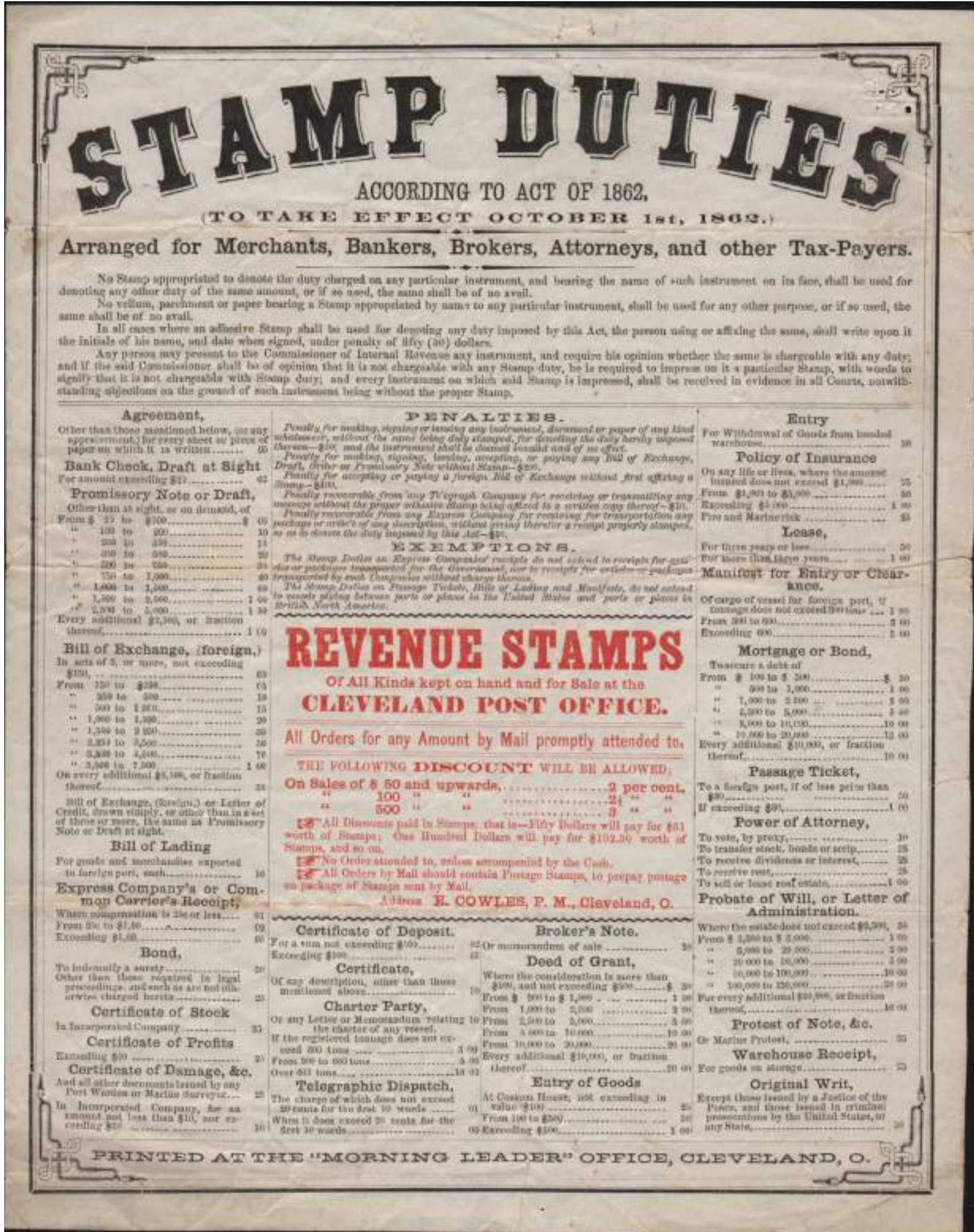


This exhibit surveys the **vast field of U.S. Civil War era documentary fiscal history**. Beginning October 1, 1862, for precisely a decade nearly every piece of paper that changed hands was subject to stamp tax, after which a 2¢ levy on bank checks was retained until 1883. The exhibit **explains and illustrates those taxes** via surviving stamped documents, transforming **mute listings of tax types and rates** into a veritable **slice of life** as it was.

## Matching Usage: the Grand Scheme That Failed

The broadside below reproduces the **original tax schedule of 1862**, which already included **33 of the 39** document types eventually taxed, and **86 distinct rates**, several open-ended. The first sentence (“No stamp appropriated ...”) proclaims in contorted legalese that taxes could be **paid only by stamps bearing the name of the document** on which they were used — i.e., **Agreement stamps on agreements**, Bank Check stamps on checks, and so on. To the consternation of users, but the delight of latter-day collectors, **83 different stamps in 25 “titles”** were created. These corresponded to the 33 types of documents taxed, with ubertitles “Certificate” and “Power of Attorney” each used on five types.



Delays in stamp production made **matching usage unworkable**, and Congress **rescinded** the requirement after **less than three months**, on December 25, 1862, after which documentary stamps could be used interchangeably. However, users continued to affix matching stamps in significant quantities for some months, as stocks ordered in compliance with the original law were gradually depleted. These **early matching usages** (“EMUs”) are the *creme de la creme* of fiscal history.

## Additions and Afterthoughts





To the 33 document types taxed by the original schedule, **six more were later added**: in 1863, Bill of Sale of Ship and Lottery Ticket; and in 1864, Receipt and Gauger's, Measurer's and Weigher's Returns. A few subtypes were also added, and some types were eliminated altogether from the list. Within the types, **numerous rate changes** were enacted, swelling the **cumulative number** of rates from the original 86 to **an eventual 146**, with a concomitant **huge increase** in the **scope and complexity of the field**.

## Arrangement of Types

There is no readily discernable rhyme or reason to the array of documents taxed, save that the legislators appear to have **simply taxed everything** that came to mind, remedying omissions as they became aware of them. For ease of comprehension and use, contemporary statutes, government schedules, and privately printed broadsides all listed the document types **alphabetically**. This exhibit follows their lead, adding numbering, as follows:

- |                           |                          |                                    |                                       |
|---------------------------|--------------------------|------------------------------------|---------------------------------------|
| 1. Agreement              | 11. Certificate, General | 21. Lease                          | 31. Power of Attorney, Stock Transfer |
| 2. Bank Check             | 12. Charter Party        | 22. Life Insurance                 | 32. Power of Attorney, Voting         |
| 3. Bill of Lading         | 13. Contract             | 23. Lottery Ticket                 | 33. Power of Attorney, General        |
| 4. Bill of Sale of Ship   | 14. Conveyance           | 24. Manifest                       | 34. Probate of Will                   |
| 5. Bond, Surety           | 15. Entry of Goods       | 25. Measurer's Return              | 35. Protest                           |
| 6. Bond, General          | 16. Express              | 26. Mortgage                       | 36. Receipt                           |
| 7. Certificate of Damage  | 17. Foreign Exchange     | 27. Original Process               | 37. Telegraph                         |
| 8. Certificate of Deposit | 18. Gauger's Return      | 28. Passage Ticket                 | 38. Warehouse Receipt                 |
| 9. Certificate of Profits | 19. Inland Exchange      | 29. Power of Attorney, Real Estate | 39. Weigher's Return                  |
| 10. Certificate of Stock  | 20. Insurance            | 30. Power of Attorney, Rent        |                                       |

**All recorded document types are shown.**

- |  |  |
|--|--|
|  | Types and <b>rate changes</b> are set off by headings with <b>yellow background</b> , matted in <b>black</b> . |
|  | <b>Document descriptions</b> are normally matted in <b>beige</b> .   |
|  | Occasional <b>general comments</b> are normally matted in <b>gray</b> .  |
|  | Items or comments of <b>extraordinary significance</b> are matted in <b>dark red</b> .                         |

1862. Agreement or contract, not specified elsewhere, for each sheet of paper, .05



September 1863, keeping **life insurance in force** while the insured served in the Union Army, provided he stayed **north of the 34th parallel!** (Just north of Atlanta. To safeguard him, not from the fighting, but from **malaria and yellow fever.**)

### Fewer than twenty Agreement EMUs recorded



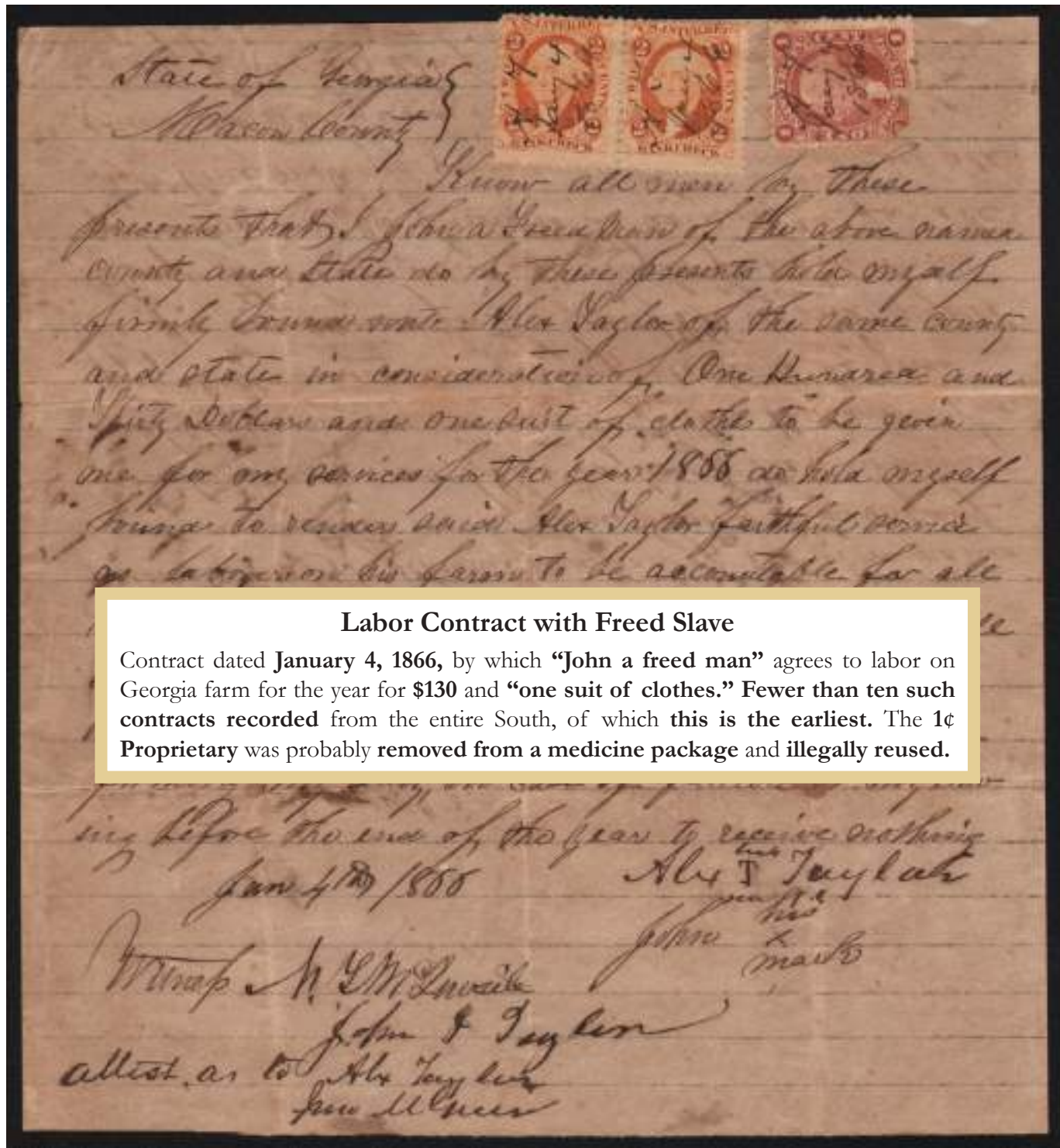
Both **normally highly ephemeral**, their survival a delightful surprise.

1866 season pass with ornamental **handstamp cancel** “PEOPLE’S LINE Steamboats,” and 1869 pawn ticket with “...**STERN PAWN BROKER. 118 WEST 27th ST. N.Y.**” **cancel**. After mid-1863, documentary stamps were widely used interchangeably, here the Agreement tax paid with 5¢ Inland Exchange. The very concept of a surviving **pawnbroker’s handstamp cancel** would be well-nigh unimaginable if this example did not exist!



## Agreement to be Scammed!

For a \$5 investment in 1864, a Vermont woman is entitled to \$50 of monies from an “immense” estate in England. Good luck!



### Labor Contract with Freed Slave

Contract dated **January 4, 1866**, by which **"John a freed man"** agrees to labor on Georgia farm for the year for **\$130** and **"one suit of clothes."** Fewer than ten such **contracts recorded** from the entire South, of which **this is the earliest**. The **1¢ Proprietary** was probably **removed from a medicine package** and **illegally reused**.



## 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

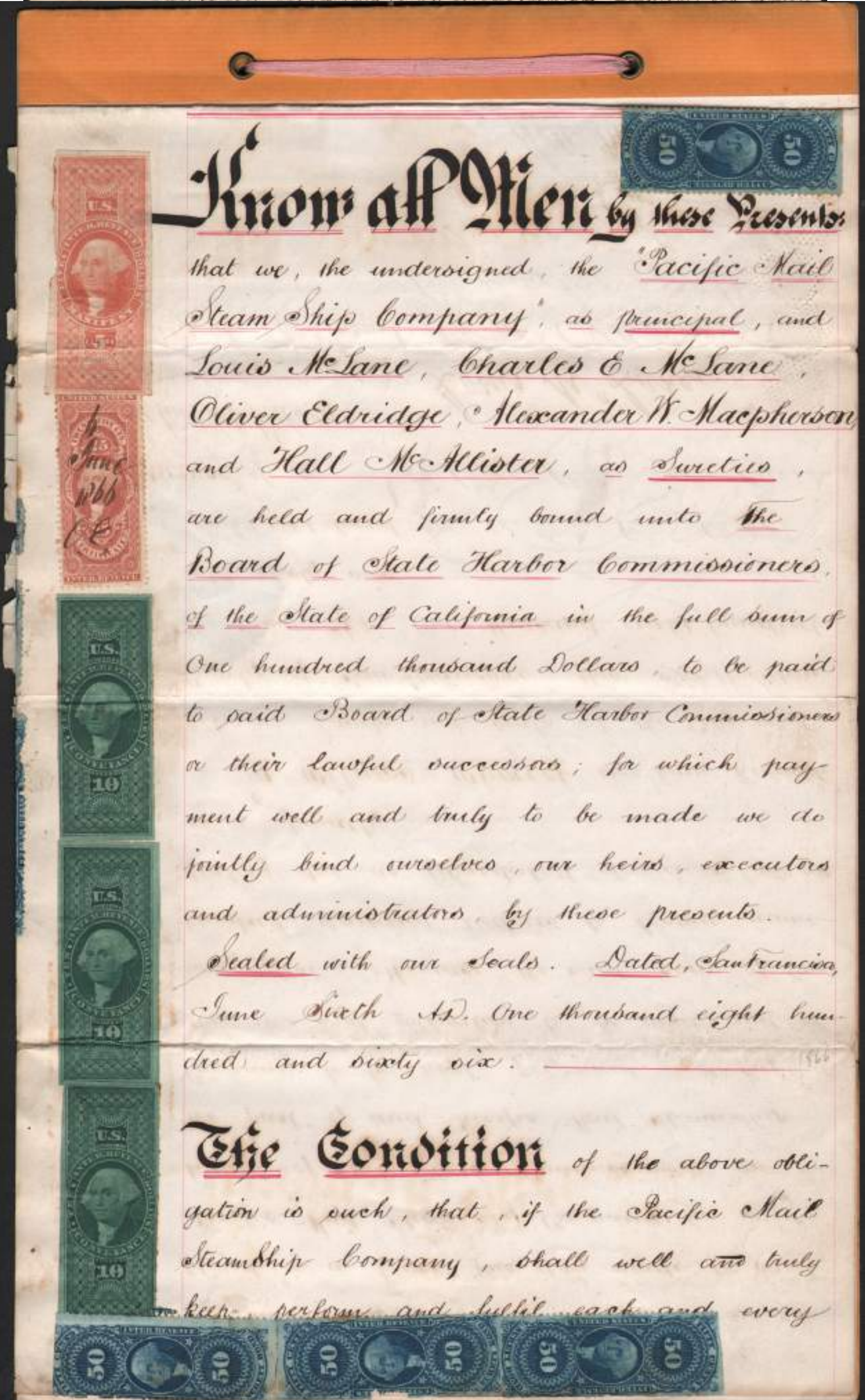
5. BOND, SURETY  
1862. For payment of any sum of money or for performance of the duties of any office, .50



**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 imperfes  
**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 imperfes, 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.



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.



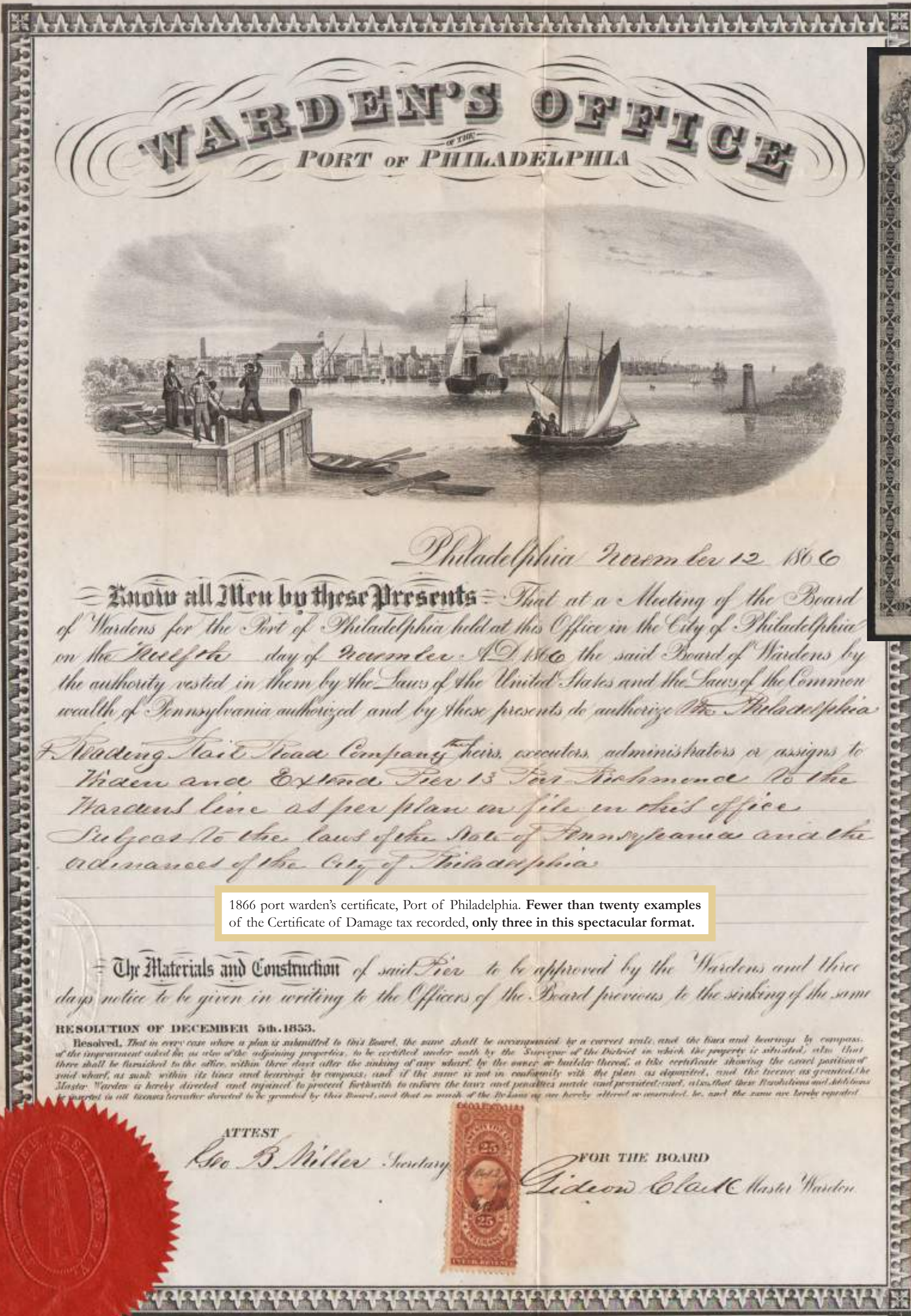
1862. Bond, other than those required in legal proceedings or specified elsewhere in this schedule, .25

