



CANADIAN REVENUE NEWSLETTER

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Number 48

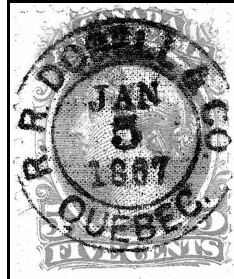
The ‘Companies’ We Keep

J. Richard Fleet

It has always surprised me that there is little or no interest in the cancels on Canadian revenue stamps. With postage stamps one has town cancels, RPO’s, and perfins, and yet as revenue collectors we have ignored one of the more interesting parts of the hobby – company cancels.

In 1865 the bill stamp act was amended to allow the use of hand stamped cancels. For the revenue collector this opened up an entirely new area just as interesting and challenging as the cancels on postage stamps. Each company cancel represents a brief glimpse at our history, the people involved and the taxes they paid and they represent almost every kind of business imaginable, from maltsters to candlestick makers, merchants to insurance agents.

My collection represents only the cancels I have found on the 2nd issue bill stamps. Of these 40 odd cancels, two items stand out from all the rest. These are the cancels of two of Canada’s past leading citizens, William Price and John Redpath.

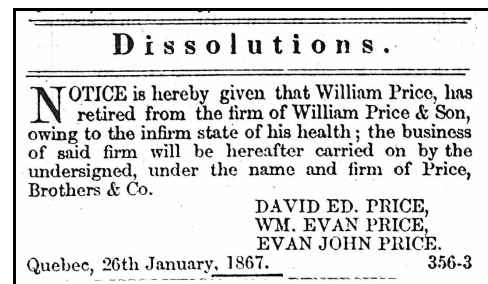


Richard R. Dobell & Co.
Lumber Merchants

By 1843, things started to change for Price as he began to lose his monopoly on Canadian timber just at a time when the English market was shrinking. Near bankruptcy almost brought the partnership to an end and the next four years were spent fighting to preserve the forest empire Price had built for his three sons.

By 1849, business had recovered and Price through the income from his own sawmills was able to buy out his partners. In 1855 his dream was realised with the founding of the company William Price and Sons.

In January 1867, notice was given in the Canada Gazette that William Price was retiring from the firm and the business would be carried on under the name of Price Brothers & Co.



William Price – Lumber Merchant in Quebec

William Price was born at Hornsey, London, England on the 17th of September 1789. At the age of 14 he began his career working for Christopher Idler, a London businessman, importer of wines, lumber and other goods. He arrived in Quebec at the age of 21 working as a clerk in a branch of the Idle firm. It is believed that the Idler firm had obtained a monopoly on Canadian lumber orders for the British Admiralty at the beginning of the Napoleonic Wars.

Poor management of the Idle firm in England had brought the company to near ruin and Price, with 10 years experience behind him, began looking around for financial backers and a partnership. He finally decided on Parker and Yoeman, timber merchants of London, and the firm William Price Company of Quebec was formed in May of 1820. Price primarily exported square timber and planks for the shipyards of the Admiralty. He acquired substantial reserves of timber; over 7,000 square miles of forest along both sides of the Saguenay in addition to timber limits in the Ottawa valley. He began by erecting saw mills and then encouraged other owners of mills to increase their production, even finance them, and eventually acquired the mortgages of the mills. From 1820 to 1850 Price and his partners had a fleet of over 40 vessels shipping lumber to the British Admiralty as well as Canadian and American markets.



John Redpath – Founder of the Canada and Dominion Sugar Co.

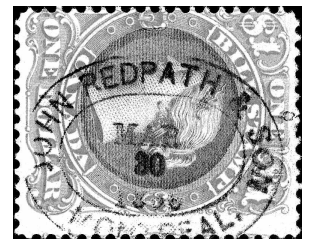
John Redpath was born in 1796 at Earlston, Berwickshire, Scotland. A stone mason, Redpath came to Montreal in 1816 - he was 20 years old. He wasn't in Montreal very long before he became a major contractor in Montreal supplying stone for the new Notre-Dame church.

Redpath, and his partner, Thomas McKay gained their reputation for the building of the Lachine canal and the locks at Jones Falls on the Rideau canal.

By 1855 he was one of Montreal's wealthiest citizens with interests in shipping, banking, mining, insurance and Peat fuel as well as holding a position on the Board of Directors of the Bank of Montreal.

It was at this time that Redpath began construction of his 7 storey sugar refinery, Montreal's first, and one of the cities leading landmarks. With a year he was employing over 100 people, producing 3,000 barrels of refined sugar per month from cane sugar imported from the West Indies on his own ships.

In 1859, Redpath brought his eldest son, Peter, and his son-in-law, Alexander Drummond into the firm, who ran the company jointly after his death in 1869.



(Continues on page 10.)

A Scarce Example of the War Exchange Tax on Periodical Publications

Christopher D. Ryan



Illustrated above is a March 1942 mailing label from a wrapper or envelope that once enclosed a copy of the American periodical *House & Garden*. Affixed to the label is a four-cent American postage stamp paying the second-class rate to Canada of one cent per four ounces, or fraction thereof. However, what causes this item to be of particular interest is its franking of Canadian revenue stamps. These stamps comprise three different denominations from three different issues and, together with the postage stamp, produce a scarce and attractive display piece.

From June 25th, 1940, through October 12th, 1945, most newspapers and magazines imported into Canada from the United States of America were subject to a 10% excise tax, the War Exchange Tax, that was applied to nearly all importations from non-British countries. The Statute required that this tax be paid at Customs by the importer or his agent. Beginning in late July of 1940, Canadian revenue stamps were permitted as a means of pre-paying this tax for magazines and other periodicals sent into Canada by mail. For this purpose, $\frac{1}{4}$ and $\frac{1}{2}$ -cent excise tax stamps, along with 1, 2, 5 and 10-cent customs duty stamps, were sold by the Revenue Department to American and other foreign publishers. The amount of tax payable in stamps on each copy of a

mailed periodical was to be 10% of the average subscription price per issue. The value of the stamps affixed was to be rounded to the nearest quarter-cent with a minimum of one-quarter cent per copy of a taxable periodical.

