

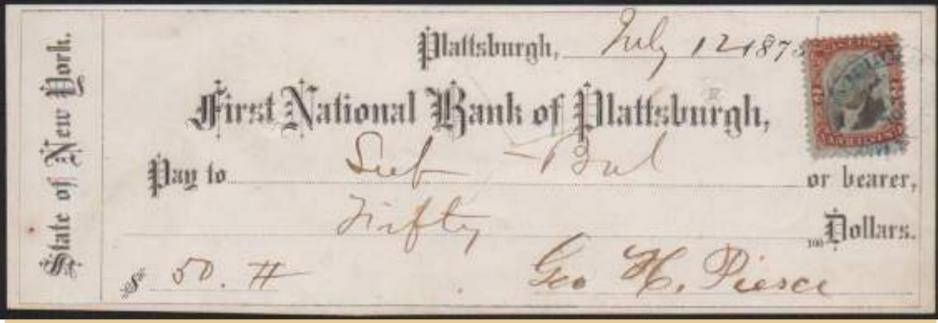
2. BANK CHECK
1862. Bank check, draft, or order, payable at sight, .02



Unique First Day Use
The celebrated "first day check" of October 1, 1862, stamped with matching 2¢ Bank Check orange. Made by Quincy Mining Co. President Thos. F. Mason (for \$13,552, equivalent to some \$300,000 today) with cancel in matching hand and date. First delivery of this stamp by the printers to the government agent in Philadelphia had been made on September 29. No other documentary stamp was ready by October 1, and no other first day uses have been recorded.



Major Double Transfer
November 1862 check (for \$37,000, equivalent to nearly \$1 million today) stamped with matching 2¢ Bank Check orange with major double transfer in bottom label, the only recorded example on document. This variety is so rare it was unknown to the editors of the *Boston Revenue Book*. It occurs only on the First Printing of the 2¢ Bank Check orange, printed only in late September and early October 1862.

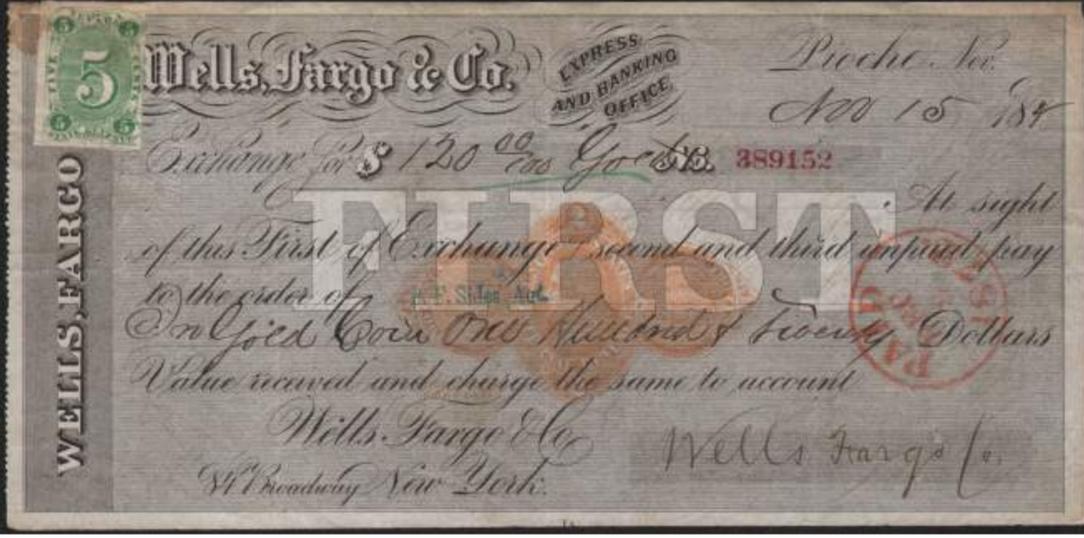


2¢ Third Issue Invert
1873 check stamped with 2¢ Third Issue invert, one of only three recorded on document with handstamp cancel



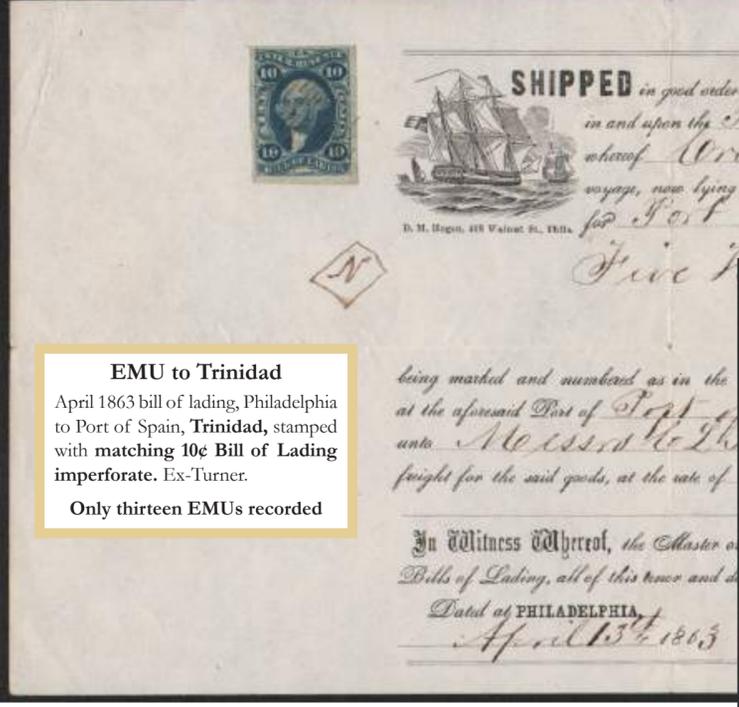
U.S. plus Nevada, Unique Wells Fargo Imprinted Stamp
Below, 1872 Wells, Fargo bill of exchange, Pioche, Nevada, taxed by U.S. at 2¢ Bank Check rate, paid by 2¢ imprinted revenue (RN-D9), note the restrictive clause at lower left, and by Nevada at 5¢ as a "foreign" bill payable out of the state. Sole recorded Wells, Fargo bill with an imprinted revenue and one of a handful of Nevada documents from Pioche. Pioche, 400 miles from the settled western portions of the state, 250 miles from the nearest railroad, was essentially lawless during the late 1860s and early '70s. "Reliable legend" has it that by the time of the first death there by natural causes, some six dozen had died by violence.

U.S. plus California; Final Shot of the Civil War
October 1864 bill of exchange drawn by master of whaling bark *Jireh Swift* of New Bedford, in San Francisco to unload \$100,000 in whale oil, taxed by U.S. at 2¢ Bank Check rate, by California at 1861-6 Exchange \$2 rate. On June 22, 1865, the "Jireh Swift" "would be captured and burned in the Bering Sea by the infamous Confederate raider "Shenandoah." The Civil War was over, but convincing proof did not reach the "Shenandoah" until August 2. The "Jireh Swift" had made a run for the Siberian coast, until a shot whistling past her stern brought her to. This is widely considered the final shot of the Civil War. Twenty minutes later the "Jireh Swift," with 400 barrels of whale oil aboard, was in flames.



3. BILL OF LADING
1862. Bill of lading for goods to be exported to any foreign port except those in British North America, .10

U.S. plus Louisiana Law
1882 check for stamped with 2¢ Fifth Issue, introduced as evidence in Civil District Court, Orleans Parish, Louisiana, with 30¢ filing fee paid by Louisiana Law stamps. Sole recorded document bearing U.S. and Louisiana stamps.



EMU to Trinidad
April 1863 bill of lading, Philadelphia to Port of Spain, Trinidad, stamped with matching 10¢ Bill of Lading imperforate. Ex-Turner. Only thirteen EMUs recorded



U.S. plus France
1866 bill of lading, New York to Havre, stamped with U.S. 10¢ Inland Exchange and France Dimension 50 centimes. Sole recorded dual-nation usage on a bill of lading. A valid bill of lading was required to collect goods shipped. They were typically made in sets of three or four, "one of which to be accomplished, the others to stand void." Extant examples were nearly all held in reserve in the shipper's or consignor's files; very few, like this one, reached their destination and were executed.

4. BILL OF SALE OF SHIP
 1863. Value to \$500, .25
 Over \$500 to \$1,000, .50
 Each additional \$1,000 or fraction, .50

5. BOND, SURETY
 1862. For payment of any sum of money or for performance of the duties of any office, .50

BILL OF SALE OF REGISTERED VESSEL.

To all to whom these Presents shall come,

GREETING:

Know Ye, That *J. Alexander Vidi* of Boston, State of Massachusetts Owner of *Three Quarters*

of the *Bark* or vessel, called the *"Jewess"*

of the burthen of *Five Hundred thirty one* tons ³² or thereabouts, for and in consideration of the sum of *Twenty Seven Thousand Dollars*

lawful money of the United States of America, to *me* in hand paid before the sealing and delivery of these Presents, by *Samuel C. Sawyer*

the receipt whereof *I* do hereby certify, satisfied, contented, and paid; have and sell unto the said

Executors, Administrators, and Assigns of the said *Bark*, or the mast, bowsprit, sails, boat, and belonging; the certificate of the Register or vessel is as follows; to wit,—

me covenant, agreement, and condition, contained in a Lease this *15th* day of *June* 1863, of the *Pacific Mail Steam Ship Company* Board of State Harbor Commissioners, the part of said *Pacific Mail Steam Ship Company* to be kept, then the said obligation shall be of no effect; otherwise the sum of *one hundred thousand Dollars* shall be immediately due as liquidated damages, and as a penalty.

In witness whereof, I set our hands and seals, in and for the County of San Francisco, this *15th* day of *June* A.D. One thousand eight hundred and *sixty six*.

Signed, Sealed and Delivered in presence of *John Robert Wilson* and *Edwin L. Peckham*

Louis Oliver

50¢ Surety Bond imperforate EMU
 August 1863 surety bond indemnifying Jay Cooke & Co. against double payment on a lost \$200 6% U.S. government bond, stamped with matching 50¢ Surety Bond imperforate.
 Sole recorded EMU with the rare imperforate stamp

Know all men by these presents, that we *John E. Fox and David A. Fox*, trading as *John E. Fox & Co.* of the City of Philadelphia State of Pennsylvania, are held and firmly bound unto *Jay Cooke, William B. Moorhead, and Henry D. Drake*, trading as *Jay Cooke & Co.* of the City and State aforesaid, in the sum of *Two Hundred dollars*, lawful money of the United States of America, to be paid to the said *Jay Cooke & Co.* or their certain Attorney, executor, administrator or assigns: to which payment, well and truly to be made, we do bind ourselves, and each of us by himself, our heirs, executors and administrators and every of them, himself or themselves

Whereas, the above named *Jay Cooke & Co.* by their certain certificate of indebtedness signed by them

These bonds, referred to as a "five twenties" because of their 25 year term, were the federal government's first series of bonds, issued in 1862, and an important instrument in financing the Union war effort. They were initially unpopular, and banking syndicates were unable to dispose of them. The government then turned to Cooke, who promoted the sale of more than \$1 billion of these bonds and the "Seven thirties" of 1865 (named for their 7.3% interest), and earned an international reputation in the process.

Short-lived 1863 Rate
 Above, May 1863 bill of sale for three quarters of the bark *Jewess* for \$27,000, \$13.50 tax paid by an array of imperforate stamps
 Five recorded examples recorded of the short-lived 1863 \$1.00+ rate
 (These rates in effect only 17 months)

(Bond, Surety)
 1864. For payment of money, for each \$1,000 or fraction, .50
 For performance of the duties of any office, 1.00

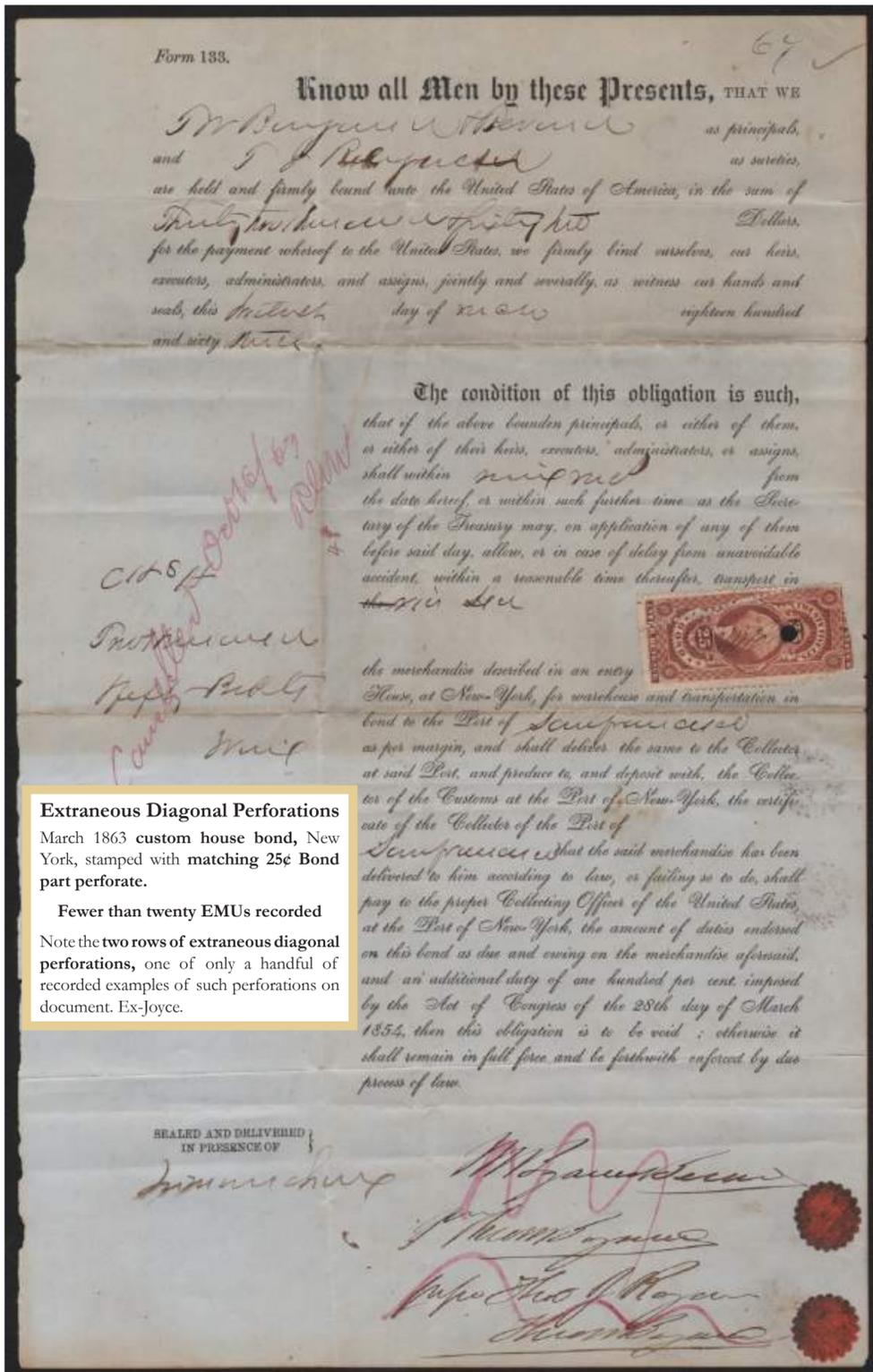
Wishful Thinking: \$50 Due, 25¢ Paid
 Right, 1866 \$100,000 bond of *Pacific Mail Steamship Co.* to State Harbor Commissioners, San Francisco, concerning a 15 year lease at \$1,250 per month. Stamped first with 25¢ Certificate, mistakenly paying general Bond tax of 25¢, later with 20 stamps including imperforates, part perforates (note the rare 50¢ Passage Ticket) and perforated \$2 Mortgage, paying the correct \$50 tax.
 Fewer than twenty documents recorded showing all three perforation styles
 Anticipating the loss of the bulk of its shipping trade to the East upon completion of the transcontinental railroad, the PMSS in 1867 would launch a transpacific service to Japan and China, for which this lease was crucial.

Know all Men by these Presents:

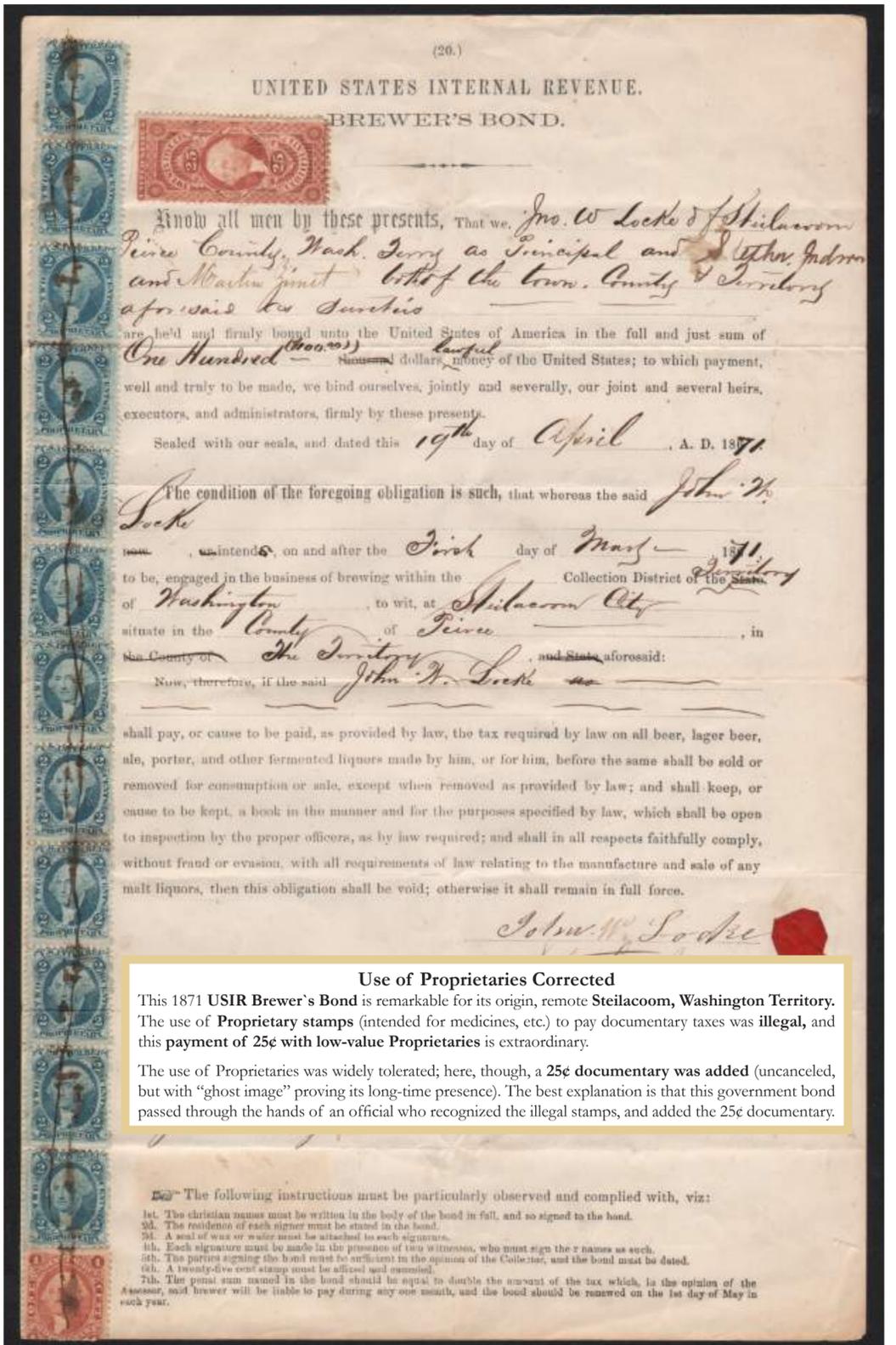
that we, the undersigned, the *"Pacific Mail Steam Ship Company"*, as principal, and *Louis McLane, Charles E. McLane, Oliver Eldridge, Alexander W. Macpherson, and Hall McAllister*, as Sureties, are held and firmly bound unto the *Board of State Harbor Commissioners*, of the *State of California* in the full sum of *One hundred thousand Dollars*, to be paid to said *Board of State Harbor Commissioners* or their lawful successors; for which payment well and truly to be made we do jointly bind ourselves, our heirs, executors and administrators, by these presents.

Sealed with our seals. Dated, *San Francisco*, *June Sixth* A.D. One thousand eight hundred and *sixty six*.

The Condition of the above obligation is such, that, if the *Pacific Mail Steamship Company*, shall well and truly keep, perform and fulfil each and every



Extraneous Diagonal Perforations
March 1863 custom house bond, New York, stamped with matching 25¢ Bond part perforate.
Fewer than twenty EMUs recorded
Note the two rows of extraneous diagonal perforations, one of only a handful of recorded examples of such perforations on document. Ex-Joyce.



Use of Proprietaries Corrected
This 1871 USIR Brewer's Bond is remarkable for its origin, remote Steilacoom, Washington Territory. The use of Proprietary stamps (intended for medicines, etc.) to pay documentary taxes was illegal, and this payment of 25¢ with low-value Proprietaries is extraordinary.
The use of Proprietaries was widely tolerated; here, though, a 25¢ documentary was added (uncanceled, but with "ghost image" proving its long-time presence). The best explanation is that this government bond passed through the hands of an official who recognized the illegal stamps, and added the 25¢ documentary.



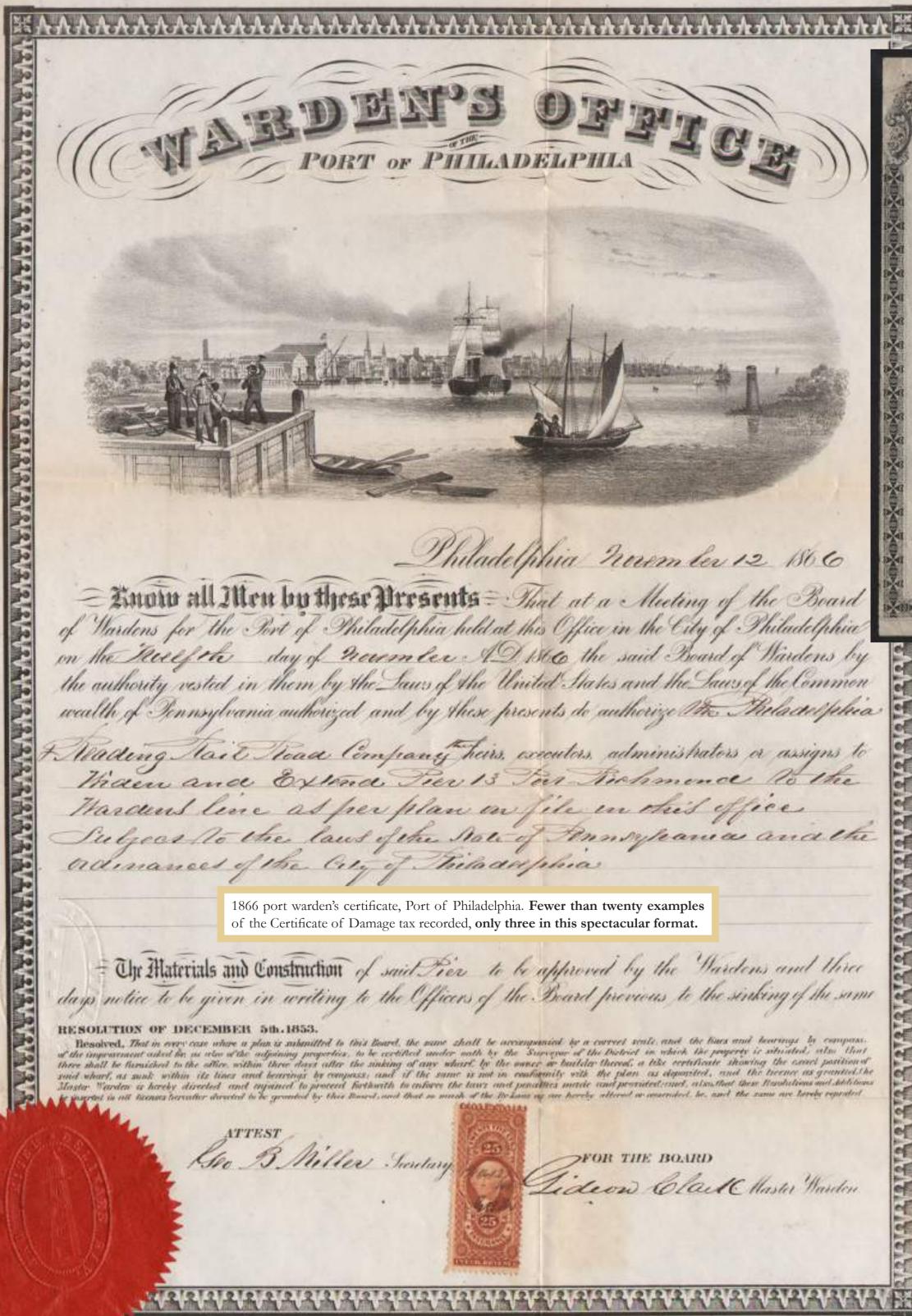
8. CERTIFICATE OF DEPOSIT
1862. Amount to \$100, .02 Over \$100, .05



Montana Gold Dust
Top, very early (serial "No 7") 1866 handwritten certificate of deposit, First National Bank of Helena, Montana Territory, for "two purses said to contain thirty one & one half Ozes & Five one half Dwt [pennyweights] Gold Dust"! Dust at about \$16 per ounce was an accepted medium of exchange in that newly prosperous mining camp.

Banknote-Style EMUs; Imprint plus Adhesive
Certificates of deposit were often ornately engraved, banknote-style, to attract depositors.
January 1863 certificate, amount \$100, bearing matching 2¢ Certificate orange
February 1863 certificate, amount \$250, bearing matching 5¢ Certificate imperforate
2¢ and 5¢ EMUs each recorded for only nine banks
1872 certificate, amount \$200. Imprinted 2¢ (Scott RN-C26) with legend at bottom right "Good [i.e., sufficient] when the amount does not exceed \$100." For larger amounts the tax was 5¢, paid here by addition of Second Issue 3¢.
Few imprint-adhesive combinations recorded
Fewer than twenty documents recorded with Second Issue 3¢

7. CERTIFICATE OF DAMAGE
1862. Certificate of damage or other certificate issued by port warden or marine surveyor, 25



1866 port warden's certificate, Port of Philadelphia. Fewer than twenty examples of the Certificate of Damage tax recorded, only three in this spectacular format.

