



CANADIAN REVENUE NEWSLETTER

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Number 46

THE LAW STAMPS OF YUKON

Ian McTaggart-Cowan, 2004, Spiral Bound, 104 pages, 8.5 x 11 (BNAPS Exhibit Series #33). Published by the British North America Philatelic Society (BNAPS) and Auxano Philatelic Services, Calgary, AB. Stock No 99923.331 (Colour); No 99923.33 (Black & White).

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Ian McTaggart-Cowan's National Gold award-winning exhibit 'THE LAW STAMPS OF YUKON' includes proofs, cancels and many interesting documents. A fabled part of the Canadian North, the Yukon includes the Rocky Mountains from the 60th parallel northward to the Arctic coast, and most of the headwaters of the Yukon River. In scenic terms, it is spectacular and has attracted the attention of many devotees of wilderness landscapes.

The gold-rush of the years around 1898 focussed the attention of the world on the Yukon. Due to an economic depression at the time, thousands of people flooded into central Yukon in search of instant riches. In just a few months the small settlement of Dawson found itself transformed into Dawson City, with a population of 40,000 people! The results were a much more complex society with many more aspects for historians and philatelists to study and report on.

The author first visited Yukon some 50 years ago in his capacity as a Wildlife Ecologist and a member of the Arctic Institute of North America. His then early interest in philately was focussed on revenue stamps and their uses, particularly on the wealth of legal cases reflected in the documents validated by law stamps. The Law Stamps of Yukon were especially fascinating because the founding arrangement involved two series of stamps. One series was attached to a Gold Court charged with adjudicating disagreements within the mining industry. This court was very active for a period of eight years, after which the Territorial Court, responsible for everyday problems, handled most legal cases. The interesting Law Stamps of Yukon offer insight into many day-to-day events of times past.

Ian McTaggart-Cowan has been involved in Canadian philately for many years. In addition to his Yukon exhibit, he has also prepared a Gold-award winning exhibit of British Columbia Revenues. Ian has written many articles on revenue subjects as diverse as the Weights and Measures, Gas and Light inspection stamps of Canada, and Federal, Alberta and British Columbia Wildlife stamps.

– BNAPS Publications Committee

Canada's Excise Tax on Cheques and other Types of Commercial Paper: 1915-1953

Christopher D. Ryan

– Corrigenda –

- Page 5, Figure 4: The '\$1.24' in the description should be '\$1.44'.
- Page 7, Figure 9: The 'paid' in the second sentence of the description should be 'overpaid'.

McTaggart-Cowan's *The Law Stamps of Yukon*

The book-publication of Ian McTaggart-Cowan's award-winning exhibit *The Law Stamps of Yukon* has come to hand. The exhibit encompasses the entire range of items connected with the Yukon stamps.

Each section of the exhibit, Mining Court and Territorial Court, begins with multiple die-proofs in trial and issue colours. Following the proofs, McTaggart-Cowan displays an extensive array of usage and specimen cancels and a large number of documents. These documents illustrate a variety of applications and rates. Notable documents include items with surcharged stamps and cross-border items where Yukon stamps are present in combination with British Columbia or United Kingdom revenues. The highlight document is an Appeal to the high court of British Columbia on which \$352.75 in Yukon fees were paid in part by large blocks of the unsurcharged \$3 Territorial Court stamp.

Anyone who is interested in the Yukon Law stamps should get this book.

– C.D.R.

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Counters and Imprints on the Second Issue Bill Stamps

J. Richard Fleet

Over the years there has been some confusion as to the placement of the Imprints and Counters for the Second Issue bill stamps, and the question as to why the \$3 value was the only high value to be printed with the imprints. In this article, I hope to clarify the situation.

Imprints

In *Fundamentals of Philately*, L.N. Williams defines an 'imprint' as "the lettering, always in minute characters, usually outside and below the frame, comprising of the name of the printer."^[1] Rawdon, Wright, Hatch & Edson (RWH&E), one of the predecessors to the American Bank Note Company first introduced imprints early in 1857. According to Boggs, their imprint, 'Rawdon, Wright, Hatch & Edson, New-York', measured 29mm long, in 1 mm upper and ½ mm lowercase letters. There were eight placements of this imprint, two across the top margin, two across the bottom, and two on each side.^[2]

In 1858, RWH&E and six other bank note engraving firms amalgamated to form the American Bank Note Company (ABNCo). However, it was not until the early part of 1865 that this newly formed company added the ABNCo imprints to their plates, beginning with the Canadian Cents issue and it is from this same transfer roll that the imprints were added to the Second Issue bill stamps.^[3] This imprint, 'American Bank Note Co. New-York' (Figure 1) was similar to the imprint that RWH&E had used previously. It measures 24 mm long in upper and lowercase letters, and shows a guide dot 4½ mm to the right of the stop after New York.



Figure 1: The imprint used by ABNCo on the Second Issue Bill Stamps.

There were three different plate locations (Figure 3) for the imprints on the Second Issue bill stamps. The first, and most common, placement is found on all the values except the 3, 4, and 8-cent as well as the \$1 and \$2 stamps. The first plate places the imprints across the top of the stamps in positions 3 and 8, and below those in positions 93 and 98. On the left margin the imprint reads up, adjacent to positions 21 and 71, and on the right margin it reads down, adjacent to positions 30 and 80.