The one and three-quarters of a cent excise tax on the copy of *House & Garden* is paid by three different denominations of revenue stamps: 1-cent, $\frac{1}{2}$ -cent and $\frac{1}{4}$ -cent. This would seem to be an unnecessarily cumbersome franking for what is a relatively minimal amount of tax. But given the denominations available to publishers, this is the fewest number of stamps that could have been used in this instance. However, the presence of multiple revenue stamps is a common feature of such covers. The primary significance of this particular item is the issues of stamps used. Three separate series of Canadian revenue stamps are represented in the franking: Second Issue customs duty, Three Leaf excise tax and George V excise tax. To the best knowledge of this writer, covers showing use of the quarter-cent George V excise tax stamp for the 10% War Exchange Tax are scarce. The presence of this stamp on a cover in combination with both customs duty and Three Leaf excise tax stamps makes that cover a highly prized example of the tax.

(This article originally appeared on the BNAPS website in May 2003.)

Calling all Newfoundland Revenuers

Peter de Groot, a member of BNAPS' Revenue and Newfoundland study groups, would like to get in contact with members of the Revenue group to study the periods of use, rates and usages of the Inland Revenues of Newfoundland.

If you have some information to share from documents in your collection, and/or are interested in helping to compile the survey, please contact Peter at **RR 1, Richards Landing ON P0R 1J0**; or by email at peter.degroot@sympatico.ca.

Just released, van Dam's Revenews #138

Featuring: Newfoundland Inland Revenue Imperf pairs and gutter blocks, Second Bill proofs, Ontario Corner Blocks with Counters, Tobacco stamps in unused pairs, Rare George V 30-cigar die proof, a large selection of Alberta revenues and of Revenue Documents.

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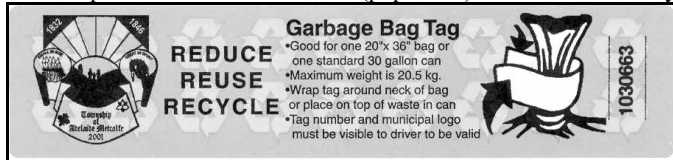
website: www.esjvandam.com

Ontario Municipal User-pay Garbage Tags and Bags (3)

Christopher D. Ryan

Previous listings of these tags and bags appeared in *CRN* № 31 (June 2000, pp. 4-8) and № 46 (Sept 2004, pp. 5-6). Unless otherwise noted, 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 web site.

Township of **ADELAIDE-METCALFE** (pop: 3149) in Middlesex County



Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each. Comments: All bags must be tagged. Adelaide-Metcalf was created on January 1st, 2001, by the amalgamation of Adelaide and Metcalfe townships. (See **Bluewater Recycling Association** below.)

Municipality of **ARRAN-ELDERSLIE** (pop: 6577) in Bruce County



Complete municipal name in arms



Incomplete municipal name in arms

Description: Black on fluorescent green, 216 by approx. 39½ mm (width varies within the sheet). Cost: \$2.00 each, sold in sheets of 7. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. In the three sheets of 7 seen by this writer, only the top stamp has the complete name of the municipality present in the ribbon under the municipal arms. The lower 6 tags in the sheets are missing the centre portion of the name. Arran-Elderslie was created on January 1st, 1999, by the amalgamation of Arran and Elderslie townships with the villages of Tara and Paisley and the town of Chesley.

Township of **ASHFIELD-COLBORNE-WAWANOSH** (pop: 5411) in Huron County



Description: Black on dull orange, 127 by 24 mm. Cost: \$1.50 each. Comments: All bags must be tagged. ACW was created on January 1st, 2001, by the amalgamation of Ashfield, Colborne and West Wawanosh townships.

BLUEWATER RECYCLING ASSOCIATION



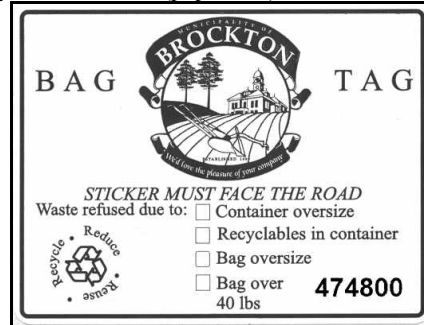
Description: Black on orange with dark blue recycling logo, 140 by 31½ mm. Cost: \$2.00 each. Comments: The Bluewater Recycling Association (BRA) is a group of municipalities in southwestern Ontario that have pooled their resources to provide viable recycling programs for their residents. Beginning in May of 1996, the Association added garbage to its roadside collection services to make its operations more cost-effective.

During late-2004, the tag illustrated here was in use in South Huron as an interim measure pending the arrival of a new supply of the Municipality's own

tags early in 2005. The extent to which this tag was used in past years, by South Huron or other municipalities, is not known to this writer.

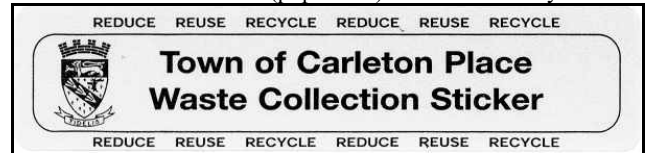
Starting in 1999, members of BRA adopted a common design of tag that differs from the one shown here. This new design, an example of which is shown above for the Township of Adelaide-Metcalf, bears the respective municipal arms or logo at left and the name of the Association in micro printing that frames the serial number at right. A variation on this design was introduced in July 2004 in Southwest Middlesex (see below). This second type is slightly smaller with wider digits in the serial number and different sizes for the text and graphic.

Municipality of **BROCKTON** (pop: 9658) in Bruce County



Description: Red on white, 89 by 68½ mm, black serial number. Cost: \$1.50 each. Comments: All bags must be tagged. Brockton was created on January 1st, 1999, by the amalgamation of Brant and Greenock townships with the town of Walkerton.

Town of **CARLETON PLACE** (pop: 9083) in Lanark County



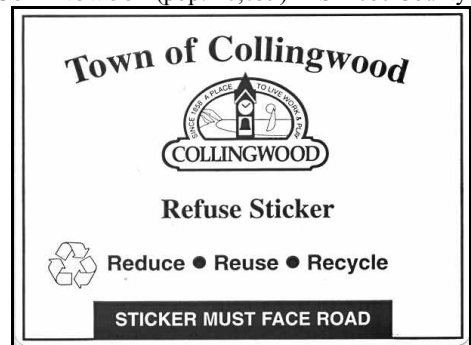
Description: Black on green, 102 by 23 mm. Cost: \$2.00 each. Comments: All bags must be tagged. Large items, such as furniture, require two tags.