9. CERTIFICATE OF PROFITS
1862. Certificate of profits, or any certificate or memo concerning property or accumulations of any incorporated company:
Amount \$10 to \$50 .10
Over \$50 .25



Engraved EMUs
1863 certificates of profits, amounts \$50 and \$80, stamped with matching Certificate 10c and 25c part perforate
Two 10c EMUs and two 25c EMUs recorded in this ornate style

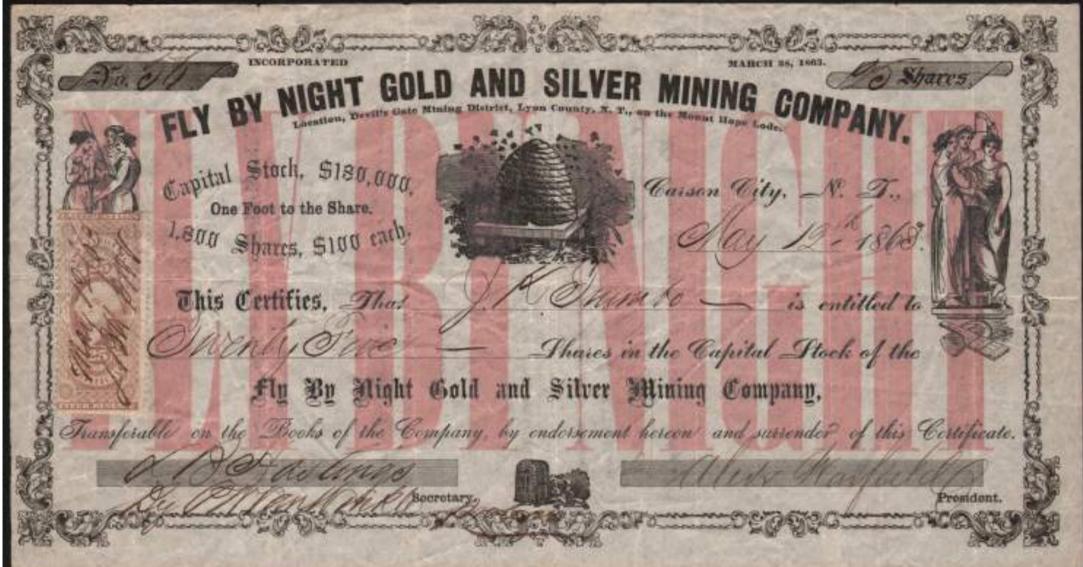


Know all Men by these Presents That at a Meeting of the Board of Wardens for the Port of Philadelphia held at this Office in the City of Philadelphia on the 12th day of December A.D. 1860 the said Board of Wardens by the authority vested in them by the Laws of the United States and the Laws of the Commonwealth of Pennsylvania authorized and by these presents do authorize the Philadelphia Trading Pier and Dock Company their executors administrators or assigns to Thence and Extend Pier 13 For Richmond to the Wardens line as per plan on file in this office Subject to the laws of the State of Pennsylvania and the ordinances of the City of Philadelphia

Resolved, That in every case where a plan is submitted to this Board, the same shall be accompanied by a correct scale, and the bearings by compass, of the improvement asked for, as also of the adjoining properties, to be certified under oath by the Surveyor of the District in which the property is situated, also that three shall be furnished to the office, within three days after the sinking of any wharf, by the owner or builder thereof, a like certificate showing the exact position of said wharf, as sunk within its lines and bearings by compass, and if the same is not in conformity with the plan, as aforesaid, and the license is granted, the Master Warden is hereby directed and enjoined to proceed forthwith to enforce the laws and penalties made and provided: and, also that these Resolutions and Articles be printed in all licenses heretofore granted by this Board, and that in each of the Resolutions are hereby altered or recorded, be, and the same are hereby repeated

ATTEST
Geo. B. Miller Secretary
FOR THE BOARD
Gideon Clark Master Warden

10. CERTIFICATE OF STOCK
1862. Certificate of stock in any incorporated company, 25



The "Fly By Night"!
May 1863 stock certificate of Fly By Night Gold and Silver Mining Co. of Carson City, Nevada Territory, stamped with matching 25c Certificate part perforate.
Nevada territorial mining ventures were often highly speculative, if not outright dishonest. Most "mines" were mere holes in the ground, but this was sufficient to file a claim, form a company, and issue stock, which was inevitably snapped up. The cynical but brutally honest company name on this piece makes it the quintessential example of the genre. Two examples are known.

Double EMU
Stock certificate dated December 18, 1862, stamped with matching 25c Certificate imperforate, one of the earliest recorded stamped stock certificates.
Appended beneath is a power of attorney to sell the stock, executed January 1863, stamped with matching 25c Power of Attorney imperforate.
Few combination EMUs of any kind recorded

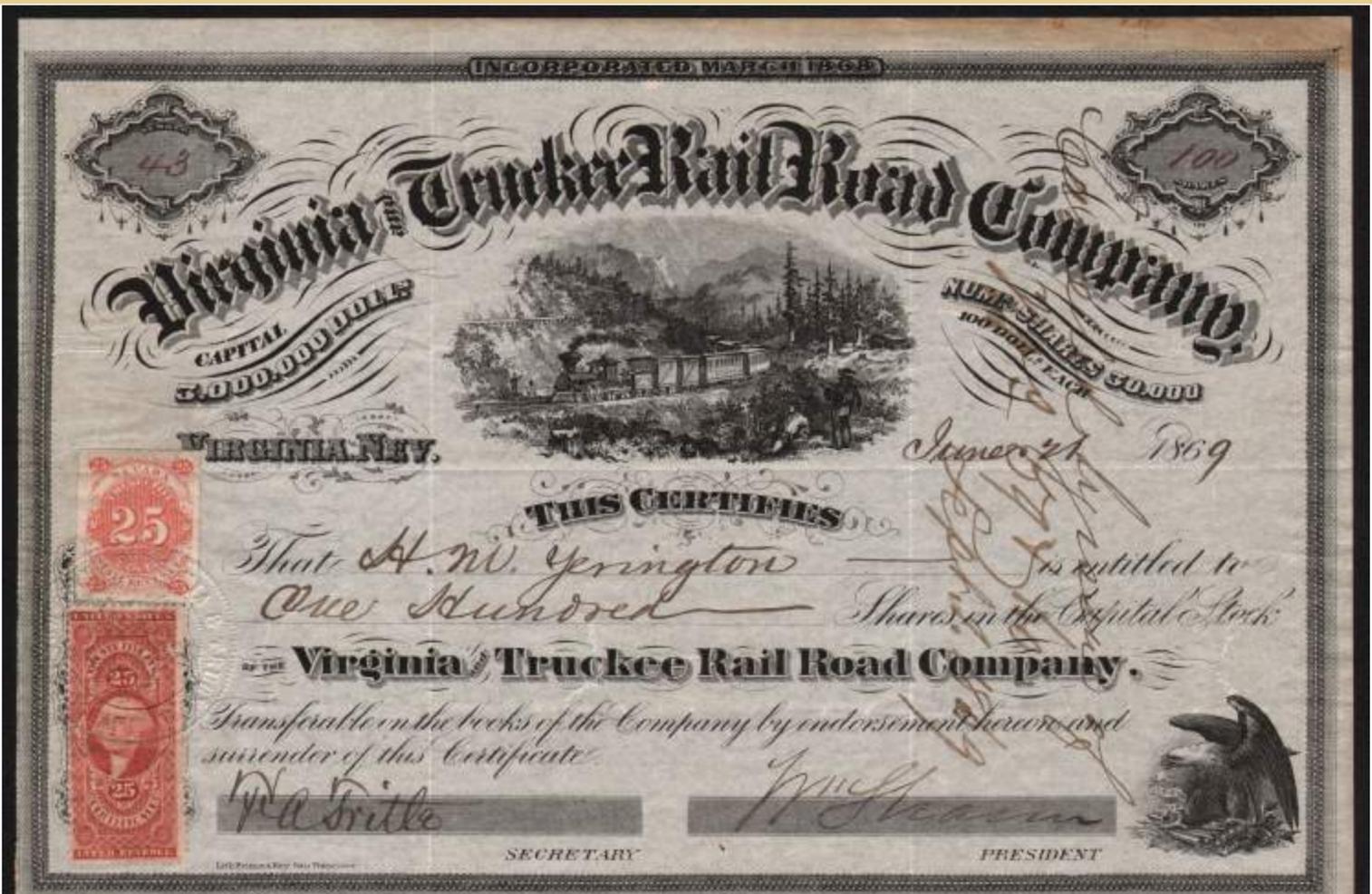




25¢ Second Issue Imperforate

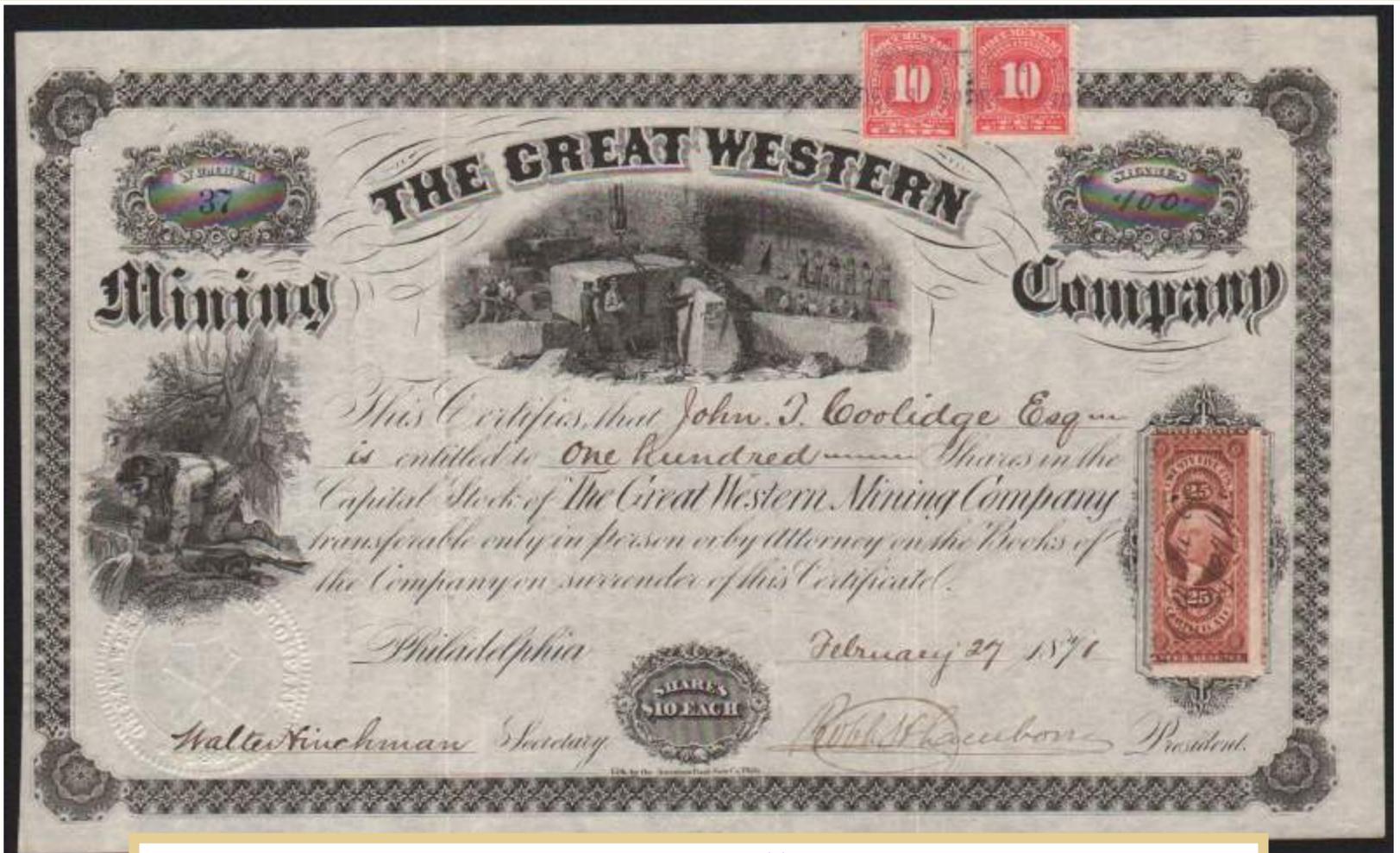
1872 Philadelphia certificate stamped with 25¢ Second Issue imperforate, unlisted by Scott as no multiple has ever been found, but well known to specialists

Three documents recorded bearing this stamp



U.S. plus Nevada

1869 certificate of famed Virginia & Truckee Rail Road Co., Virginia City, Nevada, bearing U.S. 25¢ plus Nevada 25¢ rouletted 10. The state tax mimicked that of the U.S. Examples recorded from only seventeen companies, only five from this legendary road. Signed by William Sharon, arguably the richest and most powerful man in Nevada. The "V&T," an engineering marvel of its day, ran from the mines of the Comstock Lode down a rugged mountainside to the mills on the Carson River. Its popular sobriquet "the crookedest line in the world" was chosen as much for the questionable financing methods employed by Sharon in its construction as for the road's tortuous course.



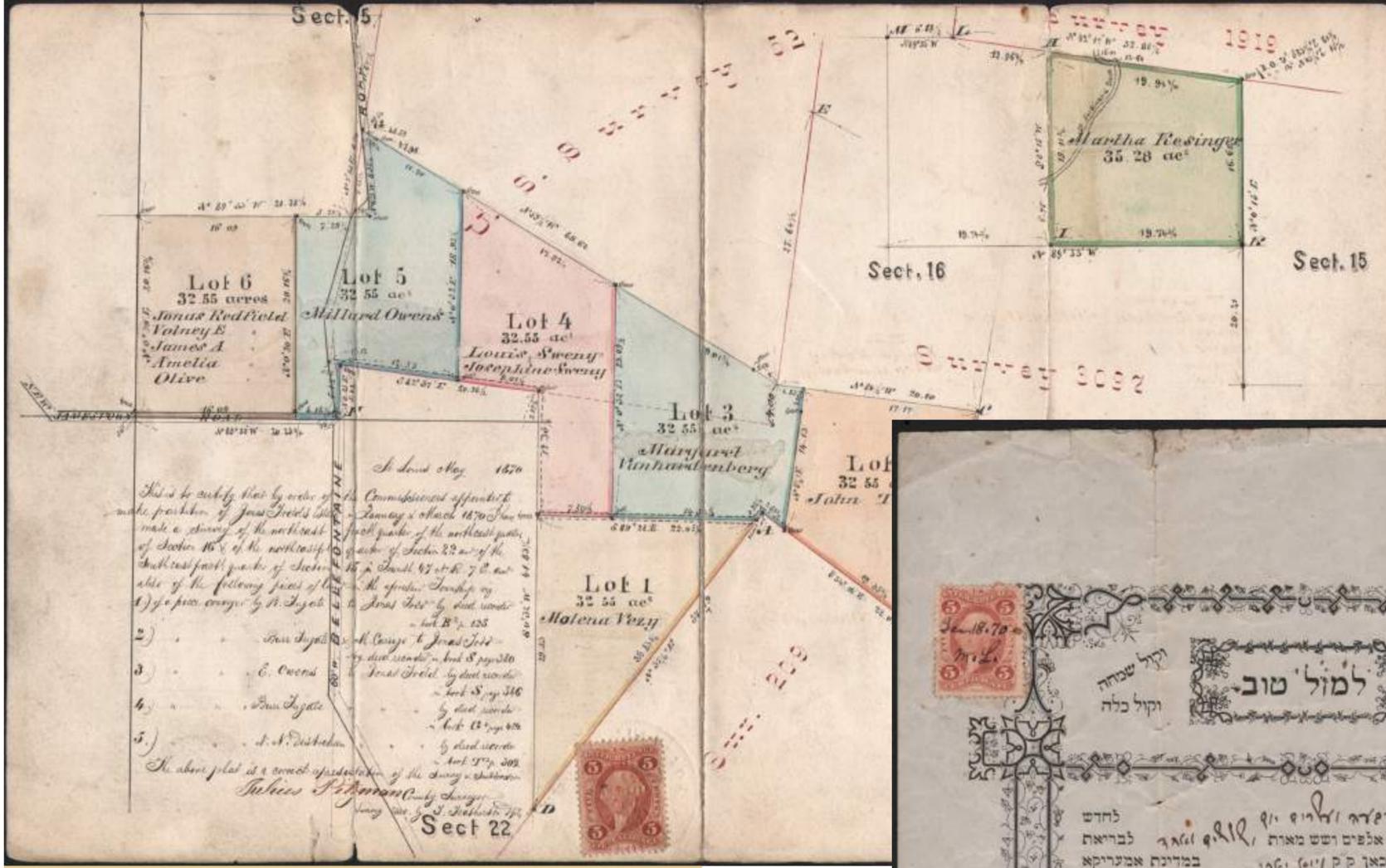
Civil War plus 1914 Taxes

1871 certificate showing Civil War era 25¢ tax on stock certificates, also 1914 stock transfer tax of 2¢ per \$100 paid by two 1914 10¢.

Sole recorded Civil War-1914 combination



Exempt Fireman's Certificate
 July 1863 Exempt Fireman's certificate, San Francisco, taxed at the short-lived General Certificate 10¢ rate.
 One of the most spectacular philatelic items extant
 By an 1853 California statute, **volunteers to unpaid fire companies**, having served **five years** and received a certificate to that effect, were granted status as **"exempt firemen,"** free from **poll-tax, road-tax, head-tax** of every description, **jury duty, and military duty.** except in case of war, invasion, or insurrection.

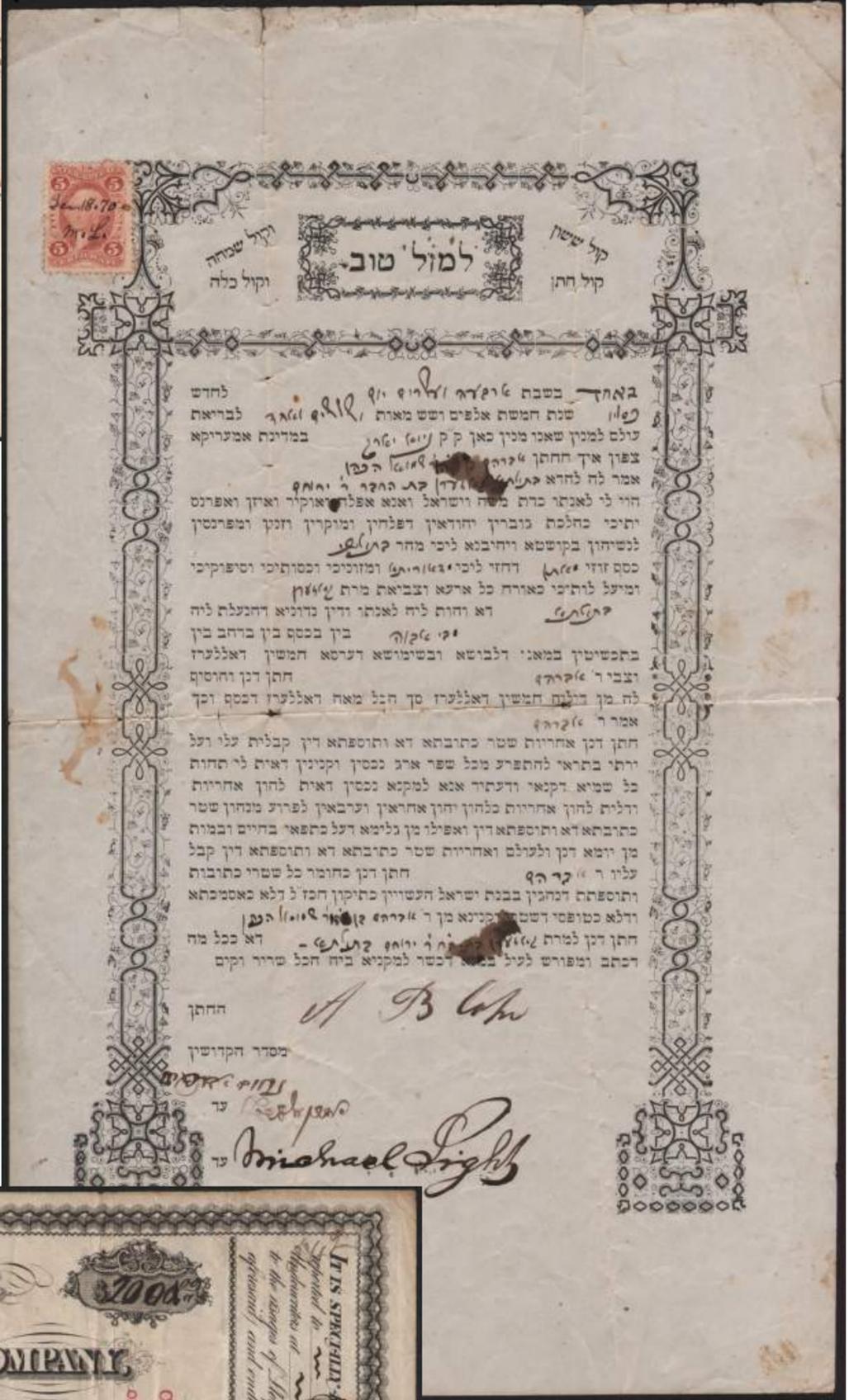


1870 Ketubah
Below, the *ketubah* is a unilateral agreement drawn by witnesses in accordance with Jewish civil law, testifying that a husband guarantees to his wife that he will meet certain minimum human and financial conditions of marriage, "as Jewish husbands are wont to do," such as providing food, clothing, and conjugal rights, also to pay a certain sum in the event of divorce, and inheritance rights
This 1870 *ketubah* of A. B. Cohn, Brooklyn, N.Y., is written at top in Hebrew ("Mazel Tov" in ornamental box), then in Aramaic, the technical legal language of Talmudic law.
Taxed as a certified statement of witness Michael Light, who initialed the stamp "M. L."

Certified Correct
Map of a portion of St. Louis, with detailed manuscript annotation by County Surveyor certifying the correctness of the map, dated May 1870 and stamped with 5¢ Inland Exchange tied by embossed seal



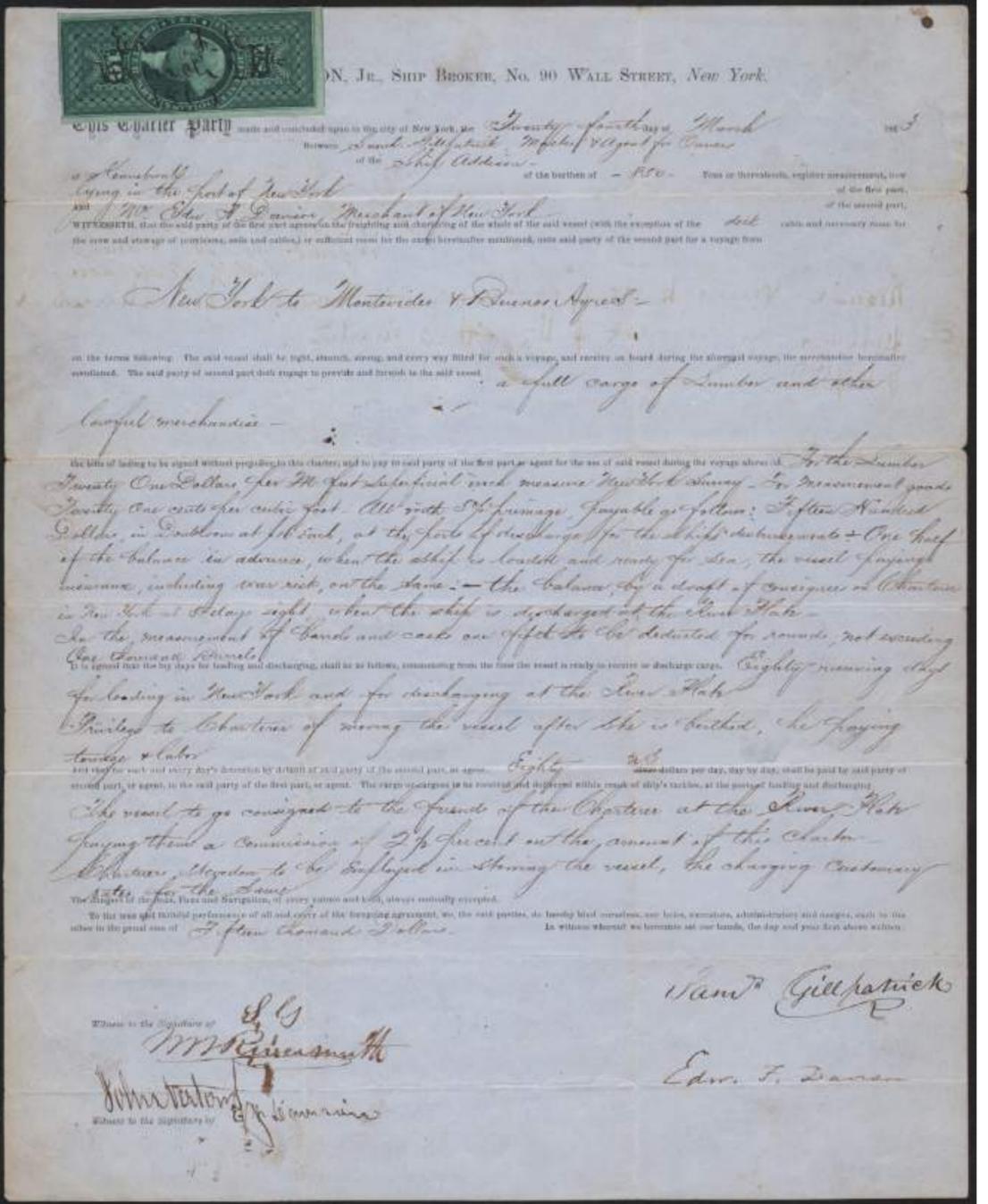
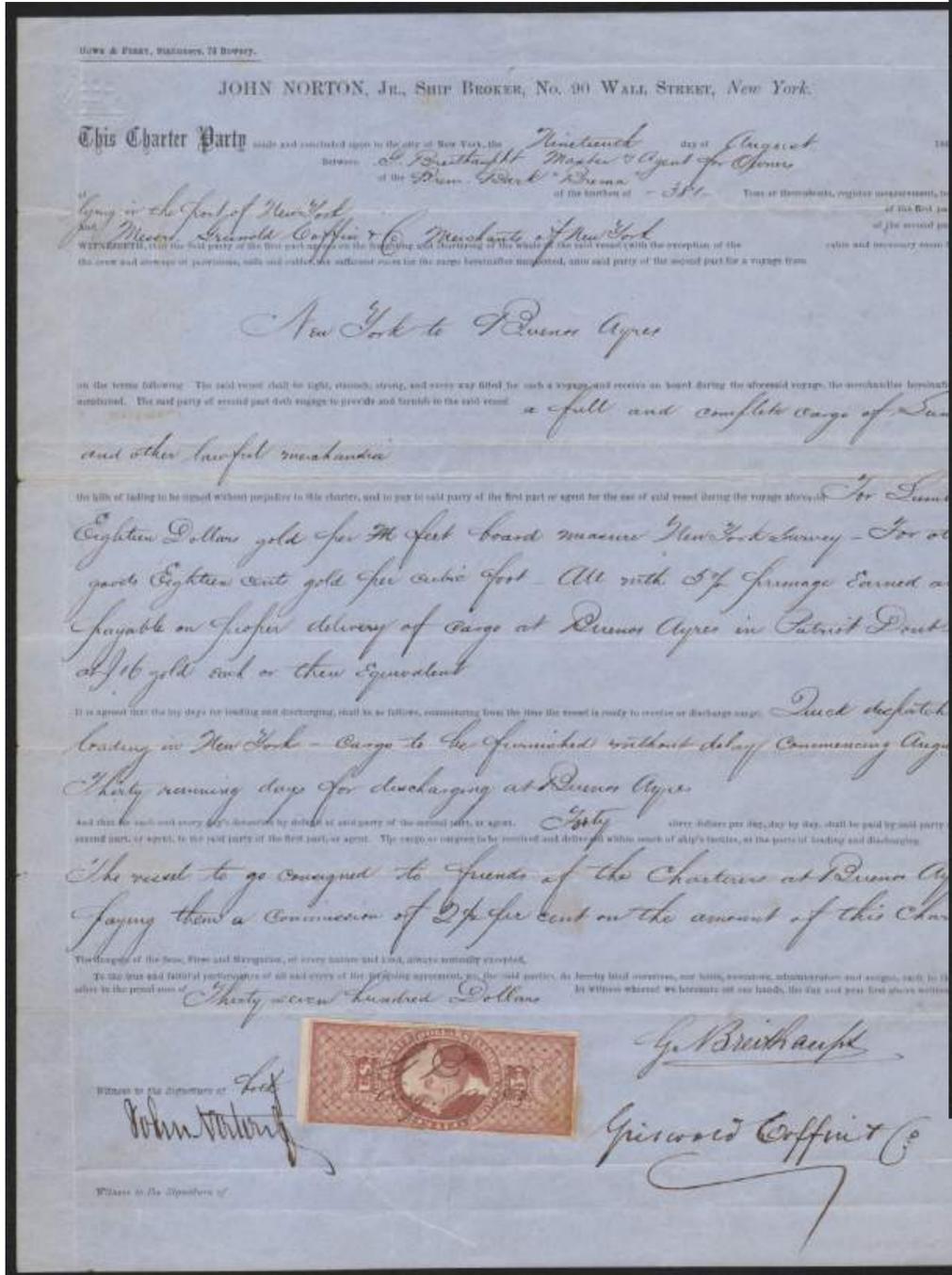
1864 dog license for "Trot," a black male "Cur," age six, stamped at general Certificate rate