The 4-cent value is identical to the first plate with the exception that the imprints are inverted across the bottom, reading upside down. (Figure 4)

The third plate was used on the 3 and 8-cent values. The locations of the imprints are the same as the first plate with the exception that the imprints on the left margin. These imprints span across two stamps, reading up adjacent to positions 11-21 and 71-81, respectively.

The \$3 stamp is the only high value to have imprints. One has only to look at the imprint on the \$3 sheet to see what happened. When it was decided to print the high values in two different colours, it was necessary to create two separate plates, one with the frame and the other with the vignette. The plate with the vignette would be used for all of the three high values. Instead of placing the imprints on this plate, they mistakenly added them to the plate with the \$3 frames, and that is why the imprints only appear on the \$3 value. Had they added them to the vignette plate, all the high values would have had the imprints.

Counters

Counters are the printing in capital letters on the selva of the sheet denoting the denomination. The earliest mention of counters that I have found is in the article that *Harper's Magazine* [4] ran in 1862 on the American Bank Note Co. The counters, or 'checks' as they were also

called, pertained to the large letters or figures denoting the denomination of the bank note, a practice that is still in use today.

In the production of stamps, the counters were added to plates when the pattern and colour of the stamps were similar with only the denomination being different. Whether the counters were added at the request of the printers, the counting rooms, or the customer, they would have been a great aid for all concerned in distinguishing the different values.

The first counters found on Canadian stamps were those used on the First bill issue printed by Burland-LaAfricain & Co. in 1864. These stamps were similar in colour, and design, a vignette of Queen Victoria, surrounded with a frame being almost identical except for the value of each stamp. It is not surprising that when the Second Issue bill stamps were printed by the ABNCo counters were also added to these plates. The 1 to 9-cent values are similar in both their design and vermilion colour, while the same applies to the blue 10 to 50 cent values. Only the high values differed in colour, and with the second printing of the \$1 value they shared the same vermilion coloured frame.

The counters (Figure 2) used on the Second Issue bill stamps are in 4 mm serif capital letters and denote the value on each sheet. It appears that when the counters were added to these stamps there must have been some indecision as to the placement. The counter on the 1-cent value (Figure 5) is centred across the top of the sheet. On the 2-cent value (Figure 6) the counter is located centred in the right-hand margin, reading down. On the 3-cent and all the other values the counter is centred in the left-hand margin, reading upwards. (Figure 7)



Figure 2: An example of the counters used on Second Issue Bill Stamps.

Of the high values, only the \$3 value had counters and it is most likely they were removed before they left the printers. I know this because I found a trial colour plate proof, black with a brown frame, with the bottom parts of the letters 'R' and 'S' in Dollars across the top of the proof. The colour of the counter was black, the same colour as the vignette. This item is illustrated in Figure 8, where I have added a mock-up of 'DOLLARS' above the stamp.

This stamp shows that when the imprints were added to the \$3 plate with the frames, the counter was inadvertently added to the plate with the vignettes. This must have caused a great deal of concern because 'THREE DOLLARS' would have been printed on every value where the vignettes were used. I think that a sheet of paper must have been placed across the top of the paper in the printing press to prevent the counter being printed on the sheet when the vignettes were added to the \$1 and \$2 frames. This would explain the 'albino' counter across the top of a sheet of the \$2 value that was reported by **Mr. Kasimir Bileski** in correspondence with me. Did the \$1 and \$2 values have counters? I doubt it. I am betting that when the mistake was realized with the \$3 value, the counters were abandoned for the rest of the high values. This would also explain why the sheet of the \$2 value in **Mr. Bileski's** possession did not contain the 'TWO DOLLARS' counter printed on the sheet.

It is also interesting to note that there were quite a number of imprimatur proof sheets in the ABNCo Archives Sale. These sheets were lacking the counters and some of the imprints. I have two sheets in my possession, the 1-cent trial colour plate proof in blue is lacking the counter and the imprints on the left-hand margin. The 2-cent sheet has the counter on the right margin but is also lacking the imprints on the left margin.

**Figure 3: Locations of Imprints and Counters on the Second Issue Bill Stamps
(The numbers represent the positions of the stamps adjacent to the imprints.)**

1¢ and 3¢ stamps, counter in top margin

ONE CENT

	3				8	
21						30
71						80
	93				98	

2¢ stamp, counter in right margin

	3				8	
21						30
71						80
	93				98	

TWO CENTS

3¢ and 8¢ stamps, counter in left margin

THREE CENTS

	3				8	
11						
21						30
71						80
81						
	93				98	

All other 'cent' denominations, counter in left margin

FIFTY CENTS

	3				8	
21						30
71						80
	93				98	



Figure 4: Lower-margin copies of the 4-cent stamp, showing the inverted ABNCo imprint from positions 93 and 98. Only the 4-cent value had this inverted imprint.



Figure 5: Upper-margin block of the 1-cent stamp, showing the 'ONE CENT' counter. Only the 1-cent and 3-dollar values had their counters in this position.