1862. Amount to \$100, .02	Over \$100, .05
----------------------------	-----------------

Fewer than twenty documents recorded with Second Issue 3c



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



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



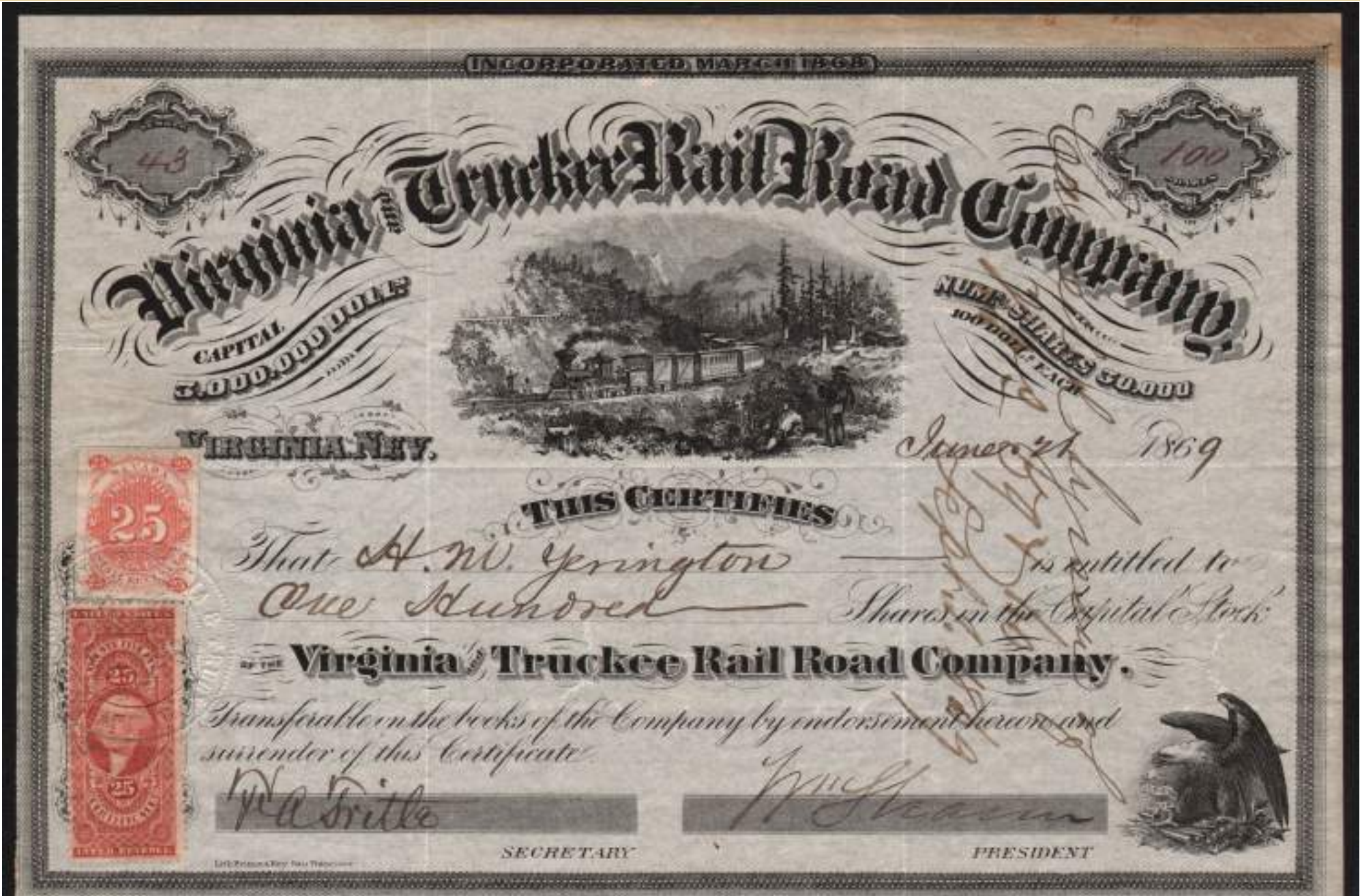




25¢ Second Issue Imperforate

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

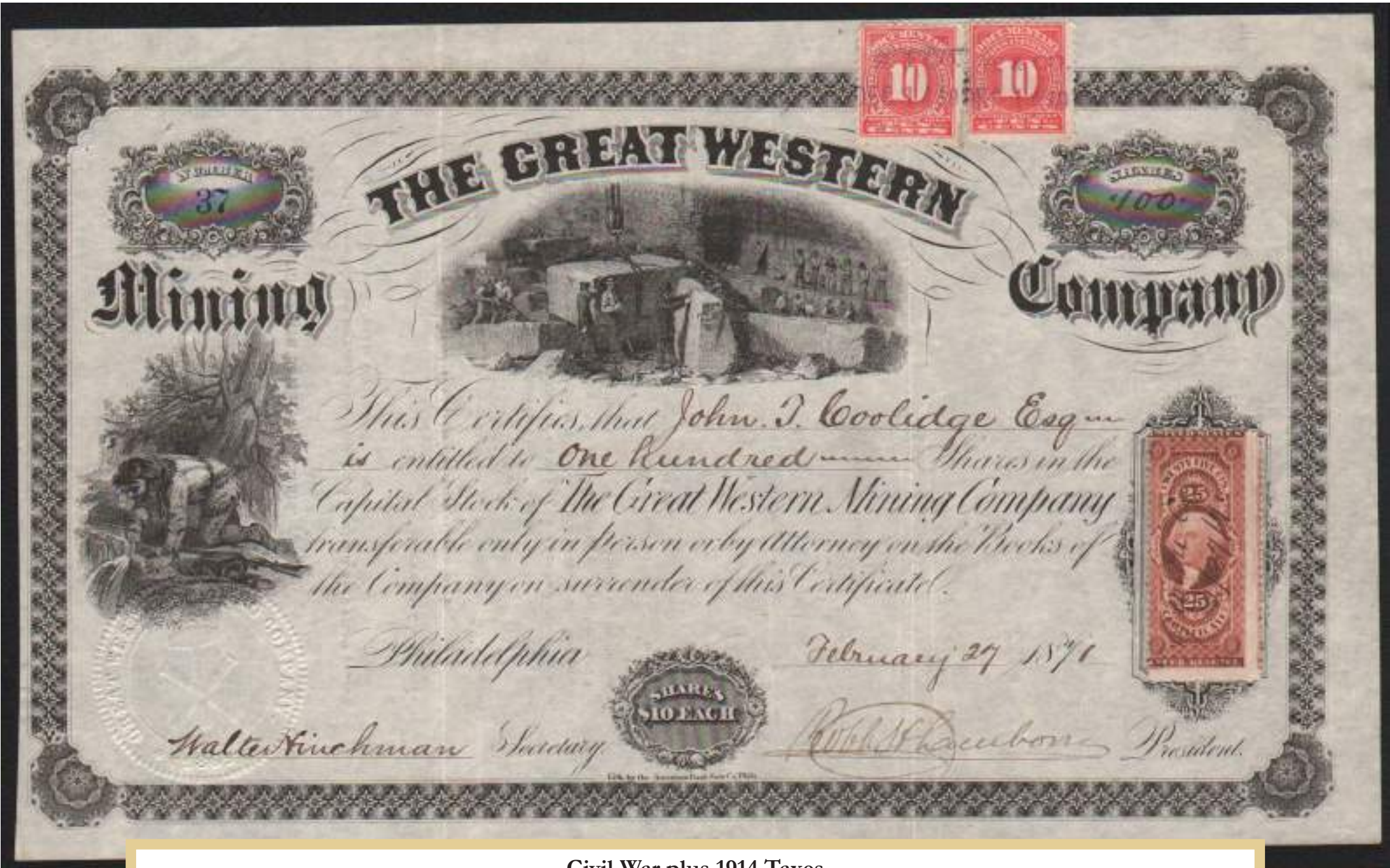
Three documents recorded bearing this stamp



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.

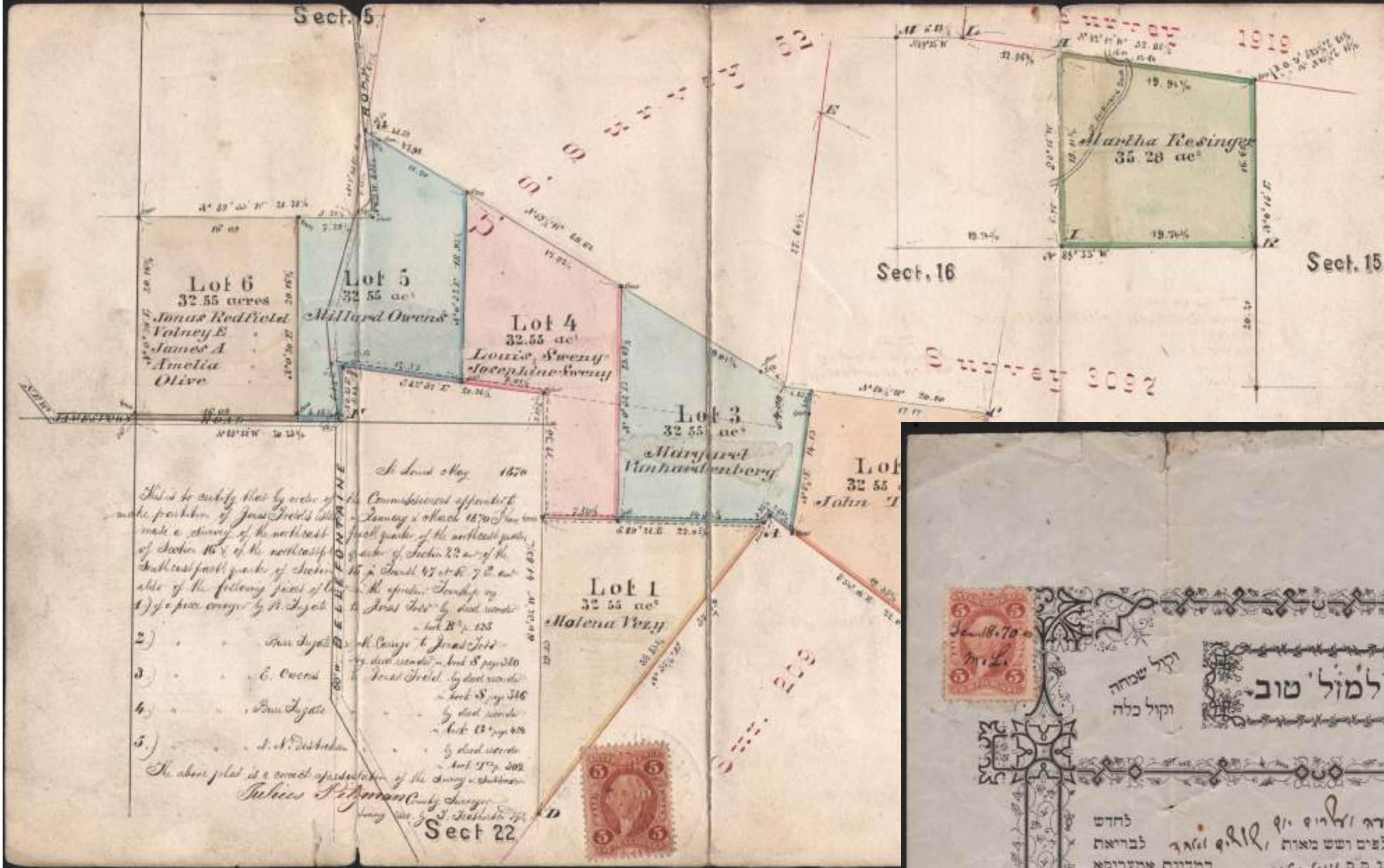


1870 Ketubah

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.

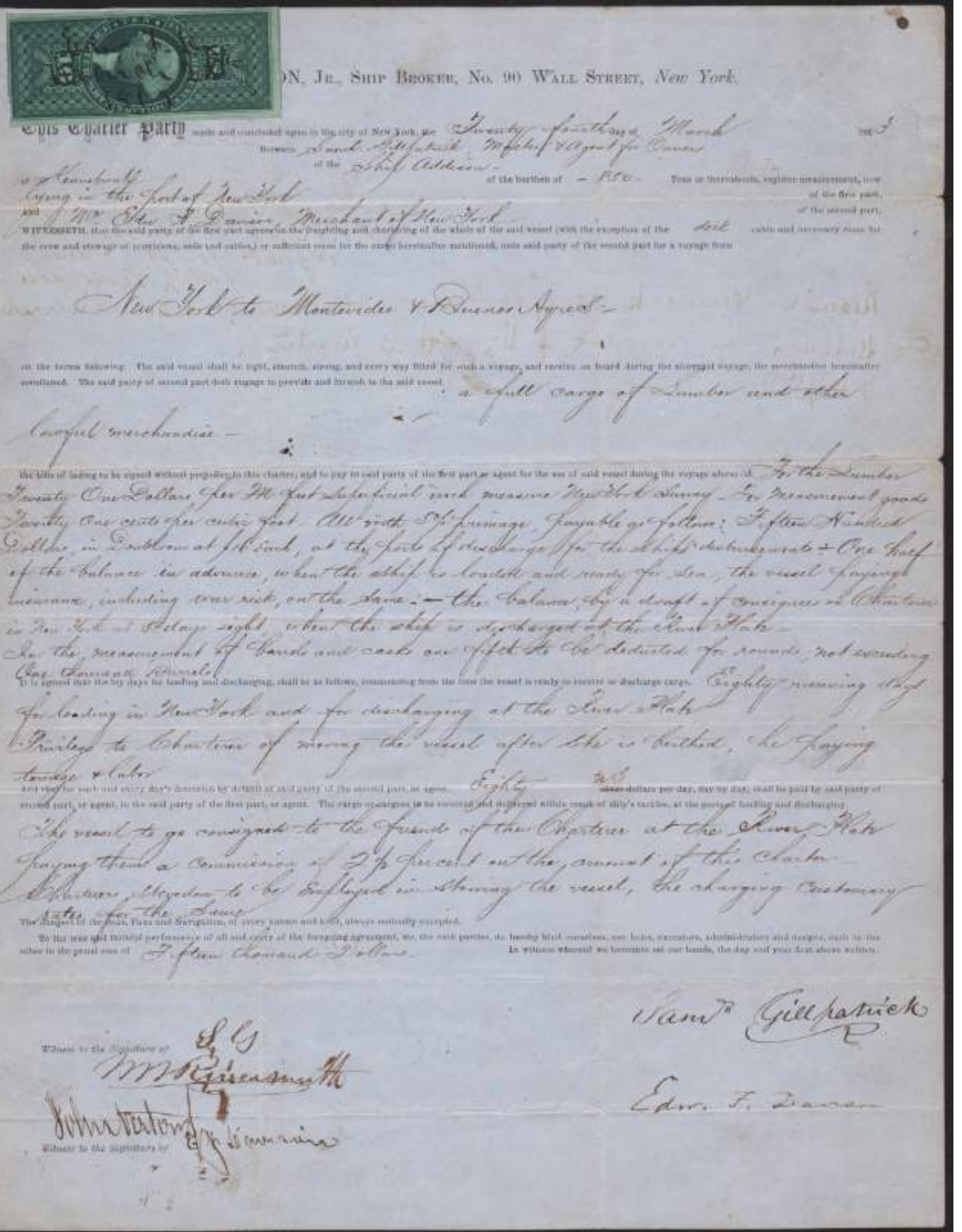
Fewer than twenty U.S.-G.B. combinations recorded

Sole recorded Certificate-Great Britain combination





Registered tonnage up to 300 tons,	3.00
Over 300 tons to 600 tons,	5.00
Over 600 tons,	10.00



Only twelve stamped charter parties recorded, of which these are the only EMUs

100 Shares. New-York, January 14<sup>th</sup> 1863  
I have Purchased of Thos F. Mason  
One hundred (100) Shares of the  
Stock of the Quincy Mining Co  
at Sixty five (65) dollars per share, per cent,  
payable and deliverable Buyer's option in thirty days  
with interest at the rate of Six per cent. per annum. Either party having  
the right to call for a deposit of ten per cent. during the pendency of this  
contract. 10% deposit by each party  
G. F. Riley

WM. D. BOK & CO., Bankers and Financs, 10 Wall-st.

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



Goldsboro  
 Providence, R. I. Aug 6<sup>th</sup> 1870.  
 R. I. Hospital Trust Co  
 By HENRY PEARCE,  
 Successor to B. M. JACKSON & CO.  
 @ 7/6  
 C. P. Child  
 " " "

Aug 1	5000	122	120.55
Jan 9	5000	156	151.67

AUG 6 1870  
 30  
 10  
 5

Harn  
 By  
 C. P. Child  
 100. City

**First Issue 60¢ & 70¢, similarly improbable**



Right, 1868 memo for sale of **\$134,375 in gold** by New York brokers W. B. Sancton, \$13.42 paid on reverse with **seven-color combination**.





**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.

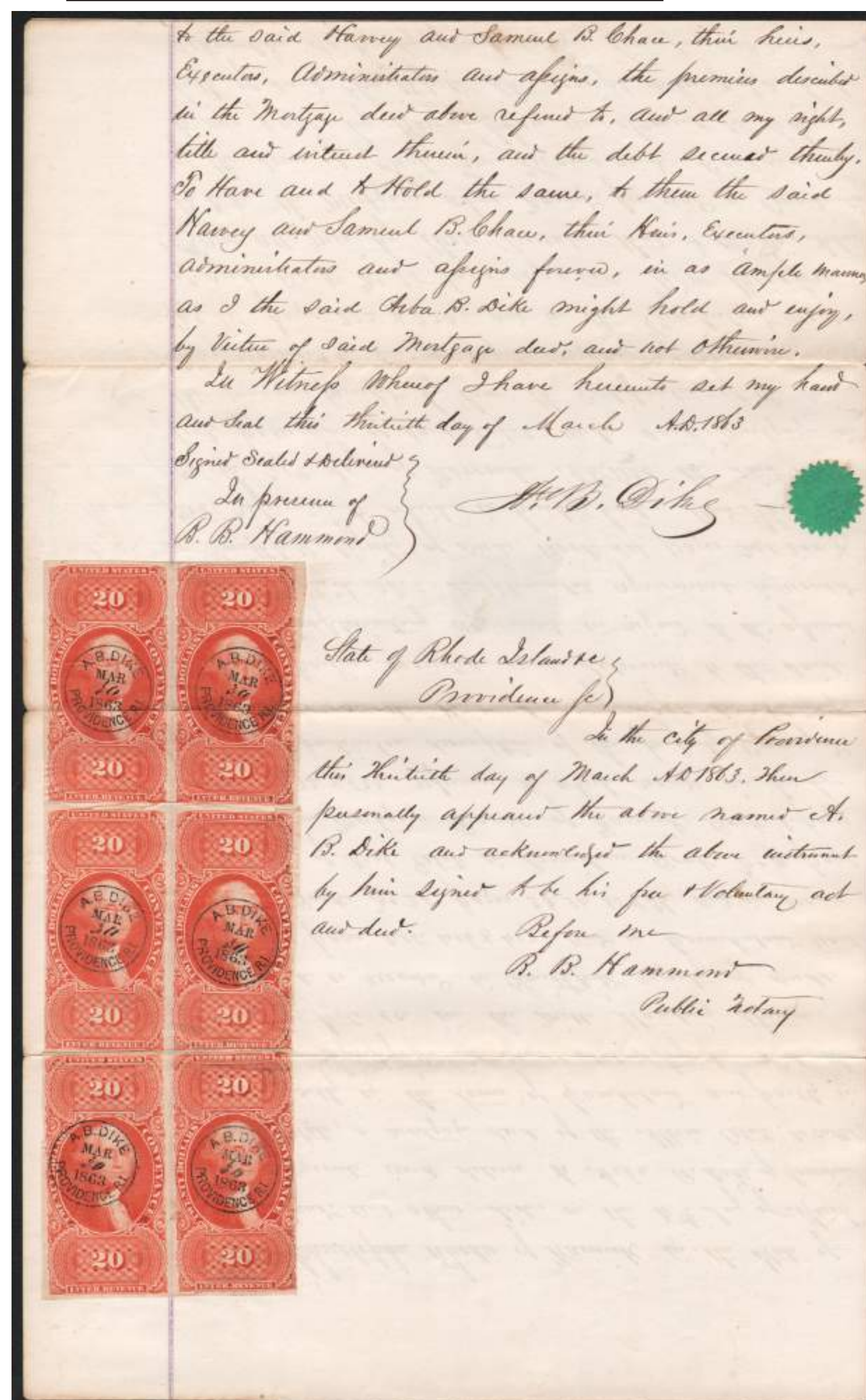
**Second Issue 60¢ & 4¢**. Only **eight documents** bearing the 60¢ have been recorded, and **nine** with the 4¢. Another unique combination. Ex-Tolman.

**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**.

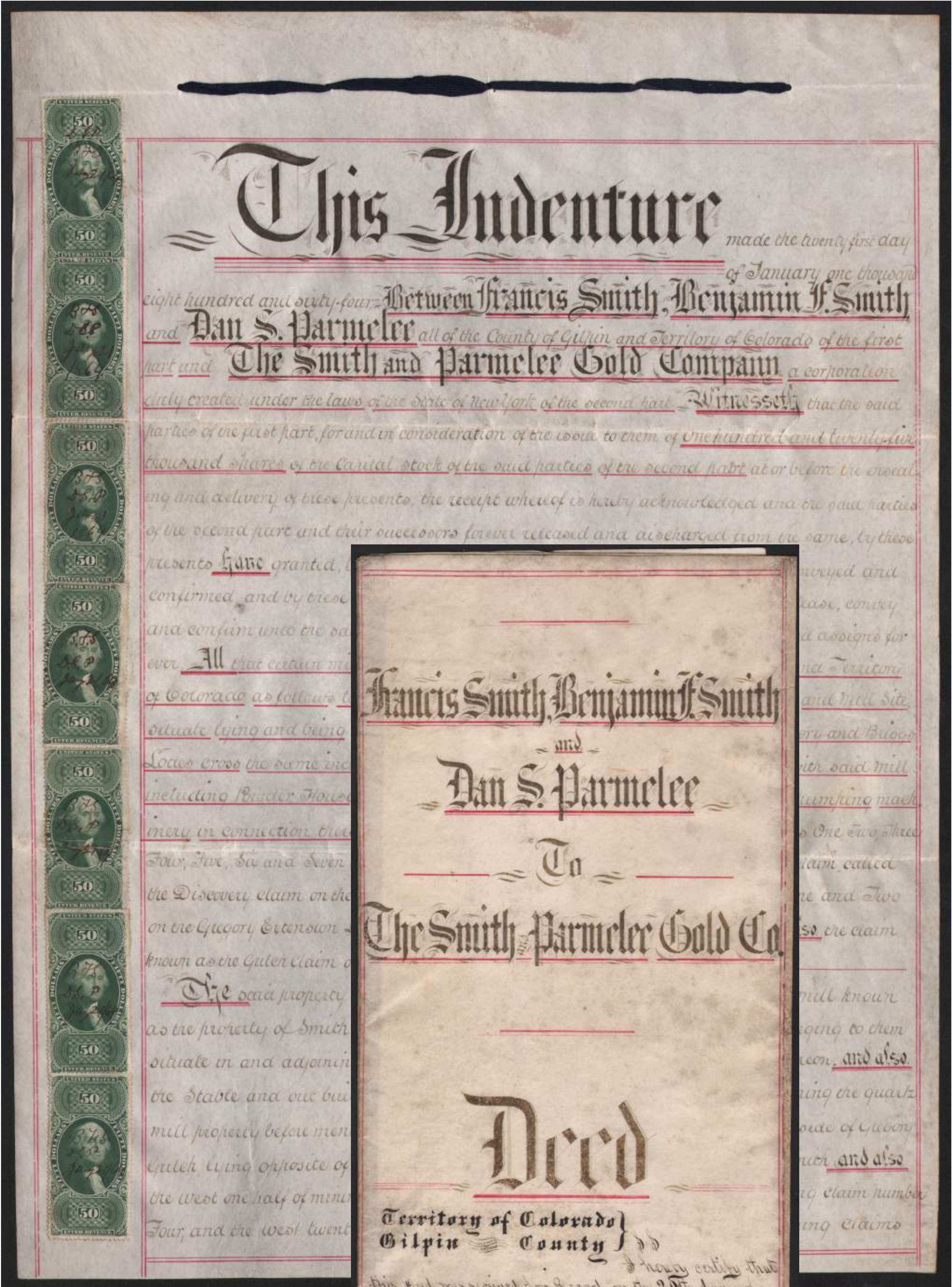
Sole recorded **\$20 Conveyance imperforate block on document**



(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.



seven and thirteen, all on the Bobtail Lode Southwest from Discovery. and also mining claims numbers one, two, three and four Southwest on the Cotton Lode, and the west two thirds of claim number eight and the east two thirds of claim number ten on the said Cotton Lode and also one half of the Discovery claim, and also claim numbers two and three Southwest from Discovery on the Om Lode. and also claim

claim number one on the one thousand Gulch and claims, heretofore, the estate law as in parcel thereof described and assigned Benjamin do covenant assigns, the sealing and independent Government with the peace and part thereof have, hold thereof without part, their same; and

all former and other grants, titles, charges, estates, judgments, taxes, assessments and encumbrances, of what nature or kind soever and also that the said parties of the first part, and their heirs, and assigns and every other person or persons whatsoever, lawfully or equitably deriving any estate, right, title, or interest, of, in, or to the hereinbefore granted premises, by, from, under, or in trust for them, shall and will at any time or times hereafter, upon the request, and at the proper costs and charges in the law of the said parties of the second part, their successors and assigns, make, do, and execute, or cause or procure to be made, done and executed, and every such further and other lawful and reasonable acts, conveyances and assurances in law, for the better and more effectually vesting and confirming the premises hereby intended to be granted, in and to the said parties of the second part their successors and assigns forever, as the said parties of the second part their successors or assigns, or their counsel learned in the law, shall be reasonably advised, advised or required: and the said Francis Smith, Benjamin F. Smith and Dan S. Parmelee and their heirs, the above described and hereby granted and released premises, and every part and parcel thereof, with the appurtenances, unto the said parties of the second part, their successors and assigns, against the said parties of the first part, and their heirs, and assigns, and against all and every person and persons whomsoever, lawfully claiming or to claim the said premises and will Warrant and by these presents, for ever Defend against the title of the said States Government In Witness Whereof the said parties of the first part have hereunto set their hands and seals the day and year first above written.

