Postage Used as Revenue, Civil War Era, 1862-1872

Arranged by denomination

me hendon June 9-1853 red. I promude to as aller fy much demand with

San Diego, Mar 4 187 5 270. Bank of San Diego, order Pay to Hamilton & Marston or Beater, Dollars. hein for Honey as fren this bill of Nov 18th 6.W. Mome

Demonetized 1857 1¢

1875 bank check, **San Diego, California,** the 2¢ tax underpaid by **postage 1857 1¢,** uncancelled but "tied by toning. Not only was use of postage stamps to pay documentary taxes nominally illegal, this one had been **demonetized in 1861!** San Diego was then sparsely populated, with only a handful of stamped documents recorded.

1861 1¢ Solo Use, Doubly Illegal

June 1863 demand note for \$50 with **postage 1861 1¢** ostensibly paying the **Inland Exchange** 1¢ tax at the 1863 rate of 1¢ **per \$200** for durations up to 30 days. However demand notes were required to be taxed at the maximum rate of **10¢ per \$200**, making this payment doubly illegal.

0-0	137	54 Janesville, July 2 1866
STATION ST	TS TAMP.	Rock County National Bank,
City de la		Pay to James Sutherband or Beard Me hundred and this Seven "Dollars.
- ANDER	100.55	54 Rames Sutherland

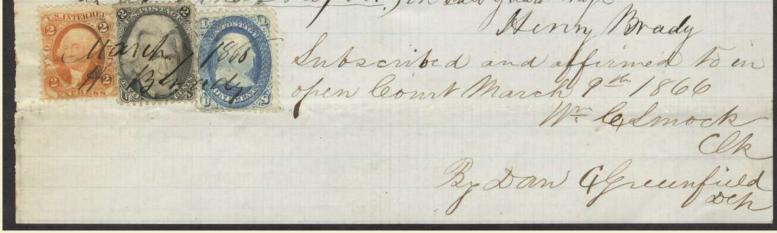
1861 1¢ Pair, Corrected by Revenue 2¢ 1866 bank check with 2¢ tax paid by postage 1861 1¢ pair, quickly remedied by 2¢ Bank Check orange

he of the muchants Nahonal Bank of Furlington Varmont for collection a note of which the following is a copy of alban Aft 237868 \$371111 - Three months after date I promise for Parlow Fire thousand dollars at the Suffek National Bark of Boston a. M. Claff Endorsed " Phadly Barlow 14" "m Clapp" dralban 24 Omenton mar, 20 48/19 Jung. I have attory 1868 Grilled 1¢ 1869 receipt with the 2¢ tax underpaid by **postage 1868 grilled 1¢**, corrected by 2¢ U.S.I.R. alongside 5 The 1¢ is the **E grill**, rare in its own right even used postally Gettyshung, Pa., December 15 No. ational - and f. Whickinger order Alun -

So The Amorable the Court of Common Play. - The undersigned quard for the hirs of Fit defin 1600. Theadore Johnson du. In accounts with Laid hing Dr! Is pit last Report June Jepseon 1864 1341:26 as per Julia Alt her pushand M the Curdy Street 309,13 Anna & Johnson' Share Amf: of Interest Received since the 27 fund 804 No A. R. B. Duncan's act 2 M. C. Smock 14 04 5:85 County heasun .. 31.93 14:39 Do Da Cuardians 10,00 1 Stamps for 2 Reparts to due Anna C. which is hard over to her husband ! W Storton and my succeptor in the Guardrohip amounting to \$9 aucher! sespectfully submitted Report in said Guardonship

1870 Grilled 1¢ Solo Use, Doubly Illegal

1873 bank check with the 2¢ tax underpaid by **postage 1870 grilled 1¢** tied by "scarifying" grid. Payment of the check tax by Banknote issues is almost always by the 2¢ or 3¢, very occasionally by two 1¢. The use of a single 1¢ is extraordinary, the more so as it is the scarcer 1870 grilled stamp.