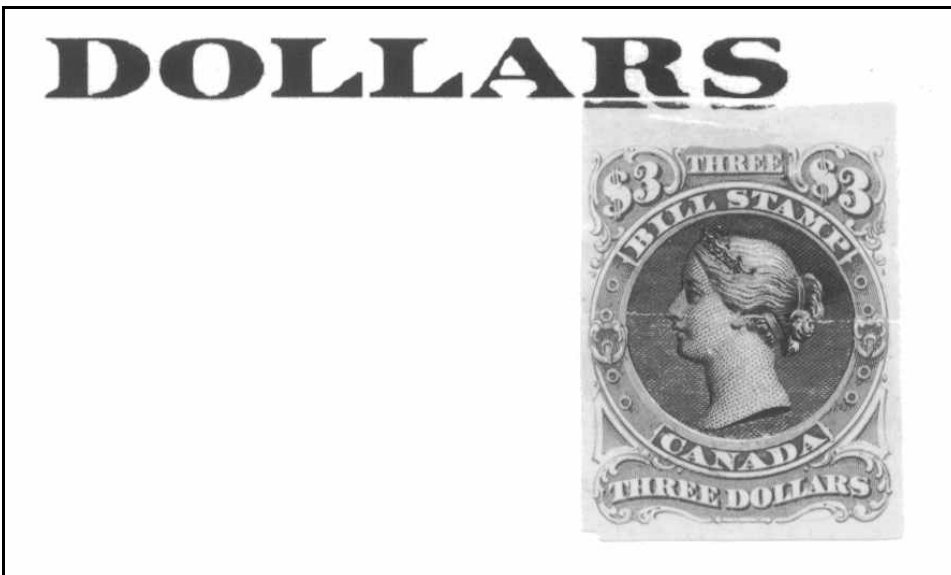


Figure 8: Trial colour plate proof, black vignette with a brown frame, of the \$3 value with the bottom parts of the letters 'R' and 'S' in black just visible at the top edge. The 'DOLLARS' has been added to show how the full word would have appeared on the sheet margin.



Figure 6: Right-margin block of the 2-cent stamp, showing the 'TWO CENTS' counter. Only the 2-cent value had its counter in this position.

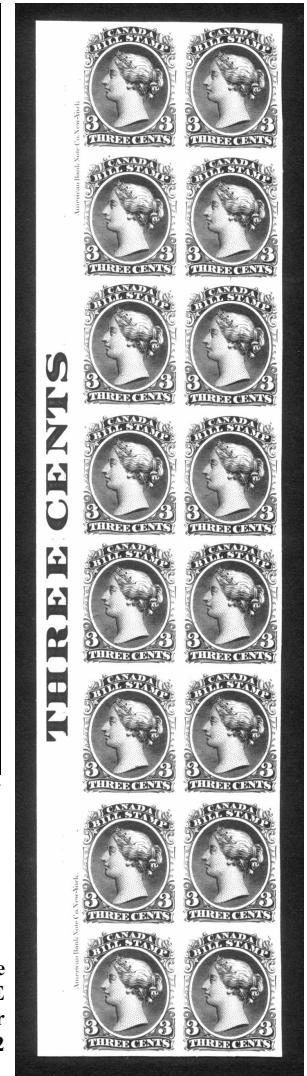


Figure 7: Left-margin block of the 3-cent stamp, showing the 'THREE CENTS' counter. All values other than the 1 and 2-cent and \$1 and \$2 had their counters in this position.

Reference Notes

- [1] L.N. Williams, *Fundamentals of Philately* (Revised Edition), State College, PA: American Philatelic Society, 1990.
- [2] Winthrop S. Boggs, *The Postage Stamps and Postal History of Canada* (Second Printing), Lawrence, MA: Quarterman Publications Inc., 1975.
- [3] Geoffrey Whitworth, *The First Decimal Issue of Canada 1859-68*, reprinted with additions from 'The London Philatelist' (Vol. 74, № 875, 876; Vol. 75, № 878, 880, London, UK: The Royal Philatelic Society.
- [4] *Harper's New Monthly Magazine*, № CXL, January 1862, Vol. XXIV, New York, NY: Harper & Brothers.

Ontario Municipal User-pay Garbage Tags and Bags (2)

Christopher D. Ryan

A number of Ontario municipal user-pay garbage tags from the mid to late-1990s were described in the June 2000 issue of *CRN* (No 31, pp. 4-8). The present listing details user-pay tags and bags that have been accumulated by this writer over the past two years. It is in no way comprehensive and will be added to as space and new acquisitions permit. The population (pop:) quoted for each municipality is taken from the 2001 Census of Canada as given by the Community Profiles page of the Statistics Canada website.

Unless otherwise noted, tags are self-adhesive. Some municipalities are using user-pay garbage bags in place of tags. These paid bags are usually plastic, but this writer knows of one in paper for yard waste.

Township of **ADDINGTON HIGHLANDS** (pop: 2402) in the County of Lennox & Addington



Description: Black on fluorescent orange, 203 by approximately 25 mm due to irregular horizontal cut.

Cost: \$1.00 per bag.

Comments: All bags must be tagged.

City of **BARRIE** (pop: 103,710) in Simcoe County



Description: Black on green, white diagonal lettering in background, black outline serial number, 151 by 12½ mm. Cost: \$1.00 each, sold in sheets of 5.

Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

City of **BELLEVILLE** (pop: 45,986) in Hastings County



Description: White and bright-green, black serial number, 152 by 12½ mm.

Cost: \$1.00 each, sold in sheets of 10.

Comments: All bags must be tagged. The top three stamps from a sheet of 10 are illustrated. Positions 2 and 3 in the sheet have an extra rectangle of green in the otherwise white edge. The earlier Belleville tag (*CRN* No 31) had black lettering and other design differences.

City of **BROCKVILLE** (pop: 21,375) in the County of Leeds & Grenville



Description: Black on dark green, red serial number, 186½ by 38 mm.

Cost: \$2.00 each.

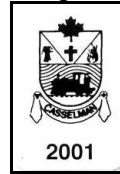


Description: Black on orange, red serial number, 190 by 38 mm.

Cost: \$6.00 each.

Comments: Residents allowed 1 untagged bag per week, excess require a \$2 tag. Large items such as furniture must be affixed with a \$6 tag.

Village of **CASSELMAN** (pop: 2910) in the County of Prescott & Russel



Description: Black on fluorescent yellow, 24½ by 32 mm.

Cost: \$1.00 each, sold in strips of 5.

Comments: Residents allowed 2 untagged bags per week, excess to be tagged. Year 2001 tags still current as of August 2004 and will continue in use until supply is exhausted.

City of **CLARENCE-ROCKLAND** (pop: 19,612) in the County of Prescott & Russell.



Description: Black on fluorescent yellow, red serial number, 139 by 29 mm.

Cost: \$2.00 each.

Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Regional Municipality of **DURHAM**

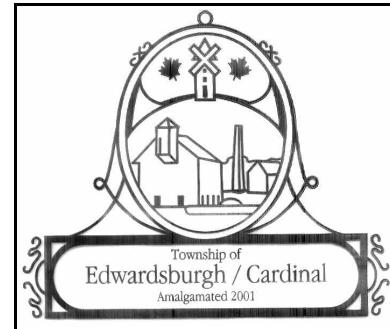


Description: Blue on yellow, black serial number, 192 by 24 mm.

Cost: \$1.50 each.

Comments: Residents allowed 3 untagged bags per week, excess to be tagged. Used by Durham only in the lower-tier municipalities of Brock (pop: 12,110), Clarington (pop: 69,834), Scugog (pop: 20,173) and Uxbridge (pop: 17,377). The other municipalities in the Region have separate arrangements for their garbage.

Township of **EDWARDSBURGH / CARDINAL** (pop: 6674) in the County of Leeds & Grenville



Description: Transparent, colourless plastic bag, approximately 79 by 84 cm., with multiple impressions of the Township Arms in blue.

Cost: \$1.25 each, sold in packages of 10.

Comments: All garbage collected at the roadside must be in paid township bags.

Township of **ELIZABETHTOWN-KITLEY** (pop: 10,039) in the County of Leeds & Grenville



Description: Black on dark orange, 102 by 12½ mm.

Cost: \$0.80 each, sold in sheets of 10.

Comments: Residents of the Kitley portion (pop: 2489) of the Township have roadside garbage collection and must tag each bag. Residents of the Elizabethtown portion must take their own garbage to the landfill site.

Former Township of ENNISMORE (pop: 4584) in Peterborough County



Description: Black on fluorescent orange-red, manuscript serial number, 139½ by 14½ mm. Cost: \$2.00 each.

Comments: In January 2001, Ennismore became part of the Township of Smith-Ennismore-Lakefield (pop: 16,414). The old Ennismore tags were then used in the new Township. Two untagged bags per week, additional bags to be tagged.

Town of GEORGINA (pop: 39,263) in York Region



Description: Shiny brown on fluorescent light-green, 138½ by 12½ mm. Cost: \$1.00 each, sold in sheets of 10.

Comments: Residents allowed 1 untagged bag per week, excess to be tagged.

Town of INNISFIL (pop: 28,666) in Simcoe County.

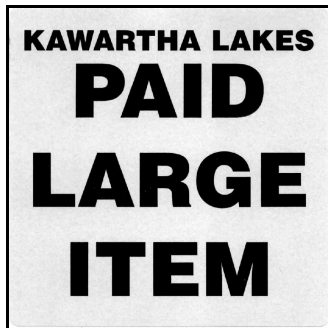


Description: Black on dark pink, white diagonal lettering in background, black outline serial number, 151 by 12½ mm. Cost: \$1.25 each, sold in sheets of 5. Comments: Residents allowed 2 untagged bags per week, businesses allowed 5 per week, excess to be tagged.

City of KAWARTHA LAKES (pop: 69,179), former Victoria County



Description: White and fluorescent orange-red, black serial number, 151 by 10½ mm. Cost: \$2.00 each.



Description: Black on bright orange, 102 by 102 mm. Cost: \$5.00 each.

Comments: Effective November 19th, 2001, residents allowed 2 untagged bags of garbage per week, commercial establishments allowed 6 untagged bags. All additional bags require a \$2 tag. All large items such as furniture, appliances and mattresses must be affixed with a \$5 tag. Freon-containing devices such as air-conditioners, refrigerators and de-humidifiers must be affixed with a \$5 tag and a \$20 tag, unless certified as Freon-free by a licensed technician. For certified devices only a \$5 fee applies.