Township of **CHATSWORTH** (pop: 6280) in Grey County



Description: Black on fluorescent red-orange, 152 by 12½ mm. Cost: \$1.00 each, sold in sheets of 10. Comments: Residences allowed 2, businesses 5, untagged bags per week, excess to be tagged. Chatsworth was created on January 1st, 2000, by the amalgamation of Holland and Sullivan townships with the village of Chatsworth.

Town of **COLLINGWOOD** (pop: 16,039) in Simcoe County



Description: Orange on white, 102 by 76 mm. Cost: \$1.50 each. Comments: Residents were allowed 3 untagged bags per week, up to 3 additional tagged bags will also be collected. As of January 1st, 2005, Collingwood tags were replaced by those of Simcoe County with a new limit of 2 untagged bags.

Town of **DESERONTO** (pop: 1796) in Hastings County

TOWN OF DESERONTO 371484

Description: Light green on white, black serial number, 151 by 12½ mm. Cost: \$1.00 each, produced in sheets of 10, each sheet is rouletted horizontally down its centre to permit sales in multiples of 5. Comments: All bags must be tagged.

Township of **DRUMMOND/NORTH ELMSLEY** (pop: 6670) in Lanark County

**DRUMMOND/N ELMSLEY TWP. GARBAGE LABELS
REDUCE, REUSE, RECYCLE.**

Description: Blue on white, 149 by 12½ mm. Cost: \$1.00 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. Drummond/North Elmsley was created on January 1st, 1998, by the amalgamation of Drummond and North Elmsley townships.

Regional Municipality of **DURHAM**

 Clarington
Uxbridge
Scuogog
Brock **GARBAGE BAG TAG** FOR USE ON ALL GARBAGE BAGS OVER THE WEEKLY BAG LIMIT OF 3.


Description: Blue logo and "Garbage Bag Tag", otherwise black text on yellow, no serial number, 194 by 19 mm. Cost: None, issued in sheets of 10. Comments: When Durham introduced its garbage tags in February 2003, each residence received a complimentary sheet of ten tags along with instructions for their use. These complimentary tags differ in several details (black text colour, absence of frame line in logo, no numbering, smaller size) from the tags that are sold for \$1.50 each (CRN № 46).

Former Township of **FULLARTON** (pop: 1657) in Perth County

 **TOWNSHIP OF FULLARTON
GARBAGE BAG TAG** 
Reduce, Reuse, Recycle № 2726

Description: Black on green, black serial number, 149½ by 32 mm. Cost: \$1.00 each. Comments: No roadside garbage pickup. All bags brought to the Fullarton municipal landfill must be tagged. Since January 1st, 1998, Fullarton has been part of what is now known as the Municipality of West Perth (see 'West Perth' below), but the old tags are still in use (October 2004).

Town of **GANANOQUE** (pop: 5167) in the County of Leeds & Grenville

**TOWN OF
GANANOQUE**
 **290075**
Reduce, Reuse, Recycle



Description: Black on green, black serial number, 50 by 50 mm. Cost: \$1.25 each, sold in sheets of 10. Comments: All bags must be tagged.

Township of **GEORGIAN BLUFFS** (pop: 10,152) in Grey County

 **Township of
Georgian Bluffs**
**Sanitation Courtesy Tag
for Household Refuse only**

Description: Black on green, 63 by 24 mm. Cost: \$1 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. Georgian Bluffs was created on January 1st, 2001, by the amalgamation of Derby, Keppel and Sarawak townships.

Town of **GODERICH** (pop: 7604) in Huron County

 **REDUCE
REUSE
RECYCLE** **Garbage Bag Tag**
•Good for one 20"x 36" bag or one standard 30 gallon can
•Maximum weight is 20.5 kg.
•Wrap tag around neck of bag or place on top of waste in can
•Tag number and municipal logo must be visible to driver to be valid  1206163

Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$1.50 each. Comments: All bags must be tagged. (See **Bluewater Recycling Association** above.)

Town of **GREATER NAPANEE** (pop: 15,132) in the County of Lennox & Addington

TOWN OF GREATER NAPANEE 217274


Description: Turquoise on white, black serial number, 151 by 12½ mm. Cost: \$1.50 each, sold in sheets of 10. Comments: All bags must be tagged. Greater Napanee was created on January 1st, 1998, by the amalgamation of Adolphus-town, North Frederickburgh, Richmond and South Frederickburgh townships with the town of Napanee.

Municipality of **GREY HIGHLANDS** (pop: 9196) in Grey County

 **MUNICIPALITY OF GREY HIGHLANDS
GARBAGE BAG TAG** 


Description: Black on light green, 150 by 25 mm. Cost: \$1 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Grey Highlands was created on January 1st, 2001, by the amalgamation of Artemesia, Euphrasia and Osprey townships with the village of Markdale.

Town of **HANOVER** (pop: 6869) in Grey County.



 **TOWN OF HANOVER GARBAGE TAG**
346947

Description: Black on orange, black serial number, 101 by 25 mm. Cost: \$1.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

Municipality of **HURON EAST** (pop: 9680) in Huron County

 **HURON EAST
Brussels Ward — Garbage Bag Tag**
№ 035004

Description: Black on fluorescent green, black serial number, 140 by 31½ mm. Cost: \$1.50 each

 **Garbage Bag Tag**
•Good for one 20"x 36" bag or one standard 30 gallon can
•Maximum weight is 20.5 kg.
•Wrap tag around neck of bag or place on top of waste in can
•Tag number and municipal logo must be visible to driver to be valid  0003566

Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each.

Comments: All bags must be tagged. In Brussels Ward (pop: 1143) a green (\$1.50) tag must be affixed. In the Grey (pop: 1943), McKillop (pop: 1266) and Vanastra (pop: 650) portions of the municipality an orange (\$2) tag must be affixed. In the Seaforth and Tuckersmith sections garbage collection is private. Huron East was created on January 1st, 2001, by the amalgamation of Grey, McKillop and Tuckersmith townships with the village of Brussels and the town of Seaforth. (The population quoted for Vanastra is an approximation provided by Huron East.) (See **Bluewater Recycling Association** above.)

Township of **HURON-KINLOSS** (pop: 6224) in Bruce County



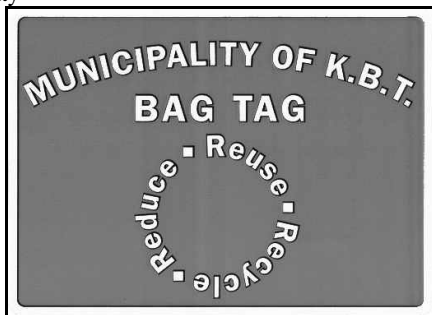
Description: Black on white, black serial number, 82½ by 57 mm. Cost: \$1.50 each. Comments: All bags must be tagged. Huron-Kinloss was created on January 1st, 1999, by the amalgamation of Huron and Kinloss townships with the village of Lucknow.