1861 1¢ and 2¢ Blackjack

1866 court clerk's certified statement stamped with **postage 1861 1¢ and 2¢ Blackjack**, plus **2¢ Express orange An unlikely postage combination;** (the Blackjack is most often combined with the 1861 3¢ to make 5¢).

ille Conner to & Howard te filling 2 carsement 2,00 and To polishing teeth -1, treating y ford preve - filling with gold A. H. Noward

1869 1¢

1870 receipt for **dental work** the 2¢ tax paid by **postage 1869 1¢ pair**, covering polishing teeth (\$1), filling two cavities with **cement** (\$2) and nine with **gold** (\$29), and "treating exposed nerve & filling with gold" (\$7)

Only a handful of examples known of 1869 1¢ paying documentary taxes

Corry, Da., Oct 2121- 1867 1668 30,00 Fine days after Date O Promise to Day to 2 13 Ment Martha Arringtin or Order Thirty-Dollars. 9 empower any Prothonolary or Altorney of Record in this Commonwealth or elsewhere, to appear for H4 and contess against H4 for the same with cost of suit, release of errors, and without stay of execution; and tor value received 9 do oght and benefit of any law of this or any other State exempting property, real or personal from sale, or execution, and ade on land. 6 do also value the right of Inquisition, and consent to the condemnation thereof with full liberty to ame on it. in. with release of errors therein. us Petition Clablecher daming C. Atic Files July 23= 1866 ING Jain Did sek Five Blackjacks (One Grilled), Two Taxes 1867 promissory note for \$50, tax 5¢ for the note and 5¢ for the confession of judgment agreenent, paid first by five postage 2¢ Blackjacks (second from right grilled), later corrected by two 5¢ Certificates 5-43 Mo. SEJDSERVIC, MIS Llee 11 US, 1869 Emeripal a Int-10000 **Blackjack Bonanza!** 1866 writ with 50¢ Original Fleusche **Process tax** paid by: -or Dearer 11 to water and the Blackjack (x11) for and pair ag book 2¢ Bank Check orange (x14) Pollars J. Mr. Bafeett 1869 2¢ 1869 bank check stamped with 1869 postage 2¢ tied by bank datestamp.

10300leunti-State of Mebipipipa Articles of Agreement made and Concludes this 24" day of December 18 & by and between Burnell Scott of the first part and fordan Diggo Dance Ofge Monroe Claiborne Victoria Claiborne Hrank Williams, Adeline William Anderson Smith Laura Smith Edward Smith Gregory Scote Martha Scott, Anis Wadkins Cato Protin Emma Braxton, Eynthia Clay Henry Smith Elmira Mill, Louisa Price Chany Miller Hester Thompson Eathanine Diggo and Henrietta Braytu Bity Smith & Denderow Madkins freedmen of the second part whereby it is agreed as follows for and



Glue stains suggest reuse.

four mouth, to be faid the 1 of January 188 and agrees to furnish rations as follows 4 the of meato I Peck of meal fur, week and furnish I m Rummer and (1) one hinlin Such of Clothes, all unmade, and (1) me for shoes each and to the men (1) one hat each trages are to be deducted and ration stoped or paidfor, for and during all lime ost by said freedmen from any cause whatever except from wet beather and in case the said freedmen parties of the second partion any of there, shall voluntarily absent themselves, or shall reglect or refuse to Comply with this contract the said Burnell Scott or his agent shall have the right to discharge the said freedmen (or any of them) parties of the second part and the wages due them (or any of them so offen my) chall be forfeited a said party of the first part as damages or how performance of contract on the part of the parties or partythe second part and in case any of the women are pregnants give birth to a chied, during the year a reasonable deduction hall to made from their trages and said fored men parties the second part agree and find themselves not to leave the place without permission from staid Rumel Scatt or his agen

Survell Dook Inisa Poice Igester mark Thompson & ordan his Diggo Edward mark Smith aura martin mitte Bilon y Amite Laura martha the forth Anderen Monith Monroe hark alailonce Victoria martin Calo Marta ton Frank X Milliams " lelailone Adeline Miliams Comma to Bray ton Martin Willmith mark mith Anis Madhins Henderson his Wadkins Cathanin mark, ggo Chancy mark Miller an 16, Dichardum Cynthin Lelay Elmira Mark Mills a a sell Henry anth