Description: Black on bright yellow, 102 by 102 mm. Cost: \$20.00 each.

Township of KING (pop: 18,533) in York Region.



Description: Black on green, white diagonal lettering in background, 150 by 12½ mm. Cost: \$1.00 each, sold in sheets of 5.

Comments: Residents allowed 3 untagged bags per week. In addition to this, up to 3 tagged bags can be put out for pickup.

City of KINGSTON (pop: 114,195) in Frontenac County



Description: Black on dark pink, white diagonal lettering in background, black serial number, 160 by 12½ mm. Cost: \$2.00 each.

Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

Township of LEEDS AND THE THOUSAND ISLANDS (pop: 9069) in the County of Leeds & Grenville.



Description: Black on fluorescent orange-red, 102 by 25½ mm.

Cost: \$1.25 each, sold in sheets of 10. Comments: All bags must be tagged.

LOYALIST Township (pop: 14,590) in the County of Lennox & Addington.



Description: White and fluorescent pink, blue logo, black serial number, 151 by 12½ mm. Cost: \$1.50 each, sold in sheets of 10.

Comments: Introduced January 1st, 2002, all bags must be tagged.

Town of MARKHAM (pop: 208,615) in York Region



Description: Black on green, 176 by 13 mm.

Cost: None, distributed in sheets of 12.

Comments: Residential dwellings allowed three untagged bags per week, excess to be tagged. Each dwelling receives 12 free tags per year, with additional tags available on application to the Town.

Village of MERRICKVILLE-WOLFORD (pop: 2812) in the County of Leeds & Grenville.



Description: Black on yellow or orange, 127 by 19 mm.

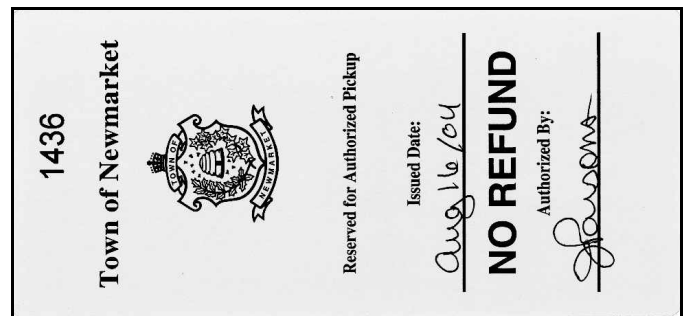
Cost: yellow \$0.50 each, orange \$1.00 each; sold in sheets of 10.

Description: Residents of the urban Merrickville Ward (pop: 968) have roadside garbage collection and must affix an orange (\$1) tag to each bag. In the rural Wolford Ward (pop: 1844), residents must take their own garbage to the landfill site and affix a yellow (50¢) tag to each bag.

Town of NEWMARKET (pop: 65,788) in York Region



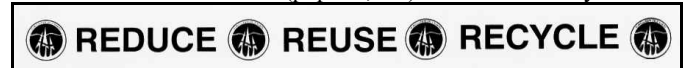
Descriptions: Black on a blue gradient, black outline serial number, 150 by 13 mm. Cost: \$2.00 each, sold in sheets of 5.



Description: Black on fluorescent orange-red, black serial number, 76 by 165 mm. Cost: \$10.00 each.

Comments: Residents allowed 3 untagged bags per week, excess to be tagged at \$2 each. Large items such as furniture and appliances must have a \$10 tag.

Town of NEW TECUMSETH (pop: 26,141) in Simcoe County



Description: Black on fluorescent orange, rouletted, 154 by 16 mm.

Cost: \$1.00 each.

Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

Canada's Excise Tax on Receipts: 1923-1926

Christopher D. Ryan

A tax on receipts other than those issued for bank account withdrawals was introduced on January 1st, 1923, as a means of recouping the revenue lost by the 1922 adoption of a \$2 maximum tax for certain types of commercial paper. This maximum had not been included in the original budget proposals. Throughout the period of the receipt-tax (January 1st, 1923, through April 15th, 1926) the rate was a constant 2¢ for every item of \$10 and upwards.[1]

The tax on receipts was applied not to documents but to acknowledgements on paper of the payment of money by cash, cheque, draft or promissory note. As a result of this application, receipts contained within other documents such as deeds, mortgages and insurance policies were taxable. In addition, a single document was to be taxed more than once if it acknowledged multiple payments.[1b, 2]

Exceptions to the receipt-tax occurred when the acknowledgement of payment was attached to, or formed part of, a document that was taxed under another section of the Revenue Act. Examples of exempted items include counterfoils for express company money orders and signed acknowledgements on cheques.[1b, 2]

Receipts issued to or by the federal and provincial governments were exempt. 'Freight bills' were exempted as of May 27th, 1925. Initially, receipts on the backs of postcards or on folded letters sent by mail without being enclosed in an envelope were exempt due to the tax included in the postage paid. This exemption was revoked as of August 1st, 1923.[1b, 2, 3]