Witness my hand and seal this 21st day of July 1864

Harry Nuske  
Charles Nettleton

Benjamin F. Smith  
By Francis Smith his attorney  
in fact  
Dan S. Parmelee  
By Francis Smith his attorney  
in fact







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 philatelically important, and visually spectacular.

**His Indenture**, made the <sup>th</sup>Fifteenth (15<sup>th</sup>)  
day of June, A.D. One  
thousand eight hundred and seventy one.

Between  
The Union Mill and Mining Company, a corporation  
formed and existing under the laws of the State of Cal-  
ifornia, and having its office and principal place of  
business in the City and County of San Francisco, the par-  
ty of the first part, and Alvinza Hayward, of said  
City and County, the party of the second part:-

Witnesseth: That the said part  
for, and in consideration of the sum  
and Thirty Thousand Dollars, in  
United States, to it in hand paid by  
second part, the receipt whereof is here  
granted, bargained, sold and conveyed  
does grant, bargain, sell and convey  
the second part, and to his heirs and

Singular the following described

All that certain piece or parcel of land being in and near Empire City, in the County and State of Nevada, and bounded beginning at a stake number one, marking the corner of said piece or parcel of land, and running sixteen (16) degrees, twenty one (21) minutes thirty nine hundredths (2.39) chains North, Forty three (43) degrees thirty three hundredths (0.43) chains, to a stake number Forty two (42) degrees, twenty one (21) minutes three hundredths (0.93) chains to a stake number sixteen (16) degrees, twenty one (21) minutes

This Indenture, Made the Ninth day of January  
in the year of our Lord One Thousand Eight Hundred and Seventy one  
Between William H. Raymond and John H. Ely of the  
State of Nevada of the first part and the Raymond  
and Ely Mining Company a corporation duly  
created under the laws of the State of California

of the second part, **Witnesseth**, That the said parties of the first part, for and in consideration of the sum of **Three Hundred Thousand** — — — — — **Dollars**, **Cashful money** of the United States of America, to **them** in hand paid by the said part<sup>y</sup> of the second part, at or before the enclosing and delivery of these presents, the receipt whereof is hereby acknowledged, **Have** granted, bargained, and sold; and by these presents **Do** — grant, bargain and sell unto the said part<sup>y</sup> of the second part, and to **their heirs** and assigns forever, **All** That certain piece or parcel of mining ground and property, situate, lying and being in **Elko Mining District, Lincoln County, and State of Nevada**, described as follows; viz: Commencing at the **Spring Round and Vermillion** location stakes, and extending thence in a westerly direction along the same ledge to a point distant **Three-hundred feet west of the Discovery shaft on the Creole Claim** (so called). And all the right, title and interest of the parties of the first part, in and to, all the mining ground in said District in the ledges known as the **Creole, the Burke, the Vermillion, the Mammoth, the Spring Round, the Pallid, the Panaca, and the Panaca Square** locations, or either of them. Together with the ground on either side of the said ledge, allowed by the **Mining Laws of the District**. And together with all the lode, spur and angle and also all the metals, ores, gold and silver bearing quartz, rock and earth therein; and all the rights, privileges and franchises thereto or to either thereof incident, appurtenant and appurtenant or therewith usually had and enjoyed. And also all the right, title and interest to all the **Floral Springs** in said Mining District, and the lands connected therewith and necessary thereto; Also all their interest in their **ten-stamp mill**, situated about nine miles from the **Burke Lode**, together with the lands about the same, ten acres more or less — and all the personal property in and about said mill consisting of **wood, quicksilver &c &c**, and all the mining tools, and all the ore mined in and about the above conveyed mines.

**\$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 50¢**, (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<sup>th</sup> day of May  
of Merchandise imported by Thomas Hall  
Canada, in New York Plunk

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 1868  
A. Chismore Justice of the Peace

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

ENTRY OF MERCHANDISE  
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 Russian Menshikoff 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 purport 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 other 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 the time of importation, of the said Goods, Wares and Merchandise, all charges thereon, and no other or different discount, bounty or drawback, but such as has been actually allowed on the same.  
Sworn to this Thirtieth day of March 1868, 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 CO. EXPRESS COMPANY  
MEMPHIS  
EXPRESS FORWARDERS.  
Received of J. M. Luke for Two Hundred Dollars  
Addressed to Luke  
Freight 12 paid Insurance For the Company, Dagen

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

WESTERN  
THE GREAT EASTERN, WESTERN & SOUTHERN COMPANY!  
EXPRESS FORWARDERS.  
Received of John H. Gibson for Fort Dollars  
Addressed to Hugh Gibson  
Freight Insurance For the Company.

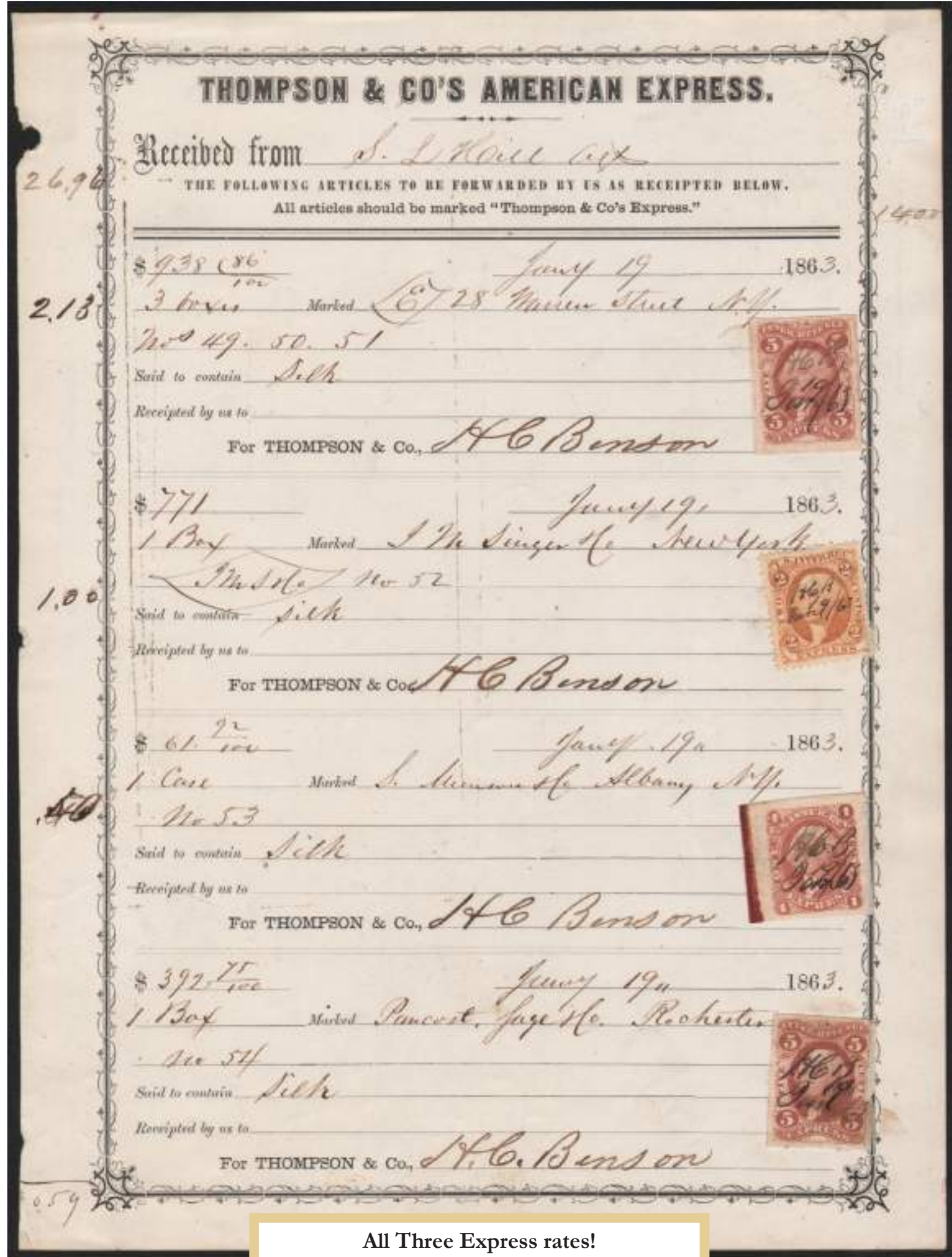
Above, American Express Co., 1¢ Express part perforate top margin strip of five  
Top right, Harnden Express, "one corpse"  
Middle right, Harnden's Express form for soldiers' packages, December 9, 1862, earliest recorded use of 5¢ Express, first delivered November 20, 1862  
Bottom right, Howard & Co., 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)

We Daily Forward  
VALUABLES  
AND  
MERCHANDISE  
BY AND FROM, AND  
COLLECT DRAFTS  
BILLS, &c.  
IN ALL PARTS OF THE  
EAST, NORTH  
AND  
WEST.  
Will receive Goods or Orders to "Call" at our office.  
Thompson, Livingston & Co.  
Office, 401 Pennsylvania Ave.,  
Washington, D.C.  
Received from W. C. Thompson  
To HARNDEN EXPRESS, Dr.  
For Freight on One Corpse from Wash \$ 32.00  
For Cash advanced on same at \$ 32.00

WASHINGTON  
BALTIMORE  
PHILADELPHIA  
BOSTON  
HARNDEN'S EXPRESS  
Office of  
Boston, Dec 9 1862  
Received from One Corpse  
Marked Sam'l Putnam & Co. K  
14 May 1863  
All articles for parties forwarded with this Agency, will be taken only with the following understanding:—  
To be forwarded to any Agency, or to any other place, and delivered to any person, or to the order of the Quartermaster or other officer of the Regiment to which the Convoys are attached. It is further mutually agreed, that the Quartermaster or Receiver's Receipts are not to be held responsible for the property herein mentioned, when delivered to the army wagon, or to the order of the officer of the regiment.  
For the Proprietors.

CO., EXPRESS FORWARDERS.  
East Penn Square, Reading, Pa., and 807 Chestnut Street, Philadelphia.  
\$ 7.00 Reading, Pa. Jan 2 1863  
Received from Union Bank  
and Daily Package said to contain—  
Seven Dollars  
Consigned to Lebanon Valley Bank  
For the Proprietors, Lebanon  
Particular attention paid to the collection of Notes, Drafts, &c.

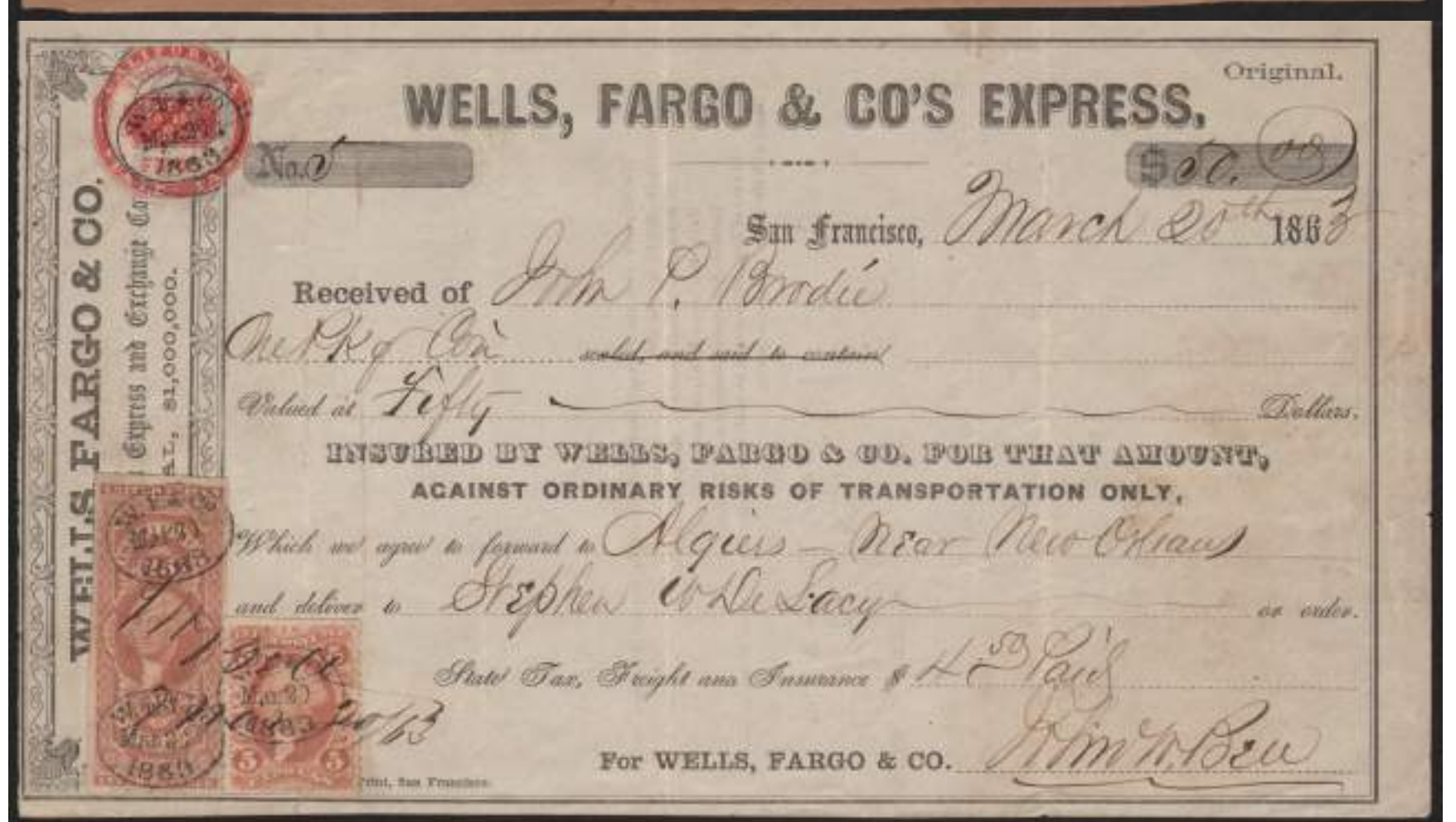




All Three Express rates!  
Thompson & Co.'s American Express, ex-Turner



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 ...)



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











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



From Nuevitas, 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.

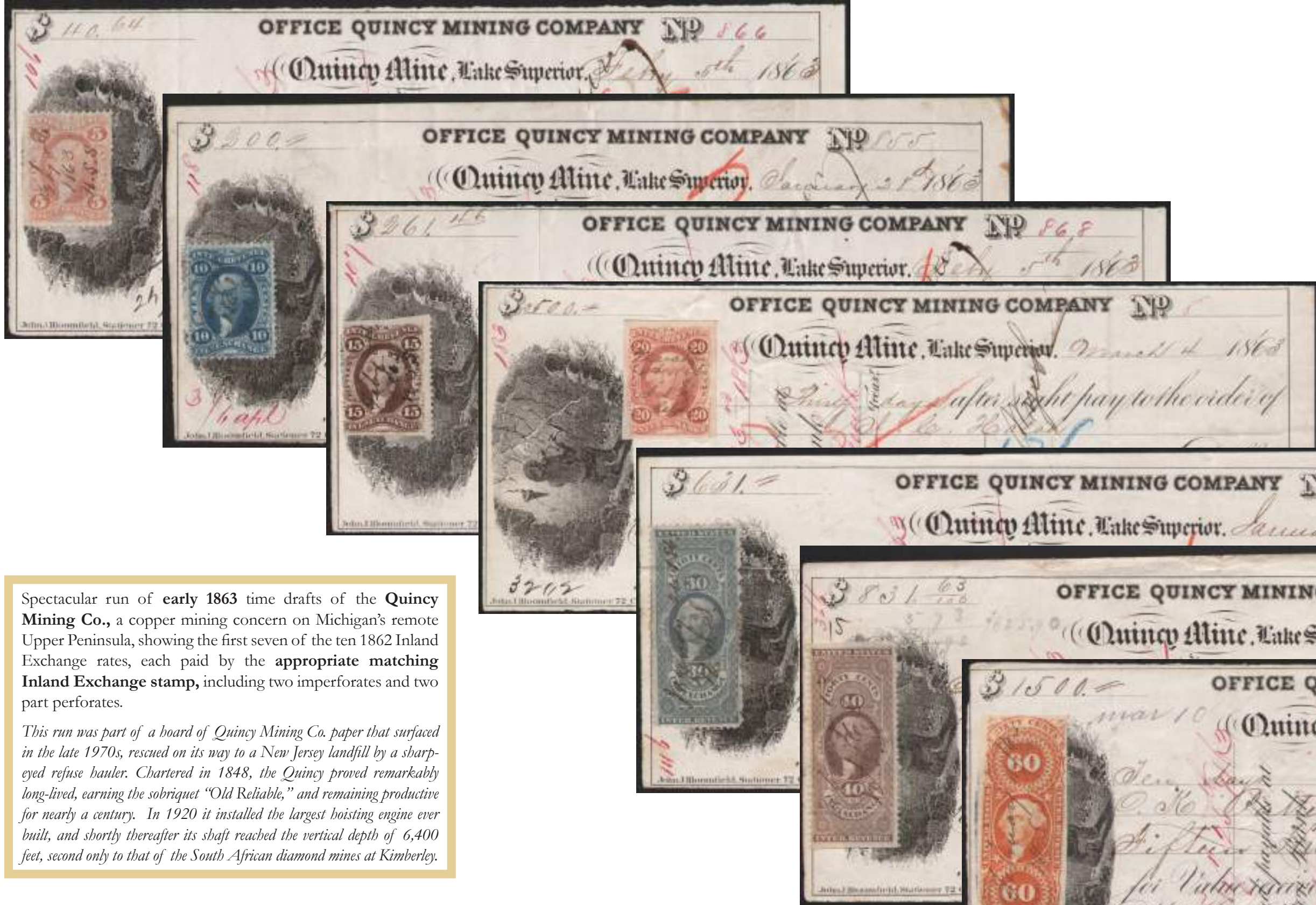


18. GAUGER'S RETURN  
1864. Quantity up to 500 gallons gross, .10  
Over 500 gallons, .25  
Tax rescinded August 1, 1866.

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** (40¢ and 60¢, fewer than twenty recorded) to the **ultrare** (\$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 bauler. 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 30¢ rate paid by **matching Inland Exchange 15¢ imperforate, 10¢ part perforate, and 5¢ 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**.



#### 30¢ Inland Exchange EKU

Philadelphia commercial draft for \$6,000 dated **November 15, 1862**, \$2.50 tax paid by **matching Inland Exchange 30¢ (x8, including block of five) & 5¢ (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 30¢ and 5¢. The earliest recorded usage of the 30¢.



#### \$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), 30¢ & 10¢ 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 60¢ and 40¢ 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 60¢.





**1c Playing Cards part perforate**  
\$2,713, 30 days, tax  $14 \times 2\epsilon = 28\epsilon$ , paid by imperforate, part perforate, and fully perforated stamps.  
**1c 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  $50 \times 2\epsilon = \$1.00$   
\$2,500, three months, tax  $13 \times 3\epsilon = 39\epsilon$   
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**



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

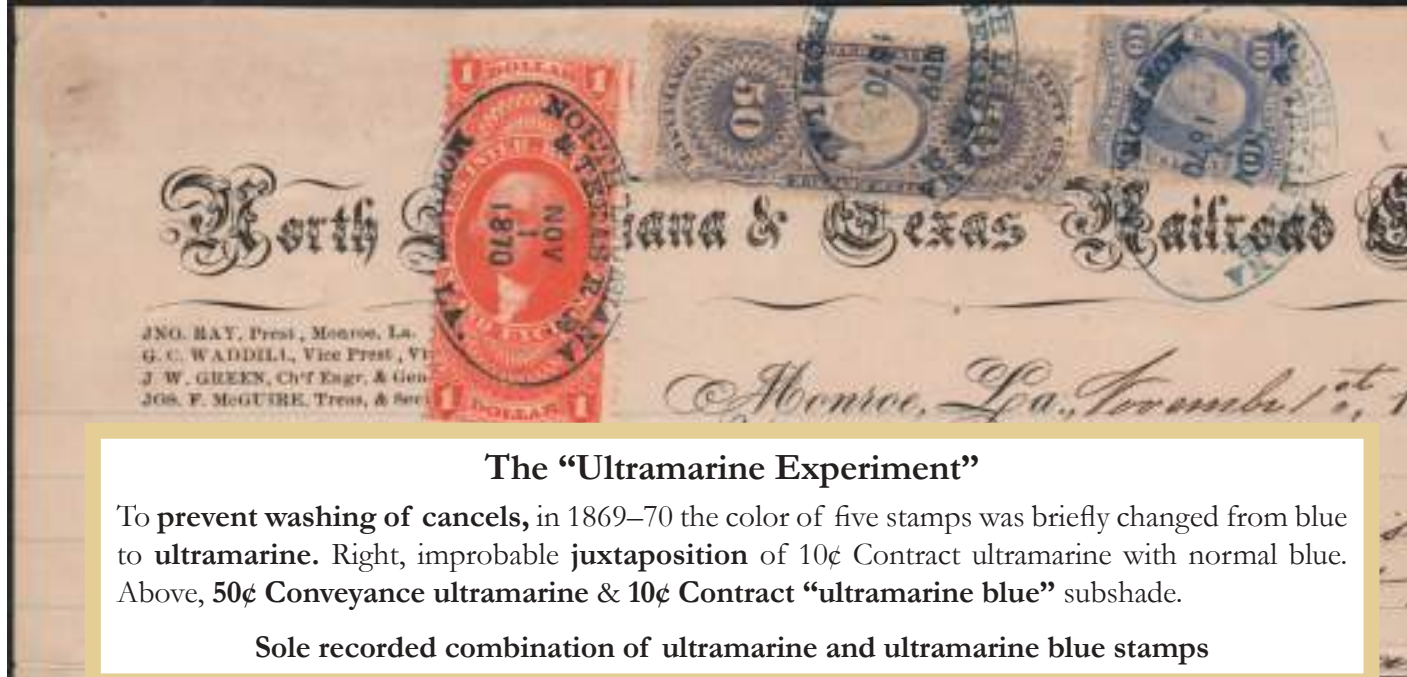
**(Inland Exchange)**  
1864. For each \$100 or fraction, .05

Above, \$100, four months, tax 4c. 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 **4c Inland Exchange** was issued to facilitate payment of the 1863 rates, particularly the 4c rate.  
Below, \$600, payable on demand, thus taxed at 10c rate, apparently underpaid but extraordinary for the presence of **ten 2c 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**.