U.S. plus Great Britain
Certificate of Insurance on Ill-fated *George Cairns*
1872 certificate of insurance for \$2,000 advanced to captain against freight aboard S.S. *George Cairns*, which departed Montreal for Limerick September 4. She foundered off the coast of Nova Scotia the same day, a total loss with eight lives lost.
This certificate was generated in New York after the fact, on September 27, countersigned in Montreal, then transported to London where the claim was paid [notation at top left, "Due 18 Novr/72 £403.11/9 (equivalent to \$2,000 at \$4.956 per pound sterling) OCT. 10 1872"], having first been duly stamped with Great Britain 1s & 3d revenues tied by POLICY OF INSURANCE blue oval cancels.
The 10¢ stamp presumably pays the Certificate 5¢ tax plus the Agreement 5¢ tax on the agreement printed vertically at right.
Fewer than twenty U.S.-G.B. combinations recorded
Sole recorded Certificate-Great Britain combination

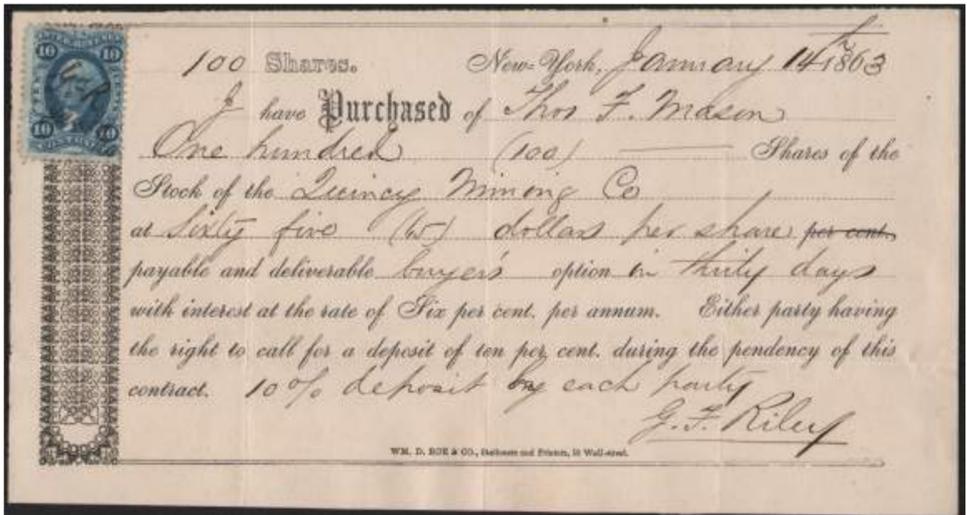


12. CHARTER PARTY
 1862. Contract for the charter of any ship:
 Registered tonnage up to 300 tons, 3.00
 Over 300 tons to 600 tons, 5.00
 Over 600 tons, 10.00



Sole Recorded Charter Party EMUs
 The extraordinary matched pair of 1863 charters of the bark *Brema*, 381 tons, New York to Buenos Ayres, and the *Addison*, 850 tons, New York to Montevideo and Buenos Ayres, stamped with matching \$5 and \$10 Charter Party imperforates.
 Only twelve stamped charter parties recorded, of which these are the only EMUs

13. CONTRACT
 1862. Broker's contract, note, or memorandum of sale of goods of any kind, .10

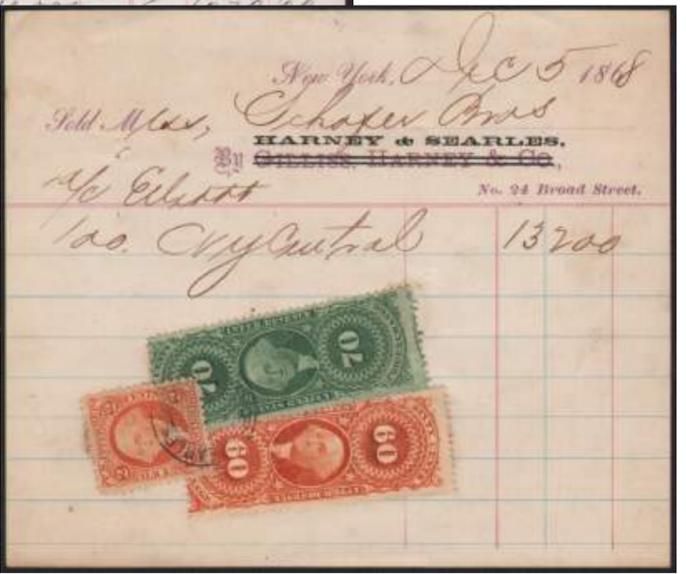


EMU and EKU
 January 1863 broker's memo of stock purchase stamped with matching 10c Contract.
 Only about twenty EMUs have been recorded, of which this is the earliest.

(Contract)
 1866. Sale or contract for sale of stocks, bonds, bullion, notes, or other securities, by any broker, bank, or banker:
 For each \$100 or fraction thereof, .01
 The stamps were to be affixed to a memorandum of such sale or contract, delivered by the seller to the buyer.
 With a rate of 1¢ per \$100, the tax could be any possible amount, and many unexpected and stunning combinations of stamps were used.



First Issue 25¢, 30¢ & 40¢, an "impossible" combination
 First Issue 60¢ & 70¢, similarly improbable



Gold Sale Memos; Seven-Color Combination
 Left, 1869 memo for sale of \$202,312.50 in gold by New York brokers Trevor & Colgate, \$20.24 paid on reverse with five-color combination including \$1.90 Foreign Exchange.
 Right, 1868 memo for sale of \$134,375 in gold by New York brokers W. B. Sanction, \$13.42 paid on reverse with seven-color combination.



\$1.90 Foreign Exchange recorded on fewer than ten documents



Second/Third Issue Rarities

The stamps here include some of the rarest on document. After simplification of the tax rates in 1864, most taxes were multiples of 5¢ or 50¢, and there was little use for denominations like 1¢, 3¢, 4¢, 6¢, 60¢ or 70¢. Their inclusion in the short-lived Second and Third Issues resulted in a series of major rarities. By 1870 the government had become increasingly concerned with loss of revenue through counterfeiting and washing and re-use of stamps. In response it devised the bicolored Second Issues, with central vignette in fugitive, soluble ink. These were first issued September 1871, the documentaries all blue and black. This created complaints, and the Third Issues followed quickly thereafter, with frames in various colors.

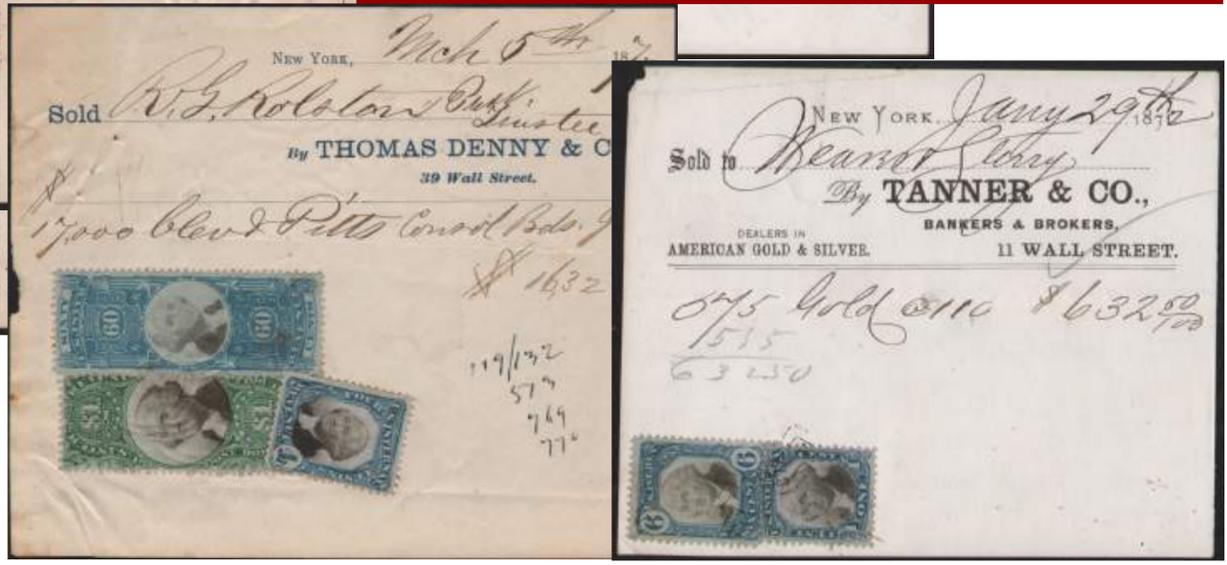
Sole recorded example of 1¢ Third Issue on document, on New York broker's memo of sale of \$50,561 in commercial notes. Ex-Joyce.

Second Issue 6¢ & 1¢. Only five documents bearing the 6¢ have been recorded, and eleven with the 1¢. The combination is unique.

Second Issue 60¢ & 4¢. Only eight documents bearing the 60¢ have been recorded, and nine with the 4¢. Another unique combination. Ex-Tolman.

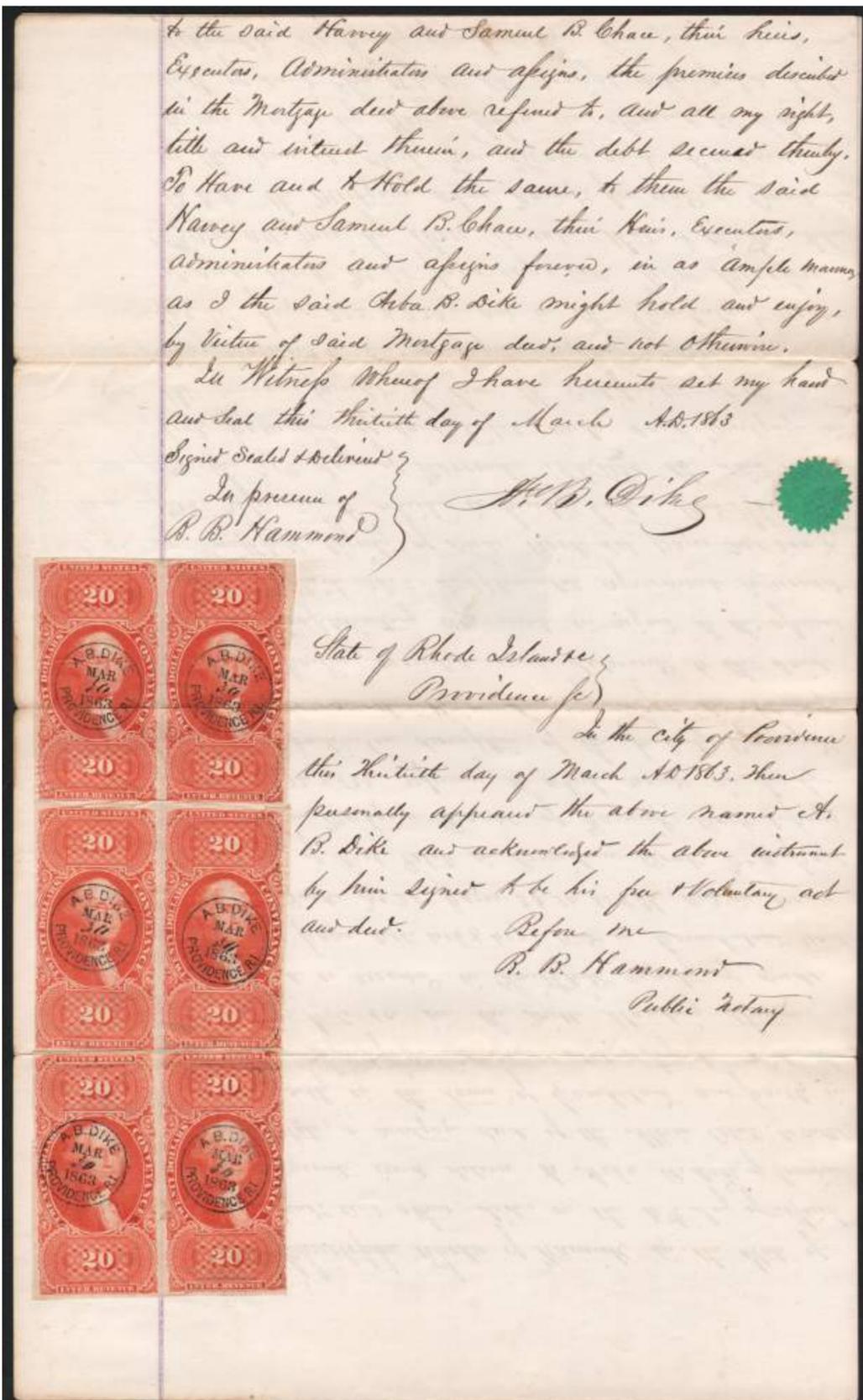
Second Issue 70¢, 3¢ & 1¢. Nine and eleven documents recorded of the 70¢ and 1¢, and fewer than twenty of the 3¢. Again unique together. Ex-Joyce.

Two combinations of **First, Second, and Third Issues.** Fewer than twenty are on record. One here is doubly significant, as it includes the **Second Issue 1¢.**



14. CONVEYANCE

1862. Deed or other conveyance of land, tenements, or other realty:			
Value over \$100 to \$500,	.50	Over \$5,000 to \$10,000,	10.00
Over \$500 to \$1,000,	1.00	Over \$10,000 to \$20,000,	20.00
Over \$1,000 to \$2,500,	2.00	Over \$20,000, for each additional	
Over \$2,500 to \$5,000,	5.00	\$10,000 or fraction,	20.00



\$5/\$10/\$20 Combination EMU, \$20 Conveyance Block

Above, April 1863 deed, amount \$76,666.66, correctly taxed at \$140 with matching imperforate \$20 Conveyance, \$10 Conveyance (five pairs), and \$5 Conveyance strip of four. Ex-Turner.

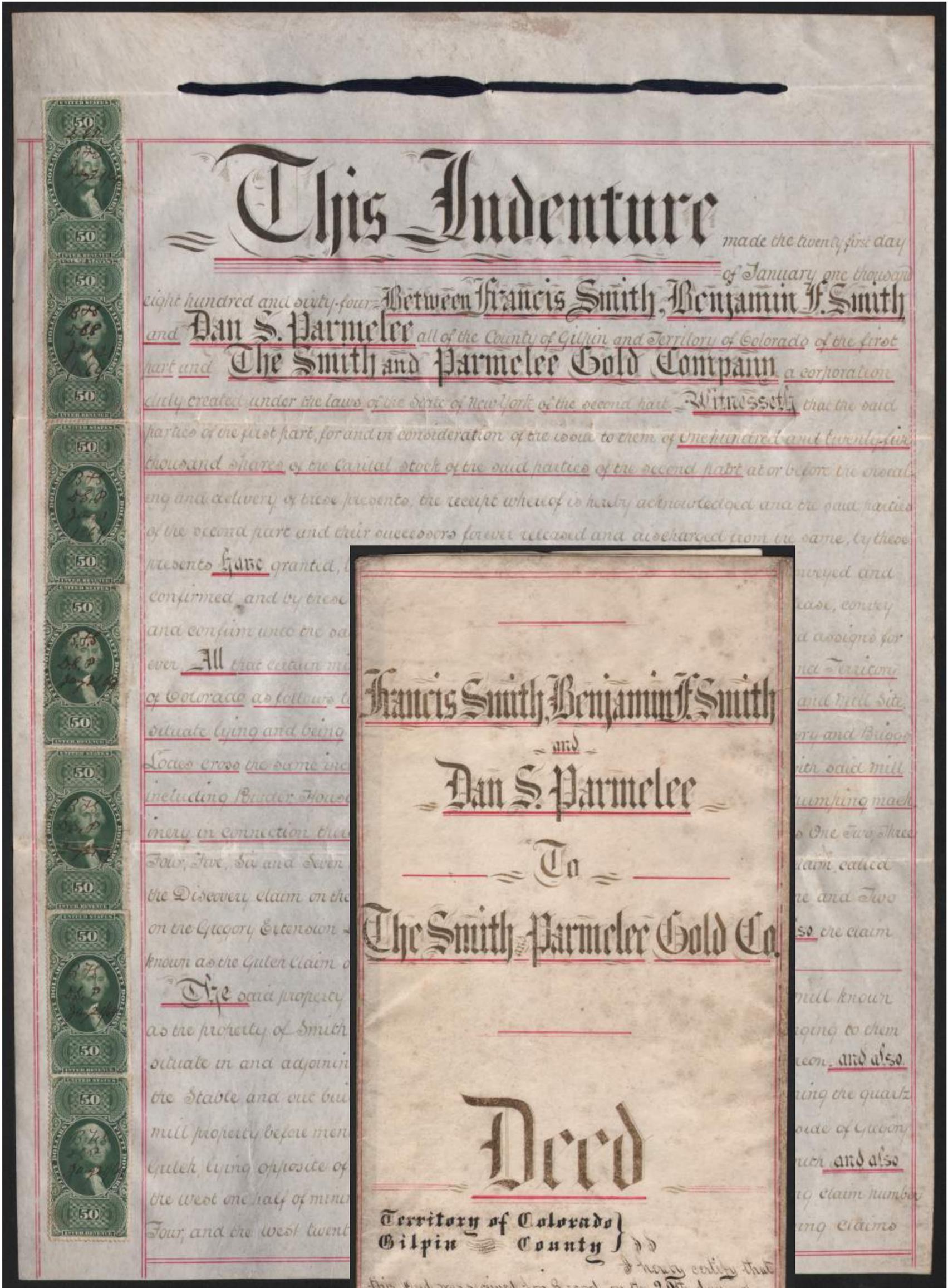
Fewer than ten EMUs recorded for \$40+ rate

Only five EMUs of any type recorded bearing matching stamps in three or more denominations (See Express and Inland Exchange for three others)

Left, March 1863 conveyance of property for \$64,000, correctly taxed at \$120 with matching \$20 Conveyance imperforate block of four & pair. Another choice EMU for the open-ended \$40+ rate, which proceeded in steps of \$20, and one of only a handful with tax paid exclusively with multiple copies of the \$20 stamp.

Sole recorded \$20 Conveyance imperforate block on document

(Conveyance, Mortgage)
 1863. The tax on a deed or mortgage was limited to \$1,000.
 This limit was rescinded in 1864, having been in effect eighteen months.

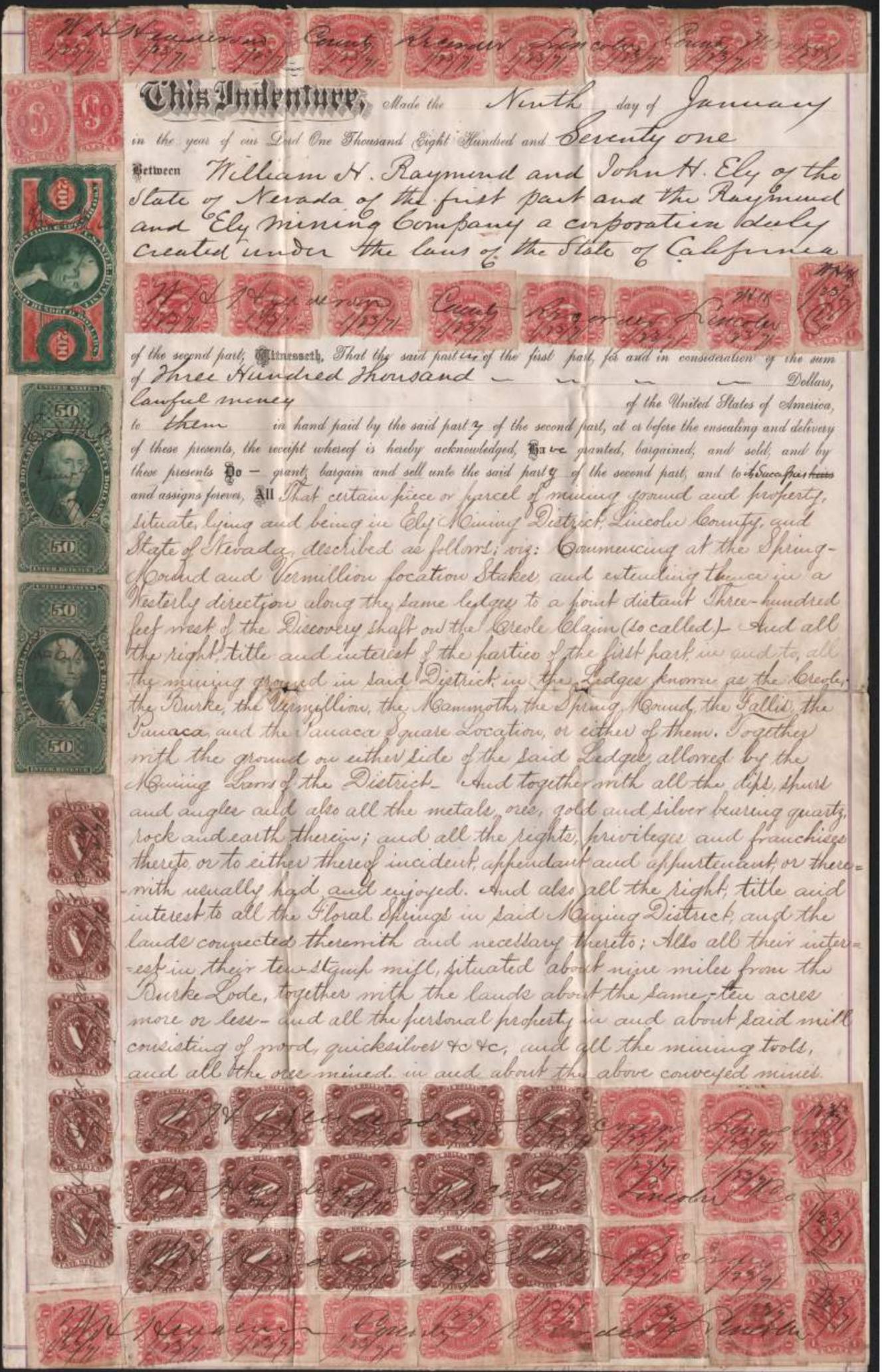


The \$1,000 Limit
 January 1864 deed to the Smith and Parmelee Gold Company, Colorado Territory,
 \$1,000 tax paid by \$50 USIR (x10) and \$25 Mortgage (x20)
 Sole recorded example of the \$1,000 limit
 This limit would have applied only to conveyances of property valued in excess of \$510,000,
 and mortgages of more than \$2,000,000. Incidentally, even with the limit in place, this is
 one of the largest recorded stamp taxes on any surviving document of the Civil War
 era. Not surprisingly, the Smith and Parmelee was a well-known Colorado gold mine.

Nevada had a state stamp tax on deeds, which mimicked the federal tax.



U.S. plus Nevada \$10 & \$20
 Left, 1871 deed to the Mexican Mill, Carson River, Nevada, amount \$130,000, bearing \$50 USIR (x2), \$15 Mortgage (x2), plus Nevada \$20 (x6) & \$10
 Six documents recorded with the Nevada \$20, five with the \$10; no other bears more than two of the \$20.
 From the **Union Mill and Mining Co.**, notorious holding company of the **Bank of California**, to financial titan **Alvinza Hayward** (namesake of Hayward, California). From the mid-1860s to the early 1870s the "Bank Ring" had maintained a virtual stranglehold on mining, milling, and shipping of the fabled **Comstock Lode**. This deed illustrates the first relaxation of that stranglehold. John P. Jones, trusted superintendent of the **Bank-controlled Crown Point mine**, discerned that it was verging on bonanza, and enlisted Hayward to finance a **quiet, treacherous takeover**. When the Crown Point produced some \$30 million, the Jones-Hayward combine, the **Nevada Mill and Mining Co.**, became a Comstock power. With this deed, they acquired the Mexican Mill to crush Crown Point ore.
 The "heart piece" of the "Newlands find," the personal archive of Nevada senator Francis Newlands, which reached philatelic hands in the 1980s. Newlands had been **son in law and estate executor** of **William Sharon**, notorious Agent of the Bank of California at Virginia City and "cock of the walk" on the **Comstock** during its early glory days. Sharon's papers included numerous insider transactions involving important Comstock mills, of which this is the most historically and philatelicly important, and visually spectacular.



\$200 First Issue Imperforate plus Nevada
 Right, 1871 deed to the famed Raymond and Ely Mine in Pioche, Nevada, for \$300,000, bearing First Issue \$200 imperforate, \$50 imperforate (x2), and an array of Nevada documentaries
 Three examples of \$200 First Issue imperforate recorded on document
 Latest recorded usage of imperforate stamps of the Civil War era
 This very late use of imperforate stamps is extraordinary even in the far West, where imperforates appear regularly through the mid-1860s, and occasionally thereafter.
 The deed was executed in **San Francisco**, the U.S. stamps affixed there; then taken to remote **Lincoln County, Nevada** to be recorded. Evidently no \$20 or \$10 stamps were on hand, and only **twenty of the \$5**, for the deed bears **100 \$1 stamps** and **197 \$50c**, (including two panes of 50, three additional stamps lost over the years) to pay the state tax of \$300, stamps covering virtually all available space on the second and third pages of the deed, just as they do here.
 In an extensive census of Nevada stamped documents, only seven from Lincoln County have been recorded.
 Nevada owed its existence to its prodigious production of **Comstock Lode silver**. During the early 1870s, the **Ely Mining District** in Lincoln County was **second only to the Comstock** in production, and the **Raymond and Ely mine** was its **star performer**. **Pioche**, the town that sprang up there, **400 miles from the settled western portions** of the state, 250 miles from the nearest railroad, was **essentially lawless during the late 1860s and early '70s**, reputedly the "wildest town in the West" during these years. "Reliable legend" has it that by the time of the first death there by natural causes, some six dozen had died by violence.