Municipality of **KINCARDINE** (pop: 11,029) in Bruce County



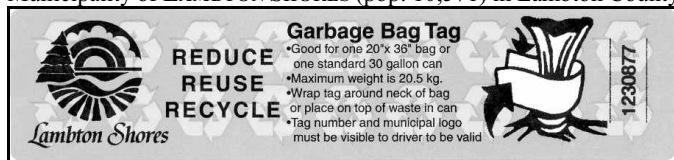
Description: Red inscription and borders, dark blue fill, 87 by 63 mm. Cost: \$2.00 each, sold in pairs. Comments: All bags must be tagged. Prior to December 22nd, 1999, this municipality was known as Kincardine-Bruce-Tiverton.

Municipality of **KINCARDINE-BRUCE-TIVERTON** (pop: 11,029) in Bruce County



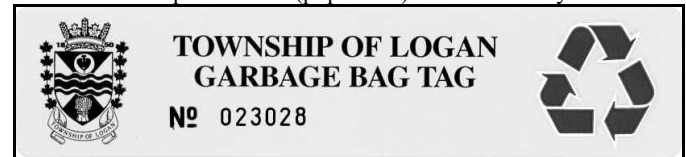
Description: Red inscription and borders, dark blue fill, 87 by 63 mm. Cost: \$2.00 each, sold in pairs. Comments: All bags must be tagged. KBT was created on January 1st, 1999, by the amalgamation of the town of Kincardine, the township of Kincardine and the township of Bruce, with Tiverton being the principal settlement in Bruce. The official title of KBT was 'township', but 'municipality' was used on the tags. As of December 22nd, 1999, the name was changed to the Municipality of Kincardine.

Municipality of **LAMBTON SHORES** (pop: 10,571) in Lambton County



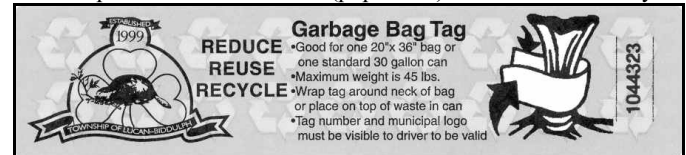
Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each. Comments: All bags must be tagged. Lambton Shores was created on January 1st, 2001, by the amalgamation of Bonsanquet township and the town of Forest with the villages of Arkona, Grand Bend and Thedford. (See **Bluewater Recycling Association** above.)

Former Township of **LOGAN** (pop: 2142) in Perth County



Description: Black on orange with dark blue recycling logo, black serial number, 140 by 31½ mm. Cost: \$1.00 each, sold in sheets of 5. Comments: No roadside garbage pickup. All bags brought to the Logan municipal landfill must be tagged. Since January 1st, 1998, Logan has been part of what is now known as the Municipality of West Perth (see 'West Perth' below), but the old tags are still in use. The serial numbering in the sheets runs from bottom to top.

Township of **LUCAN-BIDDULPH** (pop: 4201) in Middlesex County



Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each. Comments: All bags must be tagged. Lucan-Biddulph was created on January 1st, 1999, by the amalgamation of Biddulph township with the village of Lucan. (See **Bluewater Recycling Association** above.)

Town of **MARATHON** (pop: 4416) in Thunder Bay District



Description: Black on shiny dark orange on white with blue recycling logo, 152½ by 32 mm. Cost: \$1.00 each, sold in sheets of 5. Comments: All bags must be tagged.

Former Town of **MEAFORD** (pop: 4524) in Grey County



Description: Orange on white, black serial number, 102 by 76 mm. Cost: \$2.00 each



Description: Black on orange, 127 by 28 mm. Cost \$2.00 each. Comments: The orange & white tag was the first design to be used. In January of 2001, the Town of Meaford merged with the adjacent townships of St-Vincent and Sydenham to form what has been known since March 5th, 2001, as the Municipality of Meaford (pop: 10,381). The old town tags are now used throughout the new Municipality. At present, residents are allowed one untagged and one tagged bag per week.

Township of **MIDDLESEX CENTRE** (pop: 14,242) in Middlesex County



Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$1.50 each. Comments: All bags must be tagged. Middlesex Centre was created on January 1st, 1998, by the amalgamation of Delaware, Lobo and London townships. (See **Bluewater Recycling Association** above.)

Town of **MISSISSIPPI MILLS** (pop: 11,647) in Lanark County



Description: Black on yellow, 10 1/2 by 11 1/2 mm. Cost: \$2.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

Former Town of **MITCHELL** (pop: 4022) in Perth County



Description: Black and dark red, 130 1/2 by 12 1/2 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: All bags must be tagged. Since January 1st, 1998, Mitchell has been part of what is now known as the Municipality of West Perth (see 'West Perth' below), but the old tags are still in use, to be replaced by 'West Perth' tags once the stock on hand is exhausted.

Municipality of **MORRIS-TURNBERRY** (pop: 3499) in Huron County

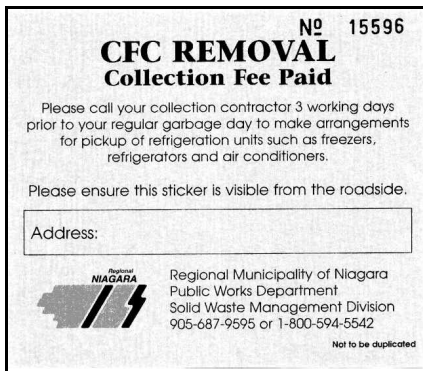


Description: Black on shiny yellow, 138 1/2 by 25 mm. Cost: \$1 each, sold in sheets of 10. Comments: All bags must be tagged. Furniture and oversized bags require two tags. Morris-Turnberry was created on January 1st, 2001, by the amalgamation of Morris and Turnberry townships.

Regional Municipality of **NIAGARA** (pop: 410,574)



Description: Black on orange, black serial number, 179 by 35 mm. Cost: \$1.00 each.



Description: Black on fluorescent orange-red, black serial number, 108 by 94 mm. Cost: \$20 each. Comments: Residential properties of 5 or less units are allowed 2 untagged bags per unit per week, excess to be tagged. Freon containing appliances must be affixed with a \$20 tag, which covers the cost of removing the gas.

