabama: 2. Greene County

How for the accounty Cla March 28th 1862 One day after date I promise to pay to d. S. Murphy Sip hundred and thirty three too dollars with intered from the third day of February last for value received, being for store accounts VC to Said Murphy and Murphy & Stede up to The first of January last

Alabama: 1. Bragg's 200," Bragg' May 12 1862 "On or by the first of January ney & promise to pay of M. M. Hopkins or bearer Two hiendred Dollard \$200,00 balue Received Proind m Wy all

Unnecessary 3¢ Postage Bonanza (1) Sole recorded stamped document from Bragg's [Store], Lowndes County (no longer extant)

Promissory note made at Bragg's, May 1862, for \$200, stamped with Postage 1861 3¢ strip of three & pair Cancel "J J McCaw Clerk Octr 23d" with year frustratingly omitted

No Tax Due (1)

- Need not have been stamped, as it was made before October 1, 1862, when the stamp taxes took effect
- The tax on \$200 would have been only 10¢. The notation "Interest \$44" is on the reverse; this was not liable to tax, but if included, would have bumped the perceived tax to 15¢.
- And most obviously, payment of stamp taxes with **postage stamps** was **nominally illegal!**



Unnecessary 3¢ Postage Bonanza (2)!

Sole recorded retroactively stamped document from Greene County

Promissory note, Greene County, March 1862, \$633.90, 35¢ tax paid by Postage 1861 3¢ (x12, block of four, four pairs), canceled "Jun 66" with initials "SSM" of S. S. Murphy, to whom the note was made.

No Tax Due (2) Not liable to tax as it was made before October 1, 1862; in any case, use of postage stamps was nominally illegal!

> Jumping the Gun (1) June 1866 retroactive stamping predates its authorization by the Act of July 13, 1866.

Alabama: 3. Montgomery

"I herewith affix the proper stamps and remit the penalty"

Promissory note, July 1865, \$425.73, on reverse 25¢ Certificate paying Inland Exchange tax of 5¢ per \$100, canceled "JB June the 23 1866" Pushing the envelope: made just after wartime, but before stamps became available.

Slip affixed June 23, 1866, by James Berney, Collector 2nd District Alabama, with his embossed seal alongside:

"Montgomery, Ala. . . Satisfactory proof having been made to me that the stamps were not omitted from this instrument for the purpose of **defrauding the United States**, or to delay or **evade the payment** thereof, but from inability to obtain them, I herewith affix the proper stamps and remit the penalty."

A considerable saving of handwriting and time! Existence of labels implies there were many documents to process.

Retroactive stamping within a year of execution was authorized by the Act of March 3, 1865.

Alandre the Alder of Honzaomery. Ala. sfactory proof having been made to me that the star

Madison **Retroactive Stamping: Arkansas** Arkansas 1. Madison Six examples recorded 2. El Dorado El Dorado Arkansas: 1. Madison One or before the 25 to acz hecember next I promise to kaz of mora Fingers Que adicinond and talk dollard for the him of gibl Sinny. for the current year 1863. I agree & bind myself to the said girl in the usual way Clothe negroes are clothed to mit - 2000 mind Arches Our good menter dup uma - Good Slowy pair of windy In furniched & 120 and of act Shace- to On pair of nort Stockings. next and Chimie or under date do Vaid Sunta is to find but hando as miling my medical lill_ 5 5 5th 25 day &, see 1852 and Lamminged mark State & Arhauars SS I Eno B Fueles " do Solimny Sures that nothing has been part the delivered towards the Saturfac - tion of the above demand except what is credited there and that the Sum of One Dundand and Fort dollars with baland is heally due one It help one the mo.B. Fully Ceny Halber Chuc By H 26 Mills ASE

Promissory Note forSlave Hire

December 1862 promissory note for hire of "negro girl Jinny" for year 1863 from owner J. B. Finley for \$140

Appended oath stating nothing had been paid, signed for Henry Halbert, Clerk, (Halbert was County and Circuit Clerk, St. Francis County, Arkansas, 1858–1868, county seat Madison.)

Stamped with 5¢ Certificate pair canceled "JBF 1865," evidently to ensure legality during suit brought by Finley for non-payment. On reverse, "Estate of Sam Cummins ... Filed Nov 30th 1866." Vertically at center, "Allowed

Two years from date & promise to pay to the Order of John & Thomas Eight Hennord Dollars Value Minind. Withip my hand this 21st day of Arunher 1859, to bear two percent interest from mating lite baid march tracker Gual Alute of Artheras County of Strancisz & Cellin Halker. de has been paid Ordelind toward the Sale faction of the above demand except what is aidided this lend that the Sum of leight hunder Sallous with artenster thereon at the rate of two per Cut per anner from the Dieta Avender AD 1844. Cove amanded is Just, du So help me Dod bellie figther Swim to Heutesenbed hom my this DD da of Jannan AS Herry Walbuch Clark

Triply Erroneous!

Promissory note made November 1859 for \$800

Oath stating nothing had been paid, sworn before St. Francis County Clerk (at Madison), January 22, 1866, stamped with 5¢ Inland Exchange (x8), evidently paying the Inland Exchange 1864 rate of 5¢ per \$100 on the note.

No Tax Due (3); Tax Omitted (2)

As it was made **before the stamp taxes had taken effect (or the Civil War had even begun!),** the note **need not have** been taxed. On the other hand, the general Certificate 5¢ tax on the clerk's jurat should have been paid but was not.

Gear

Fing

Jumping the Gun (2) the 8th March AD 1866 ... Admr." (Note Cummins, who made the note, was illiterate, signing with an "X.") Here too the retroactive stamping predates its authorization by the Act of July 13, 1866. Legislation followed practice, The stamps are tied by file fold. The 1865 cancel date is puzzling; possibly reused, with earlier horizontal fold. not the other way around! Jinny to be **clothed "in the ususal way hired negroes are clothed to wit — Two summer dresses. One good winter** dress. One strong pair of winter Shoes—to be furnished by 1st day of Oct next. One pair of wool stockings and Chimie or underdress." January 25th 1865 Tax Omitted (1) The general **Certificate 5¢ tax** on the **clerk's jurat** should have been paid but was not! On or before The 1st day Samany hest we co Eller of us promise to pay 12 m Hallace Arkansas: 2. El Dorado administrator of the Certain of Comy Hasper diceased the houndary reighty price Dollars for the here of slower harried aliverit's de azh 25 - 1865 and we agree to furnish two such of before the 1-day of January neat-we or either Cotton Collow Clothing, one of Wollen de, promose to pay 12. m. Wallace adminestrater On for Wool socks, on nort Heat, Ino for Estato of Menny Harper Deceased in hundred & sunty lith Shoes & one Blanket, to pay the lages for the Acre of slave named digatettes and we do agree on Said heger, give good attention during to furnish said negro with two Suits of Cotton acknop, loose the line of secknep + Clothing one of Woolen also one pair Wool Socks deliver the negri to the administrator on the 25th die " next, pay ten for et for annue two pair shoes one Wood Matone good Alanket from due til parce & not to hive The to page The Vapes of said negro give said hegro good high to any other puson under the penation allention during sickness loose The time of said sick of double him for the time so hered nefs and deliver said nigro to the admining fractor on the on above amount December and pay ten percent 25- of mentfrom due untill paid and not to thise said nig Fas. A. Mont real to any other person under the penalty of Double Nine inay Seal The time so pired 0

Promissory Notes for Slave Hire (Interruptus) "to pay the Taxes on said Negro." Property taxes!

Matched pair of January 1865 promissory notes for hire for year 1865 of "slave named Elizabeth" for \$270, and "slaves named Elvira & children" for \$285

made to R. M. Wallace, administrator of estate of Henry Harper,

each stamped retroctively with 5¢ (x3) with "1866" cancels paying Inland Exchange tax of 5¢ per \$100

Clothing allowance similar to above 1862 Madison note, with additional "one Wool Hat, one good Blanket"

On reverse of first note "Recd one Hundred & twenty dollars on the within note Confederat Treas. current ... 20 Feb 1865." Further payment would have presumably have been problematic, as the Civil War—and with it slavery—ended in mid 1865. On reverse "Voucher No 14" and "Voucher No 15." Evidently stamped retroactively to ensure legality during payment proceedings.

Key to location: R. M. Wallace was representative from Union County (seat at El Dorado) at Arkansas 1866–7 General Assembly.

Florida: 1. Marianna) Marianna 🔎 Quincy Waukeenah Unique Florida **Retroactive Stamping: Florida** Usages Three examples recorded Florida Reconstructionmanamate the the 1 k place era stamped documents Florida are rare; only about 50 have On the first day of fling noch m on 1. Marianna been recorded. Relatively 2. Waukeenah few were generated: some 3. Quincy 80% of the state was then under a tiple dollars for home uninhabited; and climate Florida: 2. Waukeenah and insects worked against their survival. Only the three shown here Waukeenah Fle April 28th were executed during 186. wartime and stamped one day after date I promise to pay retroactively. to MI learpenter or bearer Packuty of I & Alama Forty four at with & per cut interest from 1st Dany, last Florida: 3. Quincy Value received. DR Imi "Limbo Period" (1) Promissory note, Marianna, February 1864, \$350 5¢ Inland Exchange (x4) probably affixed in 1868, based on notation "Filed July 18th 1868" on reverse Quincy, Ela., Jany 1861 By the letter of the law, as of January 1, 1867, retroactive No Tax Due (4); "Limbo Period" (2) the day after date promise to pag to GUNN & GUNN, or Bearer, stamping of documents made more than a year earlier, by a Promissory note, Waukeenah, April 1862, \$44.28 party other than a Collector, was not authorized. 5¢ Certificate tied by penstroke, probably affixed in 1869, The 20¢ tax evidently paid the Inland Exchange rate of based on filing notation on reverse dated September 6, 1869 5¢ per \$100 then in effect. The applicable complicated Inland Fur Hundred and sixty nine & 22 Dollars, No stamp necessary, as the U.S. taxes had not taken Exchange 1863 rates, almost certainly unknown to the effect until October 1, 1862. parties, by happy coincidence also called for 20¢ tax. for value received, at eight per cent. interest from date. Retroactive stamping in 1869 not strictly authorized W. E. Sammony Rome Georgia **Retroactive Stamping: Georgia** Atlanta 1. Bainbridge 2 Atlanta Confederate Hero; No Tax Due (5) Ten examples recorded 3. Rome Promissory note, Quincy, January 1861, \$269.22, 15¢ Inland Exchange "tied by toning" No stamp was necessary, as the U.S. taxes had not taken effect until October 1, 1862. Bainbridge Adhering to the reverse is a portion of another document, probably a protest or other instrument pertaining to pursuit of payment. Georgia: 1. Bainbridge Days after this note was made, one of its principals, W. J. Gunn, was instrumental in the first military encounter of the Civil War in Florida. Although Florida had not yet left the Union, Governor Madison Perry ordered the seizure of the federal Apalachicola Arsenal in Chattahoochee, near Quincy. On January 7, 1861, Gunn, as commanding Colonel, 7th Regiment, Florida Militia, effected the seizure, Bainbridge, Ga., Cuquest 15. 13.62 taking some 5,000 pounds of gunpowder and 170,000 cartridges for the Confederate stockpile. \$ 30,000 One day after date, I promise to IB. IP. IBIRITEPOLY is to Bearen, Georgia: 2. Atlanta Bainbridge, Ga., March 6 the 1863 \$25.0 5 Manta Taritan after date, I promise to One IB. IF. BRUTPON CE QO. OR Bearen, hered ned forthe bin's th alue Received. with cust from I any Witness my hand and seal, lue received. Witness 22 hand and Seal [L. S.

Triply Erroneous!

Promissory notes, **Bainbridge, August 1862** and **March 1863,** \$35.55 and \$25.05, each with **5¢ Foreign Exchange,** notated **"Stamped and penalty remitted July 2^d 1866 S S Stafford DC 9D 2D Ga,"** the last two lines canceling the stamp

"9D 2D Ga" evidently stands for "9th Division Second [Internal Revenue Collection] District for Georgia"; and "DC" most likely for "Deputy Collector."

No Tax Due (4); Wrong Tax (1)

The 5¢ tax evidently paid the Inland Exchange 1864 rate of 5¢ per \$100. However the August 1862 note need not have been stamped, as it was made before October 1, 1862, when the taxes took effect. On the March 1863 note the applicable rate was set by the Act of March 3, 1863, which called for 10¢ tax.