in ansideration of the Jeayments hereinafter agreea to be paidthe said freedmen agrees and bind themselves to work as plantation hands, or otherwise as said Burnell Scatt may direct from the of January 1868, They agree and find themselves 1187-1001 leach of them, to render to said party of the first part during the period of one year as above stated, respectful obedient and faith ful labor from daylight until dark, each day under such regulations as the party of the first part shall make not inconsistent with the Caros of the state of life pipe and do further promise and bind themselves to be respectful and obedeent to faid Burnell Scott his family and agents Only such work to be performed in Sunday and at night as is usual or unavoidable on a plantation, In Consideration of the faithful serfor mance of this Contract by the said freedmen parties of the second part The said Guerrell Scott party of the first part binde himself to pay to said freedmen as follows to mit. Us fordandigg \$ 15 mit Diggs Monroe blaiborne \$ 15-00 Victoria Claibor ne \$6- Frank William \$15 on A delive Williams \$11 00 Anderow Smith 15- 0 Laura Smith \$ 5,00 delward Smith \$ 15 ofregory Scott \$15- Martha Leotts & Anis Wadking 10 calo Braytens 15-0 Emma Brathon Cynthia Clay \$ 11 " Cenry mith \$12 celimina Mellight Source Price Sto Chang Millers 5 " Heeder Thompsonsse Catharine Diggos 11 or Henrietta Bray Trustin Billy mithes 11 00 Menderson Wadkins \$3 50

1861 3¢ Mississippi Contract with Freedmen

Yazoo County, Mississippi, December 1866 contract with 24 freedmen to work as plantation hands for the year 1867

Taxed as **24 agreements at 5¢ each** plus a mysterious additional 5¢, paid by 5¢ Inland Exchange (x24), 2¢ U.S.I.R., and **postage 1861 3**¢

Eight men received the **top monthly wage of \$15**, but one only \$12. Six women earned \$11, but others only \$10, \$8, \$6 or \$5, and Emma Braxton received nothing. Two children (signed for by their mothers) received \$5 and \$3.

Scott to provide weekly rations, two summer and one winter suits of clothes ["(all unmade)"], and to the men one hat.

At left, photocopy of a portion of the reverse showing **strict conditions** (not to leave without permission; discharge and forfeiture of wages if voluntarily absent) and **freedmen's "X" signatures.**

City Point, Ase, 12, 1864

Bought of J. W. CURRIER,

OFFICERS' CLOTHIER, AND BOOT AND SHOE DEALER.

20 dry White Cotton Gloves 3.75

Mr. A. M. Perkins

1861 3¢: Occupied Confederacy

December 1864 receipt to [Capt.] A. M. Perkins for quartermaster purchases made at City Point, Virginia, the 2¢ tax overpaid by **postage 1861 3¢**

City Point, on the south bank of the James River at its confluence with the Appomattox, was the **supply depot** for the Union assault on Petersburg and Richmond during 1864-5. It was also the site of Gen. U. S. Grant's headquarters. During this time it became one of the busiest ports in the world but today only bare traces remain.

Mary \$35 ?? Dan how. Sv. lot. S. S. 1869 At Sight Pay to the Order of Long Dones Ereg.
Think of fine Dollars. Value received and charge the same to account of To. Mole: "In Brage Veed Web 33. Now forth Morte: freddold 29 Edunders A

1867 Grilled 3¢ 1869 sight draft, Tarboro, N.C., drawn on New York, the 2¢ tax overpaid by **postage 1867 grilled 3¢** Seldom seen on document

A633. 900 -133. 900 - "Weene County alla March 28th 1862 One day after date I promise to pay to S. S. Murphy Sip hundred and thirty three too dollars with interest from the third day of February last for value received, being for store accounts VC to Said Murphy and Murphy & Stede up to The first of January last

1861 3¢ Bonanza! Retroactive Stamping of Confederate Documents

Promissory note made in Greene County, Alabama, March 28, 1862, for \$633.90, stamped retroactively in 1866 with twelve copies of Postage 1861 3¢ in a block of four and four pairs, canceled "Jun 66" with initials "SSM" of S. S. Murphy, to whom the note was made.

The U.S. government considered its wartime taxes **payable** also in the **Confederate States of America**, which in the Union's view were simply eleven "rebellious states." After the cessation of hostilities documents executed within the **former Confederacy** were required to be **stamped retroactively**.

The **36¢** here overpaid the **35¢ tax** figured at the **Inland Exchange 1864 rate** of **5¢ per \$100**.

However the note was not liable to tax as it was made before October 1, 1862, when the stamp taxes took effect!