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

The **4c & 6c Inland Exchange**, created to facilitate payment of the 1863 rates, were not well suited to the new rate of 5c per \$100. Here multiple copies help pay 30c and 50c, 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 10c Contract ultramarine with normal blue. Above, 50c Conveyance ultramarine & 10c 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



### \$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 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



### 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.

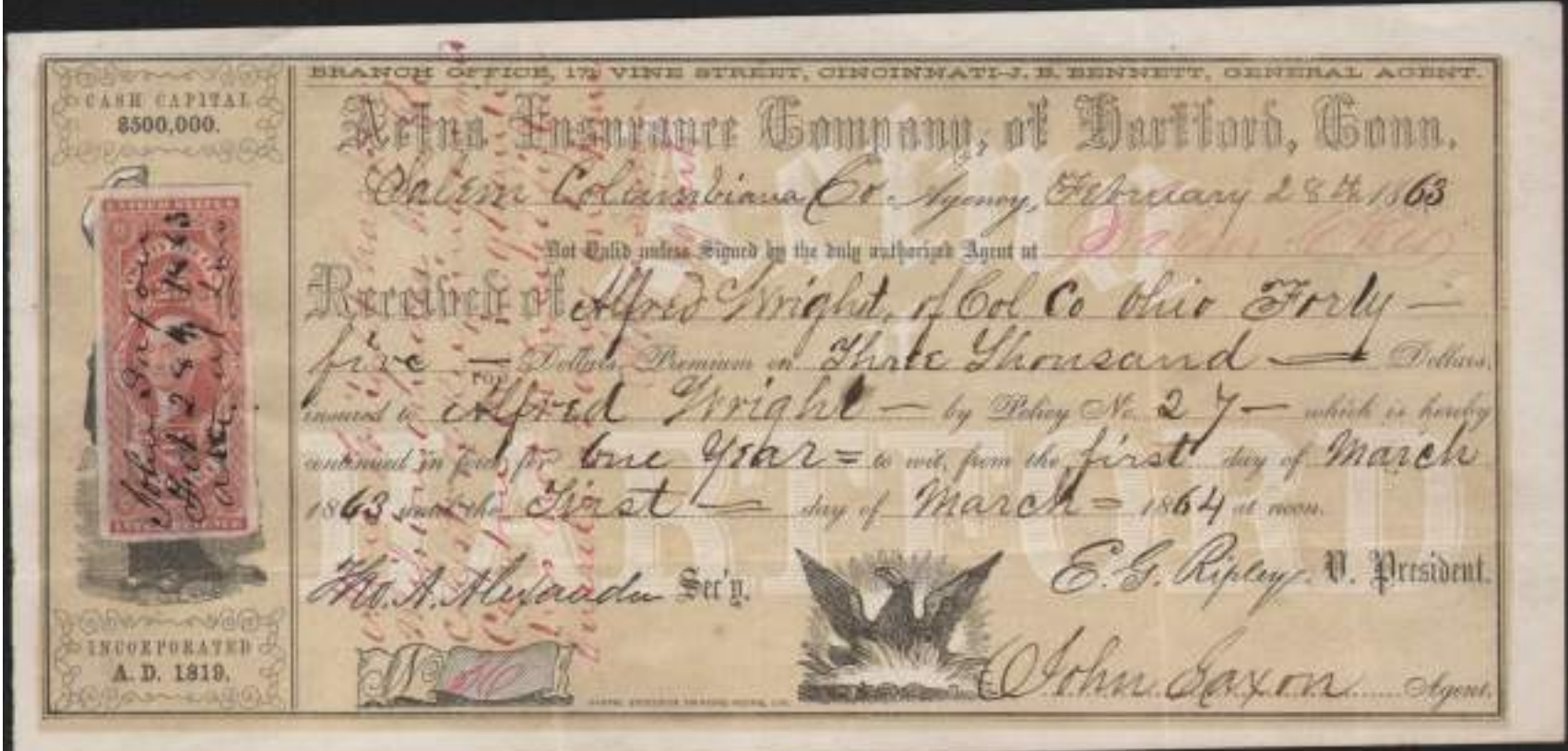
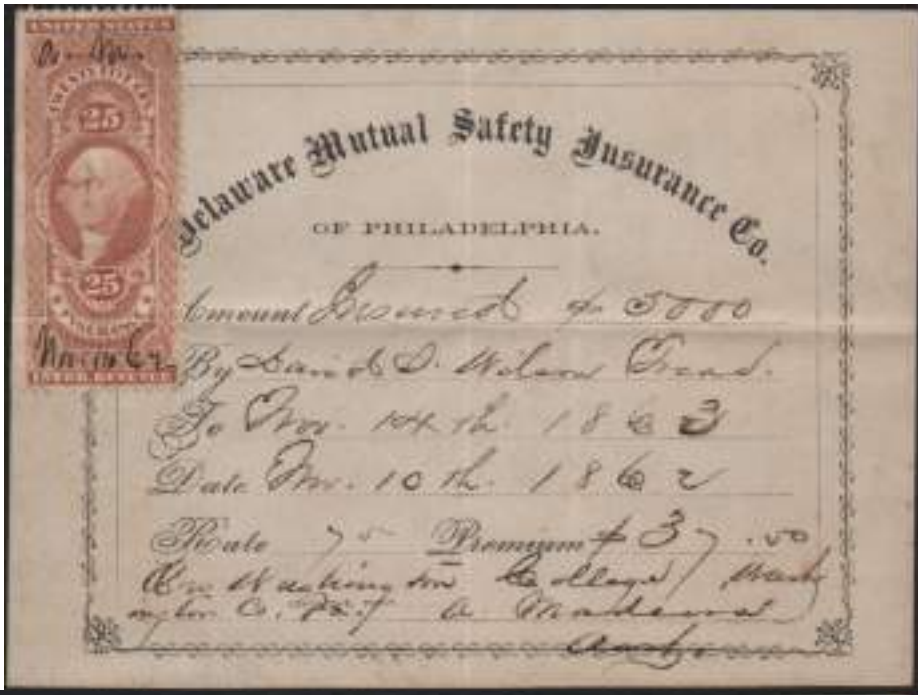
### 20. INSURANCE

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



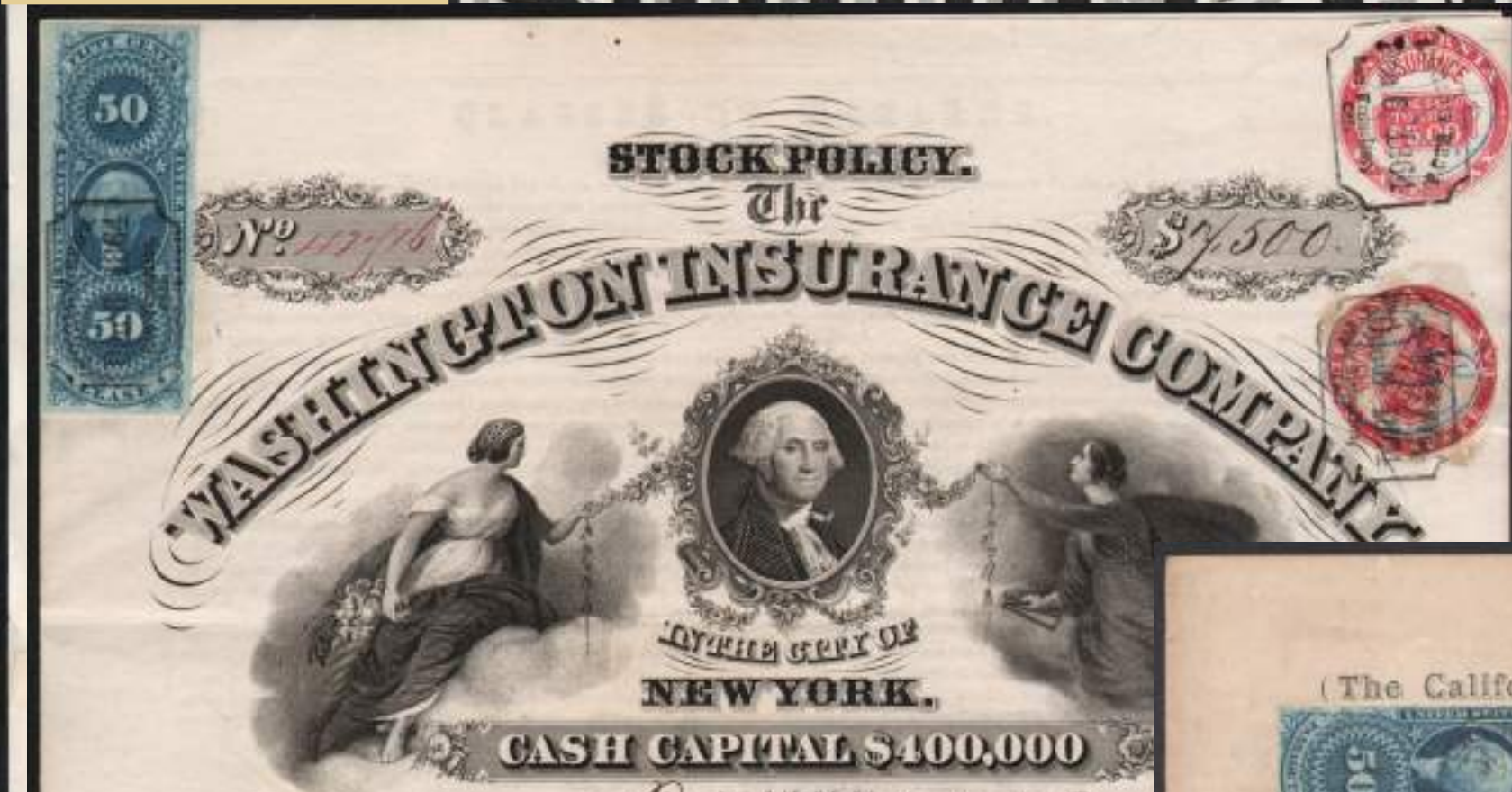
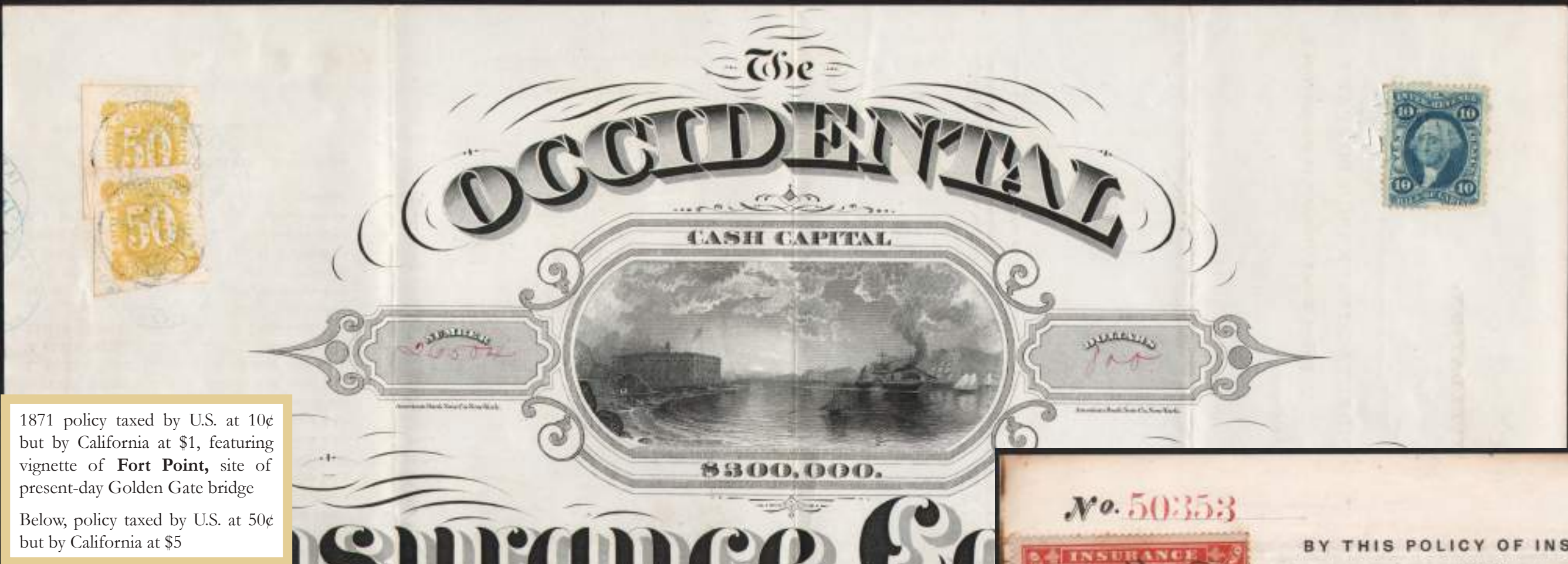


(Insurance)	
1863. Premium up to \$10,	.10
1864. Over \$10 to \$50,	.25
1864. Over \$50,	.50

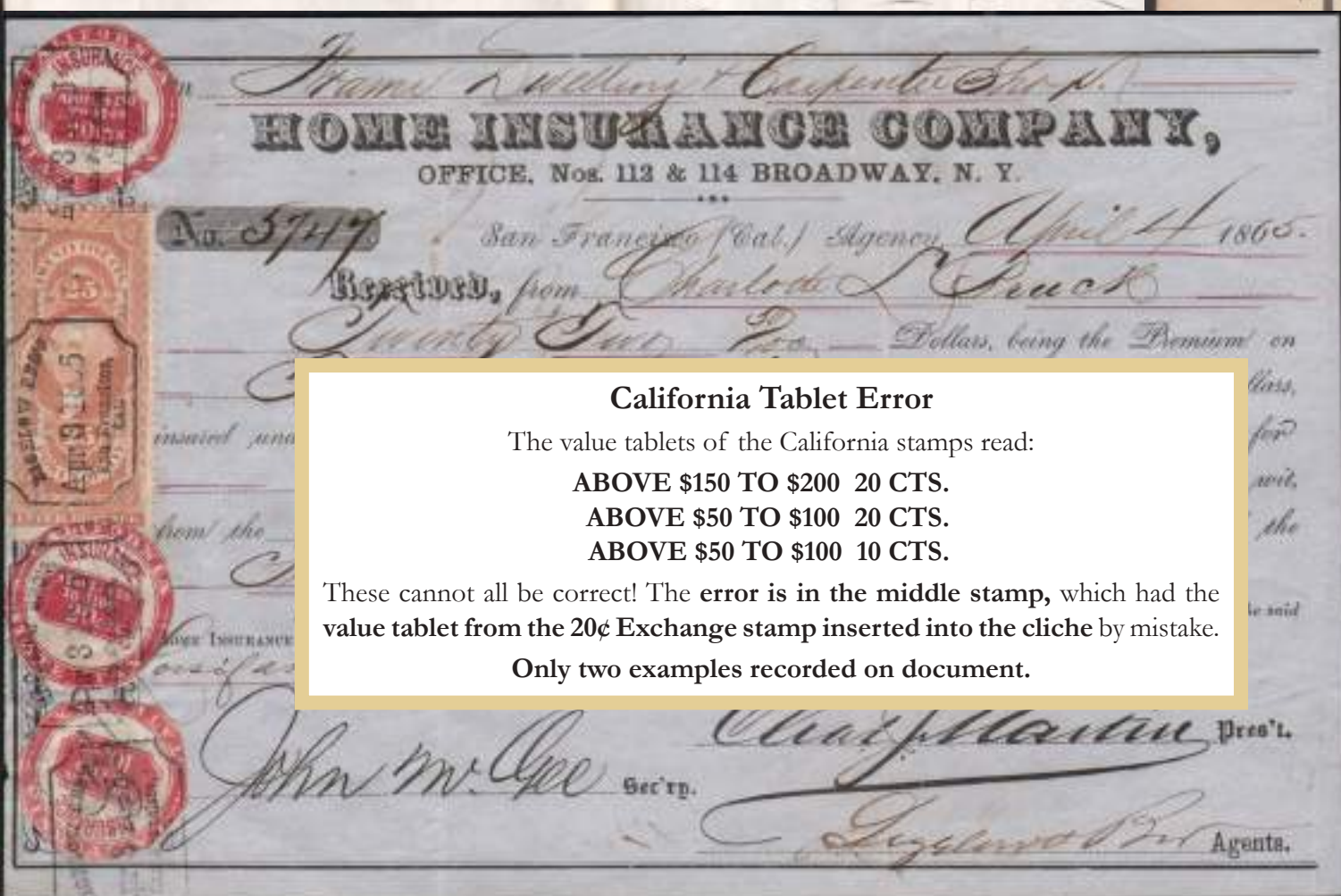
**California, Nevada Oregon**  
 California, Nevada and Oregon each had **state stamp taxes** on insurance. Combinations with U.S. stamps are scarce (California, 109 recorded) to rare (Nevada, nine recorded) to ultrarare (Oregon, five recorded).

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

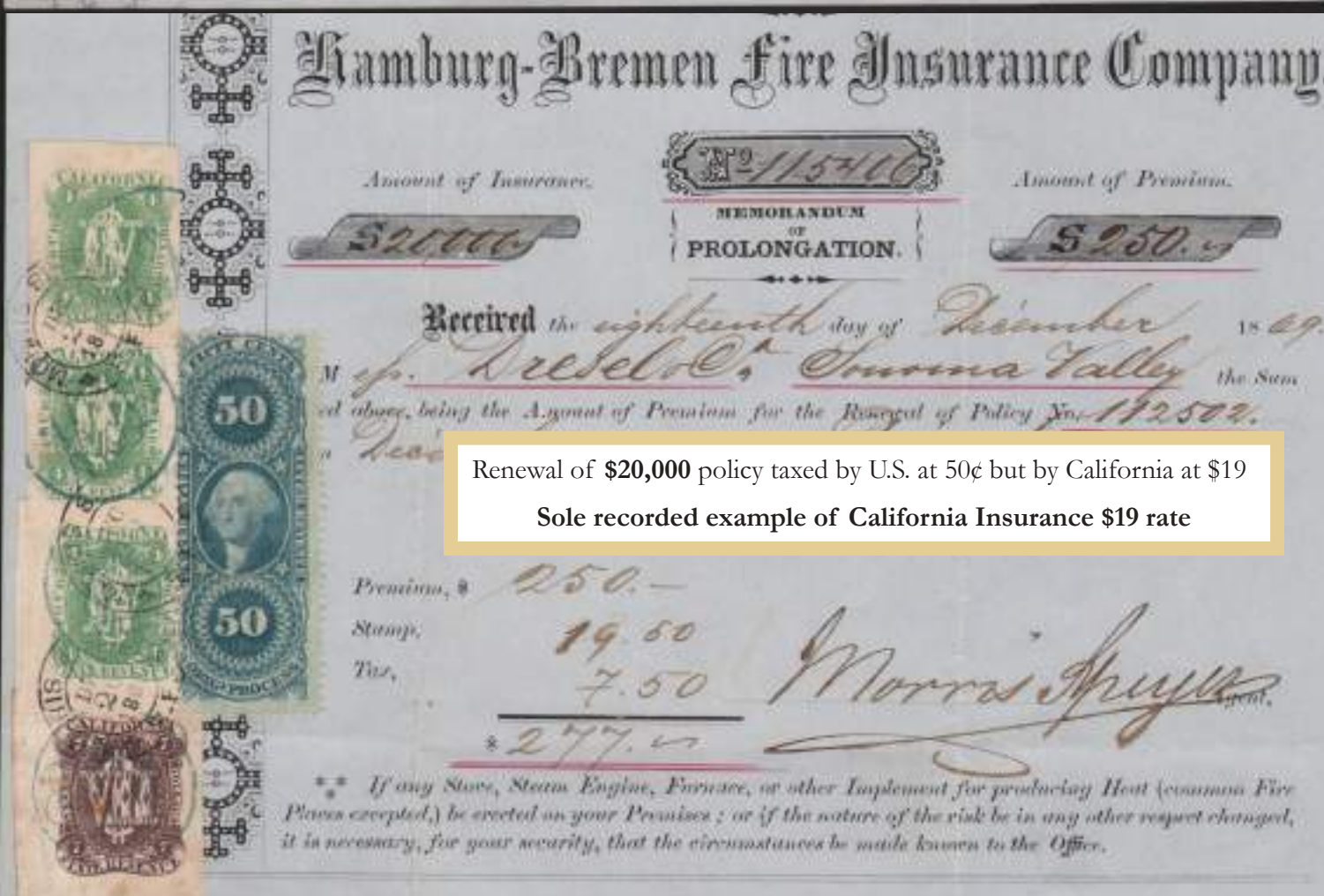
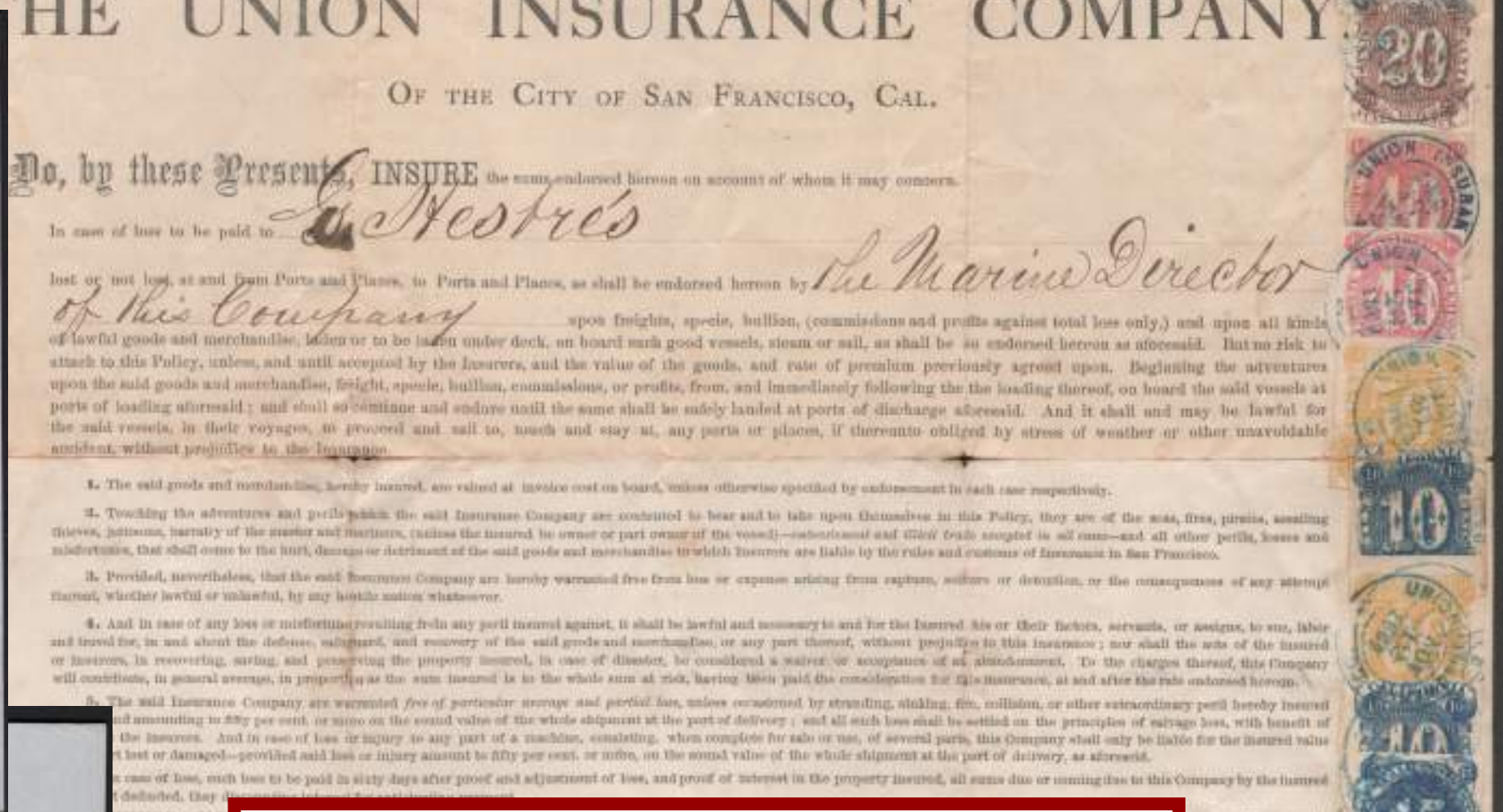
1871 policy taxed by U.S. at 10¢ but by California at \$1, featuring vignette of **Fort Point**, site of present-day Golden Gate bridge  
 Below, policy taxed by U.S. at 50¢ but by California at \$5