Township of **NORTH GLENGARRY** (pop: 10,589) in the County of Stormont, Dundas & Glengarry



Description: Black on fluorescent pink, 153 by 12 1/2 mm. Cost: \$3.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. North Glengarry was created on January 1st, 1998, by the amalgamation of Kenyon and Lochiel townships with the town of Alexandria and the village of Maxwell.

Municipality of **NORTH GRENVILLE** (pop: 13,581) in the County of Leeds & Grenville



Description: Black text on pink, green denomination and North Grenville logo, red serial number, 165 by approx. 33 mm due to irregular horizontal cutting. Cost: \$1.25 each. Comments: All bags must be tagged. The Township of North Grenville was created on January 1st, 1998, by the amalgamation of Oxford-on-Rideau and South Gower townships with the town of Kemptville. The title of 'municipality' was adopted on July 14th, 2003.

Township of **NORTH HURON** (pop: 4984) in Huron County

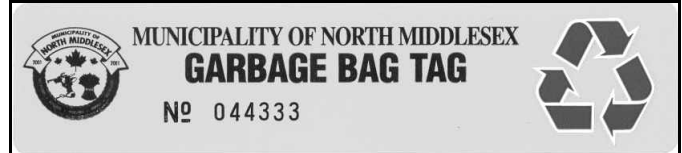


Description: Black on fluorescent orange, 153 by 12 1/2 mm.



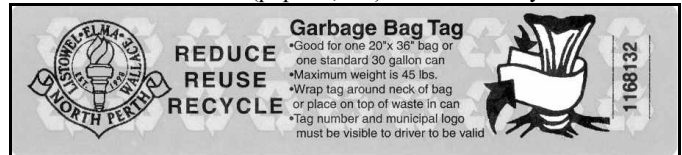
Description: Black on fluorescent orange, 153 by 12 1/2 mm. Cost: Both tags are \$1.50 each and sold in sheets of 10. Comments: Each of the three wards comprising North Huron has its own landfill site. The Blyth landfill is located in the Hullett portion of the adjacent Municipality of Central Huron. Only Blyth (pop: 987) and Wingham (pop: 2885) wards have roadside garbage collection and use tags. All bags must be tagged. North Huron was created on January 1st, 2001, by the amalgamation of East Wawanosh township with the village of Blyth and the town of Wingham.

Municipality of **NORTH MIDDLESEX** (pop: 6901) in Middlesex County



Description: Black on dark orange, dark blue recycling logo, black serial number, 140 by 32 mm. Cost: \$2.00 each. Comments: All bags must be tagged. North Middlesex was created on January 1st, 2001, by the amalgamation of East Williams, McGillivray and West Williams townships with the town of Parkhill and the village of Ailsa Craig.

Town of **NORTH PERTH** (pop: 12,055) in Perth County



Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: All bags must be tagged. North Perth was created on January 1st, 1998, by the amalgamation of Elma and Wallace townships with the town of Listowel. (See **Bluewater Recycling Association** above.)

County of **NORTHUMBERLAND** (pop: 77,497)



Description: Light orange on white, black serial number, 150½ by 12½ mm. Cost: \$2.00 each, sold in sheets of 5. Comments: All bags must be tagged.

Village of **OIL SPRINGS** (pop: 758) in Lambton County



Description: Black on orange with dark blue recycling logo, black serial number, 140 by 31½ mm. Cost: \$1.00 each. Comments: All bags must be tagged

Town of **ORANGEVILLE** (pop: 25,248) in Dufferin County



Description: Black on fluorescent orange, black serial number, 127 by 12½ mm. Cost: \$1.00 each, sold in sheets of 5. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

City of **ORILLIA** (pop: 29,121) in Simcoe County



Description: Black on dark orange, black serial number, 146 by 12½ mm. Cost: \$1.50 each, sold in sheets of 5. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

City of **OSHAWA** (pop: 139,051) in Durham Region



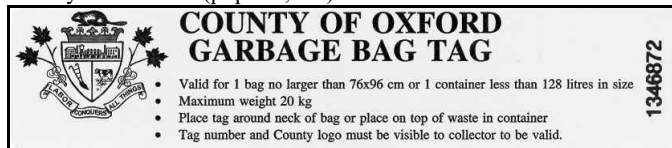
Description: Black on orange, black serial number, 161 by 12½ mm. Cost: \$1.00 each, sold in sheets of 5. Comments: Residents allowed 4 untagged bags per week, excess to be tagged.

City of **OWEN SOUND** (pop: 21,431) in Grey County.



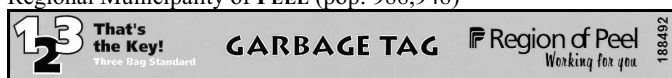
Description: White with blue at left and pink at right, black serial number, 101 by 12½ mm. Cost: \$2.00 each, sold in sheets of 5 with an instructional tab at left. Comments: Tags introduced July 12th, 1999. All bags must be tagged to a maximum of 3 per week. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

County of **OXFORD** (pop: 99,270)



Description: Black on green, black serial number, 140 by 30 mm. Cost: \$1.00 each, sold in sheets of 5. Comments: All bags must be tagged, with multiple tags required on oversized bags. On January 1st, 2002, the County assumed control over all garbage collection within its municipalities. Images on the County website indicate that an orange tag was initially used.

Regional Municipality of **PEEL** (pop: 988,948)



Description: White and green lettering on dark-orange, black serial number, 203 by approx. 20 mm (width varies within the sheet). Cost: \$1.00 each, sold in sheets of 5. Comments: Introduced September 16th, 2002. Residents allowed 3 untagged bags per week, excess to be tagged.

Town of **PENETANGUISHENE** (pop: 8316) in Simcoe County



Description: Black on red, white diagonal lettering in background, 151 by 12½ mm, dated 2004. Cost: \$1.50 each, sold in sheets of 5. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. As of January 1st, 2005, Penetanguishene tags were replaced by those of Simcoe County.