Jumping the Gun (3)

And once again, this stamping was **technically illegal** by virtue of its **date!** The **Act of April 3, 1865,** had authorized collectors to affix stamps and remit the penalty only **within twelve months** after **execution.** The **Act of July 13, 1866,** would allow it for documents made more than a year earlier, until **July 31, 1867,** but had **not yet been passed** when this note was stamped on **July 2!** Might collectors have received advance notice that this legislation was in the works?

Sole recorded retroactively stamped documents from Bainbridge

Unique Atlanta Usage

Promissory note, **Atlanta, January 3, 1863,** \$549.55 to Arminius Wright **25¢ Power of Attorney & 5¢ Inland Exchange,** cancelled **"A Wright Jay 3d 1863."**

The stamps must have been **affixed retroactively**, with **cancels backdated**. No plausible scenario can be concocted whereby U.S. revenue stamps would have been used in Atlanta in early January 1863. Moreover Wright was not the maker of the note, but the payee. Had stamps been affixed and cancelled upon execution, it would have been the legal duty of the maker, J. W. Shackleford, to do so; postwar, any interested party could do it, and Wright certainly was that; if unstamped, the note could have been ruled invalid, and he would not have been paid!

The **30¢ tax** was probably intended to pay the **Inland Exchange 1864 rate** of **5¢ per \$100.** The **applicable rate** was in fact the **1862 30¢ rate** for amounts above \$500 to \$750, **unintentionally correctly paid** here!

Preponderance of Unpaid Debts: Stay Laws; Refusal of Depreciated Currency

There were mitigating reasons so many **Southern promissory notes**—and other debts—went **unpaid** during the war. **"Stay laws"** were very generally operative there, **barring collection of debts** by suit and execution **until peacetime**.

These were **enacted very early** during the war to **protect debtors** in exigent circumstances, especially **soldiers.** As the war progressed, though, it was not debtors but **creditors** that **needed protection!** The **rapidly depreciating Confederate currency** created conditions approaching those during Revolutionary times, which saw:

"creditors running away from their debtors, and the debtors pursuing them in triumph, and paying them without mercy" following over-issue of Continental and state currencies.

In the South such pursuit in fact came to pass, as well as refusal of creditors to accept payment in a currency that by mid-1863 was worth only about a tenth of its initial value, and by mid-1864 about one-twentieth.

After the war retroactive stamping of **promissory notes was done not by the makers** but by **those seeking payment**, or at their direction, to **eliminate the possibility** of the note of being **challenged** during legal proceedings for **want of stamp(s)**.

Georgia: 3. Rome ADMINISTRATOR'S BOND-Courier Job Office, Rome State of Georgia, Houd County. Know all men by these Presents, That we Min Mcleueloug and Thomasle. Itil are held and firmly bound unto Jesse Lauberth ___ Ordinary in and for said County, and his successors in office, in the just and full sum of Anone contended dollars, for the payment of which sum, to the said Very Lauberth, Ordinary as aforesaid, and his successors, we bind ourselves, our heirs, executors and administrators, in the whole, and for the whole sum, jointly severally, and firmly by these presents. Sealed with our seals, and dated this ______ day of Clober, ____eighteen hundred an 1 sixty- two martian of the above Obligation is such The it a la Il water ADMINISTRATOR'S BOND-Courier Job Office, Rome. State of Georgia, Hoya County. Know all men by these Presents, That we Junes & Mashinton and J.L. MConvar are held and firmly bound unto John Lamberthe _ Ordinary in and for said County, and his successors in office, in the just and full sum of deven Mars and ____ dollars, for the payment of which sum, to the said Jeps I contor the Ordinary as aforesaid, and his successors, we bind ourselves, our heirs, executors and administrators, in the whole, and for the whole sum, jointly severally, and firmly by these presents. Sealed with our seals, and dated this ____ day of Tubunany_eighteen bandred an Isixty- There

Retroactive Stamping: Mississippi Mississippi Hinds County One example recorded 1. Hinds County **Mississippi: Hinds County** him The said plaintiff, to pay him The said sums of money when Thereunto afterwards requested yet the said defendants disregarding their Laid several promises so made as aforesino have refused and still refuse to pay said plaintiff Suid sums of money or any part Thereofit Wherefore he peff brings suit, and any Judgment for the sum of Eight hundred and Fifty braces Dalean tinterest Thereon from funday 121562 until paid, and Costs of Suit now sund on On the first day of Danna Eighten hundre and Siglif The 1862' no or either of no our and promise to pay Joseph & Dain Eight humana and fifty five dollars 26/100 alles vulne received to bear ten for and matarest - after maturely until paid . mhup our hands 13 and seal This August 29th 1861 C Murchus 1. Quant

The Condition of the above Obligation is such, That if the above bond James of Hathinson administrat n of the Estate, real and personal, of Mulicomo M Unit late of this county, deceased, to make a true and perfect inventory, of all the estate, both real and personal, of said deceased, which have or shall come to the hands, possession or knowledge of the said Junes & Hoshinston or unto the hands or possession of any person or persons for him; and the same so made, do exhibit unto the said Ordinary when he _shall be thereunto required, and such estates do well and truly administer according to law, and do make a just and true account of his actings and doings therein, when The _____ shall be thereunto required by the Ordinary for said county, and all the rest of the said estate, which shall be found remaining upon account of the said administration, the same being first allowed by the Ordinary, shall deliver and pay to such person or persons, respectively, as are entitled to the same by law, and it shall hereafter appear, that any last will and testament was made by the deceased, and the same be proved before tae Ordinary, and the executors obtain a certificate of the probate thereof, and the said Jerenis & Hoshiner do in such case, (if required) render and deliver up the said letters of administration, then this obligation to be void, else to remain in full force. . H. Wolling

ATTEST.

Wrong Tax (2); Jumping the Gun (4); Limbo Period (3)

Jup Sambuth ORDINARY.

Estate administrators' bonds to the Ordinary of Floyd County, October 1862 and February 1863,

Top, **50¢ Conveyance pair** canceled **"Wm McCullough Octo. 1/65",** the name of the maker, but in a different hand Bottom, **25¢ Insurance (x4)** canceled **"Jas F H August 1, 1867"** in the same hand

Evidently executed at county seat in Rome (imprint of Rome Courier Job Office), and probably stamped there as well.

When stamped, under the schedule effective **August 1, 1864,** a **surety bond** for **performance of the duties of any office** was taxed at **\$1,** presumably the tax paid here. The **correct amount** was only **50¢,** as specified by the original **1862 schedule** operative at the time the bonds were executed.

October 1865 stamping predates authorization by the Act of July 13, 1866; August 1867 stamping is after its deadline!

Sole Recorded Mississippi Usage; Triply Erroneous!

Promissory note, **August 1861,** \$855.26, **10¢ Certificate (x3) & 5¢ Inland Exchange 24c (x3)** canceled **"CEM 9th Jany 1866"**

Attached to **complaint for non-payment, Hinds County Circuit Court,** May Term 1866, praying judgment, by **attorney Chas. E. Mount,** who cancelled the stamps.

On outside "Filed and summons Issued January 8th 1866" and "Jury verdict for plff \$1362.68" including interest

No Tax Due (5)

The **45¢** paid the tax on the note at the 1864 rate to ensure legality during the legal proceedings, but as it was **made before the stamp taxes took effect**, no stamps were necessary.

Tax Omitted (3)

However the **complaint itself** was liable to the **50¢ Original Process tax!** The errors nearly cancelled, leaving **Uncle Sam just 5¢ short of his due.**

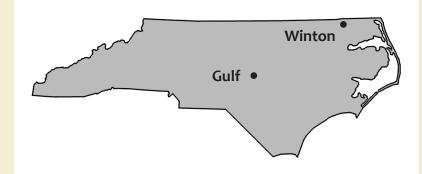
Jumping the Gun (5)

January 1866 retroactive stamping predates its authorization by the Act of July 13, 1866.

Close view of cancels dated nearly two years apart but **made in the same hand**



Retroactive Stamping: North Carolina Three examples recorded North Carolina 1. Winton 2. Gulf



North Carolina: Winton

Ines Indentun made This gifteenth day of March in The year of Our Lar One Housand Eight Hundred Hirty Three between John CAsken of the County of admand assigns for ever till record the use of the water bak Landing on wicacon eruk. I should have mid to use it for any ken n walnuts when a have hereinto & hand and deal The any & date first Ligned scaled in pressure of Sac J. Hallomon (Im le 1000 Aitho Couvena he the Protecte leens Heartford Com The execution of the

The stand of the function of the stand of th

North Carolina: Gulf

"Limbo Period" (4) Three retroactively stamped documents recorded from North Carolina

Deed to property in **Hertford County, March 1863,** amount \$500 **50¢ Original Process** canceled **"JOA 15 Mar/63,"** initials of maker (albeit in a different hand and ink) and date of execution, evidently backdated

Appended notation of **Probate Court** (at **Winton**, the county seat) dated **March 16**, **1869**, which is presumably where and when the stamp was affixed and cancelled.

By the letter of the law, after January 1, 1867, retroactive stamping by a party other than a

Iron for the Confederacy Three retroactively stamped documents recorded from North Carolina

Promissory note of **Sapona Iron Co., Gulf, June 1862,** \$1,500, signed by five sureties including **President George Washington (!)** bearing **50¢ Surety Bond** and **5¢ Inland Exchange (x5)**

No Tax Due (6)

The 75¢ tax paid the Inland Exchange 1864 rate of 5¢ per \$100, but the note need not have been

South Carolina: 1. Laurens District

Jwelve Months after date we or either of us promise to pay Muthlakely F. Name, Owend, aduars of the estate of K.S. Crump, decd, or Bearer "Twenty three hundred & minty four Dollars 25 ats With interest from date for balue recoined, interest payable anually November the 35 the 1862 Witness our hands & Scall R. J. J. 1981 Richard Adams (93) "Hough Ho. J. Beney (83) D. Hen Ag Masing 3)

Hugh H.J Bouds Note \$ 1236.00 This State meludes Negro Boy Martin 1130.00 86 00 16. Adams Note _ \$ 2394:25 this state includes Signo Boy Peter for 1500.00 894 25

stamped, as it was made before October 1, 1862.

The stamps were canceled with the **initials** of the **five signers** (all in the same hand!) but with dates that betray a rather obvious lack of focus: **three are "1865"** and **three "1866"!** Suffice it to say that the note was definitely **stamped retroactively.**

With the loss of access to Northern sources for iron, North Carolina iron production became important for the Confederacy. The **Sapona Iron Co.** produced about five tons of pig iron per day during 1861–5.

South Carolina

3. Charleston
4. Orangeburg

1. Laurens 2. Greenville

Retroactive Stamping: South Carolina 20 examples recorded



Note for Purchase of Slave!

Promissory note, Laurens, South Carolina or environs, November 1862, \$2,394.25 to estate administrators, \$1 Inland Exchange &25¢ Certificate canceled *"December 3, 1866 WB",* the initials those of administrator William Blakely

Wrong Tax (3)

The **\$1.25 tax** presumably slightly overpaid paid the **\$1.20** due at the **Inland Exchange 1864 rate** of **5¢ per \$100;** however the **correct tax** was the **Inland Exchange 1862 \$1 rate** for amounts **above \$1,500 to \$2,500.**

Key to location: Made to William Blakely and Nancy Owens, administrators of estate of R. S. Owens. Capt. Robert S. Owens, born in **Laurens County, S.C.,** in 1824 and reared there, upon outbreak of war organized Company F, 14th South Carolina Volunteers. In the battle of Frayser's Farm, Virginia, June 30, 1862, he was mortally wounded and died in hospital at Richmond two weeks later. The Confederate Camp Owens, at Clinton, was named in his honor. He was married first to Martha Jane Ferguson, later to Nancy Blakely. The administrators named on this note were his father-in-law and wife.

Sole recorded retroactively stamped document from Laurens

An **attached slip** shows there was sensationally more to this note than meets the eye: *"this Note includes Negro boy Peter for \$1500"!*

By **1866 Peter was free,** thus the makers of the note **no longer** had the **full "value received"** for which they had **promised to pay** in **1862.** Were they still liable for the full amount? This was evidently the issue that brought the note into dispute. This slip makes the argument that the **\$1,500** promised in exchange for ownership of Peter should be **deducted** from the amount due.