15. ENTRY OF GOODS

1862. Entry of goods at any custom-house, either for consumption or warehousing:
 Value to \$100. .25
 Over \$100 to \$500. .50
 Over \$500, 1.00
 Entry for withdrawal from bonded warehouse, .50

Manifest and Entry, Made this 8 day of May
 of Merchandise imported by Thomas Hall
 Canada, in New York Plains

DESCRIPTION.	VALUE.	Rate.
255 Pounds Old Lead	\$ 10 00	1st per Pound

DISTRICT OF OSWEGATCHIE, N.Y.
 I, Thomas Hall a resident of Ogdensburg
 do solemnly swear that, according to my best knowledge and belief, the preceding Manifest and Entry contains a full, just and true account of the quantities and values of all the Merchandise brought or imported by me, from Canada; that all articles which by the laws of the United States are reported or entered by me for the payment of duties are therein mentioned; and that nothing has been suppressed or concealed whereby to avoid the payment of duties imposed by said laws.—So help me God.
 Sworn before me, this 8 day of May 1863
A. Chismore Justice

May 1863 Manifest and Entry form Oswegatchie, New York, for a cargo of lead from Canada valued at \$10, properly taxed at 25¢ with matching 25¢ Entry of Goods part perforate.
 Fewer than ten EMUs recorded

H. H. Danforth & Company, Auctioneers and Brokers, San Francisco, Cal.

ENTRY OF MERCH
 whereof Nicholas

MARKS. NOS. PKGS.

District and Port of San Francisco, Cal.

Consignee, Importer or Agent's Oath.
 I, William Ivanoff Director of Russian Am Co do solemnly and truly swear that Invoice and Bill of Lading now produced by me to the Collector of San Francisco, are the true and only Invoice and Bill of Lading by me received of all Goods, Wares and Merchandise imported in the Russ
Menshikoff
 from Victor's B. whereof Nicholas Kashevaroff is Master for account of any person whomsoever, for whom I am authorized to enter the same; that the said Invoice and Bill of Lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other Invoice or Bill of Lading of the said Goods, Wares and Merchandise; that the Entry now delivered to the Collector, contains a just and true account of the said Goods, Wares and Merchandise, according to the said Invoice and Bill of Lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said Goods, Wares and Merchandise; that the said Invoice, and the declaration thereon, are in all respects true, and were made by the person by whom the same import to have been made; and that, at any time hereafter, I discover any error in said Invoice, or in the account now tendered of the said Goods, Wares and Merchandise, or receive any Invoice of the same, I will immediately make the same known to the Collector of this District, and I do further solemnly and truly swear, that to the best of my knowledge and belief, The Russian American Company are the owners of the Goods, Wares and Merchandise, mentioned in the annexed Entry; that the Invoice now produced by me exhibits the actual cost, or fair market value, at Victor's B. of the said Goods, Wares and Merchandise, all charges thereon, and no other or different discount, bounty drawback, but such as has been actually allowed on the same.
 Sworn to this Thirtieth day of March 1868, per L. S. C. W. Ivanoff
 before me Wm. Wm. Dodge Collector.

District of Alaska!
 March 1868 entry of merchandise form printed for use in San Francisco but pressed into service at **Sitka, Alaska**, less than five months after our acquisition of Alaska from Russia, for a cargo of coal from British Columbia valued at \$1235. U.S. revenue stamps evidently did not reach Sitka for more than a year after this document was executed. This pair is tied by manuscript cancel "for WLD May 1st 1869," the initials evidently those of Wm. Dodge, Collector of Customs at Sitka, and by oval handstamps reading "OFFICE OF ... CUSTOMS May 1 1869."
 This piece has a decidedly **Russian flavor**. The coal was imported on the bark "Menshikoff" of the **Russian American Company**, with **Master Kashevaroff**, as attested by the **Company's Director, William Ivanoff**. All of **Russian Alaska** had been the **private fiefdom** of the Russian American Company, which ruled and administered it under a rental agreement with the Czar. This document shows that the Company continued its commercial operations, at least, after the sale of its domain to the United States.

16. EXPRESS

1862. Express company receipt:
 Charge up to .25, .01
 Over .25 to 1.00, .02
 Over 1.00, .05

The effective life of the Express tax was only about four months: stamps were not generally available until December 1862, and effective April 1, 1863, the stamp tax was replaced by a 2% levy on gross receipts. The powerful express companies, vexed by the inconvenience and delays caused by the stamp tax, had lobbied lawmakers hard against it, and when they spoke, Congress listened!

ADAMS EXPRESS COMPANY
 MEMPHIS
 GREAT WESTERN, WESTERN AND SOUTHERN EXPRESS FORWARDERS.
 Received of J. M. Luke Mich 18 1863
one Package sealed and said to contain Two Hundred Dollars
 addressed to Luke
Nova Scotia
 Freight 12 paid Insurance for the Company Dallas

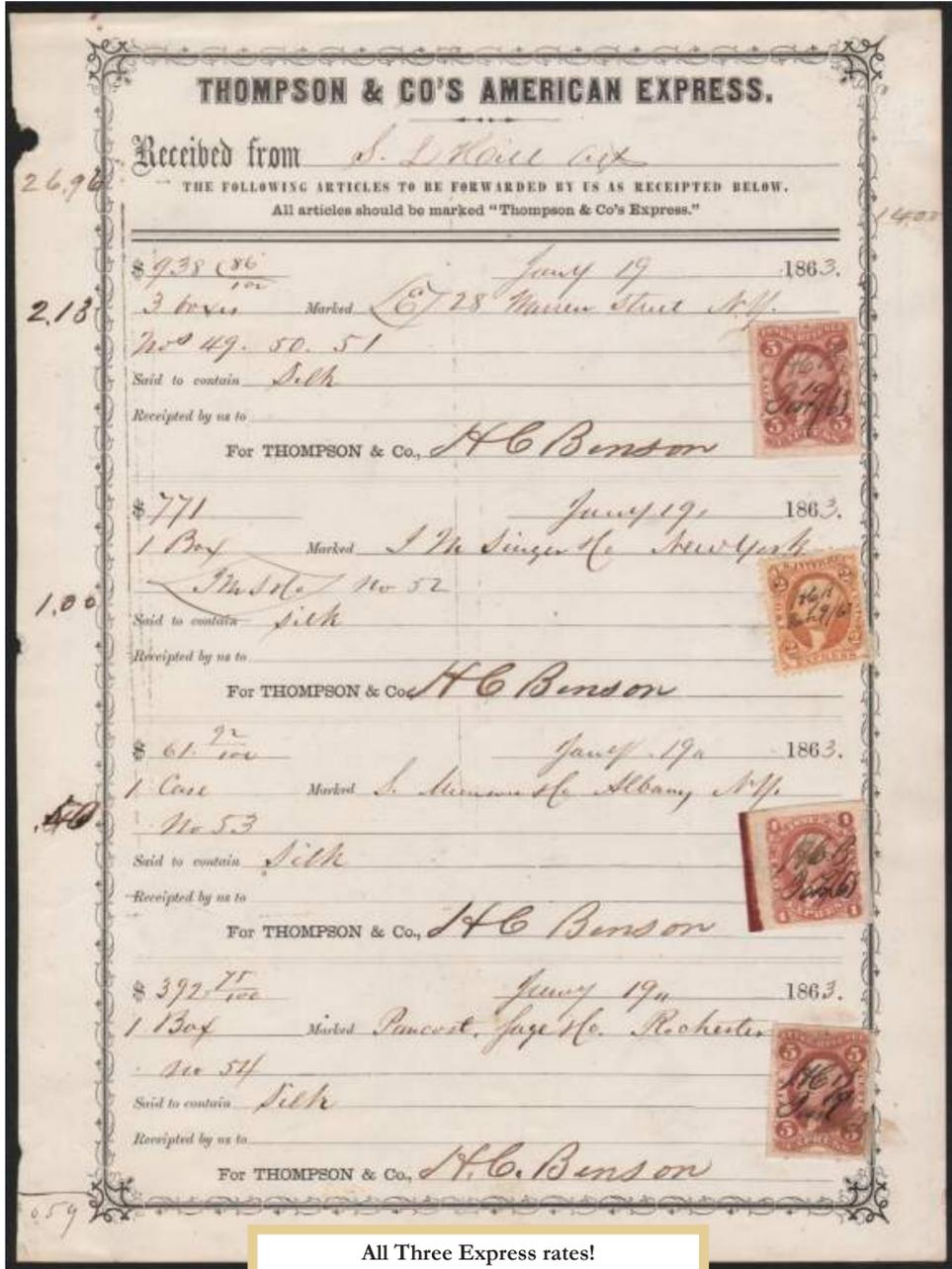
Occupied Confederacy
 Adams Express Co., Memphis; five usages recorded from occupied Confederacy

We Daily Forward VALUABLES and MERCHANDISE BY AND FROM, AND COLLECT DRAFTS, BILLS, &c. IN ALL PARTS OF THE EAST, NORTH AND WEST.
 Office, 401 Pennsylvania St., Washington, D.C. 20 1863
W. C. Thompson
 To **HARNDEN EXPRESS, Jr.**
 For Freight on One Corpse from Wash \$
W. C. Thompson me \$ 32.00
 For Cash advanced on same at \$ 32.00
 Received 1863 1/25 1863 1/25 1863
Gilbert

HARNDEN'S EXPRESS
 Office of
 Boston, Dec 9 1862
 Received from One Corpse
Jam. J. Putnam & Co
14 No. 7 Mass
 All articles for parties interested with the Agent, to be taken only with the following understanding:—
 To be forwarded to our Agency, or to the order of the Consignor, or to the order of the Quartermaster or other officer of the Regiment to which the Consignee is attached. It is further mutually agreed, that the Proprietors or Harnden's Express are not to be held responsible for the property herein mentioned, when delivered to the army agents, or to the order of the office of the Quartermaster.
14 BROADWAY NEW YORK
 For the Proprietors.

HOWARD & CO., EXPRESS FORWARDERS.
 East Penn Square, Reading, Pa., and 807 Chestnut Street, Philadelphia.
 \$ 7.00 Reading, Pa. Jan 2 1865
 Received from Union Bank
 one Draft Package said to contain
Seven Hundred & Dollars
 Consigned to Lebanon Valley Bank
 For the Proprietors, Lebanon
 Particular attention paid to the collection of Notes, Drafts, &c.

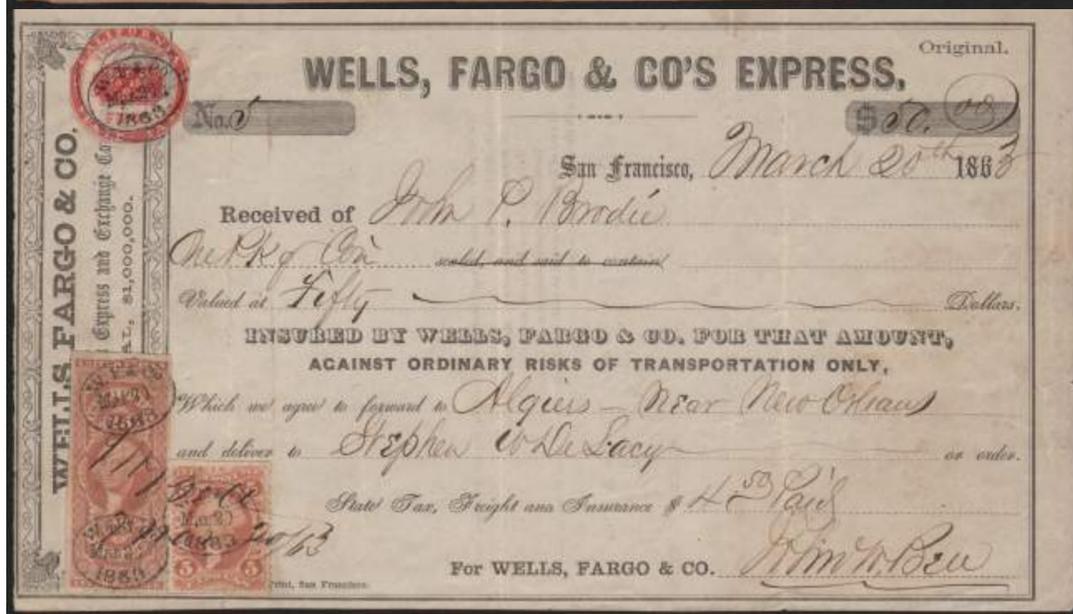
Above, American Express Co., 1¢ Express part perforate top margin strip of five
 Top right, Harnden Express, "one corpse"
 Middle right, Harnden's Express form for soldiers' packages, December 9, 1862, earliest recorded use of 5¢ Express, first delivered November 20, 1862
 Bottom right, Howard & Co., Express Forwarders, sole recorded three-color Express combination
 Only five EMUs of any type recorded bearing matching stamps in three or more denominations
 (See Conveyance and Inland Exchange for three others)



All Three Express rates!
Thompson & Co.'s American Express, ex-Turner



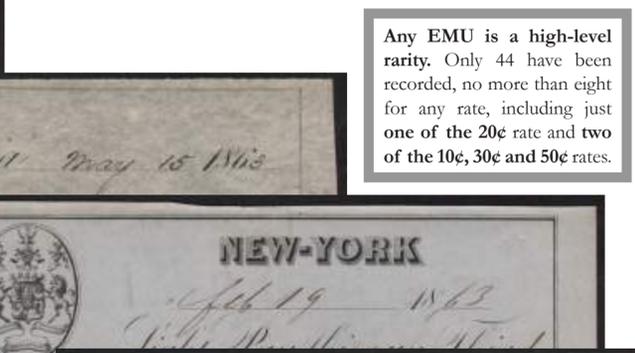
United States Express Co. conjunctive use with American Express Co.
Note reference to the stamp tax on the American Express Co. label.



U.S. plus California Triple Combination, Quadruply Unique
Wells, Fargo & Co.'s Express shipment, insured to Algiers, Louisiana, in the occupied Confederacy, showing three taxes: U.S. Express (5¢) and Insurance (25¢), plus sole recorded example of California Insurance 4¢ rate
Three unique combinations: Express-Insurance, Express-California and Express-Insurance-California
California Insurance tax paid with an Exchange stamp! As with bills of exchange, these receipts were made in sets of two, each requiring a stamp. For 8¢ one obtained 8¢ First and Second Exchange stamps, each representing 4¢ tax; the First was affixed here to the Original, the Second to the Duplicate, neatly paying the 4¢ tax on both. (Too bad, as the Insurance 4¢ is a huge rarity ...)



10¢ EMU, two recorded
20¢ EMU, one recorded

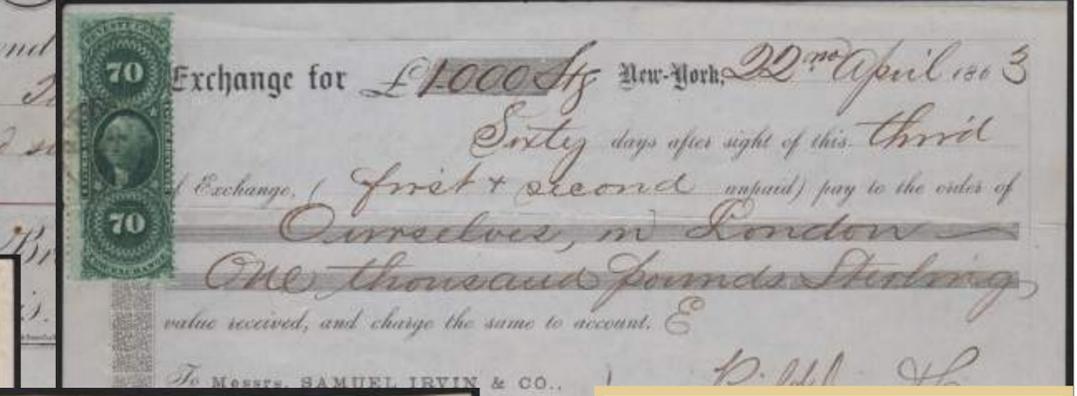


Any EMU is a high-level rarity. Only 44 have been recorded, no more than eight for any rate, including just one of the 20¢ rate and two of the 10¢, 30¢ and 50¢ rates.

17. FOREIGN EXCHANGE

Bill of exchange drawn in but payable out of the U.S., drawn in a set of three or more, for each bill:

Amount up to the equivalent of \$150 U.S.	.03
Over \$150 to \$250	.05
Over \$250 to \$500	.10
Over \$500 to \$1,000	.15
Over \$1,000 to \$1,500	.20
Over \$1,500 to \$2,500	.30
Over \$2,500 to \$3,500	.50
Over \$3,500 to \$5,000	.70
Over \$5,000 to \$7,500	1.00
Over \$7,500, each additional \$2,500	.30



Above left, 50¢ EMU, two recorded;
diagonal perforations rarely seen on document
Above, 70¢ Foreign Exchange part perforate,
two recorded on document, unique use on foreign bill



\$1.30 Foreign Exchange imperforate
\$1.60 Foreign Exchange imperforate
\$1.30 unique on document
Three \$1.60 recorded on document,
unique use on foreign bill
Both ex-Cunliffe

\$1 & 30¢ EKUs
Used prior to delivery of \$1.60
stamp in April 1863
Six \$1.30+ rate EMUs recorded

\$1.90 Foreign Exchange, two recorded on foreign bills



(Foreign Exchange)
 1864. For each \$100 or fraction thereof, .02
 After August 1864 the tax on foreign exchange could be any multiple of 2¢, making for a delightful variety of stampings.

Unsevered Second and Third; \$1.30 & \$1.90 Foreign Exchange
 Typically only the first was sent to its destination, the second and third kept in reserve in case the first was lost in transit. Nevertheless, unsevered pairs are seldom seen.
 The \$1.30 and \$1.90 Foreign Exchange have each been recorded on fewer than ten documents.



U.S. plus France, California
 Above, First of exchange with France Effets de Commerce 7fr affixed in Havre. Surviving Firsts, which were carried abroad, are orders of magnitude scarcer than Seconds or Thirds, which typically remained in reserve in company archives.
 Above left, 40¢ part perforates plus California Third Exchange \$6 & \$2. California bills were nearly all domestic, made in sets of two. Only about a dozen foreign bills bearing Thirds have been recorded. Use of "unfinished" U.S. stamps as late as 1866 would have been extraordinary anywhere but in the far West; a supply sent to San Francisco in early 1863 took years to deplete.

The stamps at left and below include some of the rarest on document. After simplification of the tax rates in 1864, most taxes were multiples of 5¢ or 50¢, and there was little use for denominations like 3¢, 4¢, 6¢, 30¢, 40¢, 60¢, 70¢ or \$1.30. Their inclusion in the short-lived Second and Third Issues resulted in a series of major rarities.

Second/Third Issue Rarities
 Basic Stamps: \$1.30 Second Issue recorded on only two documents, 6¢ Second Issue on just five
 Second Issue 4¢, 60¢ & 70¢, Third Issue 4¢, 6¢, 60¢ & 70¢ each recorded on fewer than ten documents
 Second Issue 3¢, Third Issue 30¢ & 40¢ each recorded on fewer than twenty documents
 Pairs: Second Issue 3¢, 70¢, Third Issue 4¢, each unique on document
 Combinations: Second 60¢ & 4¢ & Third 30¢, unique on document. Second 70¢ & 4¢; Third 60¢ & 4¢; Third 70¢ & 6¢, each two recorded



FOREIGN EXCHANGE, INCOMING

Bills of exchange drawn in a foreign country but payable in the U.S. were taxed at the same rates as inland bills of exchange, the tax to be paid before payment or acceptance.

1864. Payable otherwise than at sight, for each \$100 or fraction thereof, .05



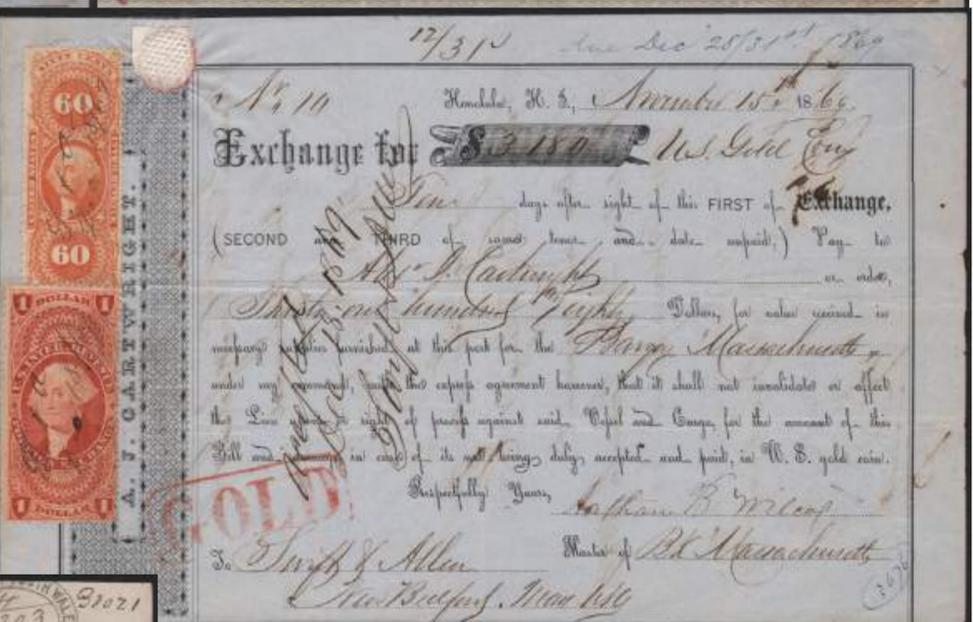
Cuba plus U.S.
From Havana for \$25,000 gold with Cuba imprinted stamp, Ex-Joyce.



From Nuevas, Cuba, \$1.30 Foreign Exchange recorded on fewer than ten documents.



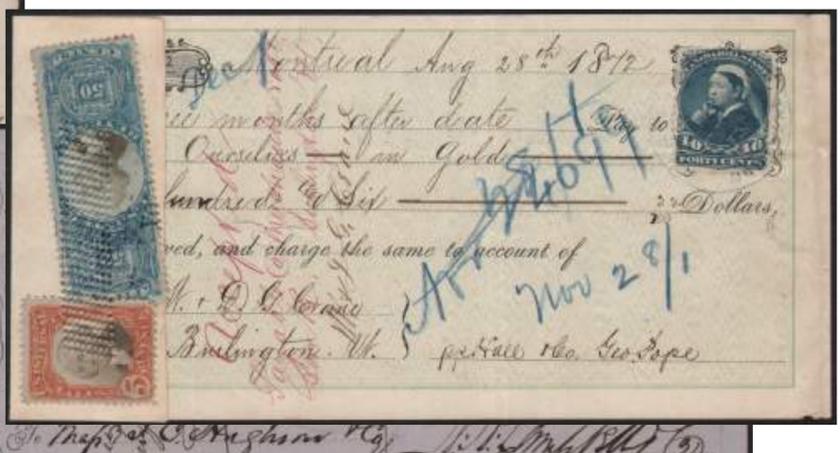
Double Crossing of the Atlantic
From Guatemala City payable in New York, where it was stamped on acceptance. Negotiated twice in Gand, Belgium (note blue handstamp of the Bank of Flanders), crossed the Atlantic twice! Two stamped bills recorded from Guatemala. Ex-Turner.



"The Man Who Invented Baseball"
Drawn in Hawaii by master of the whaling bark Massachusetts, on outfitters Swift and Allen of New Bedford, Massachusetts. Bill of Alexander Cartwright, "founder of modern baseball," who had emigrated from New York, signed three times by him. Ex-Lipson.



Unique Triple-Nation Combination
From Manganui, New Zealand, by master of whaling bark Louisa, drawn on whaling factors Swift and Allen of New Bedford, Massachusetts, bearing New Zealand embossed stamp, adhesives of Great Britain and U.S. Ex-Cunliffe.



18. GAUGER'S RETURN
1864. Quantity up to 500 gallons gross, .10
Over 500 gallons, .25
Tax rescinded August 1, 1866.



Canada plus U.S.
Time drafts drawn in Montreal and Peterborough, Canada West, with Canada bill stamps of First Issue (middle), Second Issue (bottom) and Third Issue (top) affixed on execution, and U.S. stamps upon acceptance
First Issues in use only about a year in 1864-5; only three combinations with U.S. recorded

Sole Recorded Gauger's Return
Of the 31 major types of documents subject to stamp taxes, Gauger's Return is the only one for which only a single example has been recorded. A gauger was a person licensed to measure liquid volume. Here L. D. Mudge, Weigher and Gauger, attested in November 1864 that 25 barrels of whiskey had net contents 1009 gallons. Evidently gauging accounted for relatively little of Mudge's business; note that the words "Weighed for" are printed on the form, but have been changed here by hand to "Gauged for." The return is attached to a receipt for sale of the whiskey one day later, the receipt tax paid with a 2¢ Express blue. Ex-Turner.



19. INLAND EXCHANGE

1862. Bill of exchange drawn and payable in the U.S., draft or order payable other than at sight, or any promissory note:

Amount over \$20 up to \$100,	.05
Over \$100 to \$200,	.10
Over \$200 to \$350,	.15
Over \$350 to \$500,	.20
Over \$500 to \$750,	.30
Over \$750 to \$1,000,	.40
Over \$1,000 to \$1,500,	.60
Over \$1,500 to \$2,500,	1.00
Over \$2,500 to \$5,000,	1.50
Over \$5,000, for each additional \$2,500 or fraction,	1.00

These rates were in effect only about five months, of which stamps were generally available only during the last three. Examples of the higher rates range from the rare (40c and 60c, fewer than twenty recorded) to the ultrarare (\$2.50+, four known).

Spectacular run of early 1863 time drafts of the Quincy Mining Co., a copper mining concern on Michigan's remote Upper Peninsula, showing the first seven of the ten 1862 Inland Exchange rates, each paid by the appropriate matching Inland Exchange stamp, including two imperforates and two part perforates.

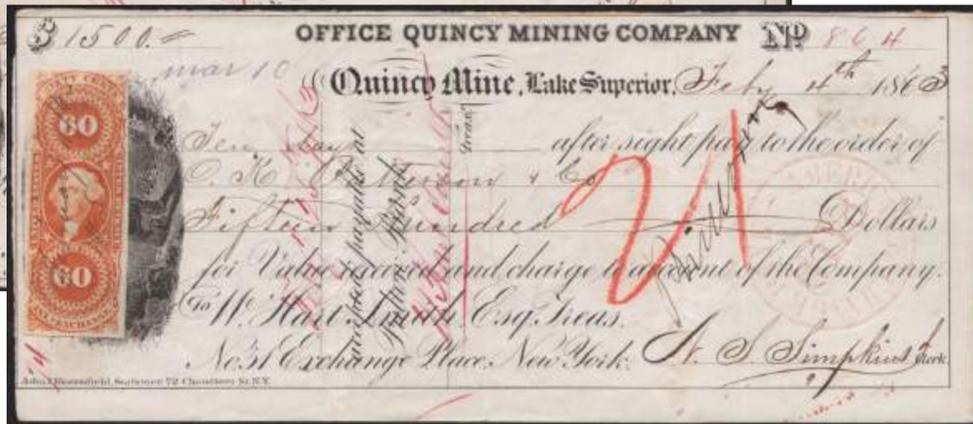
This run was part of a board of Quincy Mining Co. paper that surfaced in the late 1970s, rescued on its way to a New Jersey landfill by a sharp-eyed refuse hauler. Chartered in 1848, the Quincy proved remarkably long-lived, earning the sobriquet "Old Reliable," and remaining productive for nearly a century. In 1920 it installed the largest hoisting engine ever built, and shortly thereafter its shaft reached the vertical depth of 6,400 feet, second only to that of the South African diamond mines at Kimberley.