FOSTATION .	No.86 Chestertown, Md. March 10-1860
219/0	Kent National Bank,
C. Per	Pay to the Order of Me Emily Chrishell In-
Anna ??	1 - 1 - 1 Obellars

Order of Resson to Rottins May to the Dollars? Value received, and charge the same to account of To Miss Nourse Brooks lo Juskip

545 100

1869 3¢ 1870 bank check with the 2¢ tax overpaid by 1869 postage 3¢

1866

Frabook Agent.

Wesly Relbeal

1861 10¢ plus Proprietary 1865 assignment of insurance policy bearing 1861 postage 10¢ and 3¢ Proprietary, both nominally illegal.

1863 5¢: St. Marks, Florida

1866 sight draft drawn on New York at St. Marks, Florida, the 2¢ tax overpaid by 1863 postage 5¢

Florida stamped documents of the Civil War era are very rarely seen: only about fifty have been recorded. The southern half of the state was then almost entirely uninhabited. St. Marks is on the Gulf Coast.

Sole recorded stamped document from St. Marks

This Policy is not assignable for purposes of collateral security, but in all such cases it is to be made "Payable in case of loss," etc., by endorsement on its face. In case of actual sale and transfer of title, leave having been previously obtained, the form subjoined may be used, which must be executed at the time of said transfer.

The property hereby Insured having been purchased by MER Jedhead Mellelager The Phoenix Ensurance Company consent that the interest of Wesley Redhead big,

in the within Policy may be assigned to said purchaser, subject nevertheless, to all the terms and conditions therein mentioned and referred to.

Moines this eighteenth day of Opril Boston Feb. 16, 1867. Borrowed and Received Of Chandle Concent for Dollars One hundred for teen for Dollars which & promise to pay in demand, with interest. tuess my hand and seal this Dighteenth day of Chrie Dorace J. Nockwell

Value Received, De hereby transfer, assign, and set over unto Melle Jechead Mellelager assigns, all My right, title and interest in this Policy of Insurance, and all benefit and advantage to be derived therefrom.

and Welfvered in Presence of



L Fairbanks Stationer, 136 Wash9 St. Bo:

1867 promissory note for \$114.07, the Inland Exchange tax of 5¢ per \$100 paid by **postage 1855 10¢ imperforate**, seemingly without objection or repercussion.

Not only was payment of documentary taxes with postage stamps nominally illegal, this one had been demonetized in 1861!

March 4th 1863 \$ 300after date, J promise to pay to the order General Power of Attorney .- Sold by Cooper, Olcotts & Farrelly, Twelve Months. Henrey Walborn Three hundred United States of America. Dellars and _____ Cents, without defalcation for value received. And I hereby confess Judgment for the aferesaid sum, with interest, costs of suit, release of all errors, and without stay of execution, after the above day of payment. hereby, also, waiving and relinquishing all benefit of any law exemptig such Estate and STATE OF GEORGIA, effects, or any part thereof, from levy and sale. And J he eby authorize the Pro-COUNTY OF Charland thonitary to enter Judgment against one for the same. Know all Men by these presents, That Jourich Busseral.] We Ellist lendet. Dand Sunny [SEAL.] Adhian In Juno Lein m Rom Henry Lie bund and appointed and by these presents do make, constituted, and appointed and by these presents do make, constitute, and appoint 1861 10¢ plus Inland Exchange Early Matching Usage! Machuros Rum man Promissory note for \$300 made March 4, 1863, taxed at the short-lived **Inland Exchange 1862 15¢ rate** for amounts above \$200 to \$350. The illegal use of a **1861 postage 10¢** provides a striking contrast to the early matching usage of a 5¢ Inland Exchange imperforate! and in our name, place and stead, to true and lawful Attorney for us transact any menter aha has arisen for may arise b Period 65-Javannah Matirhal Bank CEL PER. definit money and A de and in our name and that ifsue on sudase a cithen af note a note afhand, or Bi Issue of 11th August, 1857. partifier the section to the need of aleana fipchang SOUTH-CAROLINA, CITY STATE 015 OF or authority of an Ordinance ratified by the City Council of Charleston on the Eleventh day of August, Anno GIVING AND GRANTING unto and said Attorney full and Thousand Eight Hundred and Fifty-seven entitled "An Ordinance to arrange the time of payment of the authority, in and about the premises: and, generally, to do and perfor Debt of the City of Charleston, and to provide for the final extinguishment of the same " there are due fre and acts, thing and things, device and devices, in the Law whatsoever ne to be done in and about the premises; and for ecs 10 Ano afsigner Eleven hundred auto and the on is und soft name, to do, execute and perform, as 1 PATABLE of the Stass day of October Fighteen Hundred and Eighty reme all intents and purposes as coc might or could do if personally present; and an Attorney or Attorneys under fine with Interest at the rate of SIX por contum por annum from the first day of Muil Eighteen Hundred and purpose aforesaid to make and substitute; hereby ratifying and confirm pagable QUARTERLY, on the First day of January, April, July, and October: said Attorney or his m Substitute : which Delt is recorded in and transferable only at the Office of the Gity Treasurer. virtue hereof, notwithstanding the revocation of this Power expressed Witness the Seal of the Corporation; with the Signature of the City Treasurer, counteror otherwise, until notice thereof shall be received by signed by the Mayor this twenty furth day of April In Witness Whereof, UN have hereunto set an the tifteuch day of Macch Anna Domini One thousand Eight Hundred and Sinter Sire.