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

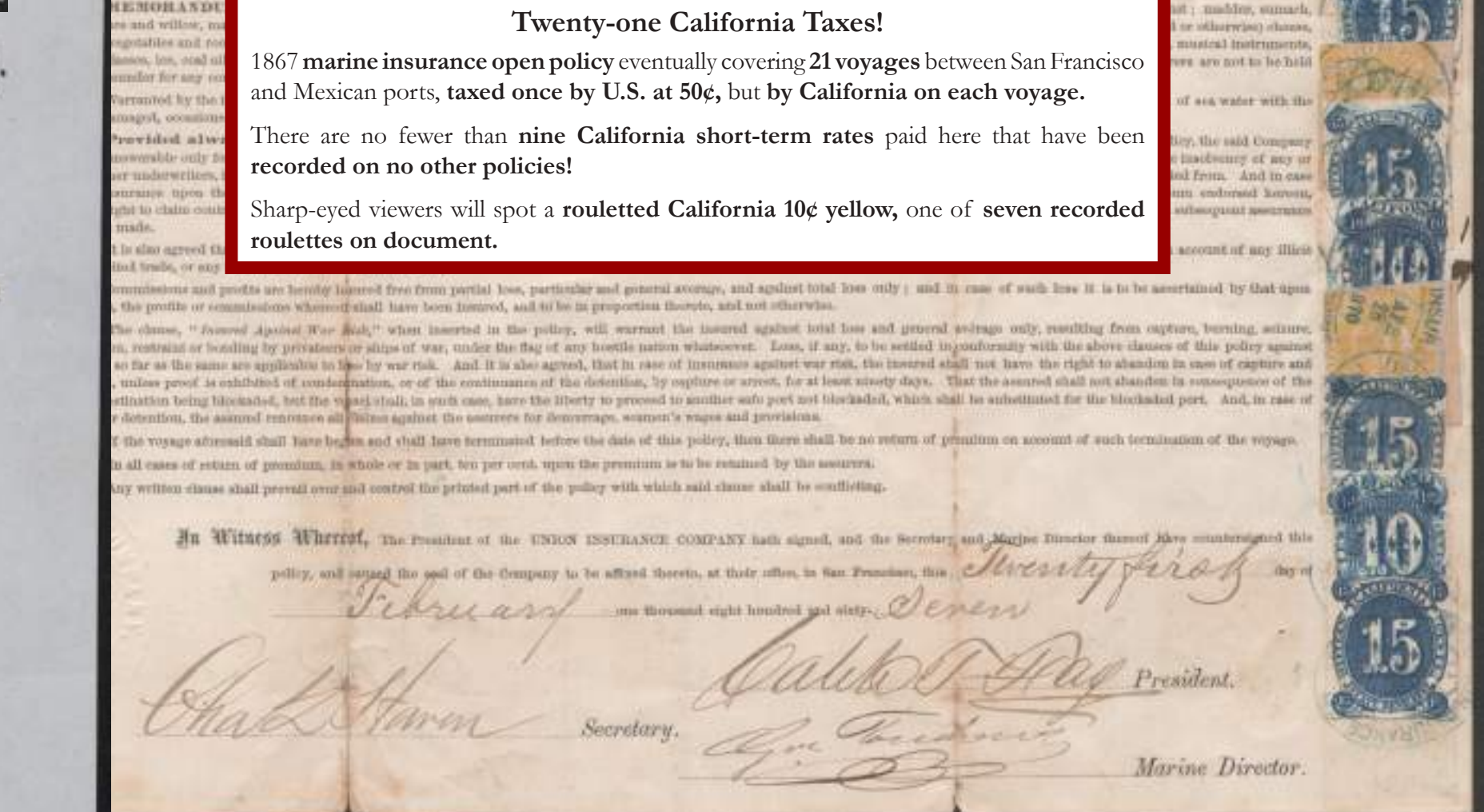


**California Tablet Error**  
 The value tablets of the California stamps read:  
 ABOVE \$150 TO \$200 20 CTS.  
 ABOVE \$50 TO \$100 20 CTS.  
 ABOVE \$50 TO \$100 10 CTS.  
 These cannot all be correct! The error is in the middle stamp, which had the value tablet from the 20¢ Exchange stamp inserted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

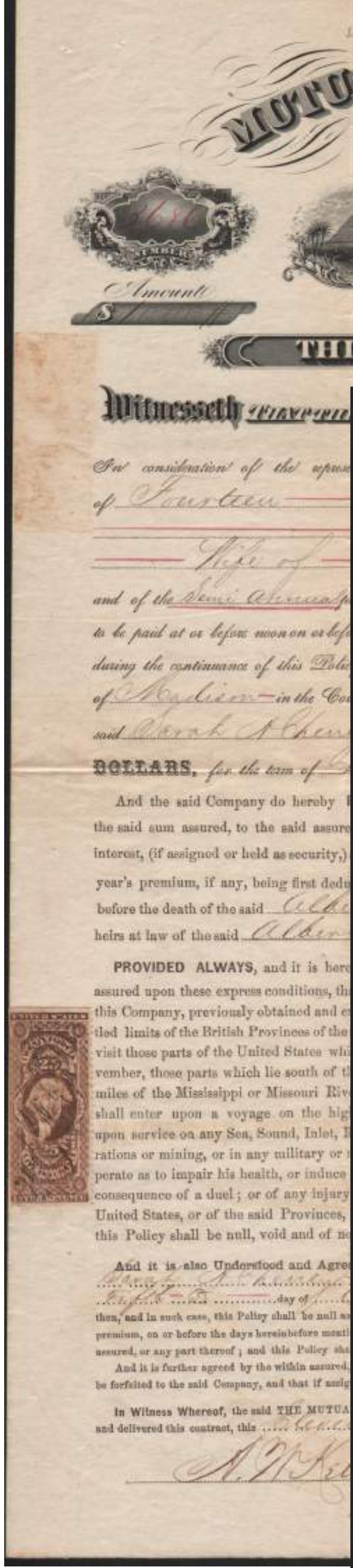


Renewal of \$20,000 policy taxed by U.S. at 50¢ but by California at \$19  
 Sole recorded example of California Insurance \$19 rate

**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.





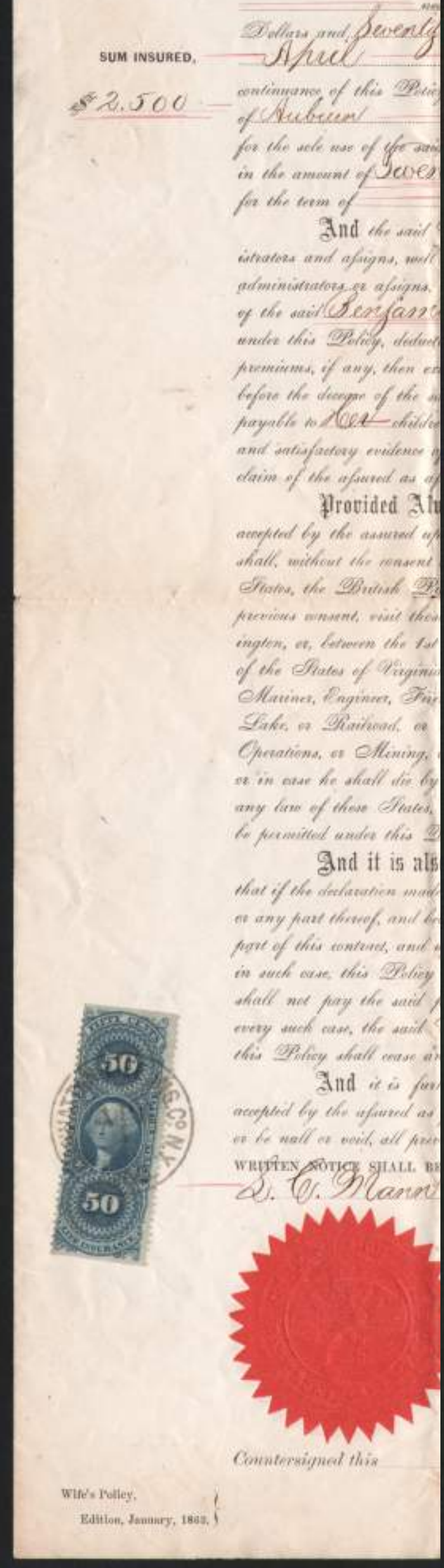
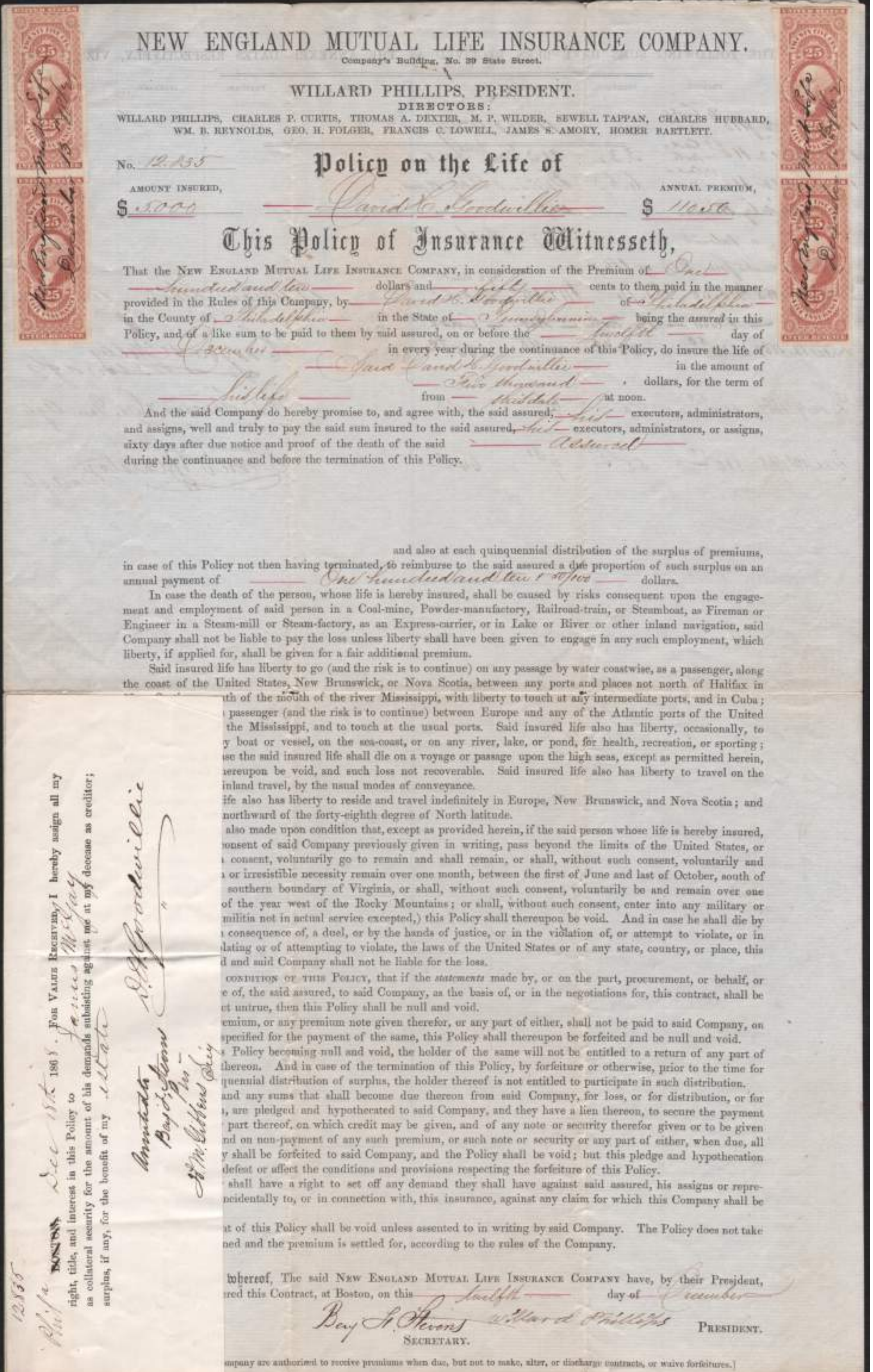


24. MEASURER'S RETURN	
1864. Quantity up to 1,000 bushels, .10	
Over 1,000 bushels, .25	
Rescinded August 1, 1866	

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 Master's Discretion Room, 43 North Water Street.

Report and Manifest of the Cargo laden at the Port of

Ship *Wm Thompson*

Master, bound for

*New Bedford*

*North Pacific Ocean*

on board the

MARKS.	NUMBERS.	PACKAGES, OR ARTICLES IN BULK, To be arranged alphabetically, and each kind to be separately inserted, and distinctly described.	CONTENTS OR QUANTITIES, In gallons, pounds, yards, pieces, &c., to be inserted in figures.	VALUE AT THE PORT OF EXPORTATION.					
				Value of Domestic Produce or Manufactures.		Value of Foreign Produce or Manufactures.		TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.

*Casks Shirts Provisions and other articles necessary for the prosecution of a Whaling Voyage.*

*(20) Twenty Cases Manufactured Colored & White Lump Candy containing Eight Boxes or Caddies in a Case. J.W. Merrill Inspector Collection District No. Massachusetts.*

## 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

Memorandum of a Lease and Contract made this 24th day of May 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 have 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

James now constructed by from its junction with the Road of the said The Little Schuylkill Railroad to waste Waste Road and as the same may from time to time hereafter be extended made and finished and all the houses and laterals thereof now made or which may hereafter be made to be held Occupied, used or worked and Enjoyed by them the said parties of the second part their Successors, assigns, agents, or assigns as fully as said

## (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.

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  
Treasurer of Seeds  
N. Y. C.



Register's Office City  
County of New York

I hereby  
the foregoing instrument in  
recorded in the Office of the  
City County of New York in  
Case No. 311 at 12 o'clock

In witness whereof  
set my hand & affix  
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

Jacob Weidenfeldt

TO

Georgina E. Bears

Dated October 19th 1866

Assignment  
OF LEASE.

Crosby Osmond & Jones  
Attys &c  
25 Pine St. N.Y.







# 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, numbered respectively from 1 to 6,500, inclusively, 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 handsily 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 of 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

Edwin Patton  
Treasurer

William H. Swift

Samuel J. Tilden

And H. 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

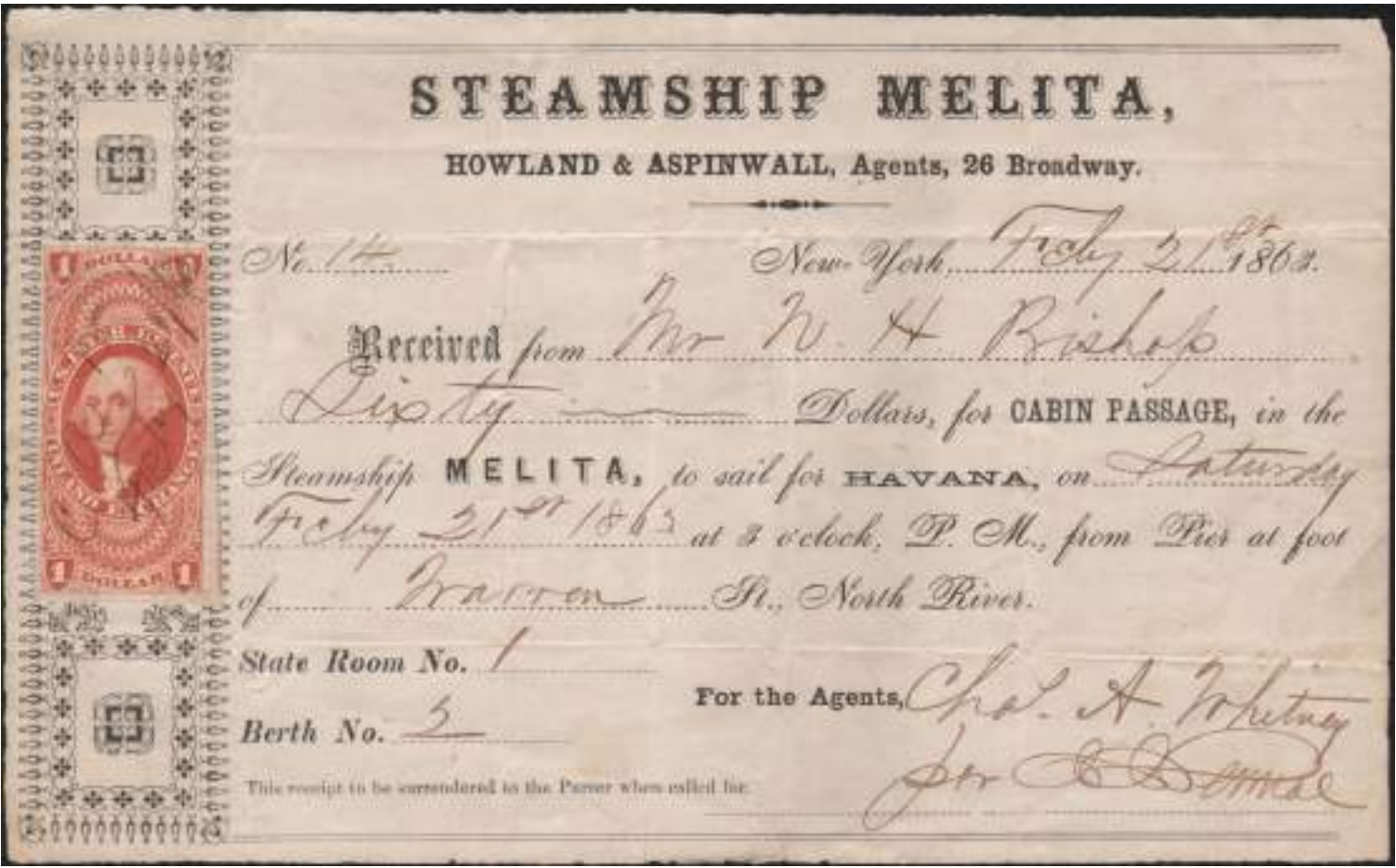
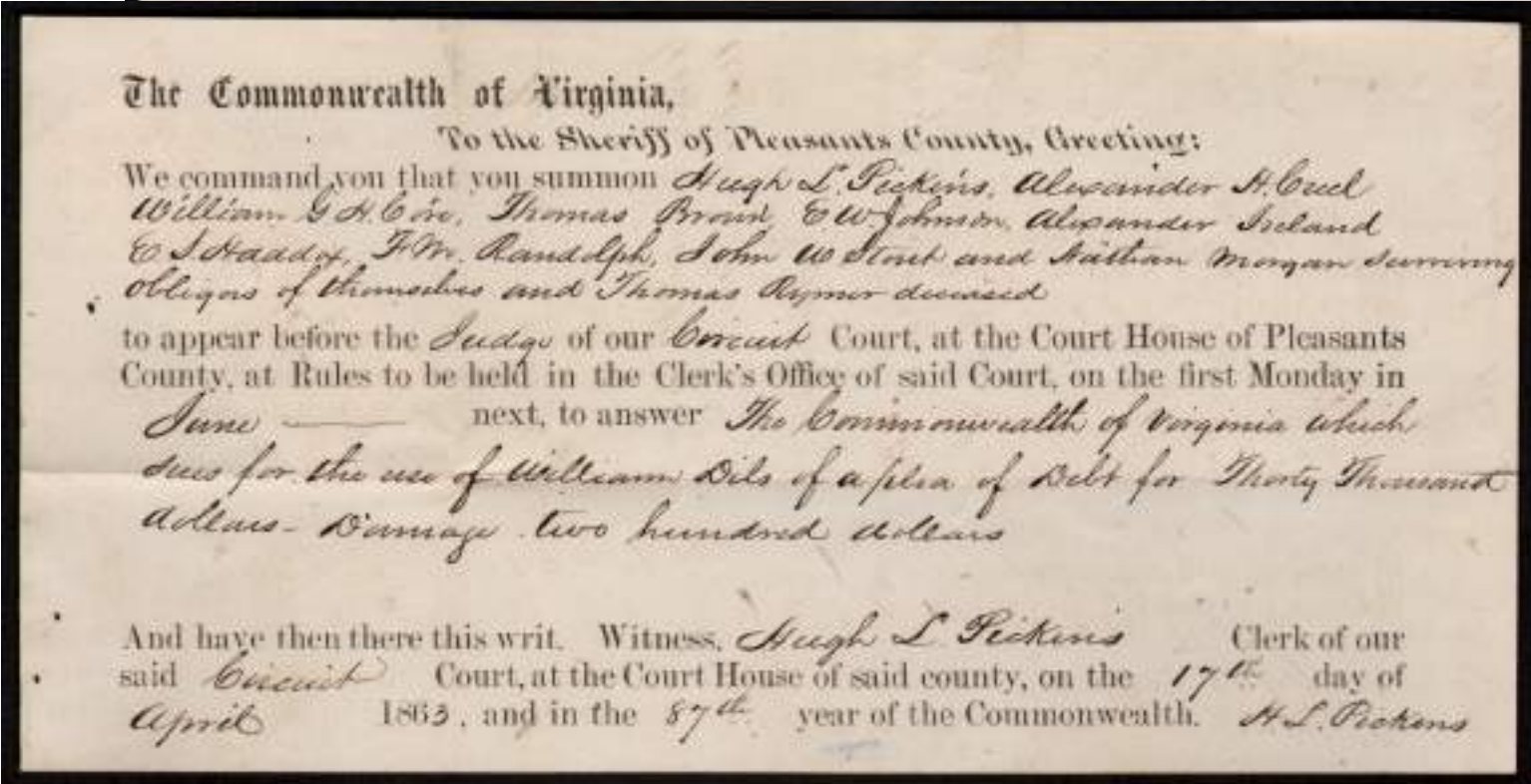


**28. PASSAGE TICKET**

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.