Inland Exchange \$1 and \$1.50 EKUs

1862 notes stamped with matching \$1 and \$1.50 Inland Exchange imperforates, the earliest recorded usages of these two stamps

When the notes were executed, November 25 and November 27, 1862, respectively, neither stamp had been issued, but the \$1.50 appeared on November 26 and the \$1 followed on December 2. As with all First Issues, these were delivered by printers Butler and Carpenter of Philadelphia to the government stamp agent attached to their office, James A. Aull & Co., the maker of these notes, was also located in Philadelphia, and by December 5 the appropriate stamps had been obtained, affixed, and canceled. This was only ten days after issuance of the \$1.50 stamp, and a scant three days after issuance of the \$1.



EMU with Imperforate, Part Perforate and Fully Perforated Stamps

January 1863 promissory note for \$633, the Inland Exchange 30c rate paid by matching Inland Exchange 15c imperforate, 10c part perforate, and 5c fully perforated. During the period of early matching usage, if the single stamp of appropriate denomination was not on hand, it was necessary to use a combination of smaller values. One occasionally sees two stamps used in this way, but very rarely three or more: this is one of just four recorded examples (see CONVEYANCE and EXPRESS for others), and the only one showing all three perforation styles.



30c Inland Exchange EKU

Philadelphia commercial draft for \$6,000 dated November 15, 1862, \$2.50 tax paid by matching Inland Exchange 30c (x8, including block of five) & 5c (x2)

With the exception of bank checks, no usages of First Issues during October 1862 have been recorded, and very few during November, this being one of the earliest. Payment of the \$2.50 tax in this fashion may seem unusual, but is entirely predictable given the early date: before November 15 the only Inland Exchange values that had been issued were these two, the 30c and 5c. The earliest recorded usage of the 30c.



\$2.50+ Rate EMU

Philadelphia commercial draft for \$25,000 dated December 12, 1862, correctly taxed at \$9.50 with matching Inland Exchange \$1.50 imperforate (x6, including strip of four), 30c & 10c pair.

This piece and its companion at left are two of the four recorded EMUs of the Inland Exchange 1862 open-ended rate of \$2.50 and above. Both are ex-Joyce.

Only five EMUs of any type recorded bearing matching stamps in three or more denominations

(See Conveyance and Express for two others)



Sale of Slaves

April 1863 \$2,000 promissory note for "a lot of negroes," made at Waddy/Peytona, Kentucky, Inland Exchange 1862 \$1 rate paid by matching Inland Exchange 60c and 40c part perforates

Generally speaking, U.S. tax stamps constitute an imprimatur signifying support of the Union effort in a war to eliminate slavery. Their use on the record of a sale of slaves is at first blush seemingly contradictory, then ultimately bitterly ironic. It was possible because slavery was legal in Kentucky (and other Union border states). Lincoln's Emancipation Proclamation of January 1863 had affected only areas still under rebel control.

The Inland Exchange rates had been changed March 3, 1863, effective immediately, but news of this took weeks to months to be disseminated, as this note illustrates: by the new 1863 rates the tax was only 60c.



1¢ Playing Cards part perforate
 \$2,713, 30 days, tax $14 \times 2\text{¢} = 28\text{¢}$, paid by imperforate, part perforate, and fully perforated stamps.
1¢ Playing Cards part perforate recorded on four documents

(Inland Exchange)

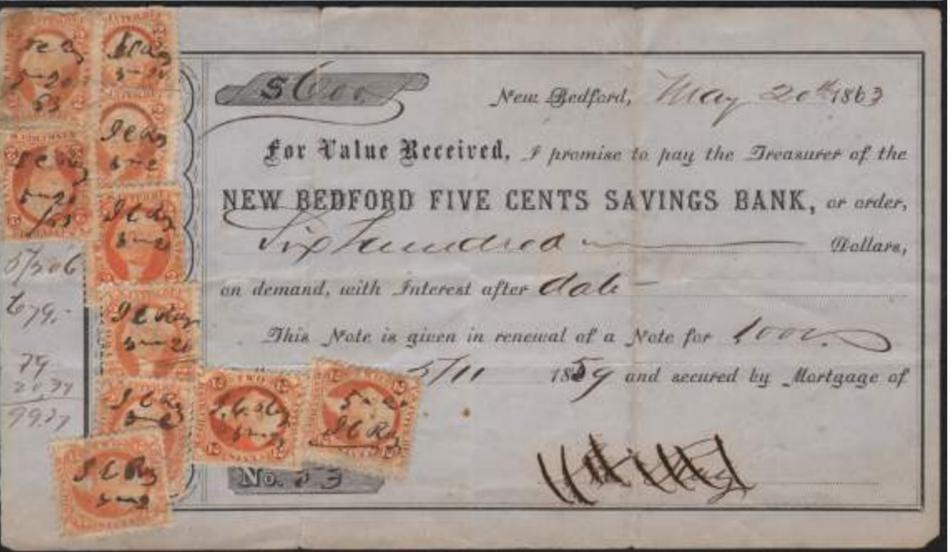
1863. Amount over \$20, for each \$200 or fraction:

Payable within 30 days,	.01
Payable in 30 days to 60 days,	.02
Payable in 60 days to 90 days,	.03
Payable in 90 days to four months,	.04
Payable in four months to six months,	.06
Payable in over six months,	.10

Three days grace was allowed in all cases.

Effective March 3, 1863, the Inland Exchange tax depended not only on the amount payable, but also the time until payment. This two-tiered scheme was no doubt vexing to users, but had delightful results for latter-day fiscal historians. The tax could literally be any possible amount (although in practice, amounts over a few dollars are rarely encountered), with an attendant array of unusual and colorful stamp usages. Examples from each of the six time brackets are shown.

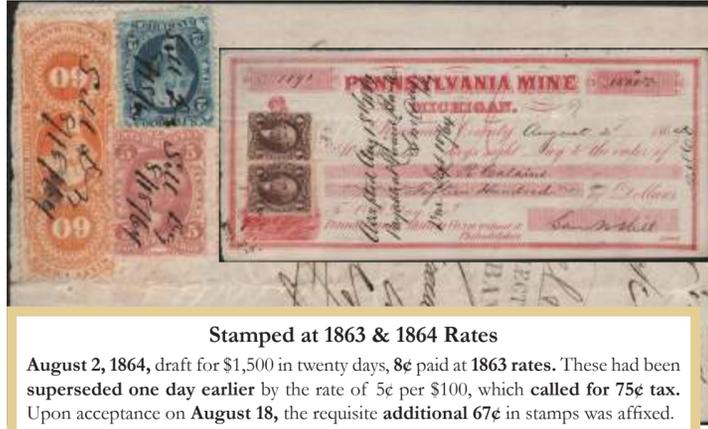
"Making Do"
 \$10,000, 60 days, tax $50 \times 2\text{¢} = \$1.00$
 \$2,500, three months, tax $13 \times 3\text{¢} = 39\text{¢}$
 The new rates paid by Inland Exchange stamps ordered to pay the now-obsolete 1862 rates, with help from an extraordinary Bank Check imperforate strip of five



4¢ Playing Cards Pair, Handstamp Cancel
 \$300, four months, tax $2 \times 4\text{¢} = 8\text{¢}$. **4¢ Playing Cards** recorded on fewer than ten documents, only two showing multiples
 \$6,500, six months, tax $33 \times 6\text{¢} = \$1.98$. **Five-color combination** extraordinary for Inland Exchange
 \$601, six months, tax $4 \times 6\text{¢} = 24\text{¢}$. Sole recorded **4¢ Playing Cards** on document with **handstamp cancels**. Ex-Joyce.

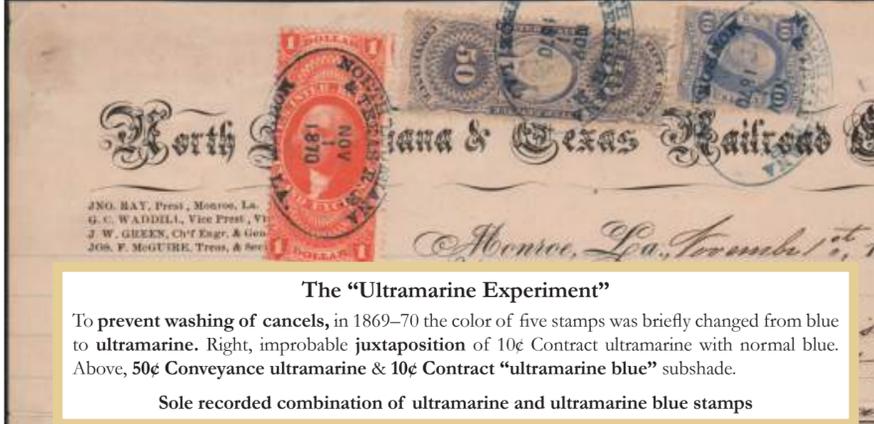
Above, \$100, four months, tax 4¢. A true inland bill of exchange, made in duplicate, the class of documents that lent its name to the Inland Exchange stamp tax, yet very rarely seen. The 4¢ Inland Exchange was issued to facilitate payment of the 1863 rates, particularly the 4¢ rate.
 Below, \$600, payable on demand, thus taxed at 10¢ rate, apparently underpaid but extraordinary for the presence of ten 2¢ Bank Check orange First Printing, printed for only a brief period before color change to blue in mid-October 1862. Virtually all were used singly to pay the check tax. The only recorded document bearing more than two copies.

(Inland Exchange)
 1864. For each \$100 or fraction, .05



Stamped at 1863 & 1864 Rates
 August 2, 1864, draft for \$1,500 in twenty days, 8¢ paid at 1863 rates. These had been superseded one day earlier by the rate of 5¢ per \$100, which called for 75¢ tax. Upon acceptance on August 18, the requisite additional 67¢ in stamps was affixed.

The 4¢ & 6¢ Inland Exchange, created to facilitate payment of the 1863 rates, were not well suited to the new rate of 5¢ per \$100. Here multiple copies help pay 30¢ and 50¢, respectively.



The "Ultramarine Experiment"
 To prevent washing of cancels, in 1869-70 the color of five stamps was briefly changed from blue to ultramarine. Right, improbable juxtaposition of 10¢ Contract ultramarine with normal blue. Above, 50¢ Conveyance ultramarine & 10¢ Contract "ultramarine blue" subshade.
 Sole recorded combination of ultramarine and ultramarine blue stamps



\$1.30 & \$1.60 Combination
 \$1.30, \$1.60 and \$1.90 Foreign Exchange each recorded on fewer than twenty documents. Use of the \$1.30 & \$1.60 together is completely unexpected.
 \$3 Charter Party and \$3 Manifest are scarce on document, and the use of five 3¢ stamps, including both titles, with no other stamps to detract, is similarly surprising. (This note was for \$30,000, the rough equivalent of over \$1 million today.)

CB&Q Find

In the early 1990s notes and drafts surfaced from the archives of the **Chicago, Burlington & Quincy Railroad Co.**, that were quite literally fabulous — the stuff of which fables are made! Included was an array of 1871–2 promissory notes for amounts from \$50,000 to \$400,000, requiring \$25 to \$200 tax. Apart from this find, only three notes or drafts are known with denominations of \$25 or higher. The eight notes at left represent the heart of that find.

Note the striking and improbable use of the \$25 Mortgage in both known shades, orange vermillion and scarlet vermillion



\$200 Tax, \$15 Mortgage Ultramarine
 \$400,000 note with \$200 tax paid by all four Class 10 First Issue denominations: \$15, \$20 (x3), \$25 & \$50 (x2), highlighted by the \$15 Mortgage ultramarine
 \$15 Mortgage ultramarine recorded on four documents



Second Issue \$1.90
 Second Issue \$1.90 recorded on two documents

First, Second, Third Issues
 Generated during a brief window in 1872, fewer than twenty such combinations recorded
 Third Issue \$5 (x3) with "scarifying" cancels to prevent reuse



U.S. plus Canada
 \$500 note made and payable in Detroit, endorsed and accepted for payment at The Quebec Bank, St. Catharines, Ontario, stamped there with **Canada Third Bill 3¢ (x5)** paying rate of 3¢ per \$100



\$20 Vermilion & Black Color Error
 Even in its normal orange, the **Third Issue \$20** is a high-level rarity on document, with fewer than ten recorded.
 Vermilion & black color error recorded on two documents
 Sole recorded pair

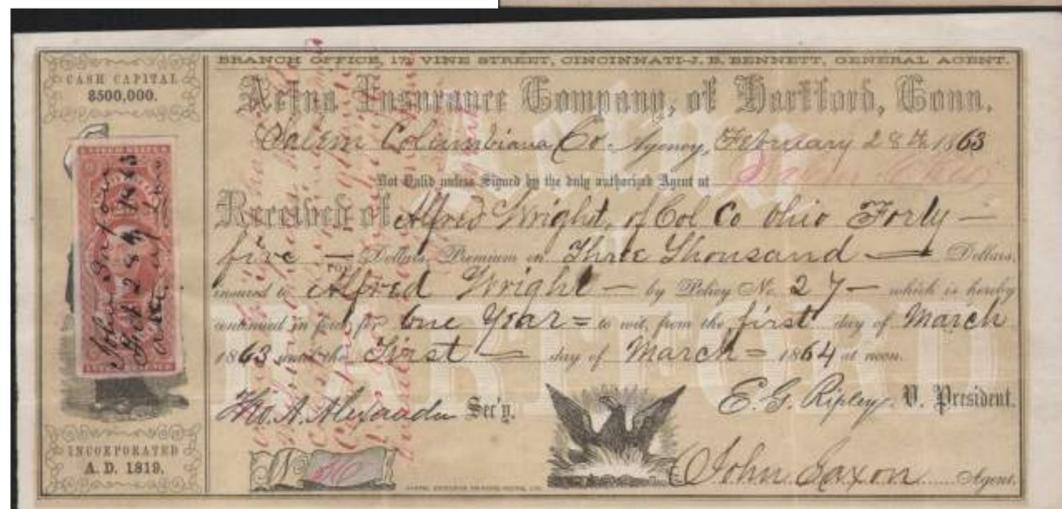
U.S. plus Ontario
 1867 note made and payable in Chicago, filed November 1869 in an action in the Upper Canada Court of Common Pleas, stamped there with **Ontario Common Fund ("C.F.") 10¢**
 Sole recorded U.S.-Ontario combination



One, Two, Three, Four! Pressaging the End of Stamp Taxes
 First Issue 5¢, Second Issue 10¢, Third Issue 2¢ & 5¢, Proprietary ("Fourth Issue") 1¢
 Only recorded combination of all four
 On front 5¢ Certificate, Third Issue 5¢ (x12), making 45 stamps to pay \$1.90 tax on note for \$3,716.24 made September 19, 1872. Documentary taxes (except the 2¢ Bank Check levy) were set to expire October 1, 1872; as that date approached, stamp stocks were not replenished and users "made do" with what was on hand.

20. INSURANCE
 1862. Insurance on property of any description, .25

The 25¢ Insurance was one of relatively few stamps first issued perforated, later imperforate:
 Right, policy renewal dated November 10, 1862, stamped with matching 25¢ Insurance perforated, an extraordinarily early usage.
 Below, renewal dated February 1863 stamped with matching 25¢ Insurance imperforate

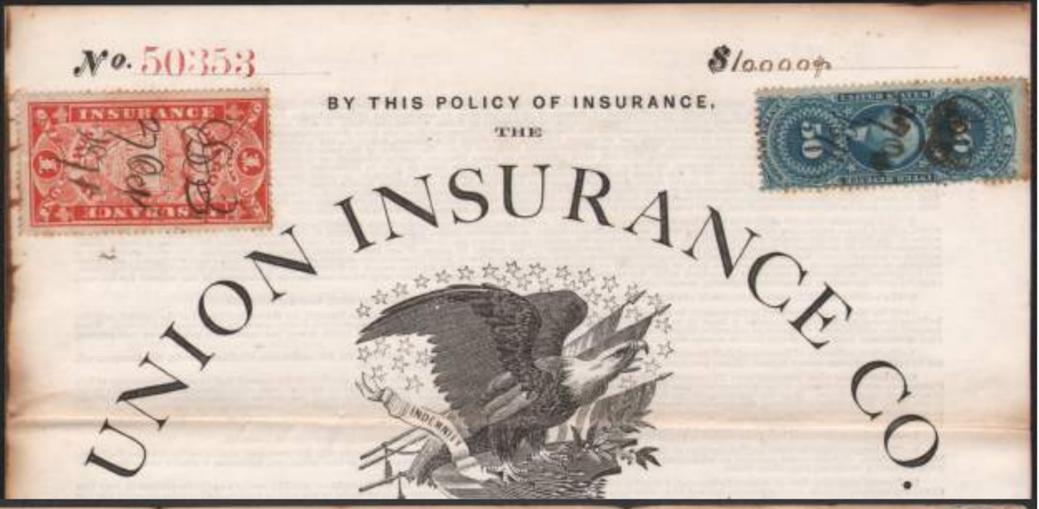
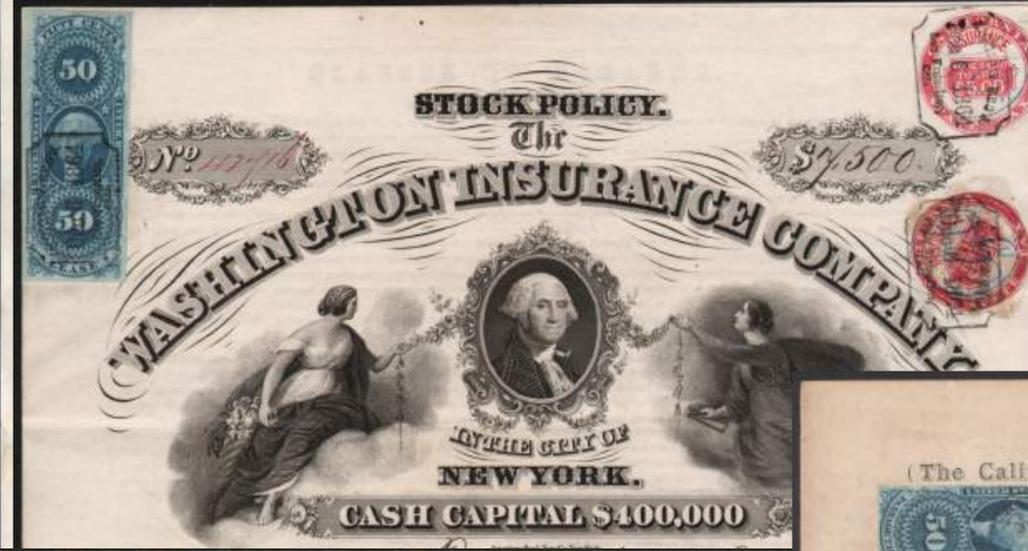
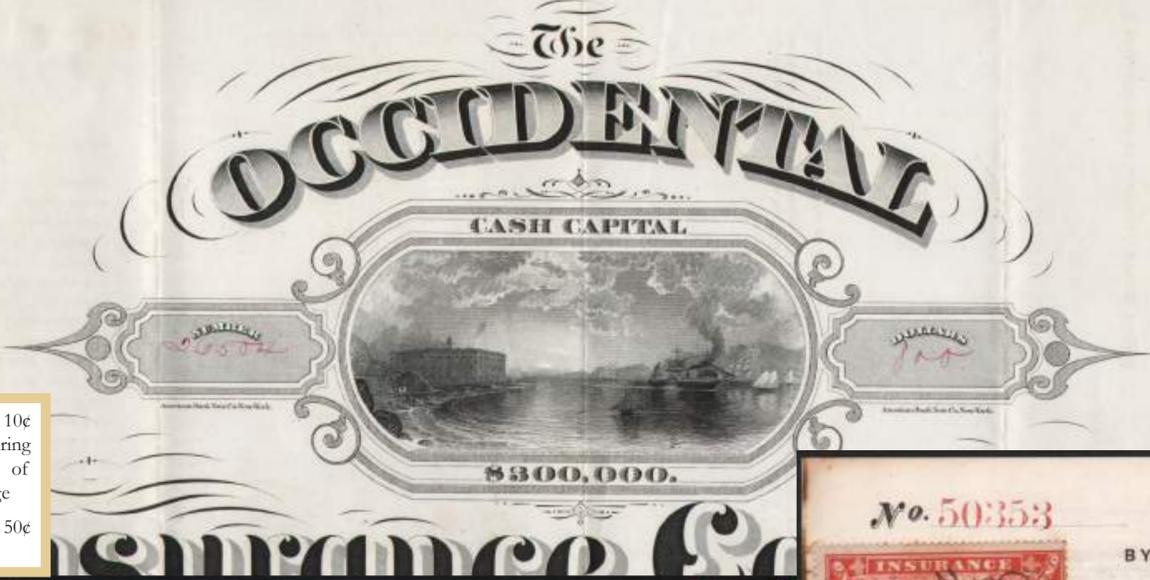


(Insurance)	
1863. Premium up to \$10,	.10
1864. Over \$10 to \$50,	.25
1864. Over \$50,	.50

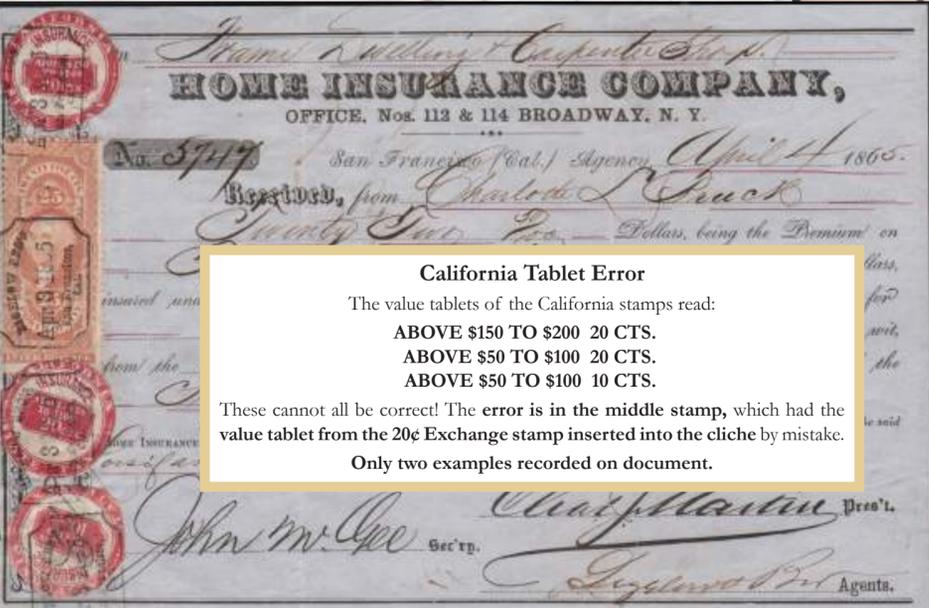
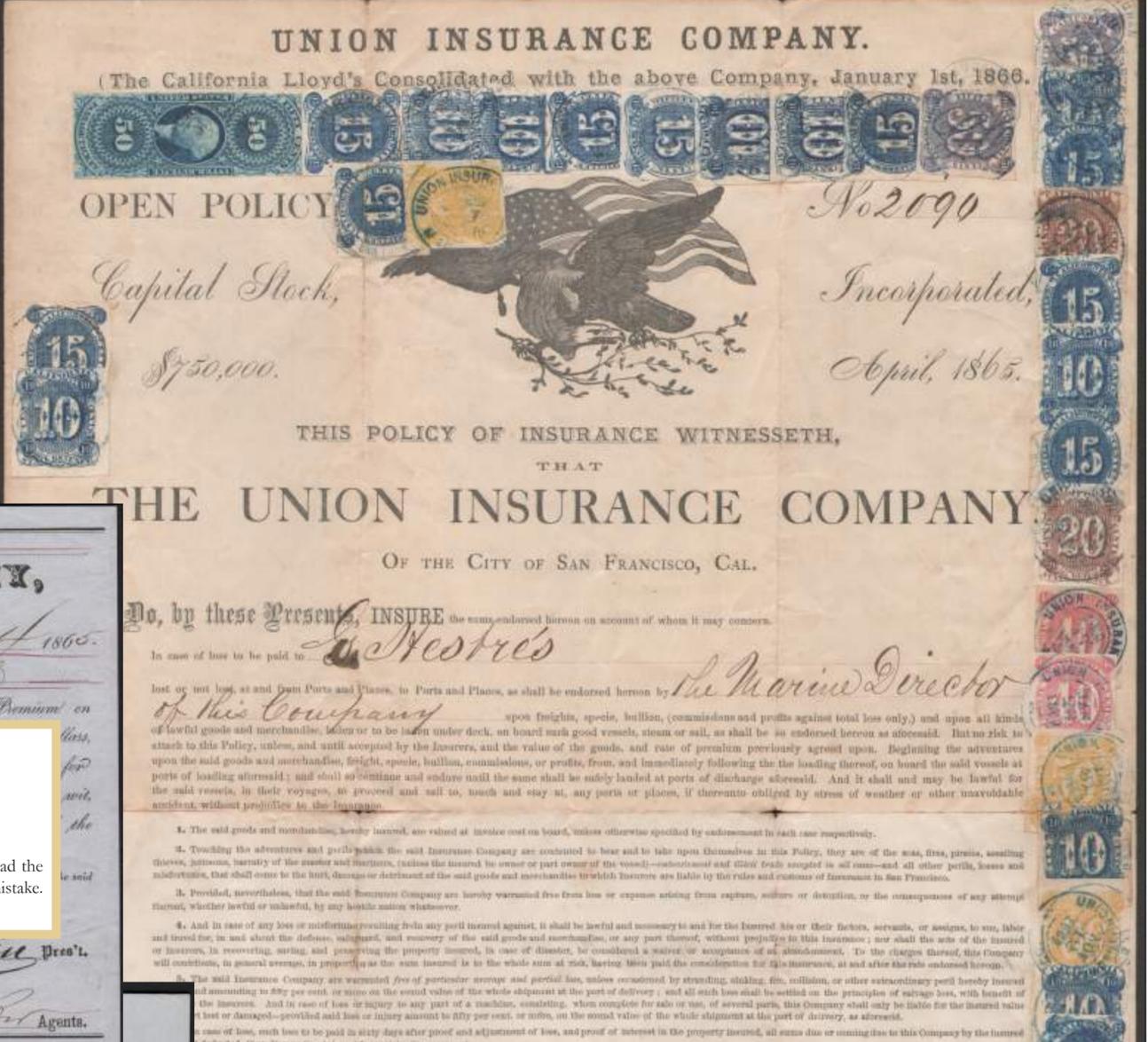
California, Nevada Oregon
 California, Nevada and Oregon each had state stamp taxes on insurance. Combinations with U.S. stamps are scarce (California, 109 recorded) to rare (Nevada, nine recorded) to ultrarare (Oregon, five recorded).