Land law thousand eight hundred and August Sower, Server, Ser

1861 24¢

Mobile alue Received . Negotiable and payable Perin Dubroca 5653 Due

1861 30¢

1868 promissory note for \$505.97, the Inland Exchange tax of 5¢ per \$100 paid by **postage 1861 30**¢.

Manuscript **"Protested for non-payment"** reading up at right with notary's red datestamp alongside. The cancel "*Mrs ALC*" is that of the administratrix, Mrs. A. L. Clevland.

The note was evidently issued unstamped, the **stamp added in an attempt to ensure legality in court proceedings,** absent the realization that use of a postage stamp was itself illegal!

1866 city stock of the City of Charleston, South Carolina, stamped with postage 1861 24¢

This rare usage was a happy accident. Instruments issued by government entities in the normal course of their functions were **exempt from stamp tax**, and other examples of this stock are typically not stamped. The stamp here was cancelled (and presumably **affixed**) by the bondholder, Thaddeus Kelly, presumably in a **mistaken attempt to** ensure legality. (The power of attorney for transfer was properly stamped at 25¢ as it was executed by Kelly.)

K & SON, X AGENTS, IAGENTS,	National Exchange Bank	
T.H.IVEN	Pay to JA. M. Morris Guilagt. or order Live Hundred and forty four Thomas. 2148 glue	

Last Day of Stamp Taxes

Bank check dated **June 30, 1883, the final day of stamp taxes,** stamped with **postage 1879 2¢ vermilion**, the stamp tied by "PAID" bank handstamp and probably affixed there.

The broad slate of documentary stamp taxes was in effect precisely a decade, from October 1, 1862, until September 30, 1872, after which **only the bank check tax was retained,** for nearly **eleven more years.** The impending end of the check tax probably led to a shortage of revenue stamps among the general public.

LAND CONTRACT. DUPLICATE. A Contract, Made the Thirlich day of July one thousand eight hundred and sixty Seven Between William B. Wesson, of Detroit, Michigan, of the first part, and John MM M & Gregor of the same place of the second part, Witnesseth, as follo . - The party of the first part, for himself, his heirs, executors and administrators, agrees to sell to the party of the second part, ALL that certain piece or parcel of LAND, situated in the City of Detroit, County of Wayne, and State of Michigan, known and described as Lot numbered : hundred and Minelyperen (297) be the same more or less in and Wesson's section of the fores or Lorgnow farm Do Called. 11. - The party of the second part, for himself his heirs, executors, administrators and assigns, agrees to pay to the party of the first part, for the said Lands, the SUM of Sen Hundred Wfifty dollars in the manner following, to wit: One hundred and fifty Dollars on the delivery of this Contract, and the remainder in Seventy equal monthly payments, - the first monthly payment to be made on the first day of Eplember A. D. 185 7, with lawful interest from the date hereof, to be paid monthly on the whole sum remaining due or unpaid in each year; at the rate of SEVEN per centum until due, and at the rate of TEN per centum thereafter ; and the said party of the second part shall also pay and discharge all taxes and assessments imposed on said premises from and after January first 186 7, whether ordinary, extraordinary or for revenue purposes, and also all stamp dues on this Contract, and for the Deed. And the party of the second part agrees to insure the buildings on said premises in some Company to be approved by said party of the first part, and for his benefit, in the sum of S D 11 11 III.-Forthwith after the full payment of said purchase money, stamp dues, taxes and interest as aforesaid, the party of the first part agrees to execute or cause to be executed, to the party of the second part, a good and sufficient WARRANTY DEED for the said Land-to be delivered on the surrender of this duplicate Contract. IV. - In case default shall be made by the party of the second part, his heirs, executors, administrators and assigns, in any of the conditions above stipulated to be performed by him it shall and may be lawful for the party of the first part, if he see fit, to declare this Contract void, and to re-enter upon the said premises at any time after such default, without serving on the party of the second part, or any person holding under him, a