In May of 1925, the Revenue Department ruled that credits shown on periodic (usually monthly) statements of accounts were taxable. The ruling applied even if separate receipts had been duly issued. This double taxation was protested by the public and on May 27th the tax liability for credits was limited to those for which separate receipts had not been issued. Credits represented by properly taxed receipts were to have been marked as 'stamp tax paid' and initialled by the issuer of the statement. In August of 1925, the Revenue Department exempted credits on periodic statements for returned goods.[3, 4]

The receipt-tax could be paid by adhesive stamps, embossed stamps or monthly in bulk. In the case of adhesive stamps, either revenue or postage stamps could initially be used. As of October 1st, 1923, postage stamps were no longer permitted.[5] Employers that required employees sign a 'pay roll' for wages paid in cash were permitted to affix stamps for the total amount of the tax owing rather than individual stamps for each signature.[2a]

Advance payment of the tax could be made by means of the embossed 2-cent 'war tax' stamp. This option required a minimum order of one thousand forms.[6]

The option of monthly bulk-payment by cash or cheque was available only to municipalities with populations of ten thousand or higher and only for payments of their tax and water bills. Municipalities that paid in bulk were provided with an official 'Receipt Tax Paid' rubber-stamp by the local Revenue Collector. All applicable receipts were to be marked by the device as tax-paid. For the privilege of paying in bulk, municipalities were required to post security as a guarantee for payment and maintain detailed records for audit purposes.[2a, 7]

The last day of the receipt-tax was April 15th, 1926. It was revoked due to widespread evasions. Many people were simply ignoring this tax.[1b, 8]

Reference Notes

- [1] a- Canada, *Debates of the House of Commons*, 1922, pp. 2122-2126, 2269-2270, 3261-3262.
b- Canada, *Statutes*, 1922, 12-13 Geo. V, Chap. 47; 1923; 13-14 Geo. V, Chap. 70; 1925, 15-16 Geo. V, Chap. 26; 1926-27, 17 Geo. V, Chap. 10.
- [2] a- Anonymous, *Sales Tax Pamphlet*, Toronto: Canadian Manufacturers' Association, January 2nd, 1924, pp. 30, 63-64.
b- Canada, *Debates of the House of Commons*, 1922, pp. 282-283.
c- *Canada Gazette*, Vol. 66, pp. 2742-2743.
d- Farrow, R.R., Customs & Excise Circular № 237C of December 19th, 1922, National Archives of Canada, Records of the Department of National Revenue, RG 16, Vol. 1057. (Continues on page 10.)

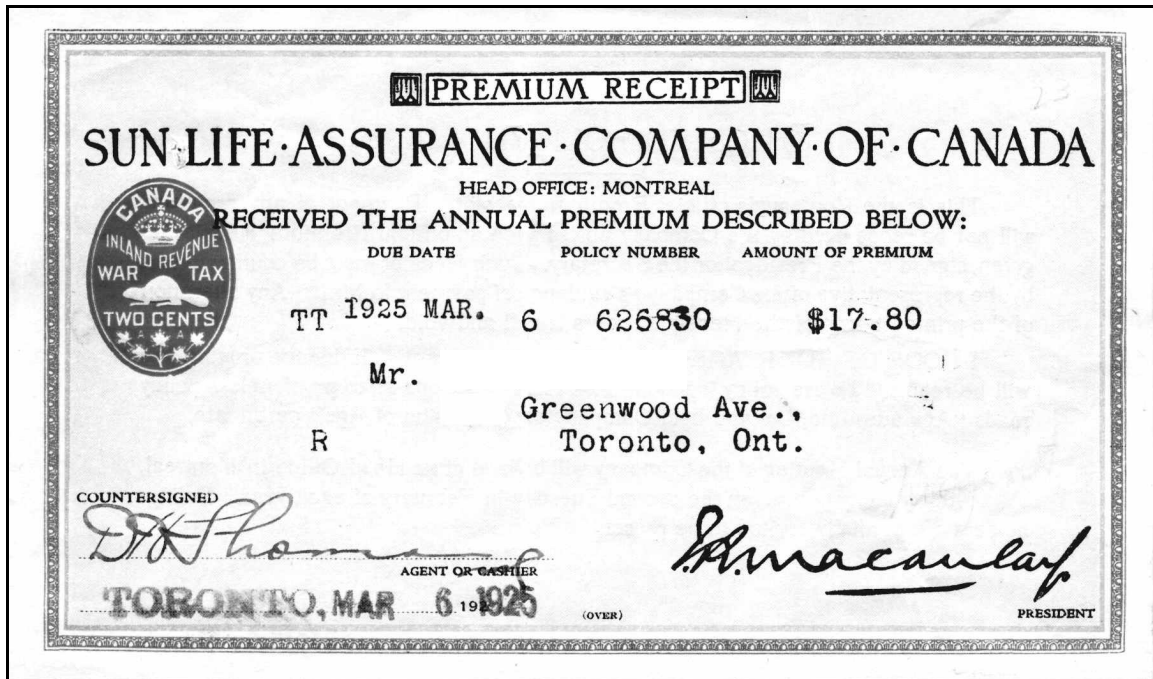


Figure 1: Receipt of March 6th, 1925, countersigned by the Toronto Agent of the Sun Life Assurance Company of Canada by which he acknowledged the payment of \$17.80 as an annual premium. The 1923-1926 receipt-tax was paid by an embossed 2-cent 'war tax' stamp. (The name and street number of the policyholder have been electronically deleted.) (100% of actual size.)