Viewers, What say you?

wir of J. H. Dean aminust g the Estate of Rev. pp Dean-" nendel \$ 25 90 mount The haddes to Visse & Dean

South Carolina: 2. Greenville

Sole Recorded Retroactively Stamped Receipt

Receipt for monies paid by estate administrator, Greenville, S.C., February 1865, stamped with 2¢ USIR canceled "IHD August 1, 1866" by the administrator, I. H. Dean.

The settling of the estate was presumably still ongoing, hence the need to stamp the component instruments.

Retroactive stamping of a receipt is unexpected.

- They are by nature **final**, simply acknowledging **money paid** or **goods delivered**, with no term to expire, duties to perform, or other actions to transpire. They are **ephemeral**, with little likelihood of being preserved for years, let alone stamped to ensure legality in case of legal challenge.
- Moreover receipts were not taxed until August 1, 1864, leaving only a nine-month window for taxable wartime usage.
- A few exceptions come to mind, in which receipts are part of a larger transaction yet to be finalized, for example, receipts for interest on a bond whose payment is in dispute, or as here, for payments from an estate still unsettled.

South Carolina: 3. Charleston

The State of South-Carolina. Memorandum of agreement made and executed this Ninch day of Sune on the year ofour Lord One thousand eight hundred and sexty two, Between John Haas of the City of Charleston and State afend said of the first part and Charles D. almens also ofsaid City and State Executor of the last the and Testament of John ahrens deceased of the second part. Mhoreas the said John Haas and John ahrens in his lifetime were associated logether in Partnership in the business of Wheelright and Black smith in the City of charleston, and for the purchase of property for their joint

Impossibly Early Cancel Date

Three-page **agreement** made at **Charleston, June 1862, 2¢ USIR strip of eight** canceled *"June the 9th 1862 C.D.A.,"* the initials those of one of the parties

No Tax Due (7)

The 16¢ tax presumably paid the Agreement tax of 5¢ per page, here 15¢. However the document need not have been stamped, as it was made before October 1, 1862.

The **cancel** is **obviously backdated;** in **June 1862** revenue stamps existed only as a twinkle in the taxman's eye!

"Limbo Period" (5)

On the outside are a **recording notation** dated **March 16, 1868,** and ms. *"stamps wanted";* probably the stamps were affixed at this time. By the letter of the law, **after January 1, 1867,** retroactive stamping by a party **other than a Collector** was **not authorized.** beneifit and profit, the interest of each being one half, without having executed any written articles of a grament or kept any account of the transactions of the Copartnership

And Whereas it has become necessaryly the decease of the said John ahrens one of the said Copartners, that a settlement and division should be made of the property now remaining and hereinafter agreed upon as belong ing to the Partnership.

now this mamorandum of agreement Welnesseth that the said John Haas party of the first part and the said Charles D ahrens Excer tor as afresand party of the second part, have agreed and by these Resents docto agree for themselves their and each of their Heirs Executors adomines halors and Asign's to receive accept and constitute the following as the Property and assets ofsaid Copartnership now remaining for settlement and division, lowet: all that Sot of Sand with the Buildings and improvements thereon situate lying and being on the north orde of Fradd Street in the City of Charleston meas uring higly (50) feel more or less in front on said Street and the same on the north or back line and One hundred and fifty (150) feel more or less in depit from north to South, abulling to the South on Gradd Sucet, to the West on land non or late of Dr Nopson Pinckney, and herelofore of Thederick Frinke and in part on land of John Colock, to the north on land herelofore of Trancis Baker and now or late of Pluwan, and to the East partly on land heretofor of John mann and now or late of James English partly on land of the Estate of William melmoste, and partly on land herelofore of William Elliott deceased and of



TITLE DEED-Printed and sold by John C. Hoff. THE STATE OF **CAROLINA**. SOUTH James Copies Know all Men by these Presents, THAT. in consideration of the sum of menty Five Mendred in the State aforesaid Dollars Christena Otten paid by me in the State aforesaid have granted, bargained, sold and released, and by these Presents, do grant, bargain, sell and release unto the said Churlena Otter All Hat For Piece or Varal of Fand with the Buildings thereon fituate on the South Side of Columbus Shirt in the City of charleston and State aforesaid Meaning and Containing in front on Columbus Street Faty feet (40 ft) the fame minter of feet on the back line and in depth one Mundred ful (100 ft) be the Daid domensions more or less Deetling and Dounding North on Columbus Street outh on land has for late of J. F. M. Lord East on land now or late of Huny Von Staken and others designated in a fran of lands belonging to James M Caldnell in the Villiage of Hamitead leorded in the office of meme conveyance in charterten in Plat Book a . no 1 fift by the letters 2. R. J. West on lands designated in Daid plan by the letters M. M.O. the said lat of land hereby conveyed Thum in David plan by letter I and also Part of the letter I to the right to the joint use in causion sutto the lot adjoining to the South of a certain view the centre of which is the dividing line between the faid fold TOGETHER with all and singular the Rights, Members, Hereditaments and Appurtenances, to the said Premises belonging, or in anywise incident or appertaining: TO HAVE AND TO HOLD all and singular the Premises before mentioned, unto the said Christiana Olta Heirs and Assigns forever. AND do hereby bind Muguel muffeirs, Executors and Administrators, to warrant and forever defend all and singular the said Premises unto the said Multima Otten Moor Heirs and Assigns, against me and my Heirs and all fremens mhansoever lawfully claiming or to claim the same, or any part thereof. **Witness** my Hand and Seal this 2 d day of Mary in the year of our Lord one thousand eight hundred and Seifly three and in the year of the Independence of the Horse Such and the second South Carolina SIGNED, SEALED AND DELIVERED, IN THE PRESENCE OF Ino Gonzalez. Hillings worth)

Currency Conversion (1) (3.8 to 1)

Deed made at Charleston, May 1863, amount \$2,500CSA \$1 Inland Exchange canceled "HTR June 25 1866" by the Register of Deeds

Currency Conversion

On the **nominal amount \$2,500** the **Conveyance tax** would have been **\$2.50** at the 1864 rate of 50¢ per \$500 then current, or \$2 at the 1862 rates which were probably unknown to the Register.

Only \$1 was paid. Why?

The tax, paid in \$US, was based on the value of the property in \$US at the time of the transaction.

To arrive at this figure, the stated value in Confederate currency was converted to its equivalent in \$US.

As explained on the following panel, on May 2, 1863, \$1US was equivalent to about \$3.80CSA

\$2,500CSA was thus equivalent to about \$660US, for which the Conveyance tax was \$1 by the 1862 or 1864 rates.

Uncle Sam Laughs Last (1)

Printed "... year of the Independence of the United States of America" changed to "year of the Independence of the State of South Carolina"!

Eight wartime documents have surfaced from Charleston on which the makers, presumably as an **expression of pride** in their state's having been the **first to secede** from the Union, employed a device seen nowhere else: in the printed "... year of the Sovereignty and Independence of the United States of America," the words "United States of America" were changed by hand to "State of South Carolina," or in one case to "Confederate States of America"!

After the war, though, to ensure the legality of these instruments, parties to the documents were forced to retroactively pay the Yankee stamp taxes.

The presence of the stamps alongside the defiant statements of a few years earlier is a cruel irony, rubbing salt in the wounds of defeat!.

Currency Conversion: the Mechanism

The value of **Confederate currency relative to that of the U.S.** can be determined via an **intermediate, most conveniently gold.**

(Direct exchange of the two would have been considered treasonous by both governments, thus infrequent, difficult to document, and not necessarily an accurate index of relative values.)

The classic work **The Confederate States of America (Schwab, 1901)** gives the following values, based primarily on market reports in the Richmond, Charleston and New Orleans newspapers.

Average Monthly Value in Confederate

Dollars of One Gold Dollar

3

3.3

4.1

4.5

5.2

7

9

12

12

13

15

20

1864

21

23

22

21

19

17

20

22

23

26

30

38

1865

53

58

61

1861 1862 1863

1.2

1.2

1.3

1.5

1.5

1.5

1.5

1.5

2

2

2.9

2.9

Jan.

Feb.

Mar.

Apr.

May

Jun.

Jul.

Aug.

Sep.

Oct.

Nov.

Dec.

1

1

1

1

1

1.1

1.1

1.1

1.1

1.2

1.2

The corresponding values of the U.S.				
greenback versus gold at the New York Gold				
Exchange can be found in Wesley C. Mitchell's				
monumental compendium, Gold, Prices and				
Wages under the Greenback Standard (1908).				

Average Monthly Value in U.S. Banknotes						
of One Gold Dollar						
	1861	1862	1863	1864	1865	
Jan.	1	1.025	1.451	1.555	2.162	
Feb.	1	1.035	1.605	1.586	2.055	
Mar.	1	1.018	1.545	1.629	1.738	
Apr.	1	1.015	1.515	1.727	1.485	
May	1	1.033	1.489	1.763	1.356	
Jun.	1	1.065	1.445	2.107	1.401	
Jul.	1	1.155	1.306	2.581	1.421	
Aug.	1	1.145	1.258	2.541	1.435	
Sep.	1	1.185	1.342	2.225	1.439	
Oct.	1	1.285	1.477	2.072	1.455	
Nov.	1	1.311	1.480	2.335	1.470	
Dec.	1	1.323	1.511	2.275	1.462	

Combining these tables yields:

Average Monthly Value in Confederate Banknotes of One Dollar in U.S. Banknotes

	1861	1862	1863	1864	1865
Jan.	1	1.17	2.07	13.51	24.51
Feb.	1	1.16	2.06	14.50	28.22
Mar.	1	1.28	2.65	13.51	35.10
Apr.	1	1.48	2.97	12.16	
May	1	1.45	3.49	10.78	
Jun.	1	1.41	4.84	8.07	
Jul.	1.1	1.30	6.89	7.75	
Aug.	1.1	1.31	9.54	8.66	
Sep.	1.1	1.69	8.94	10.34	
Oct.	1.1	1.56	8.80	12.55	
Nov.	1.2	2.22	10.14	12.85	
Dec.	1.2	2.19	13.24	16.70	

South Carolina Scaling Act

South Carolina went further, declaring the value of Confederate notes in "lawful money of the United States," for each day during the war, to be as shown here. Between any two successive dates listed, the value was declared to change in linear fashion.

[from "An Act to Determine the Value of Contracts Made in Confederate States Notes or Their Equivalent" South Carolina Statutes, 1869, No. 187. It appeared too late to be useful in the cases at hand, but provides useful context for this exhibit.

The **method** utilized to calculate these values was **not revealed**. However, the **extreme variations** during certain months, especially March, July and November 1863 and September and October 1864, suggest that the currencies were related via the prices of a **volatile intermediate**, **probably gold**. Whatever the method, there is a rather good agreement with values calculated from the tables of Schwab and Mitchell reproduced at left.

Value in Confederate Banknotes

of One Dollar Lawful Money of the United States

Value in Confederate Banknotes of One Dollar Lawful Money of the United States

1863

\$2.30

1.94

1.94

1.89

1.89

3.50

3.50

3.80

3.80

4.48

4.45 5.13

5.47

5.51

7.75

10.93

10.85

12.00

1864

\$13.90 12.90

12.82

12.74

13.12

16.35

16.35

11.72

11.51

11.44

12.13

11.11

11.30

10.40

9.47

9.47

7.05

7.05

8.00

7.84

7.84

8.62

1865 \$26.00

29.63

24.39

24.51

22.86

27.22

27.50

32.20

46.35

46.35

54.79

68.44

132.45

833.00

1862

\$1.20

1.22

1.22

1.48

1.48

1.73

1.73

1.87

1.87

1.89

1.89

1.90

1.90

1.83

1.90

1.90

1861

\$1.05

1.05

1.05

1.05

1.06

1.06

1.07

1.07

1.08

1.08

1.09

1.09

1.10

1.10

1.10

Jan.

Feb.

Apr.

May

Jun.

Jul.

Aug.

15 31

1

15

15

31

1

15

30

1 15

31

1

15

30

1

31

1

15

(20th)

(20th)

(26th)

28/29

Mar. 1

(Note the effect of the **Confederate currency reform** enacted on **February 17, 1864,** by which a new issue of notes was exchanged for those in circulation at the **rate of \$2 for \$3,** with a deadline of April 1.)