Below, 1871 policy taxed by U.S. at 50¢ but by Oregon at \$1
 Five examples of Oregon \$1 rate recorded
 Five U.S.-Oregon combinations recorded

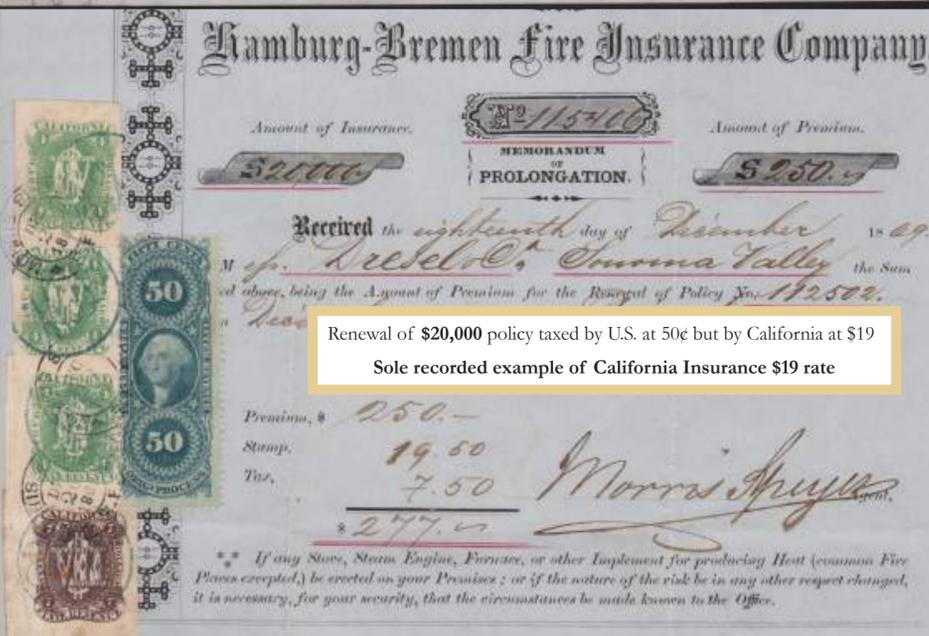
1871 policy taxed by U.S. at 10¢ but by California at \$1, featuring vignette of Fort Point, site of present-day Golden Gate bridge
 Below, policy taxed by U.S. at 50¢ but by California at \$5



U.S. plus Nevada
 Two 10c combinations recorded
 Five 25c combinations recorded
 Nevada 25c scarlet vermilion roulette 10, fewer than twenty recorded on document
 Three 50c combinations recorded
 Nevada 50c blackish purple roulette 10, sole recorded example

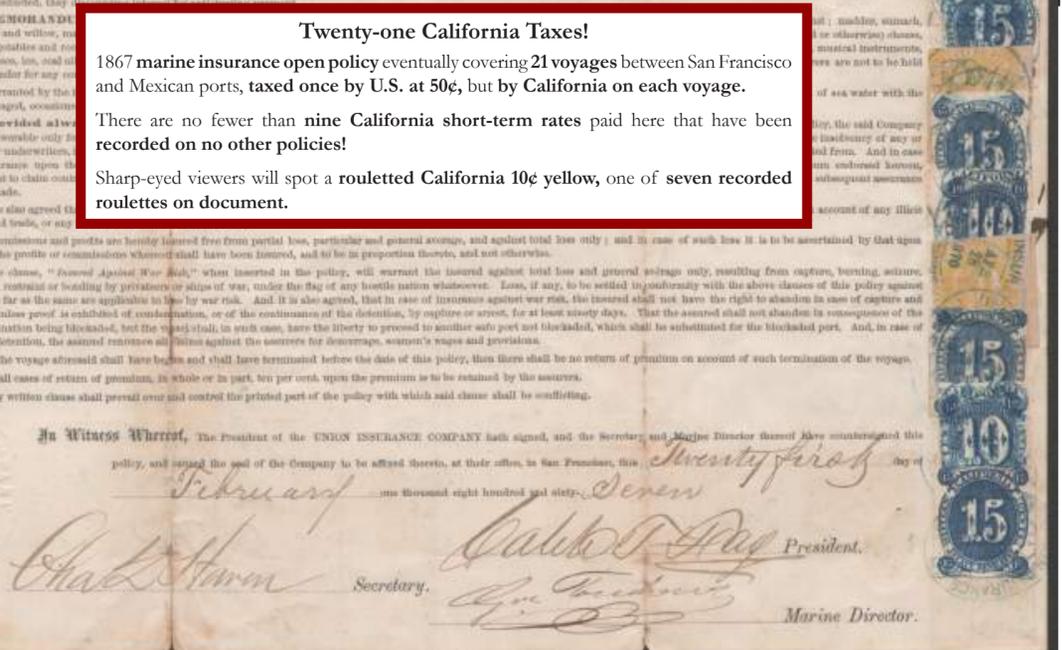


California Tablet Error
 The value tablets of the California stamps read:
 ABOVE \$150 TO \$200 20 CTS.
 ABOVE \$50 TO \$100 20 CTS.
 ABOVE \$50 TO \$100 10 CTS.
 These cannot all be correct! The error is in the middle stamp, which had the value tablet from the 20¢ Exchange stamp inserted into the cliché by mistake.
 Only two examples recorded on document.



Renewal of \$20,000 policy taxed by U.S. at 50¢ but by California at \$19
 Sole recorded example of California Insurance \$19 rate

Twenty-one California Taxes!
 1867 marine insurance open policy eventually covering 21 voyages between San Francisco and Mexican ports, taxed once by U.S. at 50¢, but by California on each voyage.
 There are no fewer than nine California short-term rates paid here that have been recorded on no other policies!
 Sharp-eyed viewers will spot a rouletted California 10¢ yellow, one of seven recorded roulettes on document.



MUTUAL LIFE INSURANCE CO.

OF THE STATE OF WISCONSIN



THIS POLICY OF ASSURANCE

Witnesseth *Wm. P. ...*

For consideration of the sum of *Twenty*

Life of

and of the *semi-annual* to be paid at or before noon on or before during the continuance of this Policy of *Assurance* in the County of *Franklin* and State of *Wisconsin* for the term of *Five*

And the said Company do hereby promise to pay the said sum assured, to the said assured interest, (if assigned or held as security,) year's premium, if any, being first deducted before the death of the said *Albin* heirs at law of the said *Albin*

PROVIDED ALWAYS, and it is hereby assured upon these express conditions, that this Company, previously obtained and established limits of the British Provinces of the visit those parts of the United States which lie south of the miles of the Mississippi or Missouri River shall enter upon a voyage on the high seas, upon service on any Sea, Sound, Inlet, Bay, or River, or in any military or naval operations, or in any mining, or in any other occupation as to impair his health, or induce the consequence of a duel; or of any injury in the United States, or of the said Provinces, this Policy shall be null, void and of no effect.

And it is also understood and agreed that in such case, this Policy shall be null and void, or any part thereof; and this Policy shall be forfeited to the said Company, and that if said

In Witness Whereof, the said THE MUTUAL LIFE INSURANCE COMPANY has delivered this contract, this *25th* day of *December* 1863.

No. *10,207*

The Manhattan Life Insurance Co.

OF NEW-YORK.

ANNUAL PREMIUM, *\$108.75*

This Policy of Insurance Witnesseth, That THE MANHATTAN LIFE INSURANCE COMPANY, in consideration of the sum of *One Hundred & Eight* Dollars and *Twenty Five* Cents, to them in hand paid by *Mrs. Abby J. Keall* and of the sum of *Two* Dollars and *Five* Cents, to be paid on or before the *1st* day of *April* 1864

SUM INSURED, *\$2,500*

continuation of this Policy of *Assurance* for the sole use of the said *Albin* in the amount of *Two* Dollars and *Five* Cents for the term of *Five* years

And the said Company do hereby promise to pay the said sum assured, to the said assured interest, (if assigned or held as security,) year's premium, if any, being first deducted before the death of the said *Albin* heirs at law of the said *Albin*

PROVIDED ALWAYS, and it is hereby assured upon these express conditions, that this Company, previously obtained and established limits of the British Provinces of the visit those parts of the United States which lie south of the miles of the Mississippi or Missouri River shall enter upon a voyage on the high seas, upon service on any Sea, Sound, Inlet, Bay, or River, or in any military or naval operations, or in any mining, or in any other occupation as to impair his health, or induce the consequence of a duel; or of any injury in the United States, or of the said Provinces, this Policy shall be null, void and of no effect.

And it is also understood and agreed that in such case, this Policy shall be null and void, or any part thereof; and this Policy shall be forfeited to the said Company, and that if said

In Witness Whereof, the said THE MUTUAL LIFE INSURANCE COMPANY has delivered this contract, this *25th* day of *December* 1863.

Wife's Policy, Edition, January, 1862.



Countersigned this *25th* day of *December* 1863.



NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY.

Company's Building, No. 39 State Street.

WILLARD PHILLIPS, PRESIDENT.
DIRECTORS: WILLARD PHILLIPS, CHARLES F. CURTIS, THOMAS A. DEXTER, M. P. WILDER, SEWELL TAPPAN, CHARLES HUBBARD, WM. B. REYNOLDS, GEO. H. FOLGER, FRANCIS C. LOWELL, JAMES S. AMORY, HOMER BARTLETT.

No. *12,355*
Policy on the Life of *David C. Goodwillie*
AMOUNT INSURED, *\$5,000* ANNUAL PREMIUM, *\$11.00*

This Policy of Insurance Witnesseth,

That the NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY, in consideration of the Premium of *One* Dollar and *Twenty* Cents to them paid in the manner provided in the Rules of this Company, by *David C. Goodwillie* of *Philadelphia* in the County of *Philadelphia* in the State of *Pennsylvania* being the assured in this Policy, and of a like sum to be paid to them by said assured, on or before the *1st* day of *January* 1864 in every year during the continuance of this Policy, do insure the life of *David C. Goodwillie* in the amount of *Five* Dollars, for the term of *Five* years from *the 1st* day of *January* 1864 at noon.

And the said Company do hereby promise to, and agree with, the said assured, *his* executors, administrators, and assigns, well and truly to pay the said sum insured to the said assured, *his* executors, administrators, or assigns, sixty days after due notice and proof of the death of the said *David C. Goodwillie* during the continuance and before the termination of this Policy.

and also at each quinquennial distribution of the surplus of premiums, in case of this Policy not then having terminated, to reimburse to the said assured a due proportion of such surplus on an annual payment of *One hundred and ten* Dollars.

In case of the death of the person, whose life is hereby insured, shall be caused by risks consequent upon the engagement and employment of said person in a Coal-mine, Powder-manufactory, Railroad-train, or Steamboat, as Fireman or Engineer in a Steam-mill or Steam-factory, as an Express-carrier, or in Lake or River or other inland navigation, said Company shall not be liable to pay the loss unless liberty shall have been given to engage in any such employment, which liberty, if applied for, shall be given for a fair additional premium.

Said insured life has liberty to go (and the risk is to continue) on any passage by water coastwise, as a passenger, along the coast of the United States, New Brunswick, or Nova Scotia, between any ports and places not north of Halifax in the north of the mouth of the river Mississippi, with liberty to touch at any intermediate ports, and in Cuba; as a passenger (and the risk is to continue) between Europe and any of the Atlantic ports of the United States, the Mississippi, and to touch at the usual ports. Said insured life also has liberty, occasionally, to go by boat or vessel, on the sea-coast, or on any river, lake, or pond, for health, recreation, or sporting; and the said insured life shall die on a voyage or passage upon the high seas, except as permitted herein, whereupon be void, and such loss not recoverable. Said insured life also has liberty to travel on the inland travel, by the usual modes of conveyance.

Said insured life also has liberty to reside and travel indefinitely in Europe, New Brunswick, and Nova Scotia; and northward of the forty-eighth degree of North latitude. Said insured life also has liberty to go, with the consent of said Company previously given in writing, pass beyond the limits of the United States, or to remain and shall remain, or shall, without such consent, voluntarily and for an irremediable necessity remain over one month, between the first of June and last of October, south of the southern boundary of Virginia, or shall, without such consent, voluntarily be and remain over one of the year west of the Rocky Mountains; or shall, without such consent, enter into any military or militia not in actual service excepted,) this Policy shall thereupon be void. And in case he shall die by the consequence of, a duel, or by the hands of justice, or in the violation of, or attempt to violate, or in the attempt or of attempting to violate, the laws of the United States or of any state, country, or place, this Policy shall be void and the loss shall be for the loss.

CONDITIONS OF THIS POLICY, that if the statements made by, or on the part, procurement, or behalf, of, or of the said assured, to said Company, as the basis of, or in the negotiations for, this contract, shall be untrue, then this Policy shall be null and void.

Any premium, or any premium note given therefor, or any part of either, shall not be paid to said Company, on account of the payment of the same, this Policy shall thereupon be forfeited and be null and void. If the Policy becoming null and void, the holder of the same will not be entitled to a return of any part of the premium thereon. And in case of the termination of this Policy, by forfeiture or otherwise, prior to the time for the quinquennial distribution of surplus, the holder thereof is not entitled to participate in such distribution. And any sums that shall become due thereon from said Company, for loss, or for distribution, or for interest, shall be paid to said Company, and they have a lien thereon, to secure the payment of the same. And of any note or security therefor given or to be given on non-payment of any such premium, or such note or security or any part of either, when due, all such sums shall be forfeited to said Company, and the Policy shall be void; but this pledge and hypothecation shall not affect the conditions and provisions respecting the forfeiture of this Policy.

Said insured life shall have a right to set off any demand they shall have against said assured, his assigns or representatives, or in connection with, this insurance, against any claim for which this Company shall be liable at the time of the death of the said assured. The Policy does not take effect until the premium is settled for, according to the rules of the Company.

Witnesseth, The said NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY have, by their President, *Willard Phillips* and Secretary, *Bay S. Stearns* on this *15th* day of *December* 1863.

Company are authorized to receive premiums when due, but not to make, alter, or discharge contracts, or waive forfeitures.

23. LOTTERY TICKET 1863. For each \$1 or fraction purchase price, .50 Effective May 1, 1863, rescinded August 1, 1864	24. MEASURER'S RETURN 1864. Quantity up to 1,000 bushels, .10 Over 1,000 bushels, .25 Rescinded August 1, 1866
---	---

Lottery Ticket and Measurer's Return are the only major types of taxed documents with no surviving examples recorded.

22. LIFE INSURANCE 1862. Policy amount up to \$1,000, .25 Over \$1,000 to \$5,000, .50 Over \$5,000, 1.00
--

Any life insurance usage is a scarce item. Even for the 50¢ rate, which is the commonest, fewer than fifty examples have been recorded. As a class, Life Insurance is very much scarcer than Insurance, which covered all forms of property insurance. For every example of the former, there are probably fifty of the latter. Life insurance was a fledgling industry during the Civil War era, and the percentage of the population covered was very much smaller than it is today.

Life Insurance EMUs
Above, August 1863 life policy, amount \$1,000, stamped with the rare matching 25¢ Life Insurance part perforate.
Sole recorded 25¢ EMU
Middle, April 1863 life policy, amount \$2,500, stamped with matching 50¢ Life Insurance part perforate, ex-Turner.
Two 50¢ EMUs recorded
Bottom, December 1862 life policy, amount \$5,000, stamped with matching 25¢ Life Insurance imperforate pairs (x2), stamps canceled December 13
Sole recorded \$1 EMU
Sole recorded Life Insurance OMU (obligatory matching usage) from period prior to December 25, 1862

OUTWARD FOREIGN MANIFEST... WHOLE CARGO.

Held at Baber's Navigation Room, 63 North Water Street.

Report and Manifest of the Cargo laden at the Port of

Ship Wm Thompson

J. C. Smith

New Bedford

Master, bound for

North Pacific Ocean

on board the

MARKS.	NUMBERS.	PACKAGES, OR ARTICLES IN BULK, <small>To be arranged alphabetically, and each kind to be separately inserted, and distinctly described.</small>	CONTENTS OR QUANTITIES, <small>In gallons, pounds, yards, pieces, &c., to be inserted in figures.</small>	VALUE AT THE PORT OF EXPORTATION.					
				<small>Value of Domestic Produce or Manufactures.</small>		<small>Value of Foreign Produce or Manufactures.</small>		<small>TOTAL AMOUNT.</small>	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.
		<i>Casks Shirts Provisions and other articles necessary for the prosecution of a Whaling Voyage.</i>							
		<i>(20) Twenty Cases Manufactured Colored & White Lumber containing Eight Boxes or Caddies in a Case. J. W. Merrill Inspector Collection District No. Massachusetts.</i>							

24. MANIFEST
1862. Manifest for custom-house entry or clearance of cargo of any ship, for any foreign port except those in British North America:
Registered tonnage up to 300 tons, 1.00
Over 300 to 600 tons, 3.00
Over 600 tons, 5.00

Whaleship Burned by Shenandoah

June 1864 outward manifest of New Bedford whaler *William Thompson*, bound for "*North Pacific Ocean*." She would never return. On June 22, 1865, some two months after Apomattox, the *William Thompson* would be captured and burned in the Bering Sea by the infamous Confederate raider *Shenandoah*.

Eleven examples of the \$3 rate recorded, just five with the matching \$3 Manifest

On the 22nd of June, early that morning two ships were reported by the lookouts, two prize crews were readied, ["Shenandoah" Captain James] Waddell intent in capturing them both simultaneously. One was hampered by having a whale lashed to her side, it was the 495 ton "*William Thompson*." One crew was despatched in passing, whilst they went off after the second ship. This was the 364 ton "*Euphrates*." Not bothered by the approaching steamer with the Russian flag in evidence ["Shenandoah" was flying a Russian flag as a deception], she was soon another victim to the Confederate raider. On returning to the "*William Thompson*," her master Francis Smith insisted the war was all over, but Waddell took this news as the Captain merely trying to save his ship, and torched the ship anyway, unsure as to the real status of his Southern States. (<http://aboy.tk-jk.net/MaraudersCivilWar/CSSShenandoah.html>)

21. LEASE
1862. Lease of any land or tenement:
Period up to three years, .50
Over three years, 1.00

(Lease)

1864. Yearly rent up to \$300, .50
Over \$300, for each additional \$200 or fraction .50

(Lease)

1865. Assignment or transfer of lease: Taxed at the same rate as the original instrument, plus the tax on a conveyance of property of equal value.

Memorandum of a Lease and Contract made this 21st day of Jan A.D. 1863. Between the East Mahanoy Railroad Company of the One Part and the Little Schuylkill Navigation Railroad and Coal Company of the other part -

Whereas the said Companies had created by and they exist under the laws of the Commonwealth of Pennsylvania and their respective Railroads connect with each other and the said parties of the first part have heretofore agreed to make and the said parties of the second part have agreed to take a lease of the Railroad of said party of the first part, as the same is now made, and may hereafter be extended made and finished upon the terms hereinafter mentioned -

Now this Agreement Witnesseth

1. That in consideration of the premises and of the covenants and agreements of the said parties of the second part hereinafter mentioned and of

Lease plus Agreement EMU Combination

January 1863 lease and contract stamped with matching \$1 Lease imperforate and matching 5¢ Agreement (x5, one on each page). Its principal provision was a 99 year lease, but there were six other numbered provisions, necessitating the Agreement tax. Then as now, leases for more than three years were relatively uncommon.

Only three \$1 Lease EMUs recorded

Only a handful of combinations of EMUs of any types recorded

known, and known to me to be the same person described in and who executed the foregoing instrument and acknowledged before me that he executed the same

Walter F. Jones
Treas. of Deeds
N. Y. C.



Register's Office City
County of New York

I hereby record the foregoing instrument as recorded in the Office of the City County of New York in Case page 311 at 12 o'clock

In witness whereof I set my hand & office
13th day of October

Assignment of Lease Compound Rate

1866 assignment of a lease in exchange for \$45,000. This necessitated a tax of \$45, as on a conveyance for a similar sum; plus \$3.50, as on the original lease.

Three recorded examples of this unusual compound rate

12

Oct 23 1866

Jacob Weidenfeld
TO
Georgina F. Bears

Dated October 19th 1866

**Assignment
OF LEASE.**

Crosby Osband & Jones
Attys & Co
25 Pine St. N.Y.

26. MORTGAGE

1862. Mortgage of real or personal property or bond for payment of money:

Amount over \$100 to \$500,	.50	Over \$5,000 to \$10,000,	10.00
Over \$500 to \$1,000,	1.00	Over \$10,000 to \$20,000,	15.00
Over \$1,000 to \$2,500,	2.00	Over \$20,000, for each additional	
Over \$2,500 to \$5,000,	5.00	\$10,000 or fraction	10.00

Provided always

his executors, administrators or assigns, the aforesaid debt to be paid unto the said Partys or assigns, the aforesaid debt on the day and time herein before written, together with lawful interest, further delay and without any composition or other thing made of any thing, for or in respect of the same, whatsoever, that then, and from that time, and from and the Estate hereby granted, as determined and become void, and every thing therein, in anywise notwithstanding, the said Parties to these Presents seal hereunto. Dated the day of May 1869.

In the presence of us,
A Notary Public being first interviewed between the 29th and 30th days of the First page.
 H. M. ...

Unique \$10 EMU
 January 1863 personal bond for payment of \$10,000, stamped with matching \$10 Mortgage imperforate
 Sole recorded \$10 EMU



fixed, duly attested by the signatures of their President and Secretary; - and the said parties of the second part have hereunto set their hands and seals. - Done interchangeably the day and year first above written.

Sealed and Delivered

in the presence of us,
 over a square on fourth line before signing the words, Coal inserted on thirty-fifth line second page before signing.

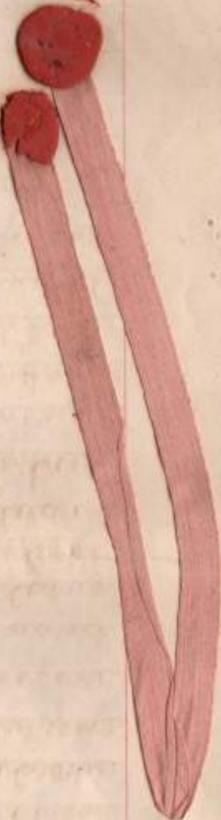
John Auspach
 Pres.

Kate Auspach
 Secy.

We hereby accept the foregoing trusts.
 Witness our hands and seals this first day of May - 1869.



Wm. Dickel
 Marshall Stanton



second part, his Executors, Administrators to sell the premises hereby granted, or any part thereof, and out of all the moneys arising from such sale to principal and interest, together with the costs and charges excepted, if any there be, shall be paid by the party making such sale.

In Witness Whereof The parties of the first part have hereunto set their hands and seals the day and year first above written.



Unique \$15 EMU
 1859 mortgage for \$17,006, recorded February 1863, when it was stamped with matching \$15 Mortgage imperforate
 Sole recorded \$15 EMU
 Sole recorded example of \$15 rate
 This treasure of fiscal history entered philatelic hands only in 1991, when it was salvaged from company records being scrapped.



and quietly, to have hold use, possess, vend, lease, alien, convey, and otherwise dispose of the said premises, with the appurtenances thereto in anywise, and to operate and maintain the same, and to receive the rents, issues and profits thereof to his own use, and to pay the same without any hindrance or interruption, and without disturbance what ever, of any person claiming or to claim the same, in anywise, or by any person for them.

In Witness Whereof the first part caused this deed to be executed by its president and Secretary and its corporate seal to be hereunto attached and the said parties of the second part have hereunto set their hands and seals the day and year first above written.

John F. ...
 Secretary A.B.L.M. Co.



William R. ...
 W. R. ...

STATE OF NEW-YORK,
 County of ...
 On this ... day of ...
 one thousand eight hundred and fifty ...

to me known to be the same person described in and who executed the same.

STATE OF NEW-YORK,
 County of Monroe,
 On this ... day of ...
 one thousand eight hundred and ...

to me known to be the same persons described in and who executed the same; and the said ... on a private examination by me, apart from her said husband, and freely, and without any fear or compulsion of her said husband.

(Mortgage)
 1864. For each \$500 or fraction, .50

The Two Shades of the "Baby Rug"
 The remarkable pair of \$200,000 mortgages, each bearing a single First Issue \$200 "Baby Persian Rug." Above the more usual carmine and green shade, at left the rare and distinctive scarlet and yellow green.

About 25 documents recorded with First Issue \$200, just three with \$200 scarlet & yellow green

The scarlet & yellow green shade appeared later, circa 1870. Here it was used in June 1872 by the American Bottom Lime Marble and Coal Co., East St. Louis, Illinois. Above, May 1869 mortgage of the Karhaus Coal and Lumber Co., Philadelphia. Both provided security for \$200,000 in company bonds to finance railroad construction across company property.

It was only necessary to stamp either the mortgage, as done here, or the bonds, but not both, the tax to be the greater of the two possible amounts. Bonds of this type were, in essence, a promise to pay a sum at a designated time, taxable not at the Bond rates, but as Inland Exchange, at 5¢ per \$100. The Mortgage rate was 50¢ per \$500, equivalently 10¢ per \$100. Thus the Mortgage rate prevailed, and the \$200,000 amount required \$200 tax.

The original 1862 rates were in effect only about five months, during most of which stamps were not available. As a result, very few examples have survived. See the POWER OF ATTORNEY section for a \$2 Mortgage EMU.

This Indenture,

MADE the first day of February, in the year of our Lord one thousand eight hundred and sixty-six, between the St. Croix and Lake Superior Railroad Company, of the first part, and William H. Swift, Samuel J. Tilden, and Andrew H. Green, of the city and State of New York, of the second part.

WHEREAS, the said party of the first part is a corporation duly formed and organized under an Act of the Legislature of the State of Wisconsin, entitled an "Act to incorporate the St. Croix and Lake Superior Railroad Company," approved February 24th, 1854, and the several acts amendatory thereof.

AND WHEREAS, as such corporation, the said party of the first part is authorized and legally empowered to construct, equip, maintain, and operate the principal line of railroad hereinafter described, together with the branch thereof hereinafter mentioned, and in its corporate capacity to borrow any sum or sums of money, at any rate of interest which may be agreed upon between the said company and any party of whom such money may be obtained, and to make, execute, and deliver such bonds, mortgages, and other papers and securities, as may be deemed expedient by said corporation, in consideration of any such loan, or in discharge of any liabilities that it may incur in the construction, repair, equipment, or running of said road.

AND WHEREAS, in pursuance of the powers and authorities in it duly vested, the said St. Croix and Lake Superior Railroad Company has resolved to issue and negotiate a series of six thousand five hundred bonds, of two hundred pounds sterling each, numbered respectively from 1 to 6,500 inclusively, and to amount in the aggregate to one million and three hundred thousand pounds sterling; which said bonds are to be all equally secured by these presents, and are to be of like tenor and in the form following:

UNITED STATES OF AMERICA,
STATE OF WISCONSIN.

First Mortgage Sinking Fund Land Grant Bond,

No. ST. CROIX AND LAKE SUPERIOR RAILROAD COMPANY. £200.

Know all men by these presents, that the St. Croix and Lake Superior Railroad Company is indebted to William H. Swift, Samuel J. Tilden and Andrew H. Green, or bearer, in the sum of two hundred pounds sterling, which the said Company promises to pay to the said William H. Swift, Samuel J. Tilden and Andrew H. Green, or to the bearer hereof, on the first day of January, in the year of our Lord one thousand and nine hundred, at the City Bank in the city of London, England, with interest thereon at the rate of seven per centum per annum, free of all United States internal revenue tax, payable semi-annually, on the first days of January and July in each year, at the said City Bank in London, upon presentation and surrender of the annexed coupons as they severally become due, and in case of default in the payment of any half yearly instalment of interest which shall have become payable and shall have been demanded, and the continuance of such default for the period of three months after the maturity of such instalment, the principal of this bond shall become due in the manner and with the effect provided in the deed of trust or mortgage securing the payment of the same hereinafter mentioned.