Septon's house

Town of Oakville Tax Bill, 1923

COUNTY OF HALTON

Ward No. 2 Sept. 10, 1923
 Roll No. 229
 Block 17 Lot Wpt B. Assessment \$1760.
 Name
 Address Oakville

MEMO. OF ASSESSMENTS

Value of Real Property.....	\$ 2,833,658
Less Exemptions.....	480,480
	<hr/>
Business.....	\$ 2,353,178
Income.....	142,702
	<hr/>
	\$ 2,578,975

		TAX RATE LEVIED FOR 1923
Assessment at 50 mills.....	88 00	County Rate4.34
Sewers.....	6 18	Board of Parks.....1.00
Sidewalks.....	2 10	General Expenses.....9.37
Sewer Laterals.....	4 12	Debenture Bylaws (Gen'l) 10.04
Pavement.....		High School Expenses.....4.00
Garbage..... 1.12 mills	1 97	High School Debentures... .53
		Public School Expenses...2.90
		Public School Debentures...4.40
		Local Improvement Bylaws..6.42
		Separate School Expenses
		(3 mills)
		MILLS..... .50
		One-half payable Sept. 25, 1923
		One-half payable Dec. 5th, 1923
TOTAL.....	102 37	

N.B.—Ratepayers will please take notice that the above taxes become due and payable as follows: 1st instalment Sept. 25, 1923, 2nd instalment December 5, 1923, at the Bank of Toronto, Oakville, and that if not so paid they are subject to an addition of 5 per cent. by way of penalty for non-payment, under the provisions of Bylaw No. 697, and that such penalty will be strictly enforced.

ALL BANK CHEQUES MUST BE PAYABLE AT PAR IN OAKVILLE.
 To insure the return of your receipted tax bill, postage must be enclosed.
 DAVID KERR, Collector.

1st Payment Sept. 25, '23 2nd Payment Dec. 5, '23

\$	CTS.	\$	CTS.
	51 19		

MAKE CHEQUES PAYABLE TO T... INTO, OAKVILLE.



Figure 2: Municipal tax-bill for the year 1923, issued September 10th. Two separate payments are acknowledged at the bottom of the document, requiring the application of two stamps in payment of the 1923-1926 receipt-tax. The tax on the first receipt (September 24th) was paid by a green 2-cent admiral postage stamp. The tax on the second receipt (December 3rd) was paid by a 2-cent Two Leaf excise stamp. These payments fall on either side of the October 1st, 1923, date on which postage stamps were no longer permitted for the payment of the receipt-tax. (The name of the taxpayer has been electronically deleted.) (85%)

This Indenture

made in duplicate the

Sixteenth day of February one thousand nine hundred and twenty-five
In pursuance of
The Short Forms of Conveyances Act.

Between

_____ of the City of Toronto in the County of York, Estate Agent, hereinafter called the Grantor of the **First Part**;

_____ of the Township of York, in the County of York, Labourer,

hereinafter called the Grantee of the **Second Part**; and

_____, the wife of the said Grantor of the **Third Part**.

Witnesseth that in consideration of the sum of

ONE THOUSAND - - - - - Dollars of lawful money of Canada, now paid by the said grantee to the said grantor the receipt whereof is hereby by him acknowledged, he the said grantor **Doth Grant** unto the said grantee in fee simple.

All and Singular these certain parcels or tracts of land and premises, situate, lying and being in the Township of York in the County of York, and being composed of Lots Number s Ninety-Two and Ninety-Three

(92 & 93)
on the North side of Lanark Avenue,



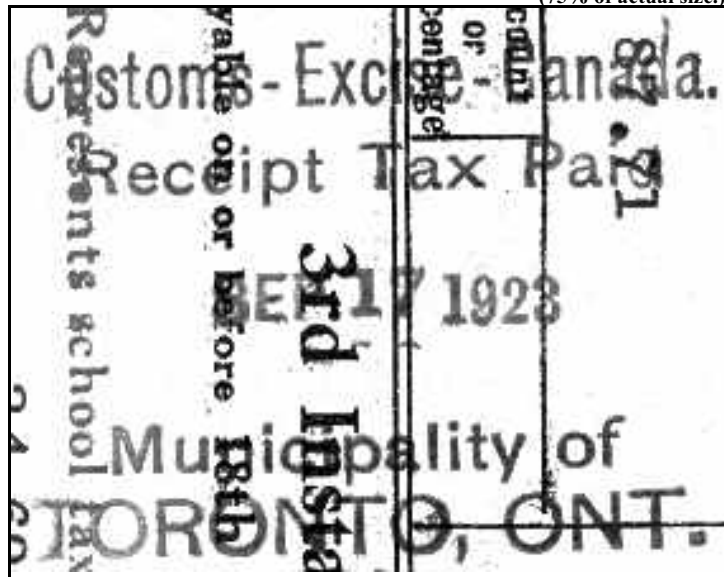
Figure 3: Land Deed of February 16th, 1925, in which the payment of one thousand dollars was acknowledged by the grantor for the purchase of two parcels of land. The receipt-tax was paid by a 2-cent Two Leaf excise stamp. (The names of the grantors and the grantee have been electronically deleted.) (84% of actual size.)