The State of South-Carolina. Know all men by these Presents, That J. Thomas C Oxlade, of the City of Charleston & State aforesaid, for and in consideration of the sum of Eighter Thousand (\$ 18.000) Dollars, tome in hand price at or before the Sealing and delivery of these Presents by Samuel B Welch and Hiram Marris, doing tusinels as "stationers and blank manu facture pers'as Copartners under the firm and style of Helch and Maries "both of the City of Charleston & State aforesaid, Have Granted, Bargained Sold & Released and by These Presents, Do Grant bargain sele aliene & release unto the said Samuel B Welch & Hiram Harrisx Copartners, as aforesaid all That Lot, piece or fanal of Land situa te lying and being on the South side of Broad Street in the lity of Charles, ton, State aforesaid in the mainity of Se Michaels (hurch, and between Church and the ting Streets measuring & Containing in Front on , Groad Street Thirly Jour feet and nine Inches (34 Rg In and in Depth from North to South One Hundred & Thirty nine feel (13999 be the said dimensions a little more or less Butting & Bounding to the North on Broad Theet to the West on Land now of Nenny Frost M. D. formerly beloning to John Lee to the East on Land now or Cale belonging to Johest Downie and to the South on Land now or facently of James I Setigue Equine Jogether with all & singular, She Rights, Members, Hereditaments & appurtenances to the said Premises belonging or in any mise incident or appertaining Vo Have & Jo Hold ace & Singular the Provises before mentioned unto the said Samuel Bivelch and Huam Hamos & the survivor of them & the Heurs & alsigno of the David survivor, as partnership property of the said firm of Welch and Harris as a forevard forever. Une to Whered We the said Thomas C Oxeade Jannuel B. H. Heram Harris, Cofartmers, as aforevaid, have set my hand I Jeach at Charleston on this fourthe Day of September Anno Domine One Thou The Colude Sand Eght Hundred & Sixly Stree . Segned sealed & delevered in the Im Sente ames San. & B Belch V Horam Has mas C Ox Ca de enterting - 3ª line from Foto Geo. Flbryan " Those Adams

-					
31	1.10	2.17	11.02	8.54	
Sep. 1	1.11	2.17	11.02	8.54	
15			10.68	9.86	
30	1.11	2.23	9.22	14.06	
Oct. 1	1.12	2.23	9.22	14.06	
15			8.01	11.62	
31	1.15	2.30	8.96	11.60	
Nov. 1	1.15	2.30	8.96	11.06	
15			10.54	11.91	
30	1.20	2.33	13.51	13.91	
Dec. 1	1.20	2.33	13.51	14.09	
15	1.30		14.00	14.89	
31	1.20	2.30	13.90	22.22	

Currency Conversion (2) (6+ to 1) Deed made at Charleston, September 1863, amount \$18,000CSA Stamped retroactively with \$3 Manifest, canceled "December 1866"

Evidently stamped at **Conveyance 1864 rate** in effect at the time, **50¢ per \$500**, the **\$3 tax** covering amounts above **\$2,500 to \$3,000**. The **conversion factor** applied to the **\$18,000CSA** thus must have been in the **range 6.0–7.1**.

This is in rough agreement with the factor of **8.8 based** on the gold tables.

By the S.C. scaling table of 1869, on September 14, 1863, the factor was even higher, \$10.70CSA to \$1US.

Wrong Tax (4)

In September 1863 deeds were taxed at the Conveyance 1862 schedule, by the tax was \$5 for amounts \$2,500 to \$5,000; there was no possible \$3 tax.

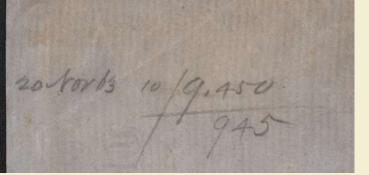
South Carolina: Charleston (cont.)

TOGETHER with all and singular, the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging, or in anywise incident or appertaining : TO HAVE AND TO HOLD all and singular the Premises before mentioned unto the said Genge A renholm his Heirs and Assigns forever. And ______ do hereby bind myself and my Heirs, Executors and Administrators, to WARRANT and forever DEFEND all and singular the said Premises, unto the said Clay & nenholm his . Heirs and Assigns, against Myself and My Heirs, And all other persons lawfully claiming, or to claim the same, or any part thereof. WITNESS My Hand and Seal this Montatto _ day of Mountan _ in the year of our Lord one thousand eight hundred and Suchy three and in Mulighly SIGNED, SEALED AND DELIVERED (Cyloth of this Sourceguly of South IN THE PRESENCE OF anolina y. at Hugginstoh The Encloy Chary. Hot the garnes D POLLAR D

Currency Conversion Methods Revealed! Same Day, Different Conversions

On three recorded Charleston documents stamped after currency conversion, the **underlying calculations are** shown on the outside.

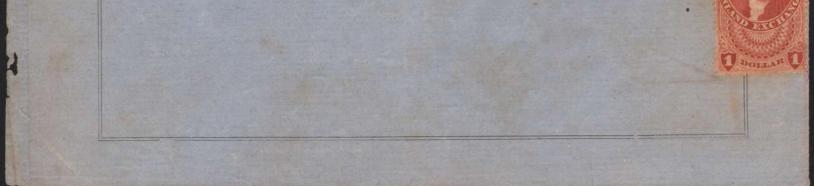
The matched pair shown here have very different conversions — 10:1 and 3:1 — made the same day by the same party.



"10 [into] 9,4500 [equals] 945" showing conversion of \$9,450CSA to \$945US using ratio 10:1 for November 20, 1863

"3 [into] 14300 [equals] 4766 5,000" showing conversion of \$14,300CSA to \$4,766US using ratio 3:1 for April 20, 1863

in the year of our hord one thandand Eight hundred and twenty The by Cashing Meddlelin and Sarah Dehow to the late adam Junno ducaced, hand by him to Charlis Edmonster and I amer & Pelique. or cho Surviv of them and the Heirs and assigns of Such Surviv, and was conveyed by the Said Tames. R. Pilique and Charles Edmonster to Berjami south by deed hearing date the third day of June Eighteen hundred and Thirty Sig. Migr. M. C. Charleston Boute Boro 10 page 317. IO gettion with all and Sengular the right members Here delanuly and appointenances to the Said Memises telonging, or in any west incedents or appen Jaming. IOStall and 10 Stold, and Singular the memises before mentioned unto this baid Gurge A. Trenholm his Heirs and assigns forever. And we as deresees under the last will and testament of the bala Buyamin Smith deciaced, do, to the estent of any interest we may have in the protucte, herein thurly Clennyed, herely bind ourselves and each and every offour Steins Electors and administrators to warrant and foreren defend all and Singular the Said Premises unto the Said George A. henholm, and his heirs and assignis, against ourselves and our Steers and all others law fully claiming the Same or any Dart Chard Williefs out thands and reals This in the year of Iwentiell day of april bushird methins and Eight hinidred and Sugly the Signed Sealed and Delivered infresence of. So as to us muss the consideration Tomes top signalin



Right, Currency Conversion Method Revealed (1) [3 to 1] The conversion ratio used was 3:1, an excellent estimate in 1866! \$5 the highest recorded denomination used retroactively

Right, deed to **CSA Treasurer George A Trenholm,** for "Carolina Coffee House," **April 20, 1863,** amount \$14, 300 **\$5 Charter Party** canceled **"TDW 31 Dec/66"**

Above, Charleston deed, November 20, 1863, also to Trenholm, amount \$9,450 \$1 Inland Exchange also canceled "TDW 31 Dec 66"

Uncle Sam Laughs Last (2) Above deed made in the "Eighty-Eighth [year] of the Sovereignty of South Carolina"

Currency Conversion (3)

Both evidently stamped at **Conveyance 1864 rate** in effect at the time, **50¢ per \$500**

The **\$5 tax** covered amounts above **\$4,500 to \$5,000.** Using these limits, the **conversion factor** applied to the **\$14,300CSA** can be calculated to have been in the **range 2.9–3.2.**

From the Schwab/Mitchell gold tables the conversion factor for April 1863 was 2.97, making \$14,300CSA equivalent to \$4,815US.

By the South Carolina scaling table of 1869, on April 20, 1863, **\$1US** was equivalent to **\$3.70CSA**, and **\$14,300CSA** to **\$3,865US**.

Currency Conversion Method Revealed!

In fact the **conversion factor used** is revealed by **penciled calculations** on the outside:

"20 Apl 63 3 [into] 14300 [equals] 4766 5,000" and "Stamp \$5"

The correct tax, set by the Conveyance 1862 schedule, was also \$5.

Above, Currency Conversion Method Revealed (2) [10 to 1] The conversion ratio used was 10:1. This was not a bad estimate in 1866!

Currency Conversion (4)

Similarly the **\$1 tax** covered amounts above **\$500 to \$1,000**, so the **conversion factor** applied to the **\$9,450CSA** must have been in the **range 9.45–18.8**.

From the **Schwab/Mitchell gold tables** the conversion factor for **November 1863** was **12.85,** making \$9,450 CSA equivalent to **\$735US.**

By the South Carolina scaling table of 1869, on November 20, 1863, **\$1US** was equivalent to **\$11.53CSA**, and **\$9,450CSA** to **\$820US**.

Currency Conversion Method Revealed!

On outside penciled **"20 Nov 63 10 [into] 9,450 [equals] 945"** and **"Stamp \$1"**

BOND.-Printed and sold by A. J. BUEKE, 40 Broad-street. The State of South Carolina. Sames to Robinson, Justio of Sucy Surpin held and firmly bound unto Isaac Perry in the full and just sum of Hoo hundred Swo hundred Wollay to be paid unto the said Isaac Perry his

certain Attorney, Executors and Administrators, or Assigns: To which payment, well and truly to be made and done — bind myself and each and every of My — Heirs, Executors and Administrators, jointly and severally, firmly by these Presents. Sealed with My Seal , and dated the Fourth day of July — in the year of our Lord one thousand eight hundred and Susty Three and in the Eighty Seventto year of the Sovereignty and Independence of the United States of America. of Shult Carolina

The Condition of the above Obligation is such, That if the above bound James & Robinson, Frustwas aforesaid

Heirs, Executors or Administrators, shall and do well and truly pay, or cause to be paid, unto the above named IsaacPury his _____

certain Attorney, Executors or Administrators, or Assigns, the full and just sum of Ohe throws and the Hundred Oollars, on on before the Fourth day of July, which work be in the year forw dood the thons and Eight hundred and Suby Six with interest on the Whole firming at any time ternaen un paid, hay able annually frim the date huref, and the whole Dett, befully paid and Sabsped

The Dondi Eshmaha and fierd a follow \$1100 Mainfo: 019fu One - 122.22 n Snewbacker 45.22 37%--- 45.22 167.44 for hearback Oche4/6) Int 3pr & 43.95 J 211.39 Pard Midogonafo \$5.75 apett, 1857 \$145.14 In Mobinson Isaactury by SHMISSIMMO. Alty in Mothess.

Currency Conversion Method Revealed (3) (9 to 1)

Surety bond for payment of \$1,100CSA Charleston, July 4, 1863, taxed retroactively at 50¢

Uncle Sam Laughs Last (3)

Printed "... year of the Sovereignty and Independence of the **United States of America**" changed to "year of the **Sovereignty of South Carolina.**"

Currency Conversion (5)

Evidently stamped at **Surety Bond 1864 rate** in effect in 1866, **50¢ per \$1,000.** Based on the tax, one can say only that the **conversion factor** applied to the **\$1,100CSA** must have **exceeded 1.1.**

Currency Conversion Method Revealed!

Fortunately on this extraordinary piece, **computation of the conversion factor** is shown in detail:

This Bond is estimated and paid as follows -\$1100 Princip @\$9 for one [CSA vs. gold]-122.22for Greenbacks 37% [vs. gold]45.22

167.44

making a conversion of **\$6.57CSA** per **\$1US**, reducing the **\$1,100CSA** to **\$167.44US**, on which the **stamp tax** was only **50¢**.

This value is in **good agreement** with those of Schwab (1901) and Mitchell (1903) tabulated above, which for **July 1863** are **\$9CSA** and **\$1.306US** for \$1 gold, yielding a scaling factor of **6.89**; and with the **S.C. scaling table of 1869** which would give **\$5.54** and **\$7.75CSA** per \$1US on **July 1** and **July 15, 1863**.