**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**.

**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.)

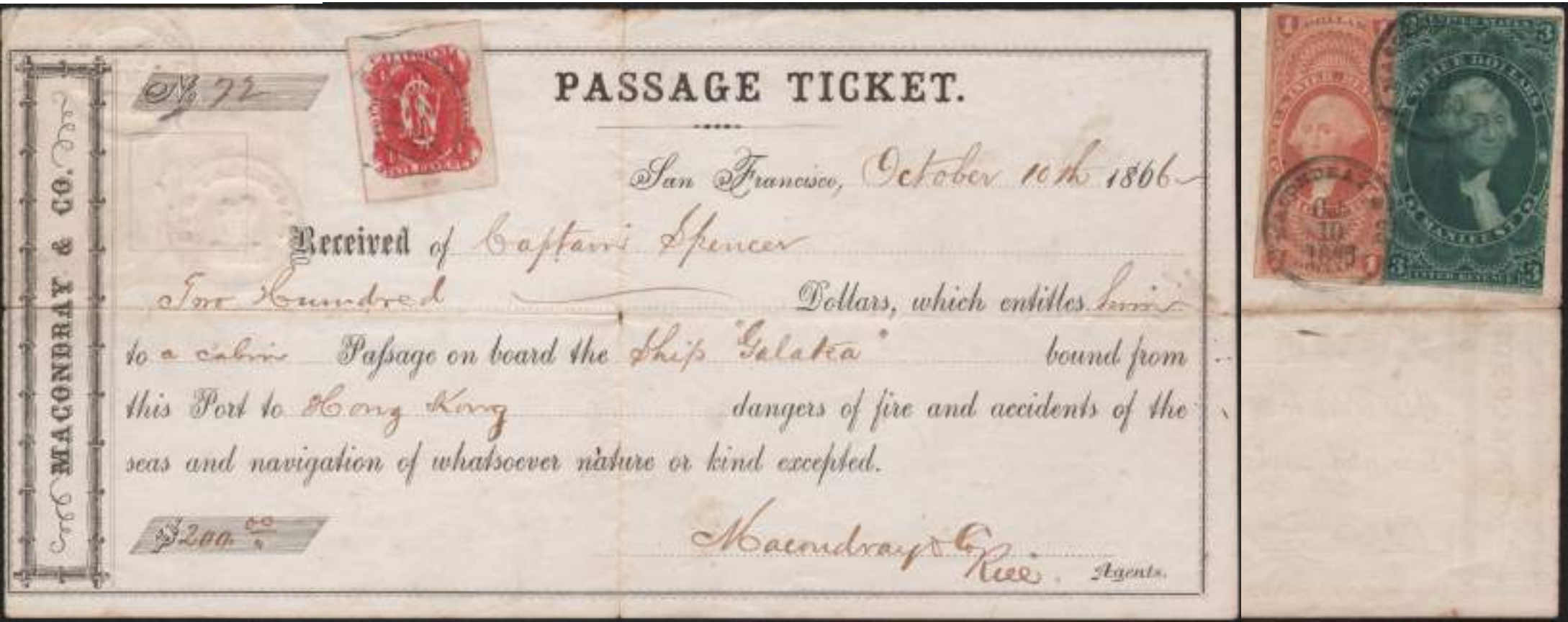
**(Passage Ticket)**

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

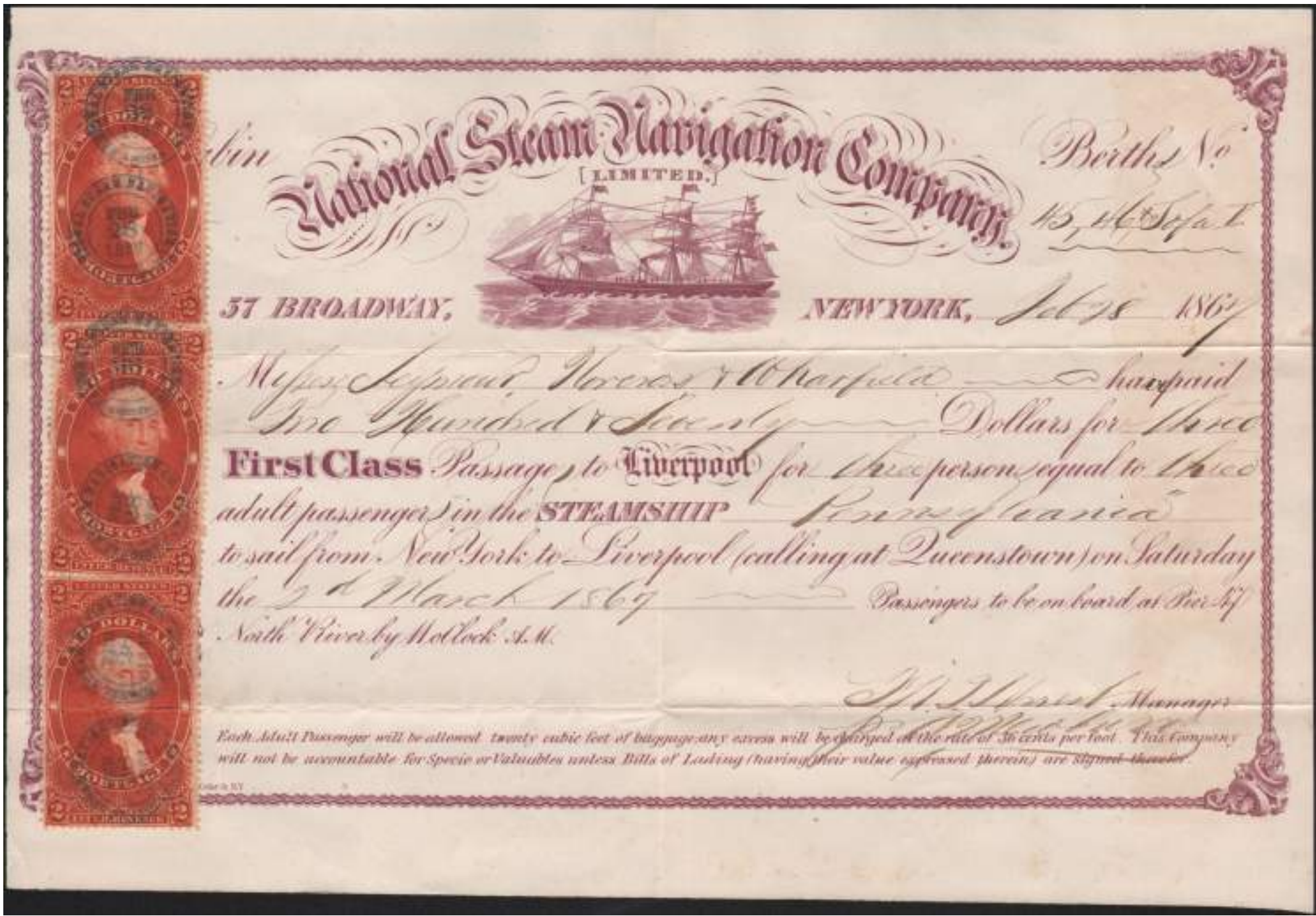
**U.S. plus California**

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**







**Unsurpassed Rarity and Beauty**

1867 ticket for first class passage of “Misses Seymour, Norcross, & Wharfield” in “Berths No. 45, 46, & Sofa II” on steamship *Pennsylvania*, New York to Liverpool, price \$270, correctly taxed at \$6. Ex-Lipson.

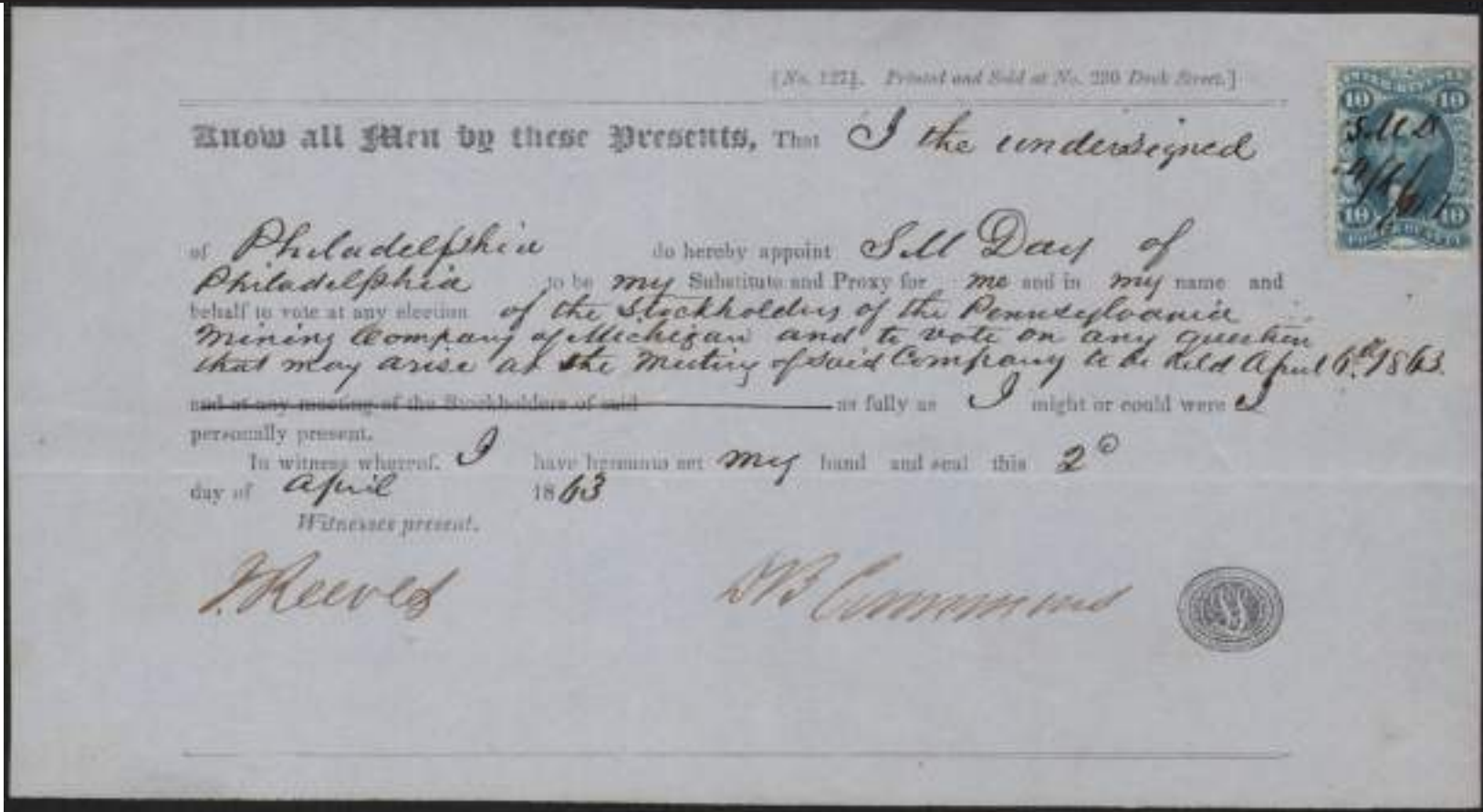
Arguably the Finest Combination of Beauty and Rarity in the Entire Field of Civil War Era Fiscal History

**POWER OF ATTORNEY (1862)**

- |  |      |  |      |
|--|------|--|------|
| 29. REAL ESTATE. To sell, rent, or lease real estate,  | 1.00 | 32. VOTING. To vote in election of officers of   |      |
| 30. RENT. To receive or collect rent,                  | .25  | any incorporated company,                        | .10  |
| 31. STOCK. To sell or transfer stock, bonds, or scrip, |      | 33. GENERAL. Power of attorney, other than above | 1.00 |
| or to collect interest or dividends thereon,           | .25  |  |      |

**(Power of Attorney)**

1864. Power of attorney, general, .50



April 1863 proxy to vote at stockholders' meeting stamped with matching 10¢ Power of Attorney part perforate.

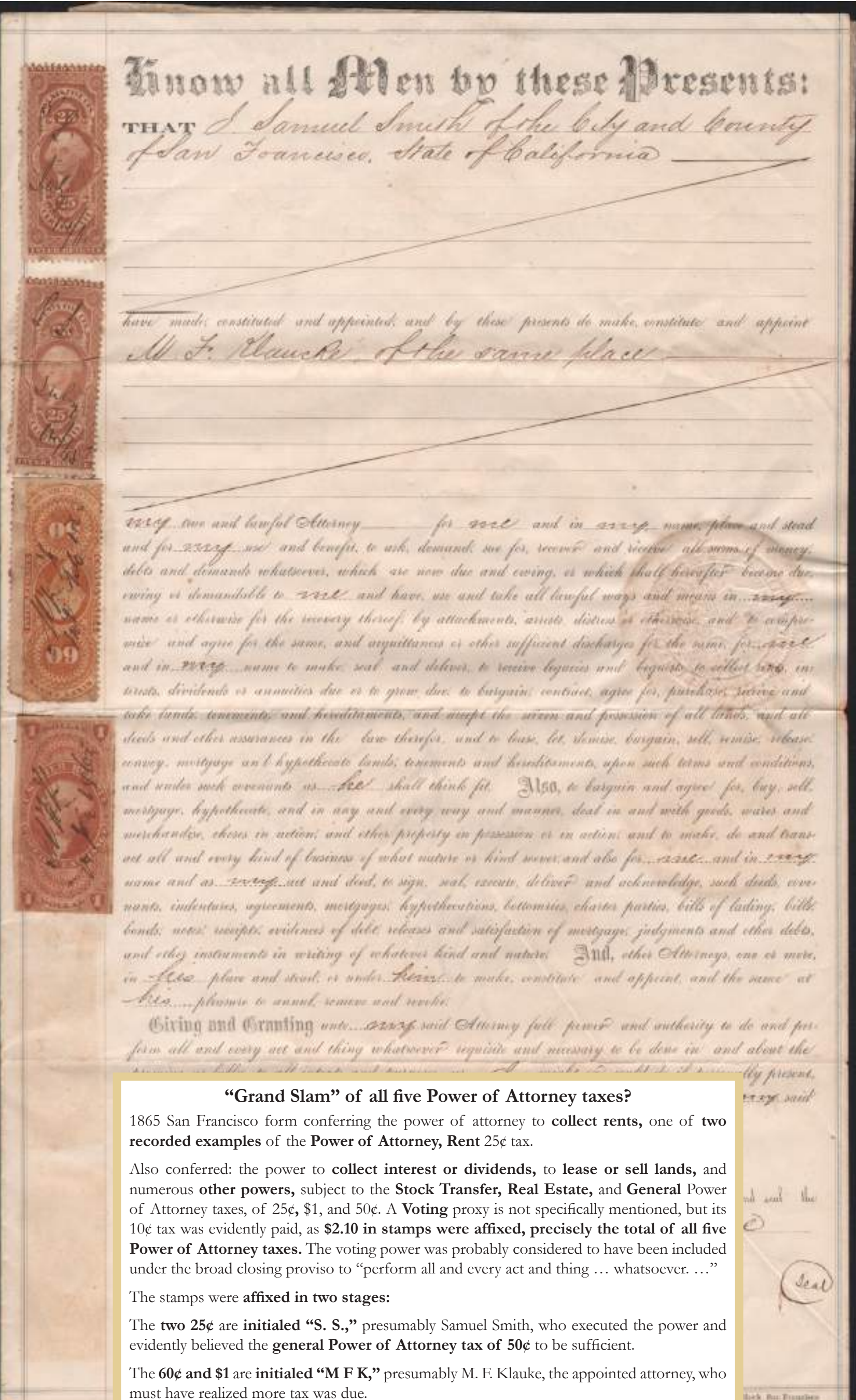
Fewer than twenty EMUs recorded

**Mortgage plus Power of Attorney EMU Combination**

March 1863 mortgage for \$1,750 stamped with matching \$2 Mortgage imperforate. The appended warrant of attorney is properly stamped with matching \$1 Power of Attorney imperforate, paying the general Power of Attorney rate.

Three EMUs recorded for general Power of Attorney rate, nine for Mortgage \$2 rate

Only a handful of combinations of EMUs of any type have been recorded; this one is the more extraordinary because the individual usages are so rare in their own right.



**“Grand Slam” of all five Power of Attorney taxes?**

1865 San Francisco form conferring the power of attorney to collect rents, one of two recorded examples of the Power of Attorney, Rent 25¢ tax.

Also conferred: the power to collect interest or dividends, to lease or sell lands, and numerous other powers, subject to the Stock Transfer, Real Estate, and General Power of Attorney taxes, of 25¢, \$1, and 50¢. A Voting proxy is not specifically mentioned, but its 10¢ tax was evidently paid, as \$2.10 in stamps were affixed, precisely the total of all five Power of Attorney taxes. The voting power was probably considered to have been included under the broad closing proviso to “perform all and every act and thing ... whatsoever. ...”

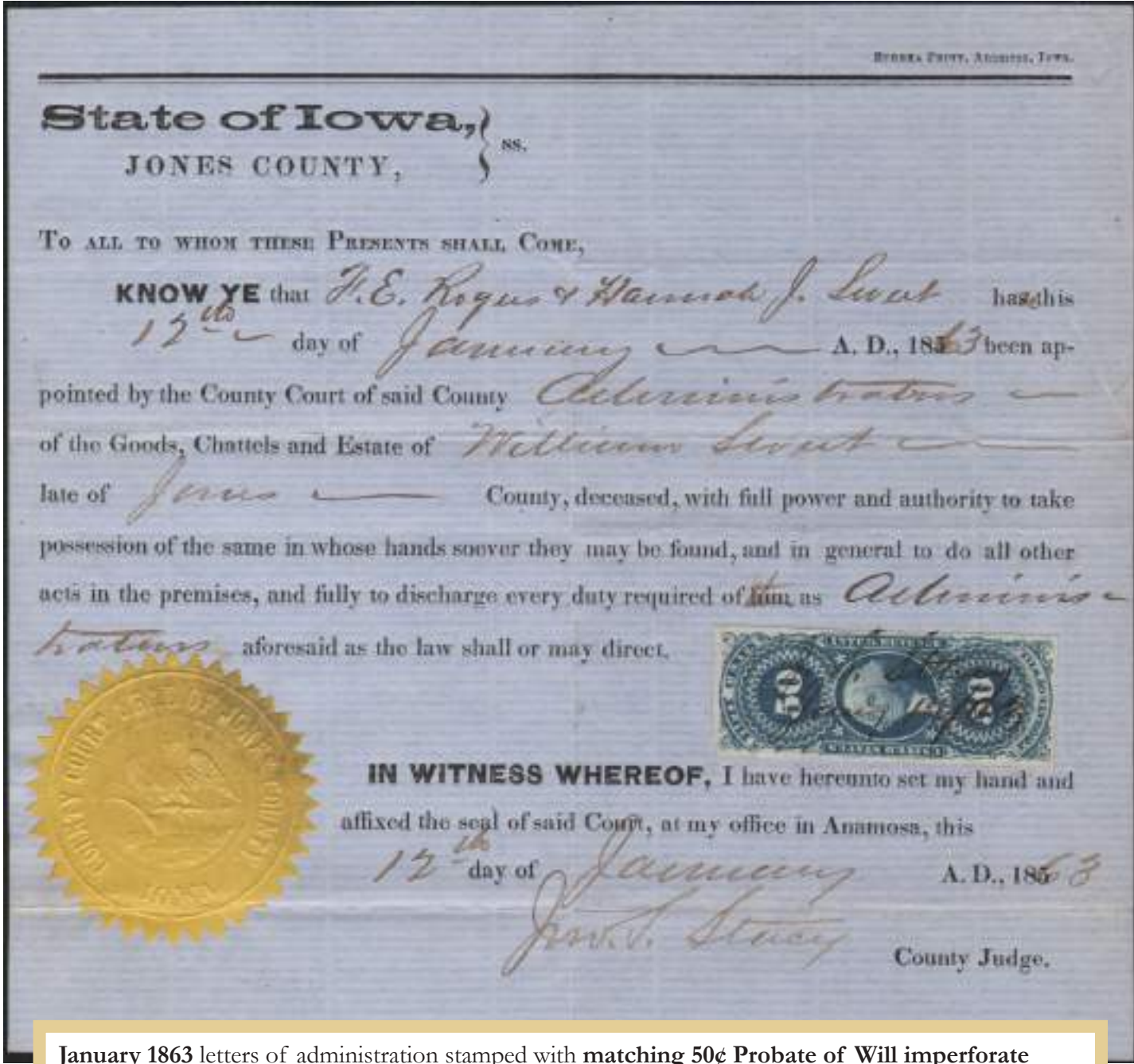
The stamps were affixed in two stages:

The two 25¢ are initialed “S. S.,” presumably Samuel Smith, who executed the power and evidently believed the general Power of Attorney tax of 50¢ to be sufficient.

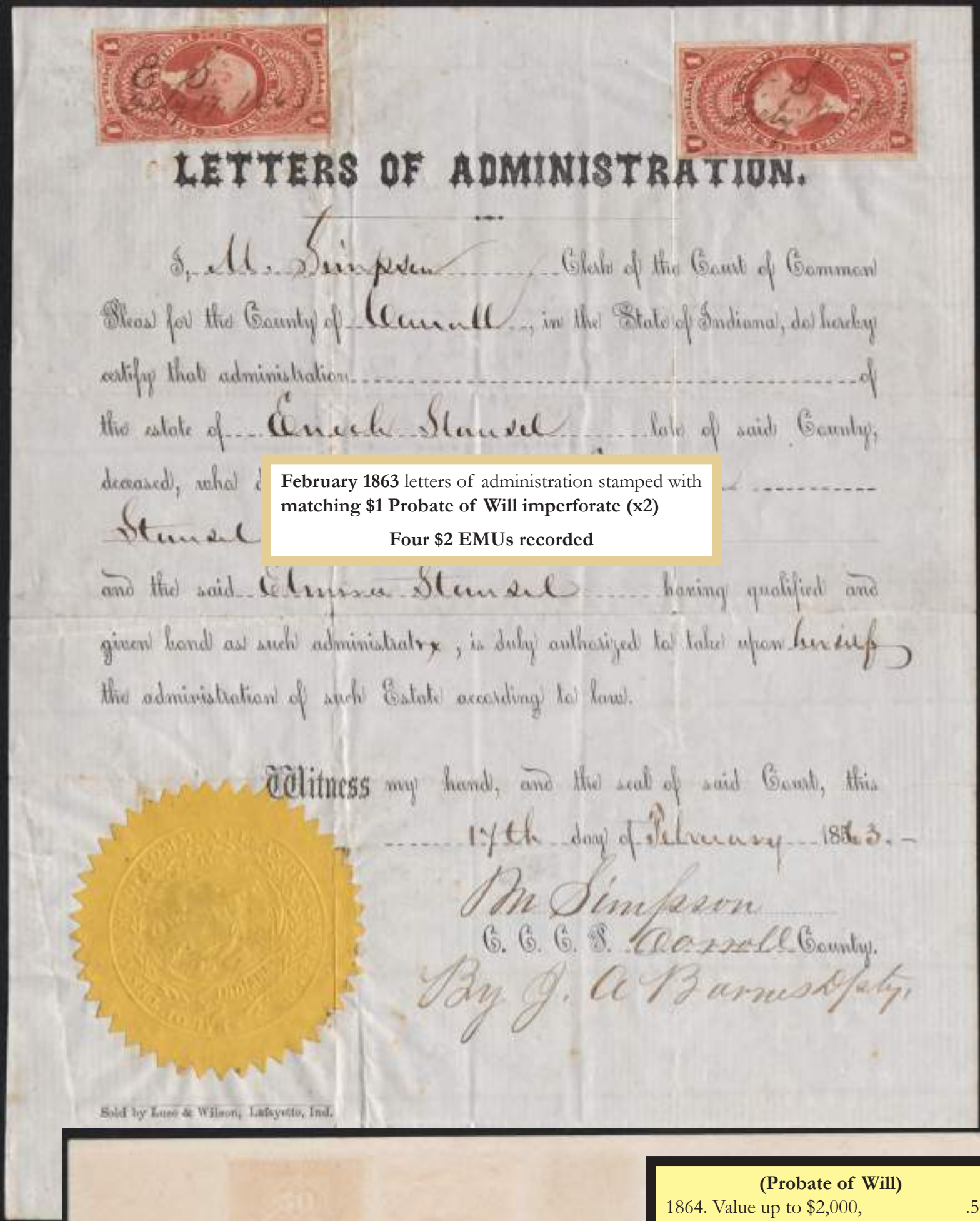
The 60¢ and \$1 are initialed “M F K,” presumably M. F. Klauke, the appointed attorney, who must have realized more tax was due.