Town of **PERTH** (pop: 6003) in Lanark County



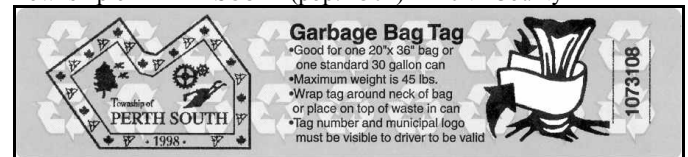
Description: Black on fluorescent red-orange, 139 by 13 mm. Cost: \$2.50 each, sold in sheets of 8. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

Township of **PERTH EAST** (pop: 12,218) in Perth County



Description: Black on orange with dark blue recycling logo, black serial number, 140 by 31½ mm. Cost: \$2.00 each. Comments: All bags must be tagged. Perth East was created on January 1st, 1998, by the amalgamation of Easthope, Ellice and Mornington townships with the village of Milverton.

Township of **PERTH SOUTH** (pop: 4304) in Perth County

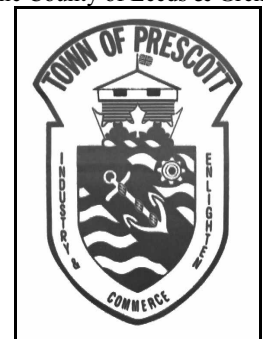


Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: All bags must be tagged. Perth South was created on January 1st, 1998, by the amalgamation of Blanshard and Downie townships. (See **Blewater Recycling Association** above.)

Town of **PRESCOTT** (pop: 4228) in the County of Leeds & Grenville



Description: Plastic bag marked with a repeating ' P '. Types: Blue on opaque white, 51 by 65 cm; white on opaque blue, 76 by 86 cm



Description: Brown paper bag with large Town Arms in blue, 40 by 76 cm.

Cost: Blue on white, \$0.75; white on blue, \$1.25; blue on brown, \$1.75. Comments: All garbage collected at the roadside must be in paid town bags. The brown paper bags are for yard waste.

County of **Prince Edward** (pop: 24,901).



Description: Orange on white, black serial number, 150 by 12½ mm. Cost \$1.00 each, sold in sheets of ten. Comments: All bags must be tagged. On January 1st, 1998, all of Prince Edward County was amalgamated as a single municipality.

City of **QUINTE WEST** (pop: 41,409) in Hastings County.



Description: Dark red on white, black serial number, 150 by 12½ mm.



Description: Dark orange on white, black serial number, 150 by 12½ mm.



Description: Yellow on white, black serial number, 150 by 12½ mm.



Description: Pink on white, black serial number, 150 by 12½ mm.

Cost: All tags are \$2.00 each and sold in sheets of 10. Comments: All bags must be tagged. Quinte West was created on January 1st, 1998, by the amalgamation of Murray and Sidney townships with the village of Frankford and the city of Trenton. Each ward in the city has its own tag as a relic of the former municipalities.

Town of **RICHMOND HILL** (pop: 132,030) in York Region



Description: Black on shiny green, black serial number, 178 by 19 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: Introduced January 1st, 2004. Residents allowed 5 untagged bags per week, excess to be tagged. The serial number is the same on each stamp in the sheet of five.

City of **SAULT STE. MARIE** (pop: 74,566) in Algoma District



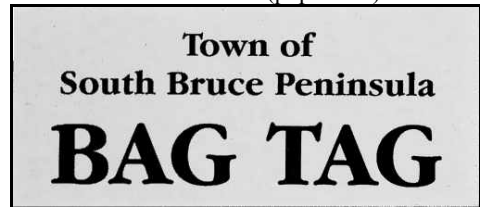
Description: Black on fluorescent yellow, black serial number, 178 by 19 mm. Cost: \$2.00 each. Comments: Tags introduced January 1st, 2004, with the number of untagged bags allowed per residence being reduced in stages over the year to 2 per week as of January 1st, 2005, excess to be tagged.

Municipality of **SOUTH BRUCE** (pop: 6063) in Bruce County.



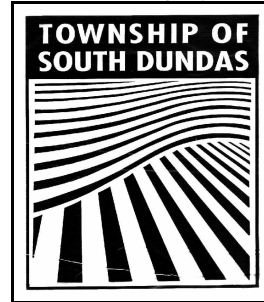
Description: Red on white, 101½ by 76 mm. Cost: \$1.50 each. Comments: All bags must be tagged. South Bruce was created on January 1st, 1999, by the amalgamation of Mildmay-Carrick and Teeswater-Culross townships.

Town of **SOUTH BRUCE PENINSULA** (pop: 8090) in Bruce County.



Description: Black on fluorescent red-orange, 85 by 37 mm. Cost: \$1.50 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. S-B-P was created January 1st, 1999, by the amalgamation of Albemarle and Amabel townships with the village of Hepworth and town of Warton.

Township of **SOUTH DUNDAS** (pop: 10,783) in the County of Stormont, Dundas & Glengarry



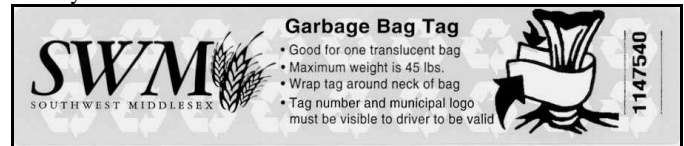
Description: Black logo (16.8 by 19.9 cm) on translucent blue plastic bag (approx. 65 by 90 cm). Cost: \$1.25 each. Comments: Residents allowed two free bags per week, excess garbage must be in paid Township bags. The paid bags were introduced September 2004. They replaced the Williamsburg tags that had remained in use since the creation of South Dundas on January 1st, 1998, by the amalgamation of Matilda and Williamsburg townships with the villages of Iroquois and Morrisburg.

Township of **SOUTHGATE** (pop: 6907) in Grey County.



Description: Black on light blue with dark blue recycling logo, 149 by 31½ mm. Cost: \$1.00 each. Comments: All bags were tagged. Tags discontinued May 2003. Southgate was created on January 1st, 2000, by the amalgamation of Egremont and Proton townships with the village of Dundalk.

Municipality of **SOUTHWEST MIDDLESEX** (pop: 6144) in Middlesex County



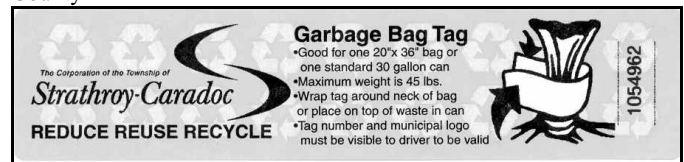
Description: Black on yellow with light yellow recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 152½ by 32 mm. Cost: \$1.50 each. Comments: All bags must be tagged. This tag was introduced July 1st, 2004. Previously, orange tags at \$1.75 each were used only in the Ekfrid portion of the Municipality. Southwest Middlesex was created on January 1st, 2001, by the amalgamation of the villages of Glencoe and Wardsville with the townships of Ekfrid and Mosa. (See **Bluewater Recycling Association** above.)