WARD No. 8 Div. No. 3 ASST. N^o 256481	<h1 style="margin:0;">1923</h1> <h2 style="margin:0;">CITY OF TORONTO TAXES</h2> <p style="margin:0;">Based on Assessment made in 1922</p>	TAXES PAYABLE IN 1923 <small>ON OR BEFORE</small> 1st INSTALMENT 18th MAY 2nd " 18th JULY 3rd " 18th SEPTEMBER																													
Mills, 5 Hambley St. HAMBLEY Street House 5 Lot No. Plan No.		NOTE 1. MAKE ALL CHEQUES PAYABLE TO CITY TREASURER. 2. If paid in full on or before the 18th May, 1923, a reduction of 1½ per cent. on 2nd and 3rd instalments, equivalent to approximately a rate of 7 per cent. per annum is allowed. 3. PENALTIES FOR NON-PAYMENT—Full particulars as to penalties and interest charges—See back of bill. 4. Failure to receive Tax Bill will not exempt ratepayer from penalty and interest charges. 5. Stamped and addressed envelope should be enclosed with remittance to ensure prompt return of receipt. 6. OFFICE HOURS: 9 a.m. to 5 p.m.; Saturday, 9 a.m. to 12 o'clock noon. [SEE OTHER SIDE]																													
GENERAL RATES <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">ASSESSMENT</th> <th>TAX RATE</th> <th>MILLS in \$</th> <th>Amount of Taxes</th> </tr> <tr> <th>Business</th> <th>Income</th> <th>Real Property</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>2549</td> <td>General</td> <td>20⁴/₅</td> <td>53.02</td> </tr> <tr> <td></td> <td></td> <td>3469</td> <td>Public</td> <td>10</td> <td>34.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Separate</td> <td>14¹/₅</td> <td></td> </tr> </tbody> </table>			ASSESSMENT			TAX RATE	MILLS in \$	Amount of Taxes	Business	Income	Real Property						2549	General	20 ⁴ / ₅	53.02			3469	Public	10	34.69				Separate	14 ¹ / ₅
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LOCAL IMPROVEMENT RATES <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Sewer</th> <th>Roadway</th> <th>Sidewalk</th> <th>Grading, Widening, etc.</th> <th>Snow Clearing</th> <th>Area Rental</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Sewer	Roadway	Sidewalk	Grading, Widening, etc.	Snow Clearing	Area Rental							Total 57.71																	
Sewer	Roadway	Sidewalk	Grading, Widening, etc.	Snow Clearing	Area Rental																										
1st Instalment Payable on or before 18th MAY, 1923 Includes portion of general taxes and local improvement rates 27.02 E. & O. E.		2nd Instalment Payable on or before 18th JULY, 1923 Includes balance of general taxes and local improvement rates 26.00 E. & O. E.																													
		3rd Instalment Payable on or before 18th SEPTEMBER, 1923 Represents school tax on real property 34.69 E. & O. E.																													

Figure 4: City of Toronto tax-bill for the year 1923. Three payments are acknowledged by rubber-stamped marks along the bottom of the document. For two of the receipts, the City also marked the bill with its official 'Receipt Tax Paid' rubber-stamp. This tax-paid rubber-stamp was issued to the City by Customs and Excise Canada, the title of the day for the federal revenue department. Use of this rubber-stamp was permitted only for municipalities who had been given permission to pay the receipt-tax monthly by cash or cheque in place of affixing stamps. An enlargement of the tax-paid mark is shown at right.

Reference Notes (Continued from page 7.)

- e- Farrow, R.R., Customs & Excise Circular No 237C (Revised) of July 4th, 1923, National Archives, RG 16, Vol. 1057.
- [3] - Farrow, R.R., Customs & Excise Circular No 426C of May 27th, 1925, National Archives, RG 16, Vol. 888.
- [4] a- Anonymous, "Double Revenue Stamps for Bills \$10 or Over," *Canadian Grocer*, May 29th, 1925, p. 15.
b- Anonymous, "Only One Stamp Required," *Canadian Grocer*, June 5th, 1925, p. 19.
c- Canada, *Debates of the House of Commons*, 1925, pp. 3334-3337.
d- Farrow, R.R., Customs & Excise Circular No 449C of August 20th, 1925, National Archives, RG 16, Vol. 888.
- [5] a- Canada, *Debates of the House of Commons*, 1923, p. 3938.
b- Farrow, R.R., Customs & Excise Circular No 274C of September 12th, 1923, National Archives, RG 16, Vol. 1057.
- [6] - Farrow, R.R., Customs & Excise Circular No 238C of December 18th, 1922, National Archives, RG 16, Vol. 1057.
- [7] - Farrow, R.R., Customs & Excise Special Memorandum, March 19th, 1923, National Archives, RG 16, Vol. 1057.
- [8] - Canada, *Debates of the House of Commons*, 1926, p. 3739.



(200% of actual size.)

WANTED: Fellow Collectors to Sell or Trade TOBACCO REVENUES

Please Contact: Dave Symons,
630 Morrison Avenue
Coquitlam BC, Canada V3J 7H1

Tel: (604) 936-0603 Fax: (604) 939-2487 (Attn: Donna)