This bond is one of a series of six thousand five hundred bonds of two hundred pounds sterling each, of like tenor and date, and amounting in the aggregate to one million and three hundred thousand pounds sterling, and the payment of each and all of which is equally secured by a deed of trust or mortgage, bearing date on the first day of February, A. D. 1866, duly executed and delivered by the said St. Croix and Lake Superior Railroad Company to the said William H. Swift, Samuel J. Tilden and Andrew H. Green, trustees, conveying the railroad of the said Company, as the same shall hereafter be constructed, and the equipments, appurtenances, property, franchises and things in the said deed of trust or mortgage mentioned and described, and conveying also all the right, title and interest which the said Company now has or may hereafter acquire by reason of the construction of said railroad or any part thereof to such lands as have been or hereafter may be granted by

Largest Recorded Stamp Tax of the Civil War Era

1866 mortgage of St. Croix and Lake Superior Railroad Co. bearing First Issue \$200 (x28), \$50 (x13), \$20 Conveyance pair, and \$2 Mortgage.

The mortgage supported an issue of 6500 £200 bonds, totaling £1,300,000, which at \$4.84 per pound sterling was equivalent to \$6,292,000. The Mortgage rate of 50¢ per \$500 thus called for a tax of \$6,292, which is precisely what was paid. This is by far the largest tax paid on any surviving document of the Civil War era.

A signatory was **Samuel J. Tilden**, later Governor of New York and Democratic candidate for President in 1876. Tilden won the popular vote handily and was one electoral vote short of victory, with the results from Florida, Louisiana, and South Carolina in dispute. An Electoral Commission awarded all disputed votes to Republican Rutherford B. Hayes, giving him a one-vote victory. The outrage of southern Democrats threatened to re-ignite civil war, and was quieted only by the Compromise of 1877, by which Tilden and the Democrats acquiesced to the inauguration of Hayes in return for removal of the troops from the South. This effectively ended Radical Reconstruction, and with it a military saga begun 15 years earlier with the firing on Fort Sumter.



the second part and the survivors and survivor of them, and the executors, administrators, and assigns of such survivor, that whenever, and as often as the said party of the first part, its successors or assigns shall hereafter acquire any lands, or any equipment, or any other property or things of whatever name or nature, for use in connection with the railroad from Hudson to Superior aforesaid, or the said Branch thereof, or shall acquire any lands from the Government of the United States, or from the State of Wisconsin, by reason of the construction of the said railroads, or of either or any part of either thereof, or of any other railroad which the said company is authorized by law to construct, or shall acquire any other property, rights, franchises or things whatsoever, the said party of the first part, its successors and assigns, shall and will acquire, possess and hold the same, and every part and parcel thereof upon and subject to the trusts of this indenture, until conveyance thereof, in pursuance of the covenant next hereinafter contained, shall be duly made and delivered to the said parties of the second part, or the survivors or survivor of them, or their or his successors or successor in the trust by these presents created.

And the said party of the first part, for itself, its successors and assigns, in consideration of the premises, and of one dollar to it duly paid by the said parties of the second part, the receipt whereof is hereby acknowledged, hereby covenants and agrees to and with the said parties of the second part, and the survivors and survivor of them, and the executors, administrators and assigns of such survivor, that the said party of the first part its successors and assigns, shall and will, from time to time, and at all times hereafter, and as often as thereunto requested by the trustees under this indenture, execute, deliver and acknowledge all such further deeds, conveyances and assurances in the law for the better assuring unto the said parties of the second part, the survivors and survivor of them, and their and his successors in said trust, upon the trusts herein expressed, the railroads, equipments, appurtenances, franchises, property and things hereinbefore mentioned,—including all lands which have been or may hereafter be granted by act of Congress to the State of Wisconsin, and to which the said company is or may hereafter by reason of the construction of said railroads, or of either or any part of either thereof, or for any reason, become entitled, or which the said company, its successors or assigns, may in any manner acquire, and also all other property, rights, franchises and things whatsoever which may hereafter be acquired by the said party of the first part, its successors or assigns,—as by the said trustees, or their counsel learned in the law, shall be reasonably advised, devised, or required.

In witness whereof the said party of the first part has caused its corporate seal to be hereto affixed, and the same to be attested by the signatures of its president and treasurer, and the said parties of the second part have hereunto set their hands and seals to evidence their acceptance of the trust hereby created, the day and year first above written.

Henry M. Alexander
President

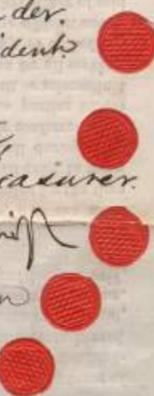
Edlow Patton
Treasurer

William H. Swift

Samuel J. Tilden

Andrew Green

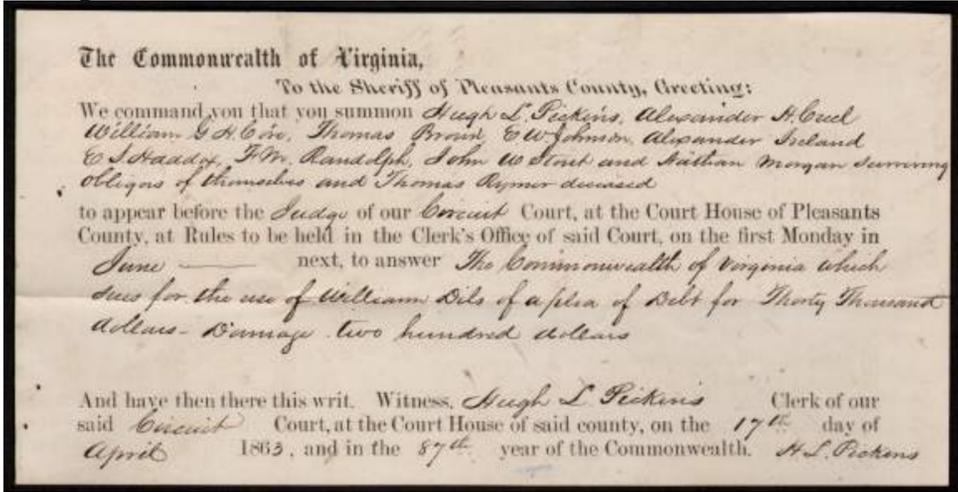
Sealed and delivered in the presence of
Charles Nettleton
John Rankin Jr.





Sole Recorded "Persian Rug" on Document
 Final page of Morris and Essex Rail Road Co. \$5,000,000 mortgage, bearing Second Issue \$500 "Persian Rug" and 25¢. The latter evidently paid five times the Agreement 5¢ tax, assessed on each of the five double-sided pages comprising the document.
 The Boston Revenue Book gives the date of first delivery of the \$500 as October 3, 1871. The cancel here is dated October 2, evidently backdated to the mortgage date. Note the proof-like vivid colors, extraordinarily sharp impression, and freshness. Of the surviving "Rugs," only this one has "the bloom of a stamp that has never known water."
 This mortgage originally bore ten copies of the \$500 stamp, and came onto the philatelic market intact. It was offered at auction in 1949, where the stamps went their separate ways, the last left on its page, no doubt because of the striking and colorful surroundings the page provided.

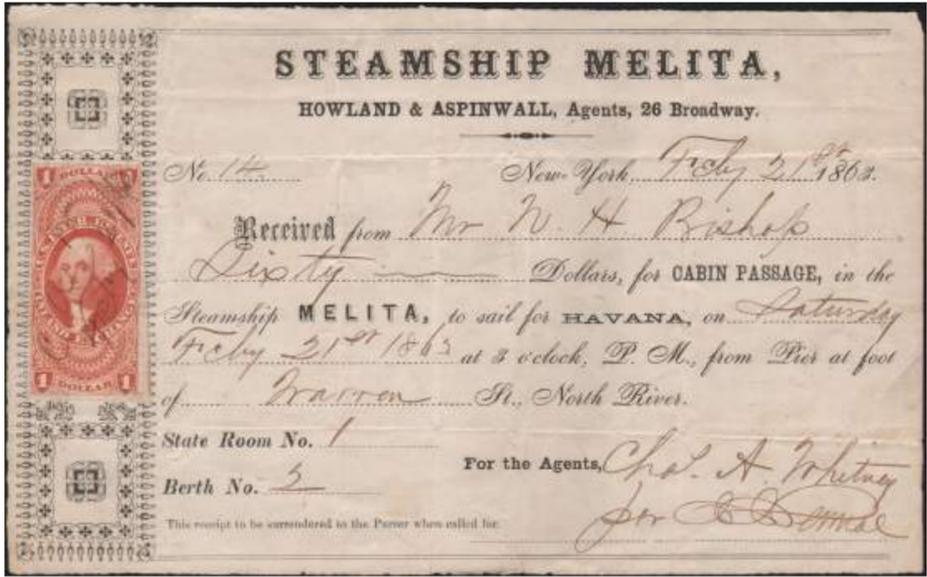
27. ORIGINAL PROCESS
 1862. Writ or other original process whereby any suit is commenced in a court of record, .50



Occupied Confederacy EMU
 April 1863 summons, Union-occupied Pleasants County, Virginia, stamped on reverse with matching 50¢ Original Process imperforate canceled May 30, 1863.
 In October 1862 the federal government incorporated 37 Virginia counties into a U.S. Internal Revenue collection district, and commenced collecting all federal taxes. On June 20, 1863, these and 16 adjoining counties would be formed into the new state of West Virginia.

28. PASSAGE TICKET
 1862. Passage ticket for a voyage from the U.S. to any foreign port except those in British North America:
 Price up to \$30, .50
 Over \$30, 1.00

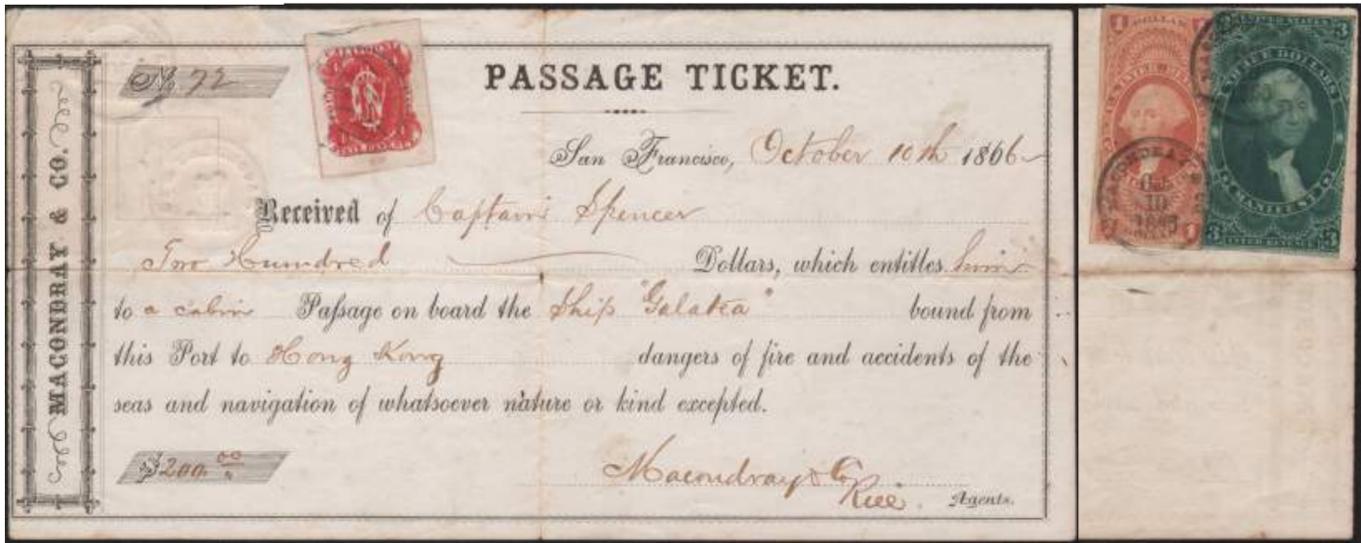
Passage Ticket is among the rarest major types of stamped documents, with only eleven examples recorded to date. Normally tickets were surrendered to the purser of the vessel, presumably to prevent re-use, and systematically destroyed.



Sole Recorded Example of 1862 Rates
 February 1863 receipt/ticket for cabin passage on steamship Melita, New York to Havana, price \$60, stamped with \$1 Inland Exchange imperforate. At bottom, "This receipt to be surrendered to the Purser when called for."
 (After August 1, 1864, the tax on a \$60 ticket would have been \$2.)

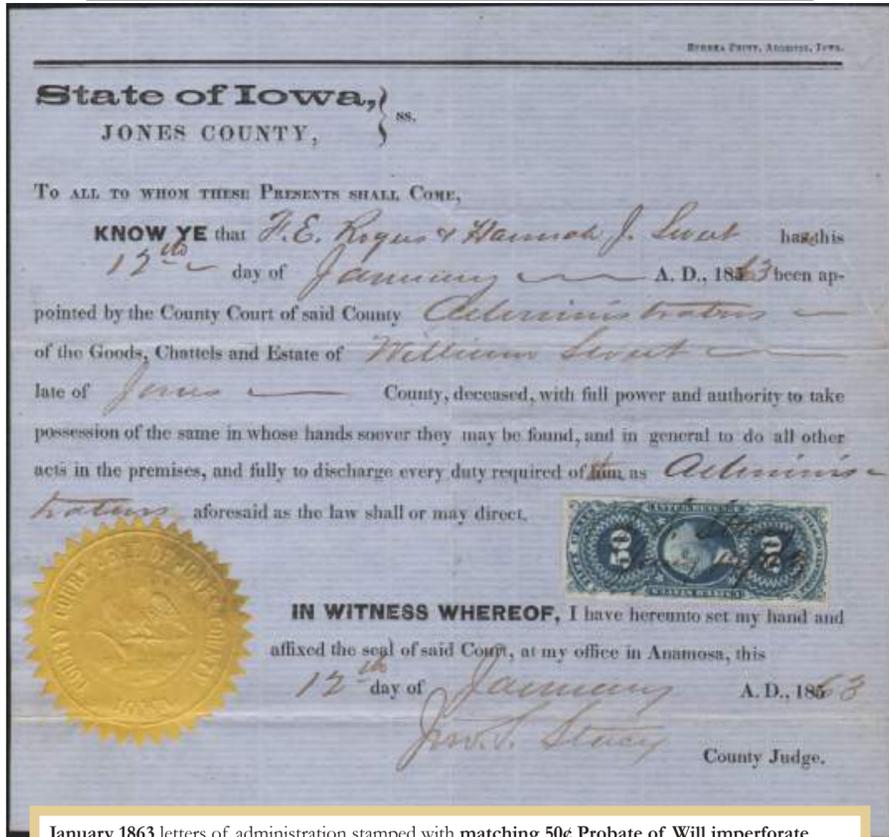
(Passage Ticket)
 1864. Price up to \$35, .50
 Over \$35, for each \$50 or fraction, 1.00

U.S. plus California
 1866 ticket of Macondray & Co. for passage from San Francisco to Hong Kong on the Galatea, price \$200, correctly taxed at \$4 paid by \$3 Manifest & \$1 Passage Ticket imperforates. California \$4 red pays the state tax for second class passage.
 Sole recorded ticket bearing U.S. and California stamps

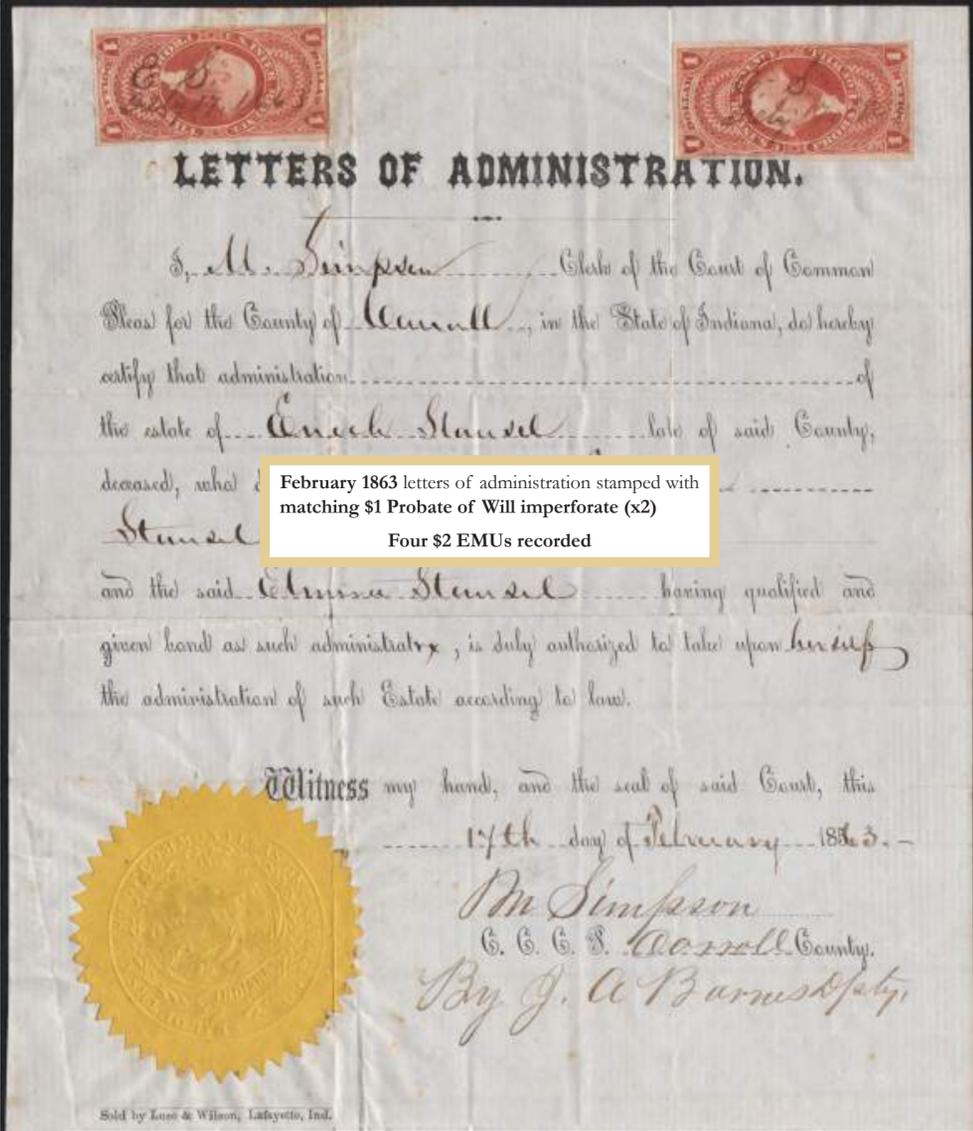


34. PROBATE OF WILL

1862. Probate of will, or letters of administration:			
Value of estate up to \$2500,	.50	Over \$20,000 to \$50,000,	5.00
Over \$2,500 to \$5,000,	1.00	Over \$50,000 to \$100,000,	10.00
Over \$5,000 to \$20,000,	2.00	Over \$100,000, for each additional \$50,000 or fraction,	10.00



January 1863 letters of administration stamped with matching 50¢ Probate of Will imperforate
Fewer than twenty 50¢ EMUs recorded

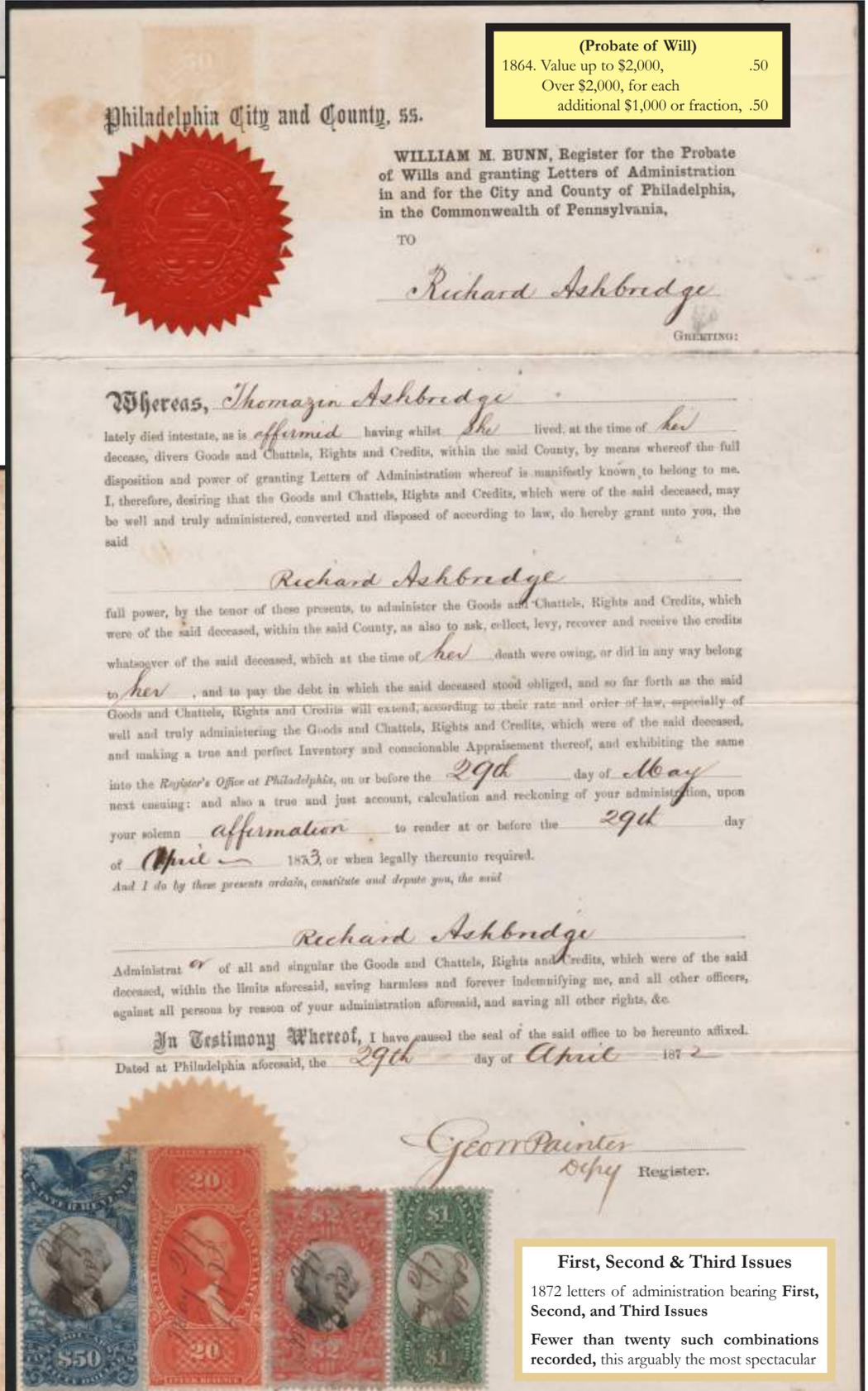


February 1863 letters of administration stamped with matching \$1 Probate of Will imperforate (x2)
Four \$2 EMUs recorded

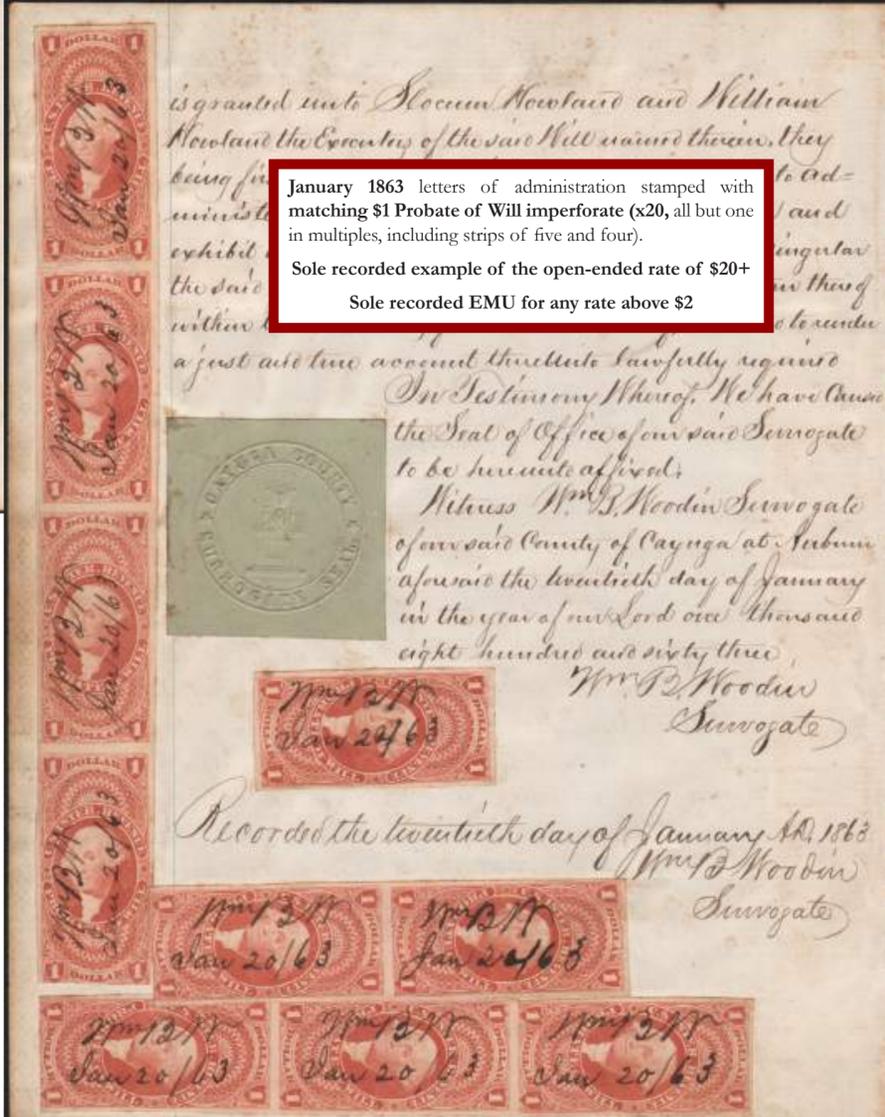


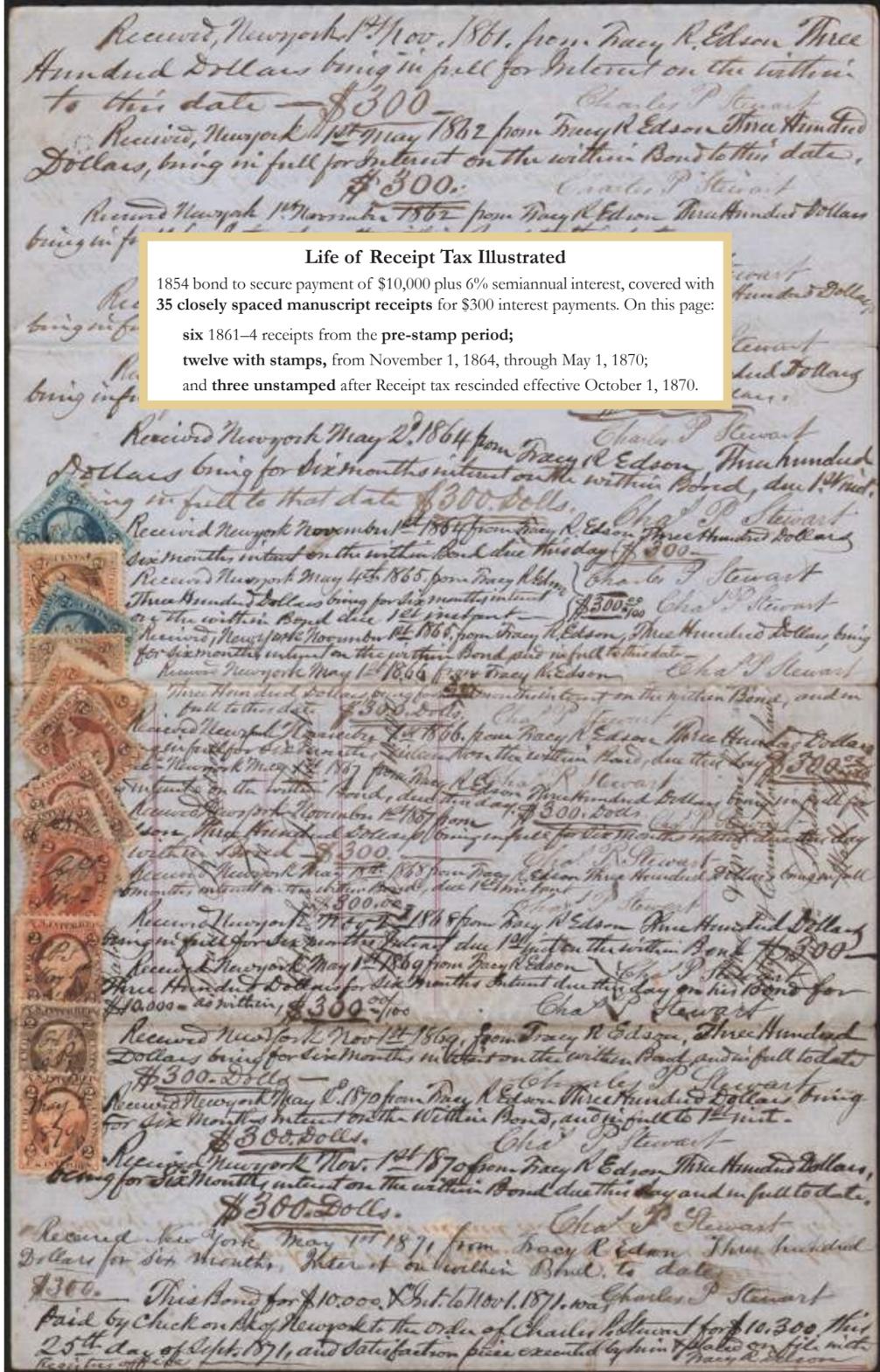
(Probate of Will)
1864. Value up to \$2,000, .50
Over \$2,000, for each additional \$1,000 or fraction, .50