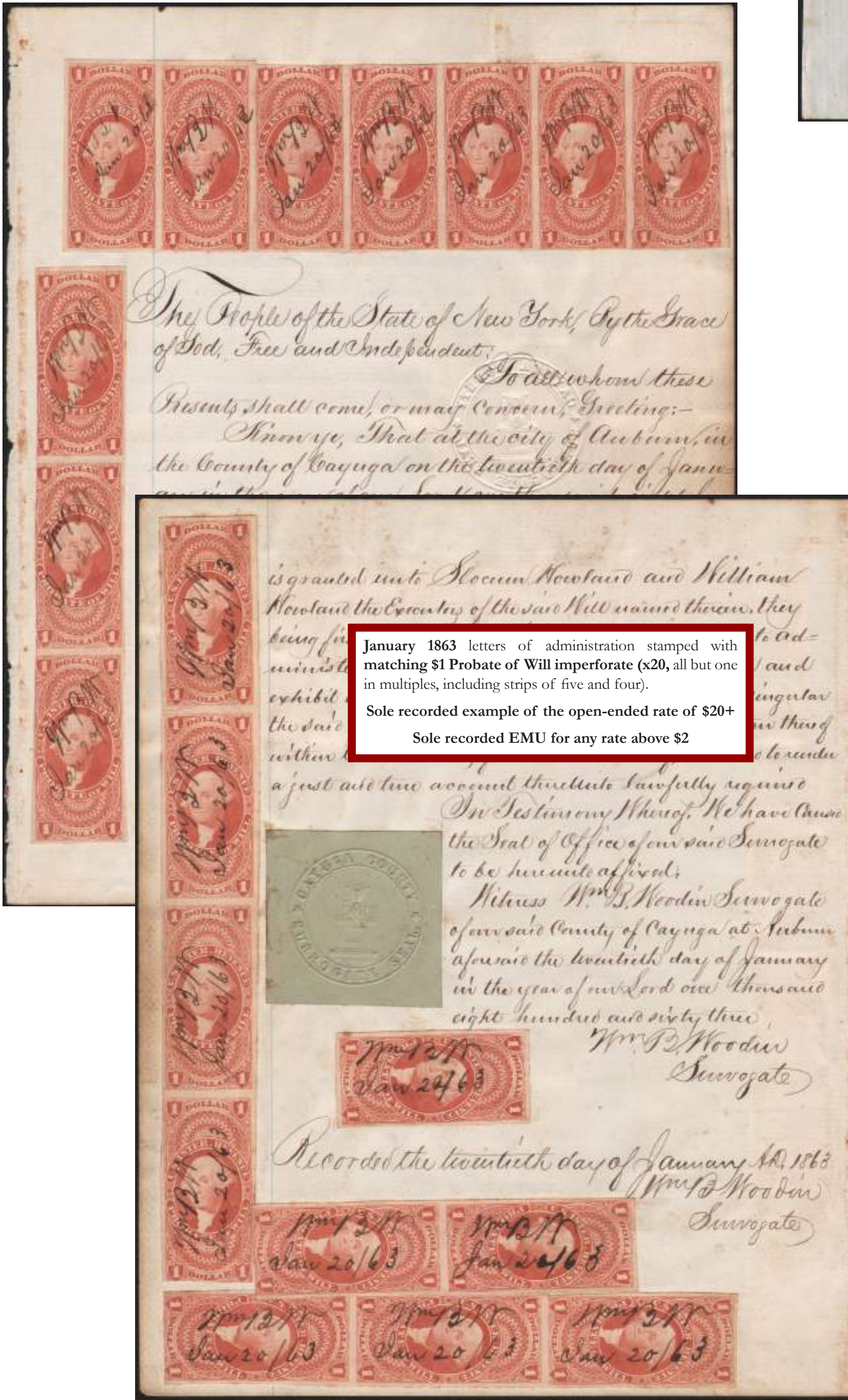
34. PROBATE OF WILL			
1862. Probate of will, or letters of administration:			
Value of estate up to \$2500,	.50	Over \$20,000 to \$50,000,	5.00
Over \$2,500 to \$5,000,	1.00	Over \$50,000 to \$100,000,	10.00
Over \$5,000 to \$20,000,	2.00	Over \$100,000, for each additional \$50,000 or fraction,	10.00



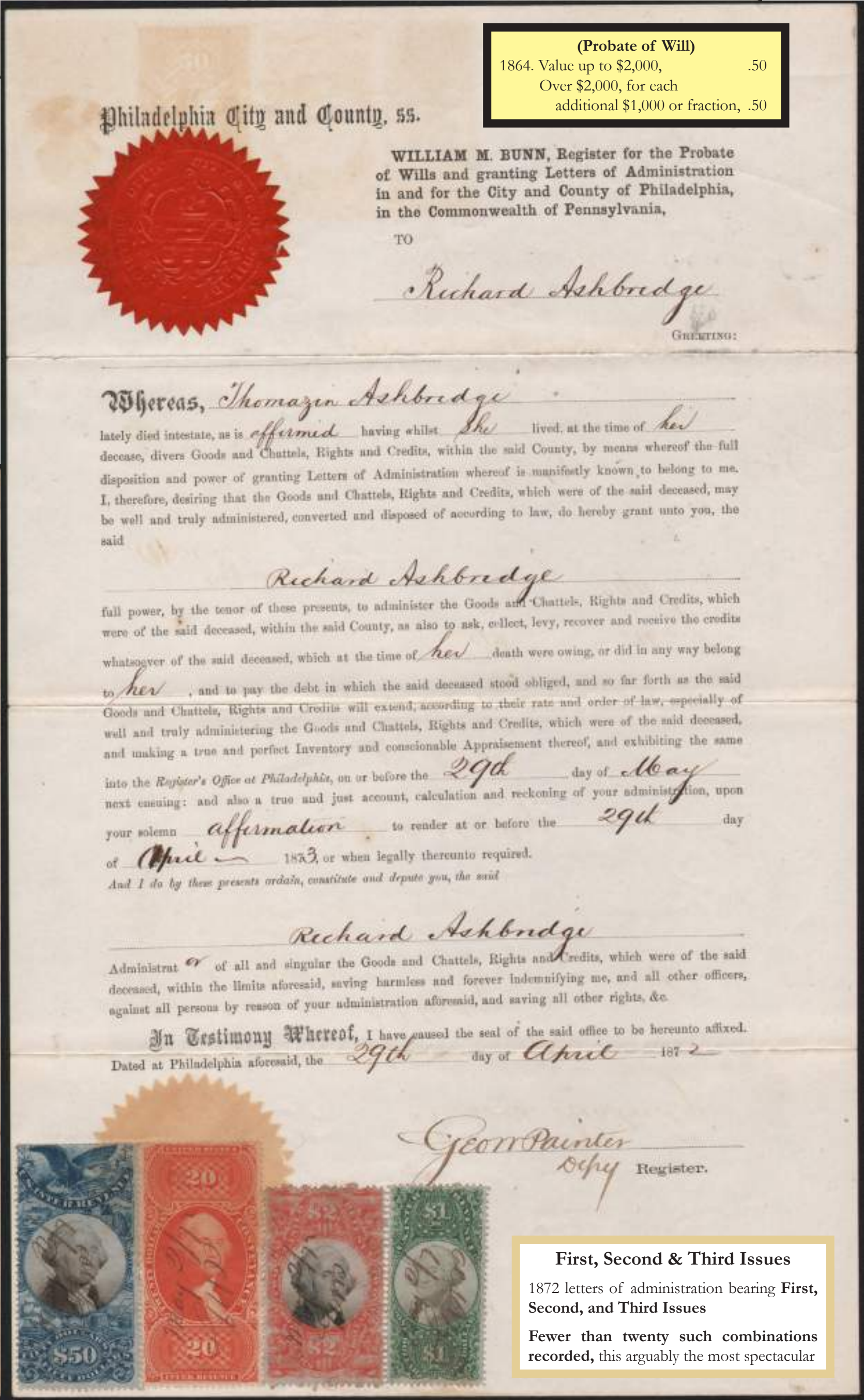
January 1863 letters of administration stamped with matching 50¢ Probate of Will imperforate  
Fewer than twenty 50¢ EMUs recorded



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



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



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

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



The very heavily inked handstamp cancel is that of the New York Surrogates's Office.

I, William Thomson dealer  
in metals, now residing at No 298  
Madison Avenue in the City of New  
York, do hereby make and publish  
this my last will and testament  
revoking all former wills by me  
made

First. I appoint my wife,  
Ellen L. Thomson, and my brothers  
James Thomson and David Thomson  
all of the City of New York, the  
Survivors and last survivor of them,  
Executors of this my will.

I authorize and empower my said Executors, and from time to time all other persons who may have been appointed and qualified as such, whenever the number of those of them who have qualified shall have been reduced by death, resignation, removal or other incapacity, to join with the persons of full age beneficially interested



Fewer than twenty EMUs recorded, this the earliest

Whereupon, I, the said Notary, at the request aforesaid, did **PROTEST**, and by these presents do publicly and solemnly **PROTEST**, as well against the drawer \_\_\_\_\_ and endorser \_\_\_\_\_ of the said Note \_\_\_\_\_ as against all others \_\_\_\_\_

whom it doth or may concern, for exchange, re-exchange, and all costs, damages and interest, already incurred, and to be hereafter incurred, for the want of payment of said Note,

And on the same day I sent notice of the said Protest by mail, directed to.....  
the 1st 2nd & 3rd Editors to each and all of them  
at "Newburgh Ny."

Thus done and Protested, in the Village of Port Jarvis, aforesaid, in the  
presence of John Dee and Richard Rogers, witnesses. In testimony, &c.

*A. L. Thompson*  
NOTARY PUBLIC

1862. Protest on check or note, or marine protest, .25

State of Louisiana---City of New Orleans.

Be it Known, That on the Fifteenth day of December,

in the year of our Lord one thousand eight hundred and Eighty and of the  
Independence of the United States of America, the fourth day of May.  
Before me, Edward A. Feltch, a Notary Public, in and for the Parish of  
ORLEANS, dwelling in the City of New Orleans, State of Louisiana, duly Commissioned and Sworn,  
**Personally Came and Appeared,**

Sebastian Rodasco, Master and Captain of the Schooner  
named the "Guadalupe" of Ponce, Matiz. And  
Alfonso Barfina, first mate of said Schooner, and Alf.  
and Pedruillo, a sailor, engaged on said Schooner.

1870 New Orleans **marine protest form** with notarized statements of **captain, first mate and sailor** of schooner ***Giuseppe Lanata*** of Genoa, regarding voyage from Malaga, Spain, whereby *"the said Captain doth PROTEST, and I, the said Notary ... do by these presents **Publicly and Solemnly Protest against Winds, Weather, [etc.] by means whereof said Ship or her Cargo ... have suffered or sustained damage or injury, for all losses, costs, charges, expenses, damages, and injury, ... so that no part of such losses and expenses ... do fall upon him the said Captain, his officers or crew."***

### Sole recorded stamped marine protest

which said appearers after having been duly sworn by me, the said Notary, upon the Holy Evangelists of Almighty God, voluntarily, freely and solemnly declare and depose as follows, to wit: *Yo ad en la*

Eighty of September last, they left from Suva for Malaga, and on the Fourth of October last, left Malaga, bound for the Port of New Orleans, with a cargo of Wine & assorted Merchandise; that when they started as aforesaid, the said Schooner was stout, staunch and strong; had her cargo well and sufficiently stowed and secured; was well manned, tackled, victualled, apparelled and appointed; and was in every respect fit for sea and the voyage she was about to undertake:

That they had no bad weather up to the fifteenth and sixteenth of December, when wind being in S<sup>1</sup> E<sup>4</sup> Quadrant of the compass in direction, variable and strong winds, blowing hard to the fourth quarter, changing and varying to the first quadrant, made starboard tack, weather dark, threatening and cloudy, at 3 o'clock P.M. the wind greatly increased, they took in gaff topsail and flying-jib, and took a reef in Mizzen sail, at 4 P.M. the wind and sea increasing in strength and a heavy and frightful squall setting in from the North, took in nearly all the sails. Waves were coming over the decks of the ship, at 4 o'clock P.M. they braced the pumps, the wind still increasing in violence, at 9 o'clock A.M. the wind calmed down, but the rain fell the night and day.

\$368 of or Mobile Ala. April 23<sup>d</sup> 1866.  
Five months after date I promise to  
pay to the Order of C. E. Spurgeon, Co. Three  
hundred & Sixty eight Dollars Payable at  
Value received with Exch. on N.Y.

Endorsed Charles Fugand  
Pay Accountable National Bank &  
order C. C. Hartman & Co  
Pay Lloyd Brown & Co Cashier & owner  
E. W. Blake Cash

THE STATE OF ALABAMA, } ss.  
City and County of Mobile.

Be it Known, That S. JOSEPH R. EASTBURN, Notary Public, duly commissioned and sworn, dwelling in the City of Mobile, and State of Alabama, on the twenty second day of September in the year of our Lord one thousand eight hundred and sixty six at the request of Slaga Brown Esq. Carter did present the original Indent (a true copy of which is above written.)

September 1866 protest attesting non-payment of a note, executed at Mobile. The **Alabama \$1 stamp** paid the state tax on the use of a notary public's seal.

Fewer than twenty combinations of U.S. and Alabama stamps recorded

Whereupon, A, the said Notary, at the request aforesaid, did Protest, and by these presents do publicly and solemnly protest as well against the drawer Charles F. Duane and endorsees of said Note as against all others whom it doth or may concern, for exchange, non-exchange, and all costs, damages, and interest incurred or hereafter to be incurred for want of payment of the said Note Notary of Protest, for E. G. Wallace & Co. and E. F. Blake Cashier sent by the mail Airtel to E. F. Blake, Cashier of Mercantile National Bank New York

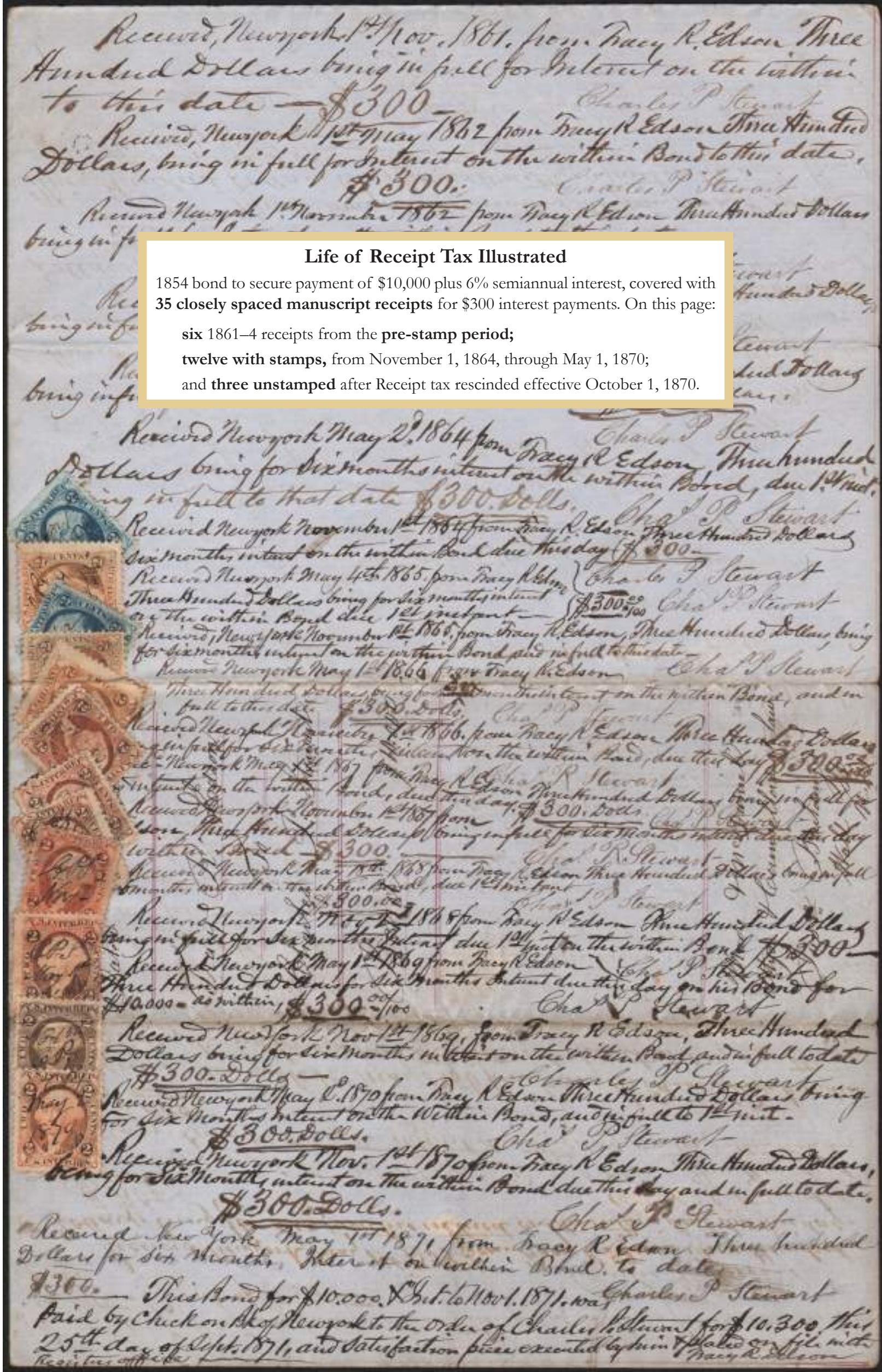
*Thus done and Protested, in the City of Mobile, at the times and as aforesaid.*

In Testimony Whereof, I have hereunto set my hand  
and affixed my seal, the day and year aforesaid.

*J. R. Eastburn*  
Notary Public.







#### Life of Receipt Tax Illustrated

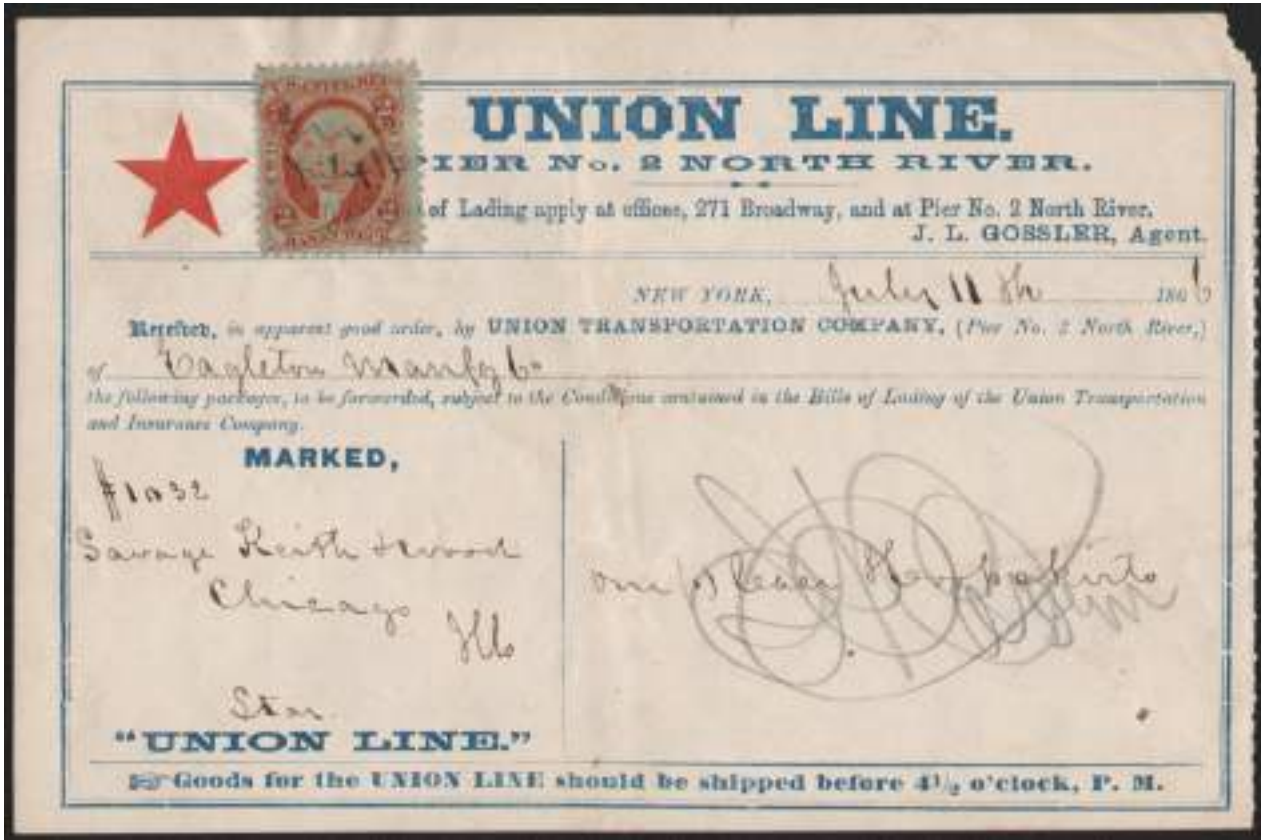
1854 bond to secure payment of \$10,000 plus 6% semiannual interest, covered with 35 closely spaced manuscript receipts for \$300 interest payments. On this page:

- 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.