City of **STRATFORD** (pop: 29,676) in Perth County



Description: Black on dull yellow with white fill in recycling logo and around 'Garbage Tag', black serial number, 178 by 31½ mm. Cost: \$1.75 each. Comments: All bags must be tagged. Multiple tags are used on oversized containers. The tag can be cut in half lengthwise for use on small bags.

Township of **STRATHROY-CARADOC** (pop: 19,114) in Middlesex County



Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$1.50 each. Comments: Tags are used only in Caradoc Ward (pop: 6309). All bags must be tagged. Strathroy-Caradoc was created on January 1st, 2001, by the amalgamation of the town of Strathroy with Caradoc township. (See **Bluewater Recycling Association** above.)

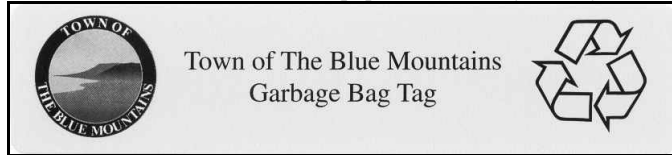
Municipality of THAMES CENTRE (pop: 12,473) in Middlesex County



GARBAGE BAG TAG

Description: Black on bright yellow with white in logo, 149 by 25 mm. Cost: \$2.50 each, sold in sheets of 5. Comments: All bags must be tagged. Thames Centre was created on January 1st, 2001, by the amalgamation of North Dorchester and West Nissouri townships.

Town of THE BLUE MOUNTAINS (pop: 6116) in Grey County



Town of The Blue Mountains
Garbage Bag Tag

Description: Black on green, photographic vignette at left, 139 by 31½ mm. Cost: \$1.00 each. Comments: Residents allowed 1 untagged and 1 tagged bag per week. The Blue Mountains was created on January 1st, 1998, by the amalgamation of the town of Thornbury with Collingwood township.

THE NATION Municipality (pop: 10,599) in the County of Prescott & Russell

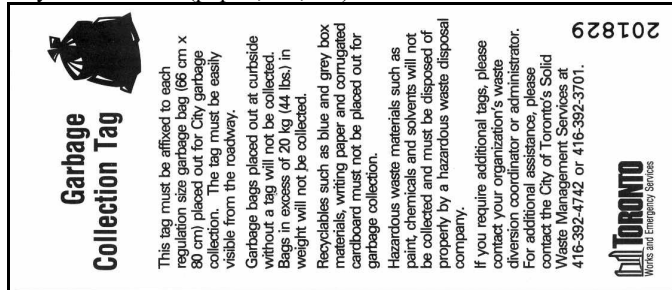


RÉDUIRE, RÉ-UTILISER, RECYCLER
REDUCE, REUSE, RECYCLE

Étiquette pour déchets / Garbage tag

Description: Black on green and white, 178 by 31½ mm. Cost: \$1.00 each, sold in sheets of 10 for \$10, or 25 for \$20. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. The Nation was created on January 1st, 1998, by the amalgamation of Caledonia, Cambridge and South Plantagenet townships with the village of St-Isidore.

City of TORONTO (pop: 2,481,494)

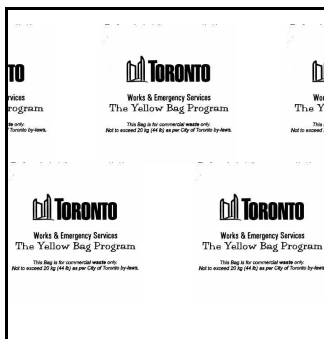


This tag must be affixed to each regulation size garbage bag (66 cm x 80 cm) placed out for City garbage collection. The tag must be easily visible from the roadway. Garbage bags placed out at curbside without a tag will not be collected. Bags in excess of 20 kg (44 lbs.) in weight will not be collected. Recyclables such as blue and grey box materials, writing paper and corrugated cardboard must not be placed out for garbage collection. Hazardous waste materials such as paint, chemicals and solvents will not be collected and must be disposed of properly by a hazardous waste disposal company. If you require additional tags, please contact your organization's waste diversion coordinator or administrator. For additional assistance, please contact the City of Toronto's Solid Waste Management Services at 416-392-4742 or 416-392-3701.

201829



Description: Introduced January 21st, 2002. Black on yellow, black serial number, 81 by 188 mm. Cost \$2.00 each, issued in sheets of 3.



Type1: First used Sept. 3rd, 2002.

Type 2: Available Nov. 25th, 2004.

Description: Black on opaque, yellow plastic bag, 76 by 91 cm. Cost: \$3.10 each, sold in packages of 20.



Yellow Bag Program

Price covers City costs to collect, transfer, and dispose commercial waste. Participants in the Yellow Bag Program have access to recycling and organic collection at no additional charge.

(Tag shown in two parts due to its length.)



Description: Black on yellow with blue-line cityscape at right. Cost: \$3.10 each, sold in sheets of 5.

Comments: Schools under special contracts, as well as all municipal agencies, boards, commissions and departments, that receive roadside pickup of individual bags of garbage by the City must affix a \$2.00 tag to each bag.

All businesses that receive roadside pickup of individual bags of garbage by the City must use the yellow bags. Items too large for a bag must be affixed with a \$3.10 tag. Regulations state that tags are not to be used by businesses on regular garbage bags, but this writer has regularly seen tags used in this manner. The vertical bar-code at the near right represents the serial number. The horizontal bar-code at the far right is the price-code for the tags.

In 2004, it was discovered that counterfeit Type 1 bags were being used. The alleged perpetrator has been arrested and the City introduced the Type 2 bag as a guard against future fraud. The new bags have special markings that are only visible under UV light. The old bags were not recalled and will continue to be collected until supplies on hand are exhausted.

The present City of Toronto was created on January 1st, 1998, by the amalgamation of the old city of Toronto with the cities of Etobicoke, Scarborough, North York and York, as well as the borough of East York.

Municipality of TWEED (pop: 5612) in Hastings County



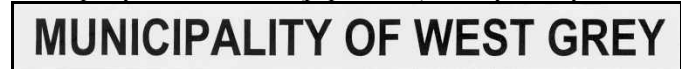
Description: Dark red-violet on white, black serial number, 151 by 12½ mm. Cost: \$1.00 each, sold in sheets of 10. Comments: All bags must be tagged. Tweed was created on January 1st, 1998, by the amalgamation of Elzevir-Grimstrophe and Hungerford townships with the village of Tweed.