North East by a Lot belonging to Welliam mSkutsm, and having therew abuilding used by him as a Law Office, on the South East by a Street dividing the Lot hereby conveyed from the Comp Hone Squar on Loh, and the Southless and Anth Weish by a Loh nor or finnerly bulonging to Eliza Robinson with the Dwelling House and other buildings therew _ Jogether with all and Singular the Rights, members, Heredetaments and appurturances to the sais premisy belonging or in any ins incident or apputaining _ To Have and To Hold all and Singular the premises luper mentioned unto the said Cephas Whittemno his Heirs and Assigns foreven. And I do hereby bind my self, my Heirs, Executors and adminis= = trators to warrant and fnever defend all and singular the premises hereenberro mentind. unto the said Cephas Whittemno his Heris and afsigns against me the said Thaddeus C. Andrews and the said Harrich Multrid Andrews and the Said John D. Andrews and the future eque of non marriage, our and their Heirs and all other pushing whem Soever, lawfully claiming or to claim the same or any part therest In Tritness whereof I have hereunto set my Hand and Seal this mentieth day of November, in the year of m Lord, one thousand, Eight hundred

then the above Obligation to be void and of none effect, or else to remain in full force and virtue.

The Althour Mar

SEALED AND DELIVERED IN THE PRESENCE OF

his -

South Carolina: 4. Orangeburg District

Currency Conversion (6) [12 to 1] Deed made at Orangeburg District, November 20, 1863, amount \$8,000CSA Stamped retroactively with \$1 Power of Attorney canceled "L. C. G. Regr [Register] 25th June 1866"

Pencilled notation on outside **"1.00 stamp F. A. S."** (F. A. Sawyer, Collector, USIR 2nd District) From the **Schwab/Mitchell gold tables** the conversion factor for **November 1863** was **\$12.2CSA to \$1US,** making \$8,000CSA equivalent to just **\$667US.**

By the **South Carolina scaling table** of 1869, on **November 20, 1863,** the factor was similar, **\$11.53CSA to \$1US.** With either factor the \$1 tax was correct by the Conveyance 1862 or 1864 rates.

Jumping the Gun (6) June 1866 retroactive stamping predates its authorization by the Act of July 13, 1866. Signed, Sealed and delevines the presence of the undersignal an Erasure having been frist made bedures the coords" contained" and "and "in the 12th in W.M. Autom B. Thilliamson

South Carolina

Orangelung Districk ? Persmally appears William Mithan and makes oath that he was present and Saw Ikadden Orandun sign, seal and as his Act and Deed deline the within Written Deed and that he with 13. Wille am son with po the Execution there Swom to before methig & day WM Hutsm of Iby AD. 18624. Mach & off

E OF REAL ESTATE .- Printed by Evans & Cogswell, 3 Broad-st., Charleston The State of South Carolina. Charleston Destuch KNOW ALL MEN BY THESE PRESENTS, That J. John Glour Kinger in consideration of the sum of Sixty Thousand in the State aforesaid and and Dollars to me. paid by William Marscher in the State aforesaid, have granted, bargained, sold and released, and by these Presents, Do GRANT, bargain, sell and release, unto the said William Mouscher all the right, title, interest, property Isaid John Greuckmynofen, to and out of all that certain Three Story Back Store and lot of land setuate, lying and being on the lash side of Cash Bay Street in the City of Chailestin and State aforesaid, and known and destinguised in the plan of the said lands deawn by RG Renckney Surveyor, on a resurvey, and dated February 1850 and recorded In the office of the Registice of mesne convey ance for Charleston destichen Plan Book A nº 1 1 52 by the letter C or Nº 4 Measuring and containing on the north and South lines one hundred and twenty feet four inches in Huding thereen the wedth of an alley way lighteen fect wede common to thes and the four adjoining Story and lots of land, running from Gendron Street to Cordes Street, On the West Une fronting on East Bay Street, twenty one feet six inches, and on the East line twenty one feet six inches more a less according to the plan aforesaid. Butting and Bounding to the Wash on East Bay Street to the north on a lot of land and tettered I or h's on the said plan - Proban to the East on lands of naper and to the South on a lot of land lettered Aor nos in the said plan and now or late of the Estate of more atharene Predease, together with the right of way and use of the alley aforesaid which is reserved and Kept open for the est of this and the four aforesaid Stores forever together with all and singular The lights, Thembers, heredelaments and appurlenances to the daved premises, belonging or in any way incident or apportaining To have and to hold all and singular the premesy before mentioned, unto the said William Maischer his News and assigns forever Together with all and singular the Rights, Members, Hereditaments, and Appurtenances to the said premises belonging, or in any wise incident appertaining: TO HAVE AND TO HOLD all and singular the Premises before mentioned, unto the said William Heirs and Assigns forever. And 51 do hereby bind Heirs. Executors, and Administrators, to warrant and forever defend all and singular the said Premises unto the said William Marscher Thes Heirs and Assigns, against The and my heri and heirs lawfully claiming or to claim the same, or any part thereof. My Hand and Seal this Serteen the day of Canaly in the year of our Lord one thousand eight Witness and in the Eighty hundred and Sully year and the Sovereignty and Independence of the State of South Carolina ohn lo Buckmyer. D, SEALED AND DELIVERED, IN THE PRESENCE OF

Currency Conversion (7) (27 to 1!); Currency Conversion Acknowleged

Deed made at Charleston, January 16, 1865, amount \$60,000CSA \$2 Mortgage and 50¢ Mortgage canceled "FAS Dec 28 1865"

Uncle Sam Laughs Last (4)

Printed "... year and the Sovereignty and Independence of the United States of America" changed to "... year and the Sovereignty and Independence of the State of South Carolina"

Stamped at Conveyance 1864 rate, 50¢ per \$500, the \$2.50 tax covering amounts above \$2,000 to \$2,5000. The conversion factor applied to the \$60,000 CSA thus must have been in the range 24.0–30.0. This is in good agreement with the factor of 24.5 based on the gold tables and 29.30 based on the S.C scaling table of 1869.

Alongside the stamps is meticulously written notation in red:

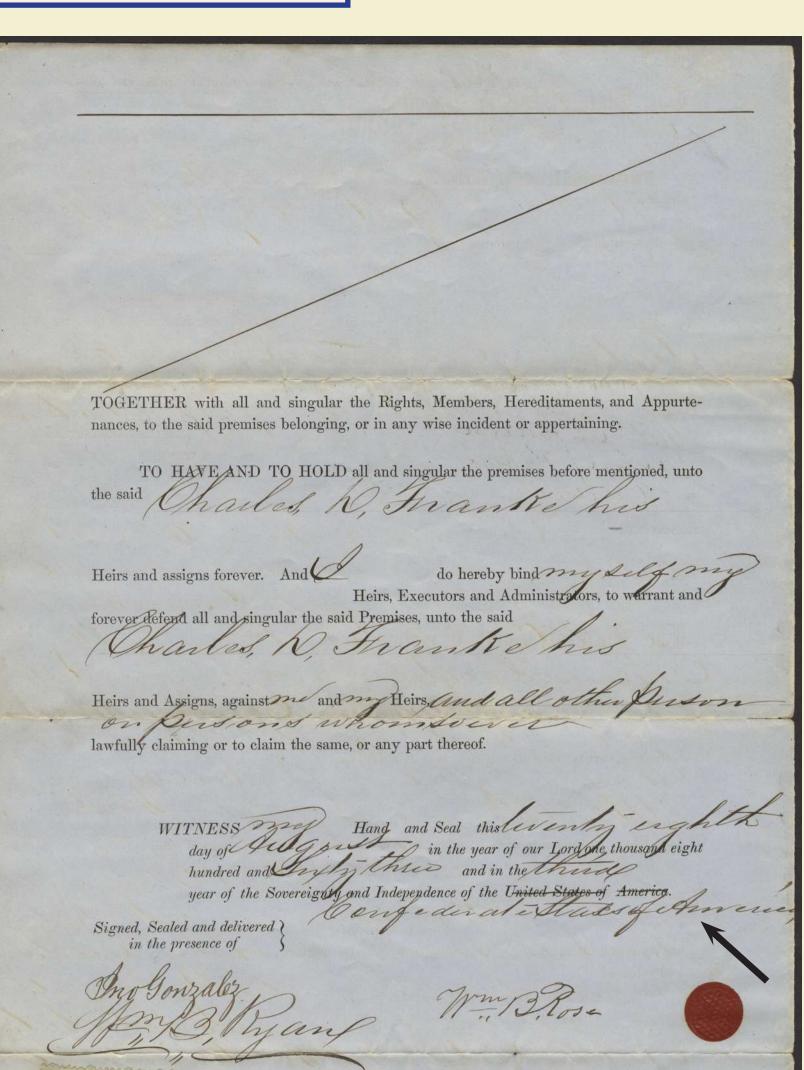
"This deed was stamped by me Dec. 28, 1865, and the stamp duty paid according to value of consideration in lawful money, said consideration having been proved to have been in so called 'Confederate money.' The penalty for omission to stamp at time of execution is hereby remitted proof having been given that no stamp could be procured. Frederick A. Sawyer, Collr. 2nd Dist So. Ca."

As shown by the deed on the following page, Collector Sawyer later procured a label and handstamp which obviated the need to laboriously write all of this.

Authorized by Act of March 3, 1865

This October 1865 retroactive stamping was authorized by the Act of March 3, 1865, as it was done within 12 months of the date the deed was made in January 1865.

South Carolina: Charleston (cont.)



II. Retroactive Stamping: Tennessee Two examples recorded Image: Pressee Image: Pressee 1. Penessee Image: Pressee 1. Peneessee Image: Pressee

Stamped Retroactively in Occupied Confederacy!

Promissory note, **Trenton, October 8, 1862,** amount **\$15.25** Inland Exchange 1864 5¢ tax paid retroactively by Bank Check 2¢ orange (x3) affixed March 1, 1865 Notated **"Reported to clk,"** perhaps stamped in connection with a court case

Four-Month Window (1)

Made **after October 1, 1862,** when the taxes took effect but **before February 7, 1863,** when USIR collection district for Tennessee was established

No Tax Due (7)

The kicker is that notes for **amounts to \$20** had been **exempt** from the original **Inland Exchange tax of 1862,** thus the note need not have been stamped! (This exemption was removed effective August 1864 and the parties affixing the stamps in March 1865 were evidently unaware of it; by the rate then in effect, 5¢ tax was required!)

This rather bedraggled piece is a **real gem**, the only one recorded showing **both Occupied Confederacy** usage and **retroactive stamping**. I prefer to include it here, after the theme of retreoactive stamping has been fully developed.

Texas: 1. Marshall

On ar helper the 25th of December suit we ar cither of us promise to poy Mo Jung Greentor of Jahn Lang Diceased one Hindred & Setty are dollars.

The Stamp duty on this instrument is estimated on the value of the nominal amount in lawful money of the United States, said nominal amount having been proved to have been in so-called "Confederate Treasury Notes."

Currency Conversion Label Sole recorded example of this label

Deed made at Charleston, August 28, 1863, amount \$1,600CSA, Stamped retroactively with 50¢ Surety Bond, uncanceled

Uncle Sam Laughs Last (5):

Printed "... year of the Sovereignty and Independence of the **United States of America**" changed to "... **third** year of the Sovereignty and Independence of the **Confederate States of America**."

Currency Conversion (8) (11 to 1), Acknowledged by Label!

Label stating : **"The Stamp duty on this instrument is estimated on the value of the nominal amount in lawful money of the United States, ... having been proved to have been in socalled 'Confederate Treasury Notes.' " Signed Frederick A. Sawyer, Collr. 2nd Dist So. Ca."**

with "STAMP DUTY PAID ..." embossed handstamp signed by Sawyer.

From the Schwab/Mitchell gold tables the conversion factor for August 1863 was 9.54, making \$1,600 CSA equivalent to just \$168US. By the S.C. scaling table of 1869, on August 28, 1863, \$1US was equivalent to \$11.20CSA, and \$1,600CSA to just \$143US. For both methods the Conveyance tax was 50¢. However Collector Sawyer should have known better than to leave the stamp uncanceled!