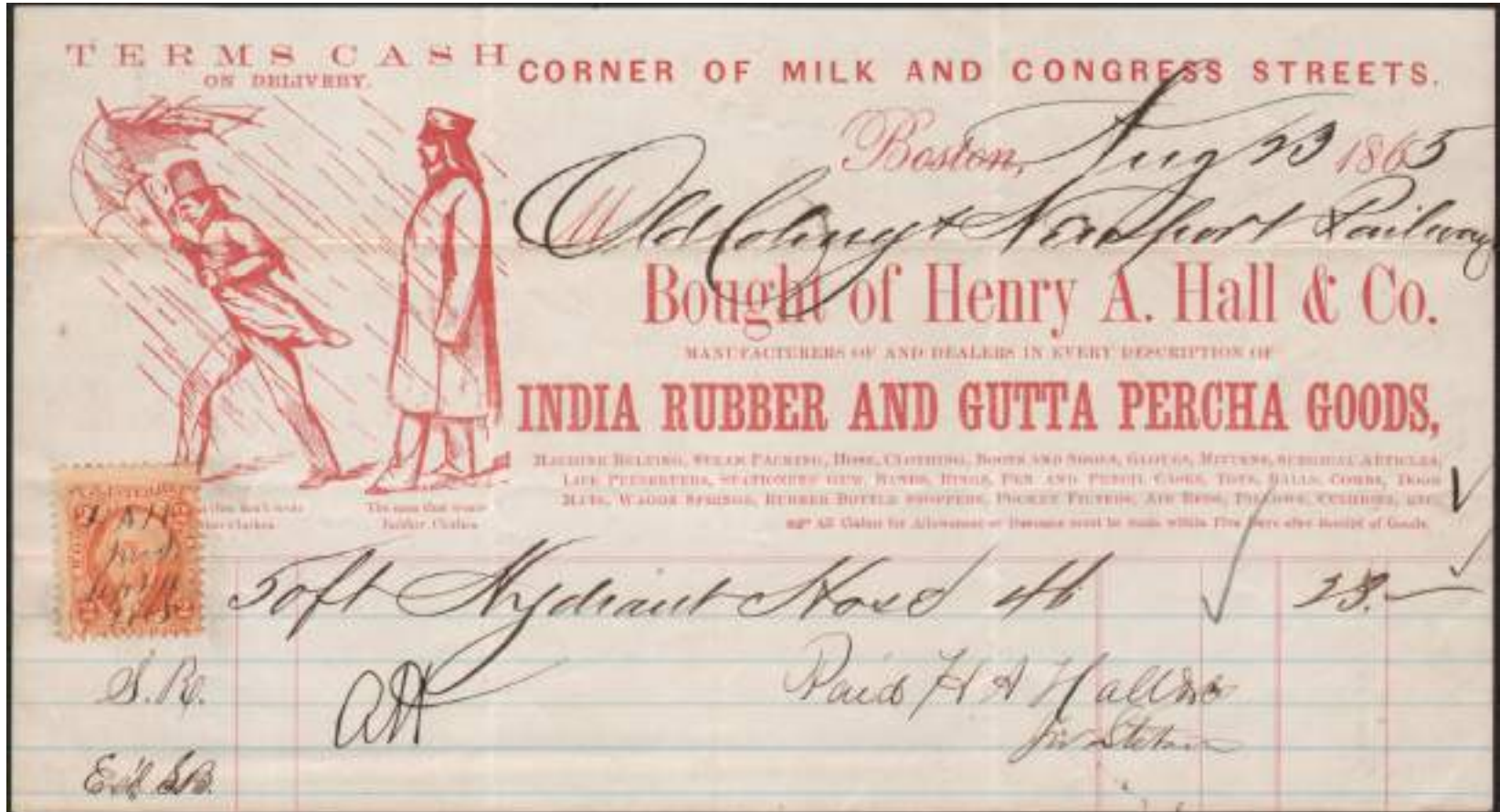
#### 36. RECEIPT

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.



#### 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.

#### 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.



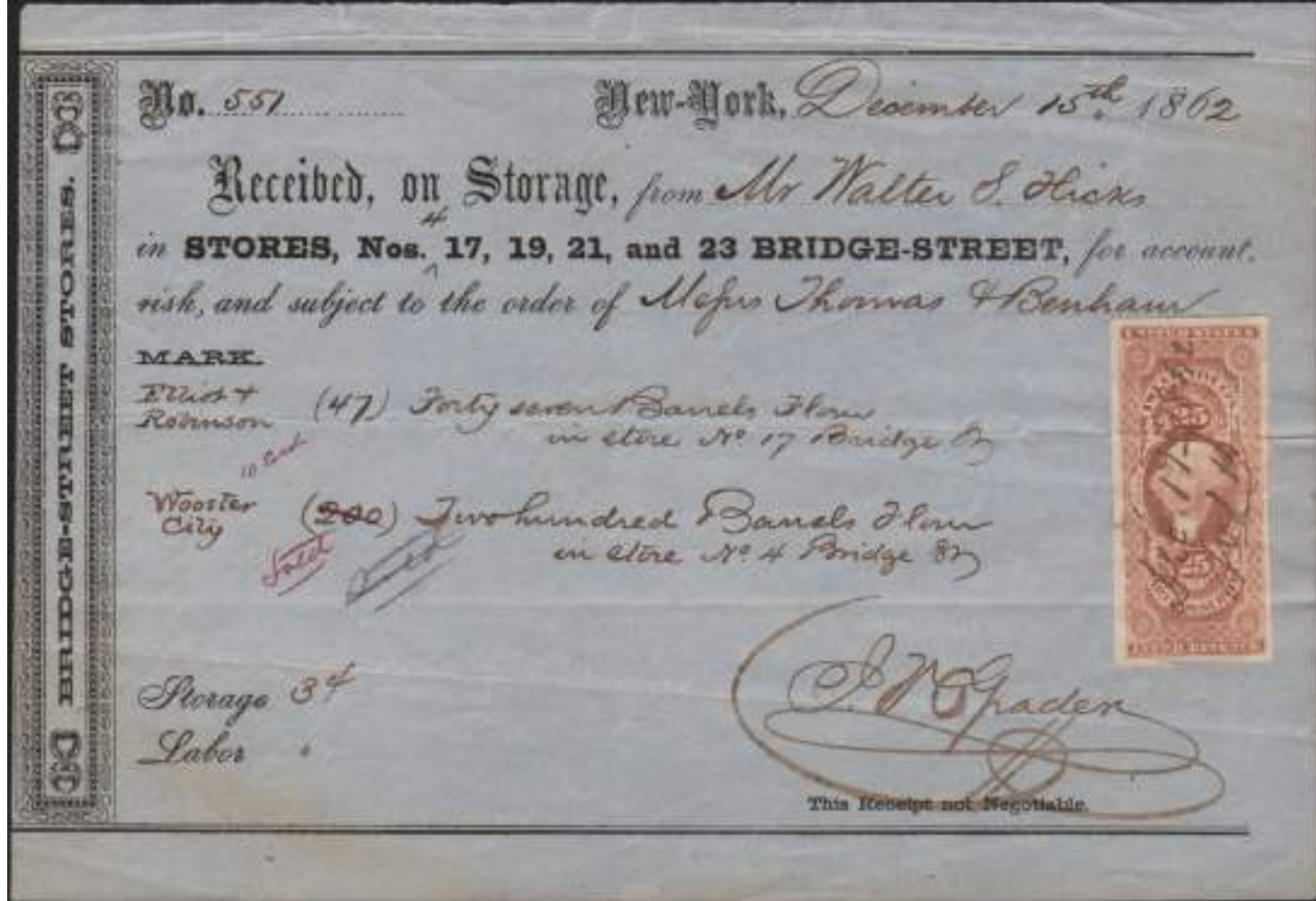
#### Unique Double Rate

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.

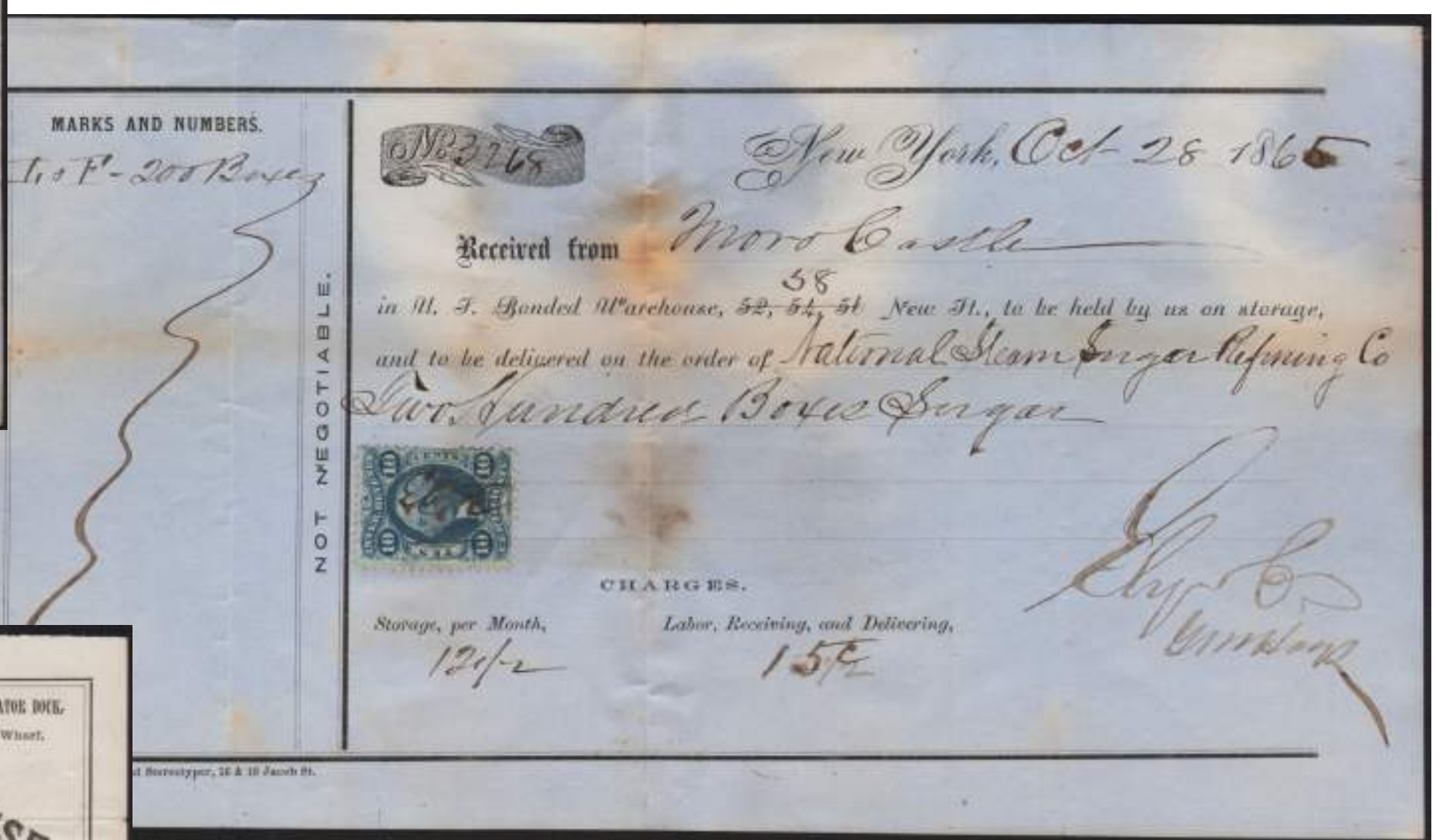




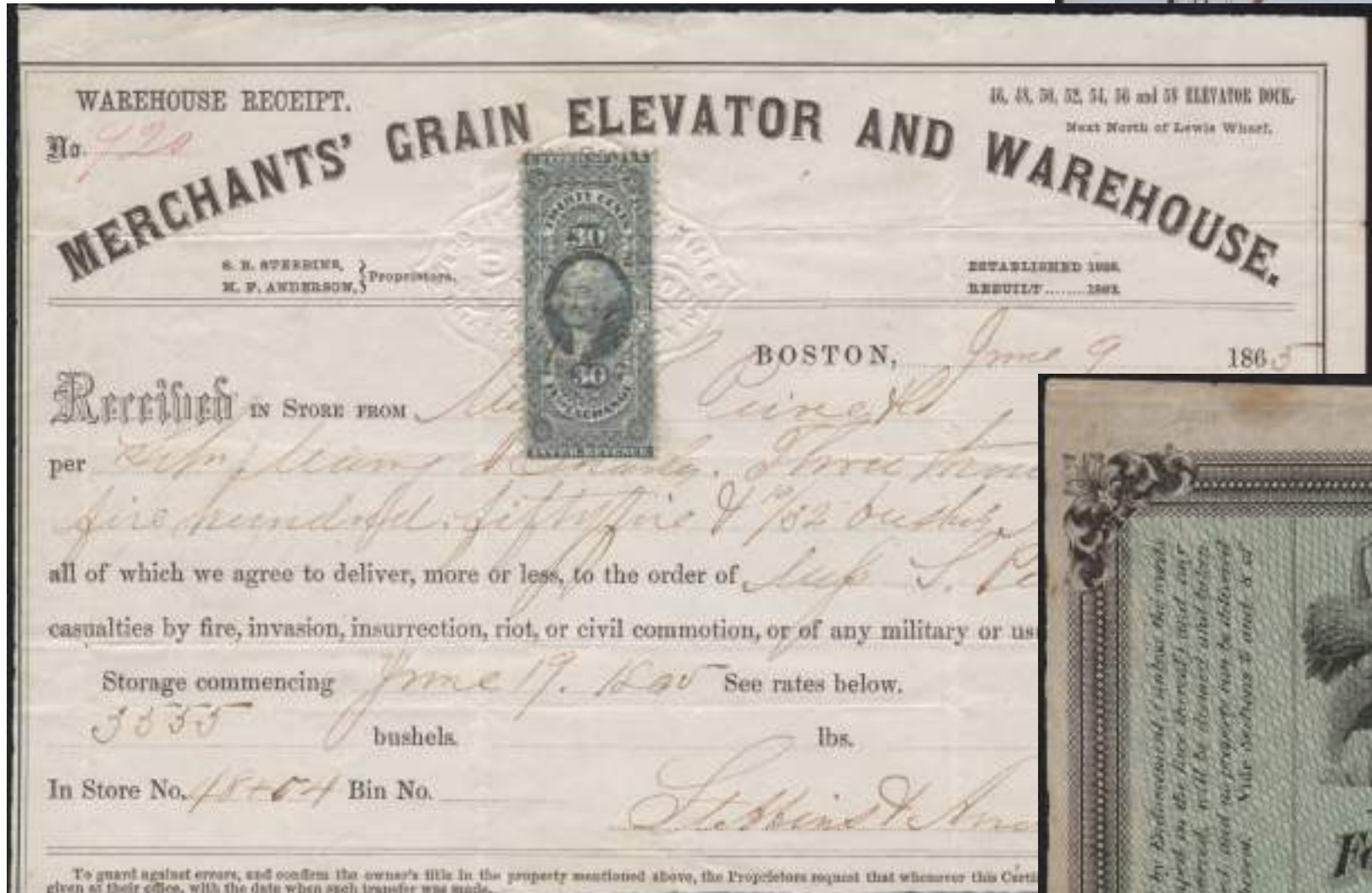
**Warehouse Receipt ECU**  
Warehouse receipt bearing matching 25¢ Warehouse Receipt imperforate cancelled December 19, 1862  
Twelve EMUs recorded  
Sole recorded obligatory matching usage, before December 25, 1862

**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  
Over \$500 to \$1,000, .20 additional \$1,000 or fraction, .10  
Value not ascertained, .25  
Tax rescinded August 1, 1866

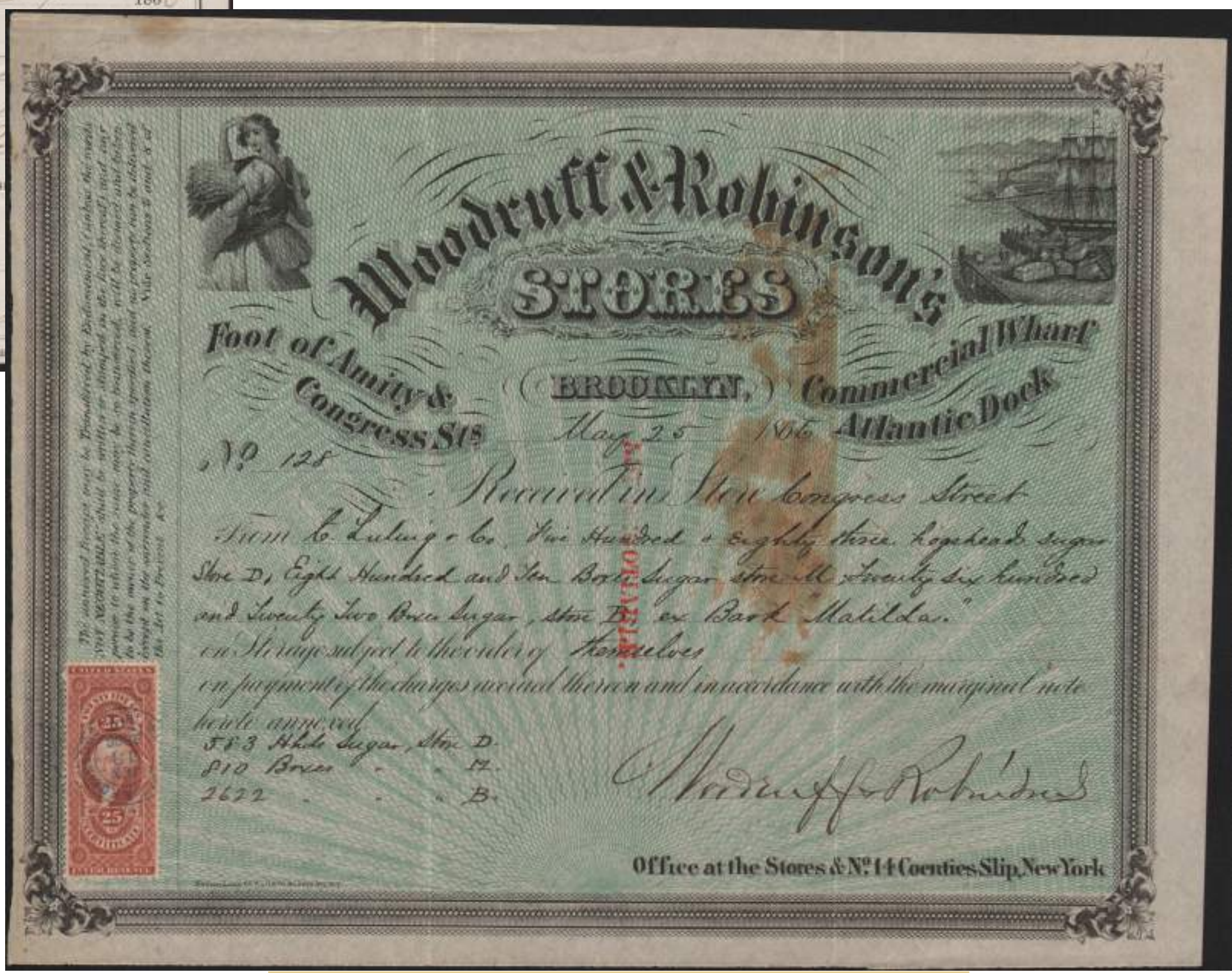


October 1865, sole recorded example of 1864 10¢ rate



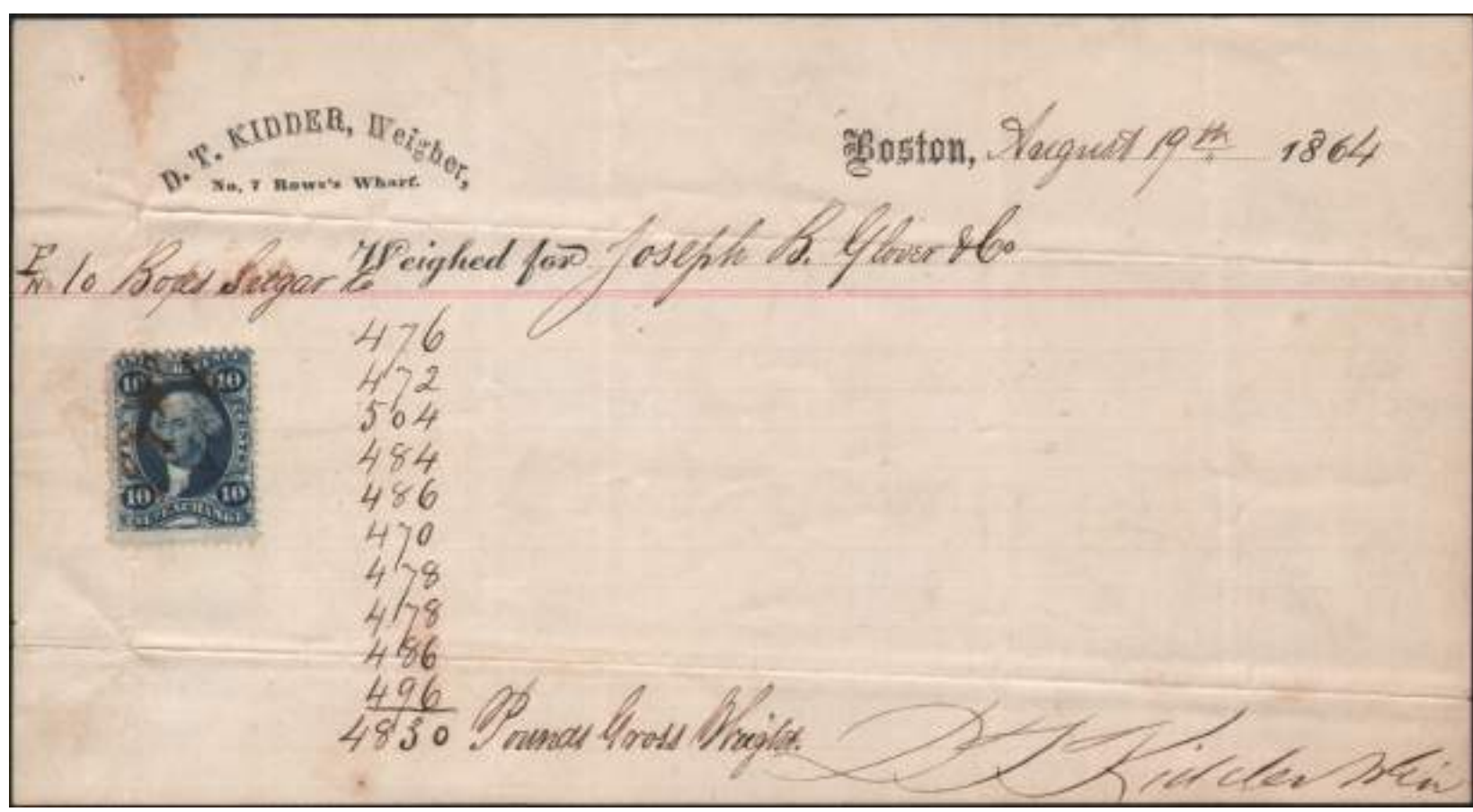
June 1865. Two examples recorded of 1864 open-ended rate of 30¢ and above. Ex-Turner

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. WEAIGHER'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