County of WELLINGTON (pop: 81,143).



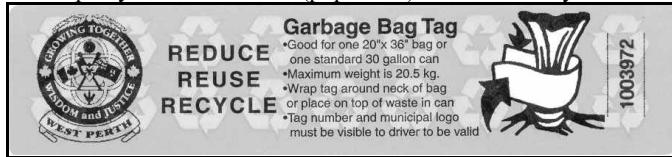
Description: Black on opaque, yellow plastic bag, 60 by 70 cm or 75 by 95 cm. Cost: \$1.00 (small) or \$1.75 (large), sold in packages of 10. Comments: Large bag introduced January 1st, 2002, small bag April 1st, 2003. All garbage collected at the roadside in urban areas (other than the City of Guelph, which has separate facilities) must be in paid County bags. Rural residents must take their own garbage to the landfill and do not use the paid bags.

Municipality of WEST GREY (pop: 11,741) in Grey County



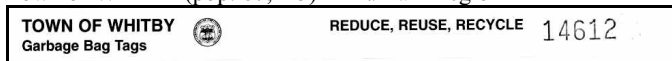
Description: Black on fluorescent orange, 129 by 12½ mm. Cost: \$1 each, sold in sheets of 10. Comments: All bags must be tagged. West Grey was created on January 1st, 2000, by the amalgamation of Bentinck, Gleneleg and Normanby townships with the village of Neustadt. The town of Durham was added on January 1st, 2001.

Municipality of **WEST PERTH** (pop: 9129) in Perth County

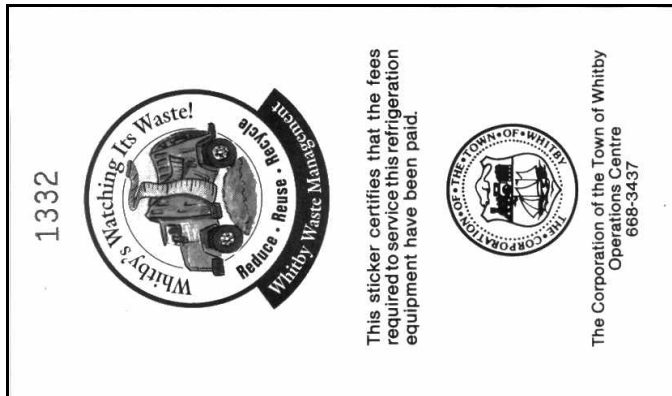


Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: All bags must be tagged. Currently, each ward in West Perth has separate tags. At present, the illustrated tag is used only in Hibbert Ward (pop: 1308). Its use will be extended to Mitchell Ward (pop: 4022) once the existing supply of Mitchell tags (see 'Mitchell' above) is exhausted. (Also see 'Fullarton' and 'Logan' above.) West Perth was created on January 1st, 1998, by the amalgamation of Fullarton, Hibbert and Logan townships with the town of Mitchell. It was designated as a 'township' until December 20th, 2000, at which time it became a 'municipality'. (See **Bluewater Recycling Association** above.)

Town of **WHITBY** (pop: 87,413) in Durham Region

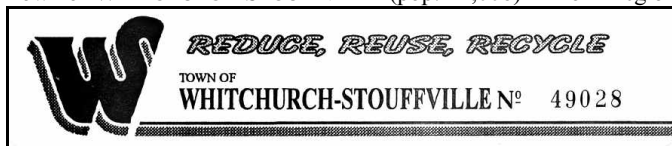


Description: Black on yellow, black serial number, 166 by 12½ mm. Cost: \$1.00 each, sold in sheets of 5.



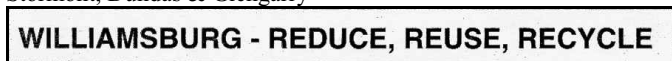
Description: Black on fluorescent pink, black serial number, 82 by 140 mm. Cost: \$20 each. Comments: Residents allowed 4 untagged bags per week, excess to be tagged at \$1 each. Freon-containing appliances must be affixed with a \$20 tag, which covers the cost of removing the gas.

Town of **WHITCHURCH-STOUFFVILLE** (pop: 22,008) in York Region



Description: Dark green on yellow, black serial number, 149 by 32 mm. Cost: \$2.00 each. Comments: Residents allowed 3 untagged bags per week. In addition to this, up to 3 tagged bags can be put out for pickup.

Former Township of **WILLIAMSBURG** (pop: 3500) in the County of Stormont, Dundas & Glengarry



Description: Black on fluorescent dark orange, 152½ by 13 mm. Cost: \$1.00 each, sold in sheets of 10. Comments: Residents allowed two untagged bags per week, excess to be tagged. Since January 1st, 1998, Williamsburg has been part of the Township of South Dundas (pop: 10,783). The old tags remained current throughout the new Township until September 2004 when paid South Dundas bags were introduced. The tags could still be used until the end of 2004.

The 'Companies' We Keep (Continued from page 1.)

In 1876, with steep competition from U.S. imports and the loss of protective tariffs by the Canadian Government, it was no longer profitable to continue operating so the company laid off the last of their workers and remained idle for three years.

With John A. MacDonald's victory in Parliament in 1878, the new government provided the protection the company needed to operate. The company re-opened as the Canada and Dominion Sugar Refinery Company Limited.



Aerial view of the Canada Sugar Refinery in 1854.
(From the May 1867 issue of *Industrial Canada*.)

Additional Reading:

- *Canadian Biographical Dictionary and Portrait Gallery of Eminent and Self Made Men: Quebec and the Maritime Provinces*. Toronto & New York: American Biographical Publishing Company, 1881.
- *Dictionary of Canadian Biography Online*, Library and Archives Canada (www.biographi.ca).
- *Industrial Canada*, Centennial Issue, May 1867.

Second Issue Bill Stamps

Please check out my web site:

www3.telus.net/billstamps/

I have a selection of company cancels on the Second Issue bill stamps available for sale or trade, and I am also looking for new and unusual cancels to add to my collection. I am especially looking for a cancel of the St. Lawrence Tow-Boat Company.

Please contact me via email at:

williamstamp@telus.net

or by post at:

Bill Stamps, P.O. Box 5164 - Station 'B'
Victoria BC, Canada, V8R 6N4