Sherman

Denton

Marshall

Retroactive Stamping: Texas

Four examples recorded

Texas

2. Denton County

1. Marshall

3. Sherman

Collector's Office, A. S. Internal Revenue, Recarded Back FOURTH DISTRICT OF TEXAS, Marshall, July 31'' 186 This Instrument, unstamped at the time of making thereof, being presented to me to be stamped by a party in interest therein, and it appearing to my satisfaction that the failure to stamp the same, when made, was because of made out of stamps and without wilful intention to defraud the United States of the stamp or to evade or delay the payment thereof, I have this day duly affixed the U.S. Revenue stamp required, cancelled the same, and hereby remit the penalty. Get nig under Collector Ath District, Texas. Le 39 act Lune 30 1864

Label: "affixed the U.S. revenue stamp . . . and remit the penalty" Sole recorded example of this label Four retroactively stamped documents recorded from Texas

Promissory note, February 1863, \$161.25, stamps canceled "S. D. Wood July 31 1867"

Attached **printed form** of **Collector's Office, USIR 4th District of Texas, Marshall,** also dated **July 31, 1867,** signed by **Deputy Collector S. D. Wood,** stating:

This Instrument, **unstamped at the time of making** thereof, being **presented to me to be stamped** by a party interested therein, and it appearing to my satisfaction that the **failure to stamp** the same, when made was **because of** *"inadvertence & want of stamps"* and without wilful intention to defraud the United States . . . I have this day duly **affixed the U.S. revenue stamp** required, cancelled the same, and hereby **remit the penalty.**

(The reference to the "Act of June 30, 1864" was erroneous. Stamping **four years after the fact** was **not authorized until July 1866.)**

The **10¢ tax** presumably paid the **Inland Exchange 1864 blanket rate** of **5¢ per \$100,** but inadvertently also the **correct 1862 10¢ rate** for amounts above \$100 to \$200!

As with the **Montgomery, Alabama,** and **Charleston, South Carolina,** labels shown herein, the **number of documents** needing stamps was evidently **large enough** to justify **creating a form** to facilitate their processing; note **"No 571"** in red at upper right.

State of Humesur Resenally appeared before Ayer bounty Sme JA Benton Clickof the County Court of Said County Nathaniel Porter the Subscribing withes to the paregoing Deed of conveyance who after being duly Seven deposed and Said that aaren Essen the Bargainer herris Executie the foregoing bead of anney and in his presence the uses + pusposes thesin Specifice. lotting myhand at Office this funday of J. H. Benton Clesk plember 1865 9 Tale Jap \$ 1.40

State of Tennelser & certify that this was duly stamped and the stampe Dyer County & cancelled in my presence this you day of Sept 1865

Tennessee: 3. Dyer County

"Wallpaper Stamping" (4) Two retroactively stamped documents recorded from Tennessee

Deed to property in **Dyer County, December 30, 1862,** amount \$3,500 **\$3.50 tax** paid by **70 copies** of **5¢ Certificate,** cancels dated **September 7, 1865,** before Register of Deeds

> Wrong Tax (5) Stamped at Conveyance 1864 rate, 50¢ per \$500; correct tax was 1862 \$5 rate for amounts above \$2,500 to \$5,000.

Jumping the Gun (7) September 1865 retroactive stamping predates its authorization by the Act of July 13, 1866.

Four-Month Window for Candidates for Retroactive Stamping (2)

Retroactively stamped documents from Tennessee are extremely rare, and certain to remain so. A USIR collection district encompassing the entire state had been established February 7, 1863, after which documents began to be stamped upon execution. The taxes had taken effect just four months earlier, on October 1, 1862, and the only instruments requiring retroactive stamping were those generated in the brief window between those dates, as well as the occasional straggler.





5050 50 County Clerk's Office Denton County Jex as hereby certify that the foregoing I and attached deed flowergan was filed in my office for Record on the 18th duy of March 180 arche ? M. which lige the 2 with the accompanying culficate acknowledgement allached & Concette legorded in book d: page 16h land records of sain Corri In lestimony where of hereto set my hand and seal of office at Dinton this Morch 18 th 1864 VI Sulers

Texas: 2. Denton County

Generously Stamped at 1862 Rate Four retroactively stamped documents recorded from Texas

Deed to **160 acres** in **Denton County, March 12, 1864,** amount \$4,500, **50¢ Surety Bond (x10)** canceled **"Elmore & Wilson Decr 31**st **1866"** by the parties to whom the deed was made

On the amount \$4,500, the tax at the **Conveyance 1864 rate** of **50¢ per \$500**, would have been \$4.50; the **correct tax** in effect in March 1864 was the **Conveyance 1862 \$5 rate** for amounts **above \$2,500 to \$5,000**, which surprisingly is what was **paid here**.

Wrong Tax (6)?

However **no currency conversion was made;** on March 12, 1864, by the Schwab/Mitchell tables, **\$1US** had been equal to about **\$13.50CSA**, and **\$4,500CSA** to only about **\$333US!** The South Carolina scaling Act yields a similar figure, on which either the 1862 or 1864 schedules called for **only 50¢ tax.** The deed was for **160 acres** of **undeveloped land**, for which the equivalent of about **\$350US** would have been realistic, but **\$4,500US vastly overpriced.** The stamp tax appears to have been **overpaid by a factor of ten!**

Shamas A Flippito and Hanak Flipping toige of the County of Denton and State of Juggs have this day for and in Consideration of the Dum four them Sand and five kendred dallars to us in havid Raid By M. J. Cloner and Nichalas Wilson of the Cauty and State abong witten The Receipt of which is hereby fully acknowledged have this day Bagained Sald Conveyed and Confermed unto the Daid I. F. Elmone and Nichalas Milson and to their heirs lefecutors or assigns all due Right title Claime interest and demand in and to a Certain Track or parcel of land it being and laying in dentan County State of Sugar on The water of the alin parto of Fring River Man particularly discribed as follows to with Beginning at the South East Corner of a Survey made in the name of A Flint from which a fact call 20 Inches in diameter bears N. 10 % &. 160 base another hears \$. 7 /2 &. 171 Wars Thence South along Smiths line 950 wars to a state from which a pest Oak bears \$, 57. W. 22 wars a black Jack bears N. 95.1.19. Wars Thenes west 950 wars to a state from which a post Cald bears 2, 67. W. 10 wars another bears N. 55h E. 8 wars. Thance North 950. Wars to a State from which a postouto Al, bears of 27. 6. 8. Wars Thence Gast 950 Wars to the place of Argen Begining Containing any hundred and Sigts acres of land the Dancy havingbulacated by virtue of a part of the factors Calony Head Right Certificate of Hirand Lavage por 640 acres of land granted tothing by the County Court of Anayzon Caunty May 20th 1855 No. 57. the field mates and Certificate hing now no the General Land office, To have and to hald the above discribed Land unto Them they & Colmong and Nichald Milson and to Their heirs or assigns for ever to getter with all

Texas: 3. Sherman **Beating the Deadline** Until December 31, 1866, wartime documents could be \$ 76-65 Sherman Texas Och 14 1861 retroactively stamped by any Stamped by Payee interested party. Four retroactively stamped documents recorded from Texas One day_ after date _ Opromise to Thereafter it could be Promissory note, Sherman, October 1861, appended oath of payee S. done only by the District B. Allen stating that nothing had been paid, made December 19, 1862 Pay to the order of Alexander + Allin Collector. As USIR Districts were generally identical to The **note** was **not taxable** as it predated stamp taxes, but the oath Seventysing _____ 65 Dollars Congressional Districts, with was subject to the general Certificate tax, stamped with 5¢ Certificate only a few per state in the canceled "SBA Decr 20th 1866" in Allen's hand. for value received, with Interest at the rate of 10 per cent. per annum, South, this could make matters Wrong Tax (7) considerably more difficult. Alarkin from due until paid. The Certificate tax had been 10¢ in the original 1862 schedule, The three documents shown lowered to 5¢ on March 3, 1863, so the correct tax was 10¢, but as usual No. Due here, stamped December the then-current rate was paid. Jackson, Printer, Philada. 19th, 26th and 28th, 1866, "interested parties," by presumably reflect an effort State of Dexas & Before the undersigned Austice of the Peace person to beat the December 31 Grayson County 3 = ally appeared S. B. allen and under oath says deadline. Virginia: Amherst County that the above and annexed here for Seventy six dollars & Sixty firs Cents mit Interest again officerts, Credits and payo **Retroactive Stamping: Virginia** 29 examples recorded Smorn to and Subicribed 1 This 19° day of December to pointer on a Brunch, then a down the Virginia Shenandoah County 1. Amherst County 2. Lexington 3. Sussex County 4. Rockbridge County 5. Wytheville Madison 6. Shenandoah County 7. Madison This dad made the 8" day of September 18/13, be tween William In Pettyfohn of Lexington/Rockbridge County 8. Richmond **Richmond** Amherst County the one part and Ruthy A Heushad Wytheville Sussex County wife of Sames W Hench and of The other part Witnepith That The said William Mitety four for and in Consider atom of the sum of Twothous and Twohun died and hively Virginia: Lexington "good and lawful money of the dollard (\$ 2.290.00) good and lawfue mony **Confederate States**" of the Confederate States to him to paid by the said Kishy a Hense recipt where of is hereby actions has grantes, bangaines and ther executors administrators or apigus shall prescribe and and by then presents does 9 direct or in Case of her or Their failure to give ench direction bangain and sell unto the at such time and in such manner as the said Joseph & Steel Rithy Atenshaw her hirs, shall think fit . The said Incinda M Caul Covenando - to apigns, in Separate Estate, W. all Taxes apepments dues and Charges upon the Said Warranty, a cutain Tract- or p property hereby conveyed, Solong as she or her heirs or apigns land lying an both sides shall hold the same Withief the following signatures and seals accinda In a Cant leg Stamped by Maker; "Good and lawful money of the Confederate States" Joseph & Steele Deed, Amherst County, September 1863, amount \$2,290 "good and lawful money of the Confederate States" \$1 Inland Exchange canceled December 26, 1866 by Wm. Pettyjohn, maker of the deed The explicit statement that the consideration was in Confederate money is atypical, and adds a nice touch here. Rockbridge County Town Currency Conversion (9) [3.5 to 1] (Welliam Dold a Justice of the In computing the stamp tax, the Conveyance 1864 rate of 50¢ per \$500 was presumably used. The \$1 tax implies the value of the property was estimated to be \$500-1,000US. Using these limits the conversion factor applied to Seace for said County in the State of Vivainia do Certify that the **\$2,290CSA** is calculated to have been in the range **2.3–4.6**. Incuide Meand and Joseph & Steele whole names are signed Wrong Tax (8) However from the Schwab/Mitchell gold tables, in September 1863 \$1US was equivalent to about \$8.94CSA, to the foregoing conting bearing date the 1st day of July 1863 have and \$2,290CSA to only about \$256US. Similarly from the South Carolina scaling table, the conversion factor was acknowledged the same before me in my county apovesain 10.85 to 1, and the taxable amount only \$211US. Siven under my hand this 1er day of July 1863 The tax was overpaid; 50¢ would have covered amounts to \$500. William Dold J.P. In Rockind se bunty burr Clerky office July 7. 1863. This deedy from acindag Moulto Jusephe & Steeled in trust for Daria L. Adming was this day produced to meg with the annexed scentificate of its achner leagment and admitted to record 6. Chapin Dec. Seste Stamped by Administrator Mortgage deed, Rockbridge County, July 1863, amount \$1,900, stamped with \$1 Lease (x2) canceled December 28, 1866 by trust administrator before County Clerk (at Lexington) R Wrong Tax (9) Rockbridge Commity Court de On July 1, 1863, \$1 US was worth about \$5.75CSA, and \$1,900CSA

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Camon oron

only about \$330US; the correct tax at the Mortgage 1863 rate, 10¢ per \$200, was thus 20¢; instead the tax was paid on the nominal amount, with no currency conversion.

Since the stamps were affixed before January 1, 1867, the involvement of the District Collector was not required.