stipulated to be performed by him it shall and may be lawful for the party of the first part, if he see fit, to declare this Contract void, and to re-enter upon the said premises at any time after such default, without serving on the party of the second part, or any person holding under him, a notice to quit said Land. And in case this Contract shall be so declared void, the party of the second part shall thenceforth be deemed a mere tenant at will under the said party of the first part, and be liable to be proceeded against without notice to quit, under the provisions of an Act regulating proceedings in cases of forcible entry and detainer, and the Acts amending the same. And the party of the first part, in such case, shall be at liberty to sell the land to any person or persons whomsoever, without being liable in law or equity to the party of the second part, or any person claiming under him for any damages in consequence of such sale, or to return any payments made on account of this Contract, and payments that shall have been made, may be held by the party of the first part as stipulated damages for the non-performance of this Contract. And said first party shall have a right to recover all damages sustained by reason of the holding over of said second party without permission.

♥. — And the party of the second part hereby covenants to and with the party of the first part, that all buildings, erections and improvements now upon, or hereafter to be placed upon said premises, shall stand as security for the payment of the sums hereby covenanted to be paid by the party of the second part, and shall not be removed from said premises without the written consent of the party of the first part.

And it is Further Expressly Agreed, that in case default shall be made by the party of the second part in any of the conditions stipulated to be performed by him, and the party of the first part shall see fit to declare this Contract void, such declaration may be made by a brief notice thereof addressed to the party of the second part, and deposited in the Post Office in the City of Detroit, Michigan, and this shall constitute a good and sufficient notice and service thereof.

And it is Further Agreed, that no sale, transfer, assignment or pledge of this Contract shall be in any manner binding upon the party of the first part, unless he first consent in writing hereon, to such sale, transfer, assignment or pledge.

This is a Duplicate Copy of the Original Contract, and it is agreed by the parties hereto that no assignment, sale, pledge or transfer of this Duplicate Copy shall be of any validity or force whatever, unless such assignment, sale, pledge or transfer be made on the Original Copy in the hands of the party of the first part.



1861 3¢ plus Playing Cards

Land Contract dated July 30, 1867, initially unstamped. On September 10, 1867, a **5**¢ **Playing Cards** was affixed paying the Agreement 5¢ tax for the **contract** itself, plus **2¢ for receipt** of a \$150 payment made July 30 (payments noted on reverse).

However the incorporated **promise to pay \$1,050** required an **additional 55¢ tax**, at the Inland Exchange rate of 5¢ per \$100. This was paid June 11, 1868, in unusual fashion: **53¢ on front**, including **1861 Postage 3¢**, and **2¢ on reverse**. The 2¢ stamp on front, originally paying the receipt tax, was now counted toward the 55¢ Inland Exchange levy, and the receipt tax for June 30, 1867, was now repaid on the reverse, where it was evidently felt to belong! Great pains were taken to properly arrange the stamps so it could be ascertained at a glance that the proper amounts of tax had been paid — but the use of **Playing Cards and postage stamps were both illegal!**

93500 I				
	5.75-	A pair the 14 18 64 teen mo	nths siter date J promise to pay in or order the Sum of al. interest from date payable at	
tool-loop		ny Court of Accord in the State of Ohio, or before any	hereby authorize any ATTORNEY AT LAW, or Justice of the Peace, and waive the issuing and service the legal holder hereof for the amount then due, interest and	
costs		writs of error, the right of appeal, and stay of execution.		
of		A. D. 185 .		
	Due	185 .		

1861 10¢ Straddle Margin Copy Inland Exchange1863 10c rate