January 1863 letters of administration stamped with matching \$1 Probate of Will imperforate (x20, all but one in multiples, including strips of five and four).
Sole recorded example of the open-ended rate of \$20+
Sole recorded EMU for any rate above \$2



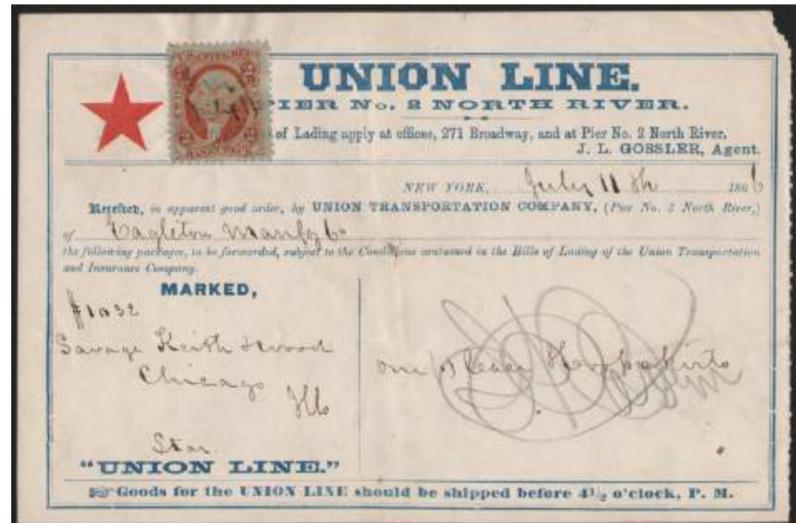
First, Second & Third Issues
1872 letters of administration bearing First, Second, and Third Issues
Fewer than twenty such combinations recorded, this arguably the most spectacular



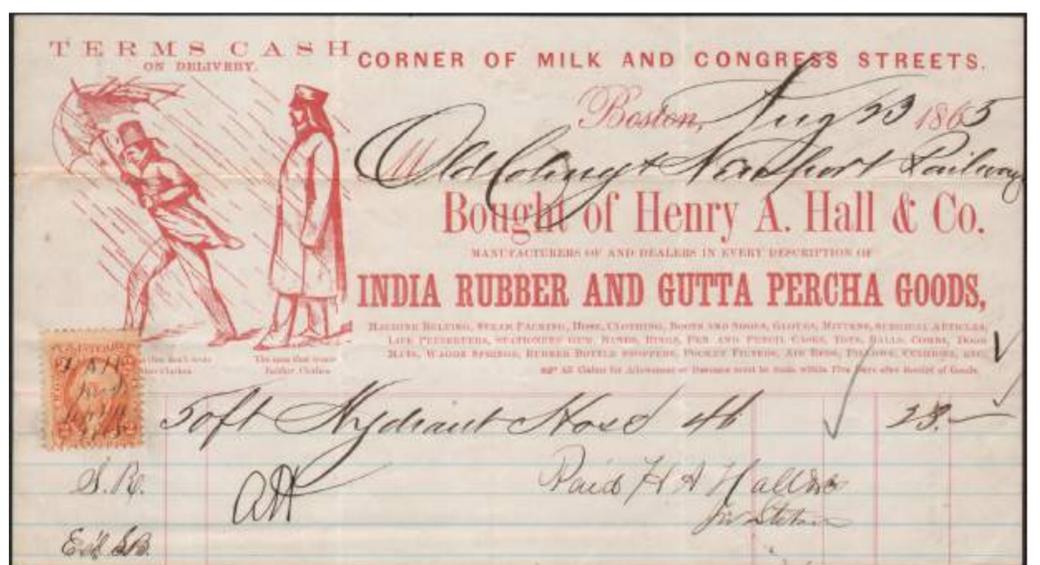


Life of Receipt Tax Illustrated
 1854 bond to secure payment of \$10,000 plus 6% semiannual interest, covered with 35 closely spaced manuscript receipts for \$300 interest payments. On this page:
 six 1861-4 receipts from the pre-stamp period;
 twelve with stamps, from November 1, 1864, through May 1, 1870;
 and three unstamped after Receipt tax rescinded effective October 1, 1870.

36. RECEIPT
 1864. Receipt for payment of any sum of money, or for payment of any debt due, exceeding \$20, except for satisfaction of mortgage or court decree; or receipt for delivery of any property, .02
 Rescinded October 1, 1870



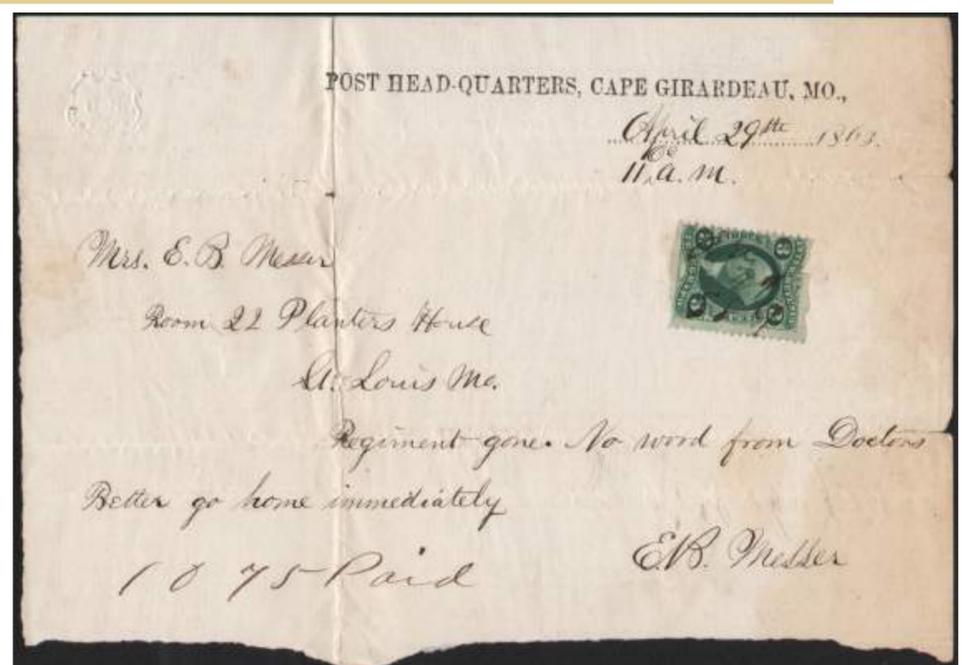
July 1866 Receipt bearing the rare 2¢ Bank Check on green paper, recorded on fewer than ten documents. Ex-Turner



1865 receipt illustrating the misery of "The man that don't wear Rubber Clothes" and offering a remedy.

37. TELEGRAPH
 1862. Charge for the first ten words up to .20, .01
 Over .20, .03
 Tax rescinded August 1, 1864

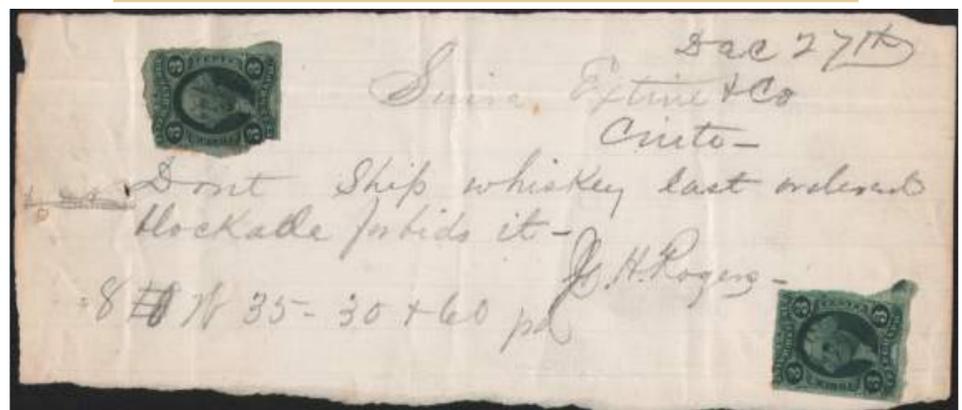
The Telegraph tax was paid on the form presented or generated at the office of origin, before transmission. Theoretically, no examples should exist today: these office copies were meant to be retained briefly, then systematically destroyed. For many years only a handful of examples were known to collectors. Then in 1985 a find was made of nearly a hundred stamped messages from the American Telegraph Co. Office at Millbury, Massachusetts. The non-Millbury messages remain one of the rarest usages of the 1862 schedule. Two are shown here.



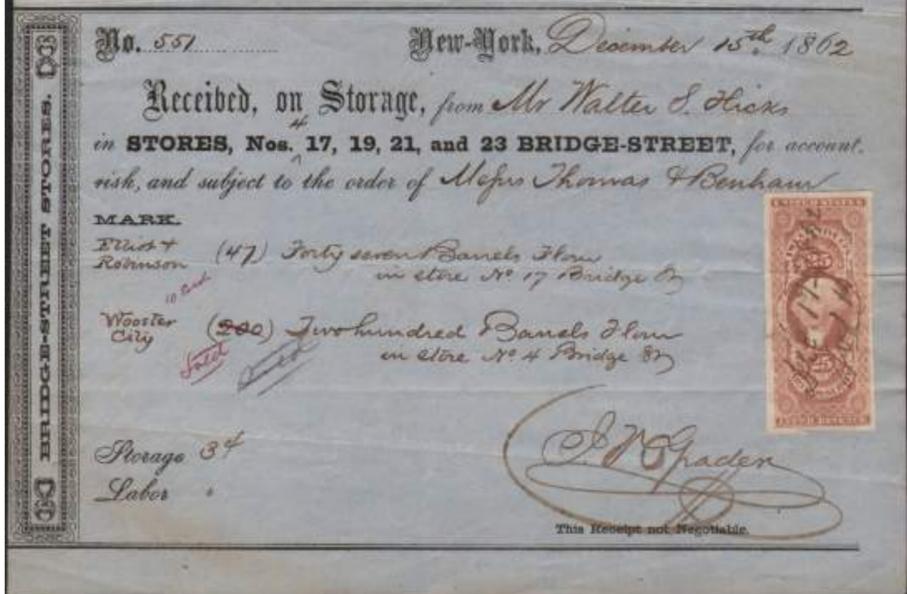
Civilian Use of Military Telegraph
 April 1863 despatch sent from telegraph office at Post Headquarters, Cape Girardeau, to St. Louis, with charge "10 [words] 75 Paid" and matching 3¢ Telegraph part perforate. Military use would have been exempt from telegraph fees and stamp tax. Ex-Wilson Born.



Telegraph 1¢ Rate
 June 1863 telegraph despatch form from the "Millbury find" stamped with matching 1¢ Telegraph, the message to be sent to Milford, Massachusetts, a distance of about 15 miles. The notation "4 Coll 16" indicates a message of four words sent collect for 16 cents, which presumably included the stamp tax.
 Eight examples of 1¢ rate recorded
 Contemporary telegraph rate tables reveal few cases in which a message could be sent for 20 cents or less, all when the distance covered was only about 10-20 miles. One can thus expect a priori that examples of the 1¢ rate should be relatively rare, and this is borne out by observation.



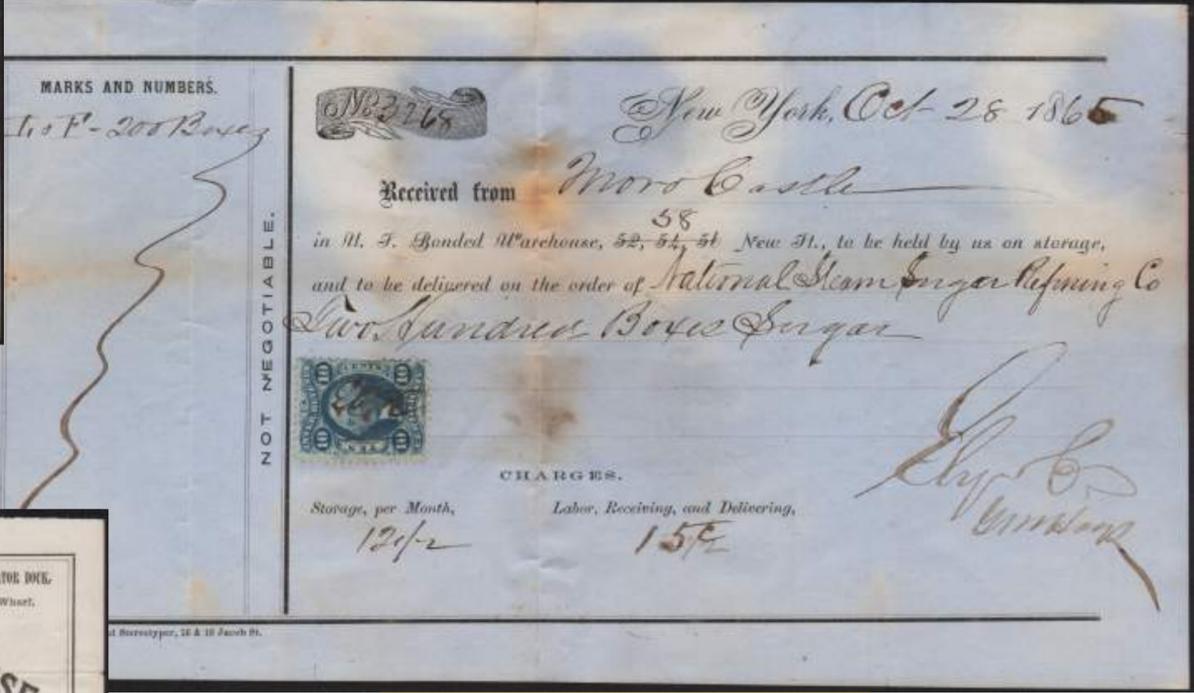
Unique Double Rate
 Message dated December 27 (presumably 1862), to Cincinnati, "Don't ship whiskey last ordered blockade forbids it," with two copies of matching 3¢ Telegraph imperforate.
 Sole recorded double-rate Telegraph usage
 Probably the message was sent twice, which would explain the two stamps. The one at lower right is canceled "JHR 27," presumably affixed on the 27th. The other cancel is different, with numeral "29" suggesting it was applied two days later. The notation "30+60 pd" suggests two payments. A fascinating piece full of character and mystery.



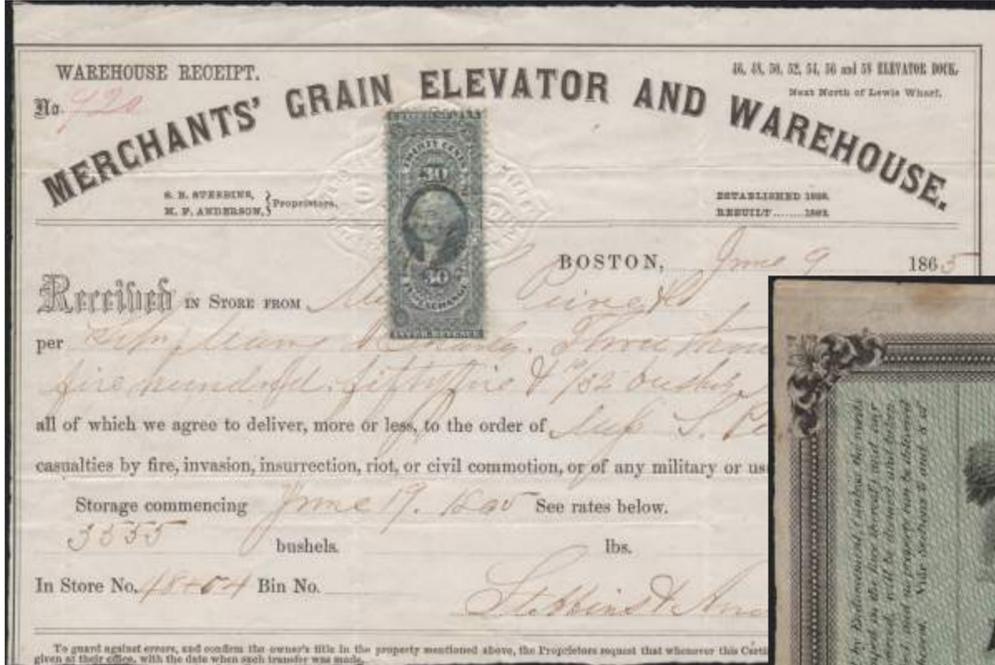
38. WAREHOUSE RECEIPT
 1862. Warehouse receipt for any property held in storage in any warehouse or yard, .25

(Warehouse Receipt)
 1864. Value of goods up to \$500, .10 Over \$1,000, for each additional \$1,000 or fraction, .10
 Over \$500 to \$1,000, .20
 Value not ascertained, .25
 Tax rescinded August 1, 1866

Warehouse Receipt EKU
 Warehouse receipt bearing matching 25¢ Warehouse Receipt imperforate cancelled December 19, 1862
 Twelve EMUs recorded
 Sole recorded obligatory matching usage, before December 25, 1862

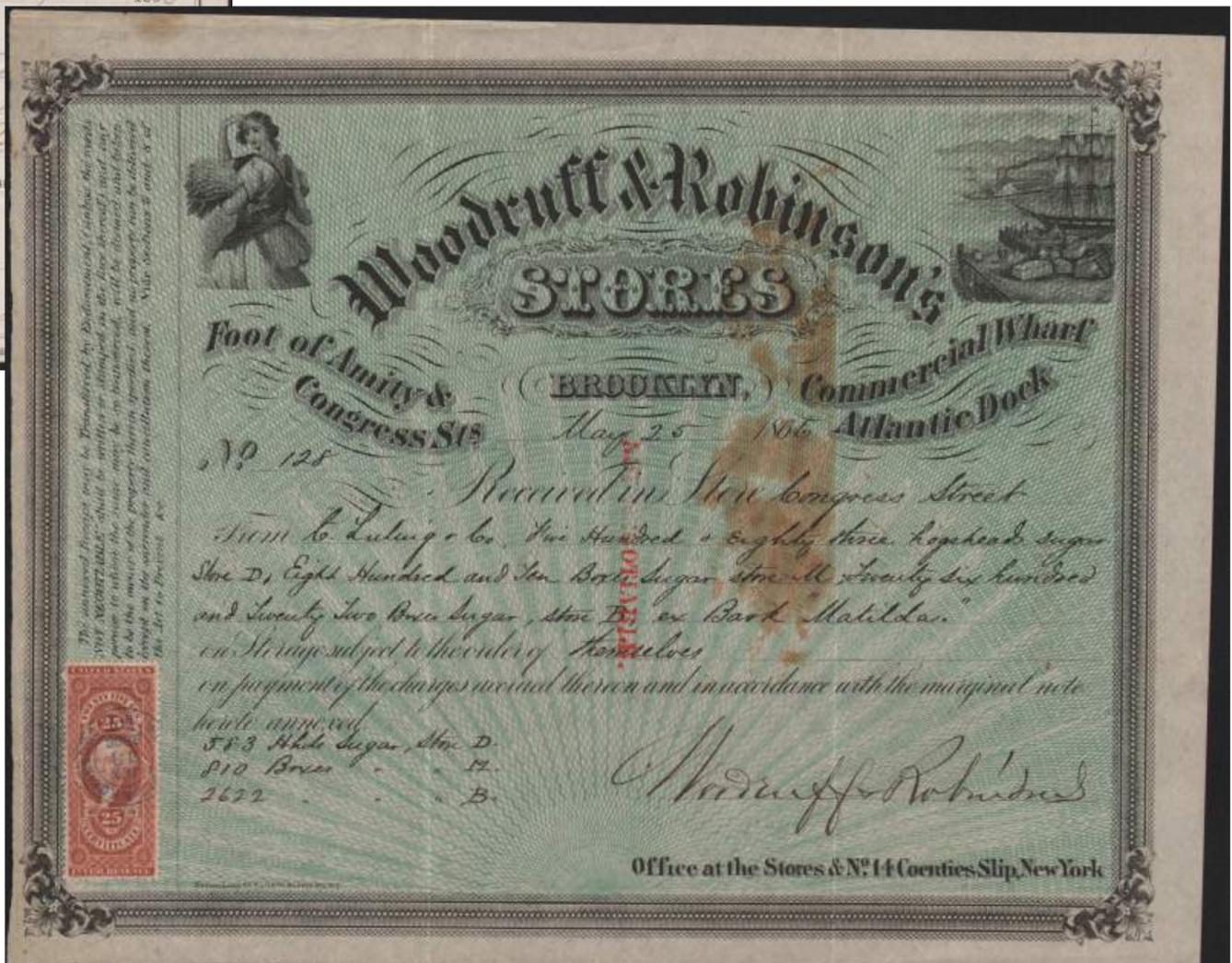


October 1865, sole recorded example of 1864 10¢ rate



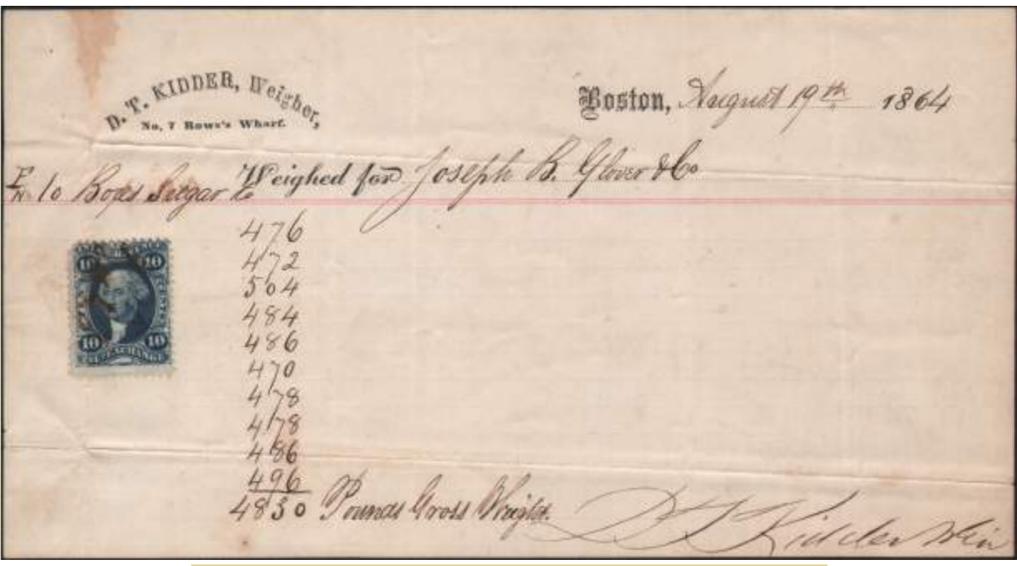
June 1865. Two examples recorded of 1864 open-ended rate of 30¢ and above. Ex-Turner

Warehouse Receipt and Weigher's Return are among the most elusive of the major taxed document types.
 Fewer than twenty warehouse receipts have been recorded, only five spread among the four 1864 rates.
 Only four weigher's returns are known.

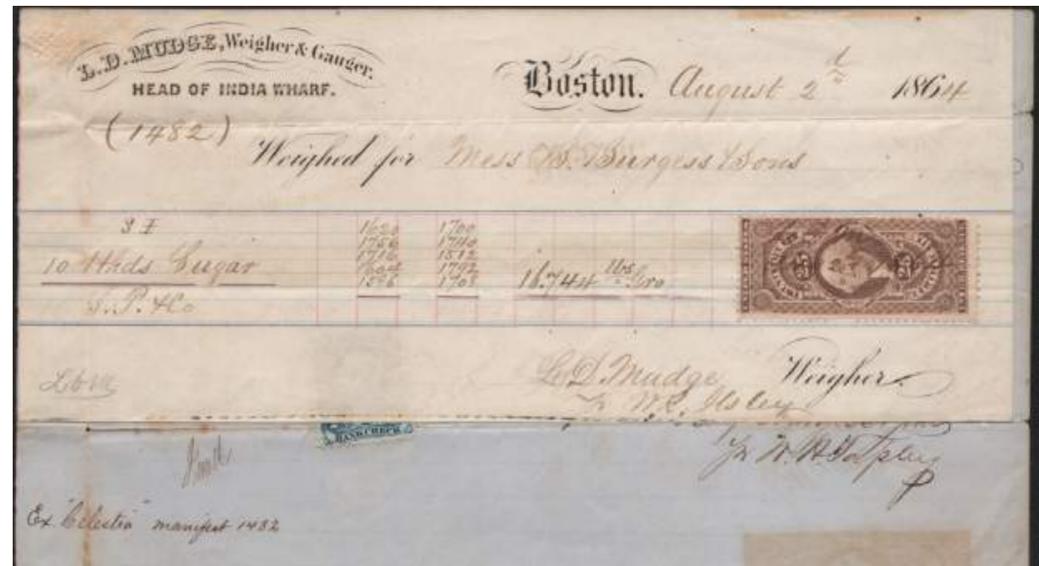


May 1866. Three examples recorded of 1864 25¢ rate for goods of unascertained value

39. WEIGHER'S RETURN
 1864. Weight up to 5,000 pounds, .10
 Over 5,000 pounds, .25
 Tax rescinded August 1, 1866



August 1864, weight 4,830lb, tax 10¢. Two examples of 10¢ rate recorded.



August 1864, weight 16,744lb, tax 25¢. Two examples of 25¢ rate recorded. Ex-Turner