Virginia: Amherst County Post-January 1, 1867, Stamping by Collectors: the Seven-Month Window As of January 1, 1867, and only until July 31, 1867, by the letter of the law retroactive stamping could be done only by USIR District Collectors. The three documents shown here, and the three that follow, were all duly stamped by Collectors during this seven-month window. Country of Ambert to wit I Robert The Thornton a Justice of the place for the county aforesaid in the State of virginia Virginia: Sussex County Richard Ho Ford whose nome do certify that is signed to the unline above day of March 1864 has acr before me in my county This deed, made the twenty second day of june, in the year ven under my hand this 8 One thousand eight hundred and Setty three, between John Robert? B Theeman and Clara & Theeman, his wife, of the one State of Virginia bounty of Am. part, and Randolph Surley, of the Second part, all of ohn D Davisa the Country of Sudder, and State of Ingima, Witnessethe nd Roler that in consideration of the Sum of Here thousand Justices of the heade for the loo dollars, the said John of Freeman and Olara AFreemand Alale of Wircinia do grant unto the said I. Sandolph Sinley all that tract the will on or parcel of land lying and being in the Land County o whose man signe Sussex and State of Virginia, near Jones Church, and bearing date he 8 bounded on the South by the lands of William & Harkey, Jersonally appeare George Sarhaw, and the estate of William O Chambliss aforesaid and estamened deceased, on the West by the lands belonging to the estate o afart from her husband and Oilliam O Chambles, aforesaid, deceased, on the north by the The uviding aforesaid lands of David Il Fuld, and George I Simmond, and on her the the the East by the land of Jedde Parhater [I. A. I containing Hour Idged the said working to be hundred and sitty three acres, more of less: The Ided, had wi de clared that Borreeman and Clara Freeman hereby generally warranting Virginia: Rockbridge County the same and does not wish the into the Said Saudolph Surley the property, hereby con Given under our hand and ed. Witness the following Signatur oth day of Moarch 1864 Moore as loan as afourand has here cento subsories his hand I affesced his seal Maird Elloon County of Aussex do cert une one as acknowledger **Cancellation and Authorization Combined** Ann Above, Amherst County deed, March 1864, amount \$6,300 **50¢ Mortgage pair** canceled: "WD Hix DCollr/3 Divn 4th/Dist Va./June 18th 1867" Collector Hix's authorization did double duty by cancelling the stamps. Currency Conversion (10) [12 to 1] In computing the stamp tax, the **Conveyance 1864 rate** of **50¢ per \$500** was presumably used. **\$1 tax** implies the value of the property was estimated at **\$500–1,000.** Using these



limits the **conversion factor** applied to the **\$6,300CSA** can be calculated to have been in the range 6.3–12.6.

From the Schwab/Mitchell gold tables, on March 8, 1864, \$1US was equivalent to about \$13.50CSA, and \$6,300CSA, about \$466US.

The conversion factor used was evidently a bit lower, roughly 12 to 1. Note that this was a volatile period for Confederate currency values; the South Carolina scaling tables cite the value of \$1US as \$16.35CSA on March 1, 1864, and \$11.72 CSA on March 15!

Executed in Virginia, Stamped in Tennessee!

Sussex County deed, June 1863, amount \$5,000, **\$5 Charter Party** tied by manuscript: "Stamped by me &/penalty remitted/July 20 1867/ R. S. Saunders/Collector"

An embossed seal "ROLFE S. SAUNDERS COLLECTOR. U.S. INTERNAL REVENUE 8 . . . TENN." further cancels the stamp. Saunders' 8th District of Tennessee, at Memphis, was some 825 miles east of the seat of Sussex County!

Again the **Collector's statement** was **meticulously and** efficiently incorporated into a cancel.

Wrong Tax (10)

No currency conversion was made; on June 2, 1863, \$1US had been equal to about \$4.50CSA, and \$5,000CSA to about \$1,111US, with Conveyance tax \$2 by the 1862 schedule, or \$1.50 by that of 1864.

On the reverse is a notation of the Sussex County Clerk's Office that on October 8, 1869, the deed was "returned, and with the accompanying certificates of acknowledgment thereof, stamped and admitted to record."



In Rochbrid se burnty bourt Clerk's office July 22 1863. This deed from Dande E Moore Commissioner to Isaaq Potter was this day produced to me, acknowled sede by paige Moorg and admitted to Gester to record 6. Chapin ce

Impossible Tax

Deed, Rockbridge County, June 22, 1863, \$3.50 \$3 Manifest and 50¢ Original Process, \$3 canceled "Sam. R. Sterling Clr 6 Dist Va. July 12/67," the 50¢ similarly but with "S. R. Sterling" Notation "Penalty remitted S. R. Sterling Clr. 6 Dist Va. July 12/67"

Wrong Tax (11)

The deed was executed by a Commissioner appointed to carry out a court-ordered decree, with no funds changing hands; the tax must have been based on the estimated value of the property, at the Conveyance 1864 rate of 50¢ per \$500. However by the schedule in effect in June 1863, **\$3.50 tax would not have been an option,** only \$2.50 or \$5.00.

Virginia: Amherst County

Bank pais James Garland Receives in case of magar + mc Danie. 1 Bank Virginia State Stock No 1664 Par value \$ 1000 " I Confiderate 8 per cens bono Algesterio in name of 2 L. floor 321 do 1000 do do do nº 1179 " I as 8 for cens time nº 506 floor Ser Confeande bonas of Find 467 300 do do 1 di do hunarco dollaro each no 25-701. 25700, 256 98, 25-709. 25-703. 25704. 307 1000 1 do do do do do 9000 25705. 25706. 125707. 322 1 do do 1000 do do do " ame deporter with Confectionals deforetory Lynolling to be funder 1410 du 1 do do do do 700 in firer for a bonas to pay lamfederate taxes due in 1864 as follows 1424 do do 1900 1 : do do 4 Bonds of one chousand actears each if 4000 2 bonas of two 1 do do 1349 do 200 \$ 800. 0 hunared each i \$ 200 one of \$600 two of one hunared adams and of the lass mentioned bo! W A Richereon is intelled to \$185.55 which deduct 185.55 The above bonas are for safe keeping deported in Box \$ 7.814.48 is floo, one off 30 tanother of 600 as Bank of V. Lynebburg. 6.100 28.551.60 Share of Stock \$ 69.936.05 18 chans of Exchange Bank Par Value \$ 1300 -18 as of the Banto in name of a Jensig but properly of & L Jines for his even I 10 as of Virgined Bank 700 15 as of mirchants Bank 1500 In the clurks office of Amheres burny burnt africe 8th 1864 This 32 as of 8t Jonefew quaranters 3200 or marnage contract was actonoro udyer by E.L. Junity and 40 20 +80 of gas elver Lyndlurg C 25 pr chand 22.50 266 LAt & H. J leompany The At Wharlin farties there and admitted to neural. 5820 50 L Fil + m Ineur les 10 00 Sand M. Jariano det Q. Cofy All the fingoing stocks I lines state in name of the Jensey except the I Bank clock I So chases of the gas doet. ales the following Seo Daniel fo C binds. vig. South lide & hoas " attactes \$ 2200 7 Sompa \$1000 Orange + Alexandria I Reais de \$3000 leits of Lynchlurg \$1000 Mals Clubs office anthus Court Court of Informi \$ 2000 State of Virginia \$ 3000, north River navigation (15.900 This day M & Wharlow Junonally appeared before including . 100 dollars in hands \$ 2500, State of Virginia lock \$1200 me Club of the Said Court and made Cathe that the Oregenal of The above deed (which affrears from my noto all the above in name of U. dunily records to hoor been delivered to him) has been lost and \$41384.45 " levis apreites in merchants Bank Lynolling in name of E.L. Timity " Seficie in citizens Paring, Bank do 20620 do 470447 " . Farmens & merchants do . do 6429 do 6678 13 merlans and that he is unable to find The Same though he has made deligins Search Thingfor - Green under My hand This 25 To day of July 1813 Jo Daniel for S " " An enterne in leirificats of depreite biligins savings

dec? - also the following Sloves her absolute propul, that is to lay, Auster a man and Laura a larman White here two children, Alley & Davey - also the ballowing Sloves bequeather to her for life by her late husband that is to Day, Reuben, Edmond, Any, Harry, Bacher Maria Archey and Lendery Right in number - also The bollowing pursonal propuly all the house hald and Reletion funders, plantation tools alinsils, Library Phale, live

"the following Slaves her absolute property . . . Austen a man, Laura a woman with her two children Nelley & Davey - also the following Slaves bequeathed to her for life by her late husband . . . Reuben, Edmond, Amy, Harry, Booker, Maria, Archey and Lindsey"

Money Stocks or chores in action logithes which the Slover and live Stock and malural increase threep

"Slaves and live stock and natural increase thereof"

and monies on how as may be needpary to The removes of culain Sloves describes by The while of Sais Robert Jensly To be manumilles, removes and Sulles and of This State, a lest

"monies . . . as may be necessary for **removal of certain slaves . . . to be manumitted, removed and settled out of this State**"

Conveyance of Slaves; 5¢ Required, \$16.50 Paid!

Largest Recorded Retroactive Tax

Manuscript copy of **"deed or marriage contract," April 1864, \$16.50 tax, stamps** cancelled **"W D Hix D Collr. USIR 3 Divn. 4th Dist. Va. July 27th 67"**

Eliza A. Tinsley to husband-to-be Malcolm Wharton, by which she conveys for the **nominal sum of \$5** her **whole estate to him as trustee,** including:

- real estate (her residence at Amherst Court House; a tract of land on Buffalo River; another near Buffalo Ridge)
- twelve slaves (Austen, Laura and children Nelley and Davey, her absolute property; also Reuben, Edmond, Amy, Harry, Booker, Maria, Archey, Lindsey, bequeathed to her by her late husband)
- personal property; monies, stocks, various debts due, etc., including "so much as may be necessary for removal of certain slaves directed by the will of ... Robert Tinsley to be manumitted, removed and settled out of this State"
- a long list of securities had par value \$69,936.05. Mentions "Slaves and livestock and natural increase thereof. ..." Allows for unforseen circumstances "as for Example, to sell a refractory Servant."

Notated on the outside **"Valued at \$16,500 and so stamped WDH."** This is puzzling: what was so valued, and why was it so stamped? Surely the entire estate was worth far more than this. A clue is that the tax rate matches the **1864 Conveyance rate of 50¢ per \$500.** Another is that the **Conveyance tax applied only to sale of real property** (i.e., real estate); the sale of personal property was taxable only as an agreement. It is plausible that the Collector was aware of this, and that his valuation was of the three real properties only.

Wrong Tax (12)

In fact there was no actual sale here, and according to a Ruling of Commissioner G. S. Boutwell, "an 'antenuptial declaration,' although drawn as a deed of trust, can be considered merely as a certificate, and requires a five-cent stamp."

Virginia: Wytheville

Mythe Carry to with, Withof the following Signatures and Seals I Thomas Sanders a Custico for I R Ward Suit B. E. Ward Sial Sauce learnity, hereby Cortify That D. H. + B. Wythe leauty to with I Thomas Sanders a Surtice E. Marie, admis, witto The will annexed of William Ward de. parties to accertain deed bearing date on The 22° day of Samary 1864, within I for Said County, hereby Certify that a chnowledgess The within deed before me L. R. & B. E. Ward admiss, with The will anineged in My County a foresaid of William Ward due, parties to a Contain deed Given under My hand This 22", day of lang Bly bearing date on The 22" day of January 1864, Thomas Sanden 2. 4. here to anineged, acknowledged The Sume before me in my County aforesaid, Tween under my hand This 22", day of Lanuary 1864, Thomas Sunders C.P. Alector Office 12" 188" and fun ally bear · leaston Stanfor and

Collector Jackson Was Busy!

Deeds made by estate administrators, **Wythe County, January 22, 1864,** amounts \$10 and \$1,790, **50¢ Conveyance** and **\$2 Conveyance,** each canceled **"June 12 1867," a**longside notation: **"Collectors Office/Wytheville Va. June 12th 1867/Stamped and penalty remitted/Geo. H. Jackson/Coll. 8th Dist. Va"**

Virginia: Shenandoah County



Virginia: Madison

melve months after date with interest from : The dato me or either of us promise to fay unto Mosesh alton And Jacob W. millen dee with the Will anneged - The Sum of Swo Thousand Three Hendred & Shirty Three Dollary & Thirty Three & 1/3 Cents - Second " Jagment on land furchased, Withrepon hand thealy this 3 day of January 1863. baniel Burner Lead. Henolly remulter One year lefter date with whereast from the date me or either of us promise to pay much motion Walter Ada facol, Milles dee mith the mill anneged the und of Seven Acudred & miety This Mollay & Franky one Centry Seems faimin on Sot No1 Alliew Fract & Land, Withe our hands thealy this 3 faunauf 1863, R. Walton Seal R. W. Rue 10. H. Watton Seals

Same Estate, Different Paths to Stamping

Matched pair of notes to estate administrator, Shenandoah County, Virginia, January 3, 1863, by different parties

- Bottom, stamps cancelled **December 31, 1866,** with initials of makers of the note but in a different hand; here it was **in the interest of the payee,** not the makers, to do so.
 - Top, cancel "LLS Col July 30 1867" by Collector with "Penalty remitted LLS" alongside

Cutting It Close!

Until December 31, 1866, stamps could be affixed by **any party; thereafter,** until July 31, only a Collector could do it. Here the first deadline was met exactly, and the second, with just a day to spare!

Wrong Tax (13)

Top, amount \$2,333.33, **\$1.20 tax** at 1864 rate of 5¢ per \$100; **correct tax was 1862 \$1 rate** for amounts \$1,500-\$2,500. Bottom, amount \$795.21, **40¢ tax** at 5¢ per \$100, **inadvertently paying 1862 40¢ rate** for amounts \$750-\$1,000

Stampen heccoules 28 The 1871 by R. N Jonner

Know all Men by these Presents, THAT We Robert ON Tanner and Alfred T Tannes are

held and firmly bound unto the COMMONWEALTH OF VIRGINIA, in the just and full sum of *Five Mundua* dollars; to which payment well and truly to be made to the Commonwealth, *Me* bind *purchase* out heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with *twoses* seals and dated this 25 M day of February 1854, and in the 88 year of the Commonwealth.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH-That if the said Robert A. Jannes Who the approbation of the lovenly loved of madis on Councy this day entered of accesa, wa chosen by Caroline Note as her Guardian

shall faithfully discharge the duties of said office or trust according to law, then the above obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed, and acknowledged, by all the obligors, in the presence of Rolett. H. Jann SEAL. cd & Jamer The Court, and ordered to be recorded. Att Hill Cluk

Stamped in 1871 Sole recorded example stamped under the extended deadlines of 1870

Guardian's bond, Madison County, February 1864, of R. H. Tanner \$1 tax, stamps canceled "RHT Dec 28 1871"

Notation "Stamped December 28th 1871 by R. H. Tanner" by County Clerk, at Madison, the county seat

Extraordinarily late retroactive stamping, made possible by the **Act of July 14, 1870,** which **extended by five years** the **deadlines for stamping** set in 1866.

Wrong Tax (14)

In **February 1864** the tax on a performance bond had been the **Surety Bond 50¢ tax**. Effective August 1, 1864, it had been increased to \$1, which was erroneously paid here.

Virginia: Wytheville

KNOW ALL MEN BY THESE PRESENTS, THAT WE Joseph Shanty and Buckes Rings

unto The Common an inalth of this are held and firmly bound

Gentlemen Justices of the Court of Scott County, now sitting, in the just and full sum of Three Dollars, to the payment whereof well and truly to be thoresauch made, to the said Justices and their successors, we bind ourselves and each of us, our and each of our heirs, executors, and administrators, jointly and severally, firmly by these presents, sealed with our seals, and dated this /1/11 day of Normalin 1864 one

thousand eight hundred and twenty

Administrator

THE condition of this obligation is, that if the said Joseph Sharty

deceased

of all the goods, chattels and credits

is A. K. Sharity do make a true and perfect inventory of all and singular the goods, chattels, and credits of the said deceased, which have or shall come to the hands, possession, or knowledge of the said Jorehn Sharily or into the hands, or possession, of any other person or persons for homin and the same so

made do exhibit into the County Court of Sectt, when he shall be thereto required by the said Court, and such goods, chattels, and credits, do well and truly administer according to law; and make a just and true account of these actings and doings therein when thereunto required by the said Court, and all the rest of the said goods, chattels and credits, which shall be found remaining upon the account of the said administrat (w the same being first examined and allowed by the Justices of the said Court for the time being, shall deliver and pay unto such persons respectively as are entitled to the same by law, and if it shall hereafter appear that any last WILL and Testament was made by the deceased, and the same be proved in court, and the Executor obtain a certificate of the probate thereof, and the said Joseph Sharing do in such case, being required, render and deliver up his letters of administration, then this obligation to be void, else to remain in full force.

Sealed and delivered in ? the presence of highers hepop Sond

Virginia: Richmond



Bank Check Made in the Confederacy, Paid and Stamped in the Union! "Adversity Usage" (2); Currency Conversion (43 to 1!)

Bank check, Richmond, March 27, 1865, for \$35,000 "Confederate currency" 2¢ Bank Check orange canceled "AG Agt June 16/65"

This is an "adversity check" comparable to postal "adversity covers," printed for use at Planters Bank of Virginia in the 1850s, changed by hand to "Bank of the Commonwealth."

Made to the Virginia Central Railroad Co. by Alex. Garnett, Agt. Written vertically at center is "June 14/65"; this placement typically designates the date of **acceptance or payment;** note that the **cancel date matches** this one.

By the South Carolina scaling table, on March 27, 1865, \$1US was equivalent to \$42.81CSA, and \$35,000CSA to only about \$818US.

Retroctively Stamped Bank Check!

Bank checks are one of the last types of document one would expect to be stamped retroactively. Normally their **active life span**—from execution to presentation at the bank, then to payment and cancellation—was a matter of days. Except for cases of outright fraud, postwar legal challenges necessitating a stamp must have been rare; unlike, say, promissory notes, which may be payable years in the future, allowing all manner of events to prevent payment, checks are understood to be drawn against available and sufficient funds.

Events Intervene in Spectacular Fashion

For this check, though, events intervened in spectacular fashion between execution and payment: it was made March 27, 1865; on April 2, Richmond was evacuated by the Confederates; the next day it was occupied by Federal forces, but fires set by the departing Confederates destroyed most of Richmond's commercial district, including the offices of the Bank of the Commonwealth and the Planters Bank; Lee's surrender at Appomattox followed on **April 9**, effectively ending the Civil War.

This chaotic backdrop made it understandable, in fact predictable, that **payment** of this check would be **considerably** delayed. By the time it was paid, in June 1865, the Confederacy was no more, its currency worthless. The U.S. 2¢ stamp tax on bank checks was clearly payable: by May 3, 1865, U.S. Internal Revenue collection districts had been established for all of Virginia; Richmond lay within its First District; the district collector, charged with supplying it with stamps, was located there, and was presumably the source of the 2¢ Bank Check stamp used here.

The check, made for **\$35,000CSA**, must have been **paid in U.S. funds.** It would be fascinating to know the details of the conversion process.

Stamper and fundely comittee Geer 8"Dist On Geer 8"Dist On

"Adversity Usage" (1): 1820s Form Used 1864! Estate administrator's bond, Wythe County, November 1863. obsolete 1820s form of Scott County pressed into service \$1 Lease canceled June 11, 1867, with notation alongside:

"Collectors Office U.S.I.R./Wytheville Va. June 11th 1867/Stamped and penalty remitted/Geo. W. Jackson/Collr 8th Dist Va"

Wrong Tax (15)

In November 1863 the tax on a bond for performance of the duties of any office had been the Surety Bond 50¢ tax. Effective August 1, 1864, it had been increased to \$1, which was erroneously paid here.



"The Fall of Richmond, Va. on the Night of April 2d. 1865" (Currier & Ives)



Ruins in the Richmond commercial district (Matthew Brady)

Epilog

These exceedingly rare individual usages, many unique for a given origin, taken together enable a strong and surprising conclusion: the parties effecting retroactive stamping were evidently unaware of the most basic rules governing the process, including:

- the date the taxes took effect
- the applicable tax rates
- the time spans during which retroactive stamping was authorized!

Emerging Conclusions: 1. Ignorance of Tax Period

No Tax Due: Extra Salt in the Wounds!

The stamp taxes took effect only on October 1, 1862, some 18 months into the war, but stamp users evidently **typically** assumed all wartime documents were taxable. Fully half the retroactively stamped promissory notes shown here, as well as the June 1862 Charleston agreement, were made before October 1, 1862, and thus **exempt** from tax. Paying the Yankee war tax for a struggle already lost was bad enough, but paying when it was not due added an extra dose of salt to the wound!

Emerging Conclusions: 2. Ignorance of Tax Rates

The extensive original 1862 tax schedule was slightly altered effective March 3, 1863, and extensively simplified effective August 1, 1864. USIR 1866 circulars directed that "[retroactively stamped] Instruments should be stamped according to requirements of the law in force at the time they were made." However users appear to have **simply paid the taxes in effect at the time of stamping,** typically set by the 1864 schedule. No fewer than 14 documents shown here have a wrong tax amount based on the 1864 rates, rather than those of 1862 or 1863 as required. Three more have a tax omitted. And two more have the tax overpaid as no conversion from **Confederate currency** was made. The **errors** are the **more extraordinary** in that the stamps were often affixed by USIR Collectors, County Clerks, or other officials, or at their direction.

Emerging Conclusions: 3. Legislation Lags Practice

Prior to July 13, 1866, retroactive stamping without penalties was permitted, but only within 12 months of execution. However seven documents in this exhibit show retroactive stamping of documents made more than 12 months earlier, prior to its authorization by the Act of July 13, 1866; three done by private individuals, two by Registers of Deeds, one by a County Clerk, and one by an Internal Revenue Collector.

Another five documents show retroactive stamping during the "limbo period" after the 1867 deadlines set by the Act of July 13, 1866, and before the extension of those deadlines in 1870.

Probably the responsible parties were simply improvising in good faith, operating with the knowledge that wartime documents were liable to stamp duty, and could not be recorded or entered as evidence unless stamped, but without knowing fine points of the governing statutes.

Emerging Conclusions: 4. A Successful Comedy of Errors

Despite this array of errors, in practice retroactive stamping **probably yielded as** much or more revenue as it would have if the letter of the law had been followed precisely, and at considerably more convenience to the public. Stamping of instruments made before October 1, 1862, was all to the good, as were early and "limbo" stamping, and failure to convert from Confederate currency; and errors in applying the wrong rates probaby balanced out in the long run.

As **tabulated at right**, for the sample of 26 incorrectly paid retroactive stampings included in this exhibit, \$48.55 was paid when only \$20.65-\$23.15 was due! Even omitting the Amherst County, Virginia, antenuptial deed on which \$16.50 was paid but only 5¢ due, the totals stand at \$20.60–23.10 due and \$32.05 paid.

As for convenience, the simplified 1864 schedule used blanket rates of 5¢ per **\$100 for notes** in contrast to the **ten separate Inland Exchange brackets** of the **1862** schedule, and the six separate rates of 1863. Similarly the 1864 schedule used 50¢ per \$500 for deeds in contrast to the seven separate Conveyance brackets of 1862. The system worked in spite of itself!

Incorrectly Paid Retroactive Taxes on Documents Shown Here, vs. Correct taxes

Inland Exchange	Paid	Correct
Bragg's, Ala.	\$0.15	0
Greene County, Ala.	0.35	0
Madison, Ark.	0.40	0.05
	0.10	0.15
Quincy, Fla.	0.15	0
Waukeenah, Fla.	0.05	0
Bainbridge, Ga,	0.05	0
	0.05	0.10
Hinds County, Miss.	0.45	0.50
Gulf, N.C.	0.75	0
Laurens, S.C.	1.25	1.00
Trenton, Tenn.	0.05	0
Shenandoah County, Va,	1.20	1.00
Conveyance		
Charleston. S.C.	3.00	5.00
Dyer County, Tenn.	3.50	5.00
Denton County, Tex.	5.00	0.50
Amherst County, Va.	16.50	0.05
	1.00	0.50
Rockbridge County, Va.	3.50	2.50/5.00
Sussex County, Va.	5.00	2.00
Bond, Surety: Performance		
Rome, Ga.	1.00	0.50
	1.00	0.50
Madison, Va.	1.00	0.50
Wytheville, Va.	1.00	0.50
Certificate		
Sherman, Texas	0.05	0.10
Mortgage		
Lexington, Va.	2.00	0.20
Totals	\$48.55	\$20.65/23.15