



# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255  
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

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Number 79

## Officers of the Revenue Study Group

### ✉ Chairman:

Fritz Angst, Briggs & Morgan P.A., 2200 IDS Center, 80 South 8<sup>th</sup> St., Minneapolis MN, USA, 55402 – fangst@briggs.com

### ✉ Treasurer and Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

## Production Details for Second Issue Bill Stamps (2)

The information supplied by **Mark Tomasko** from the American Bank Company records as held by the American Museum of Finance ([www.moaf.org](http://www.moaf.org)) also includes descriptions of the sheet formats and papers used for the March 1866 through November 1867 printings of Second Issue Bill stamps:

16 March 1866:

- One impression per 11½ by 13-inch sheet of paper.

24 September 1866 and 25 January 1867:

- Four impressions per 17 by 22-inch sheet of paper.

4 May, 17 July, and 23 November 1867:

- Four impressions per 17 by 22-inch sheet of 14-pound paper.

The entry for the November 1867 order also includes the comment *“paper is too small”* written in ink and handwriting that are different from the main part of the entry. – **C.D. Ryan**

## Just released, van Dam’s ReveNews #169

Featuring many interesting items, with rarities from the ‘Chesapeake’ Collection such as a very rare Visa Fee Stamp.

O.H.M.S. Perfin on Unemployment Insurance Stamp, Die Proofs and Colour Trials of Québec Registrations, Nice Selection of Scarce Québec Prohibition Stamps, Collection of Booklet Panes of BC Telephone Franks, Singles, Blocks and Plate Blocks of Consular Fees, Vertically Imperf MS12 Manitoba Search Fee Stamp, Roulette Variety of Newfoundland Customs Duty, Essay of Edward VII Newfoundland Inland Revenue, and a Selection of Year-end Specials: Bill Stamps, Lock Seals, Alberta and Yukon.

For a pdf sample copy in colour visit:  
[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

### E.S.J. van Dam Ltd.

P.O. Box 300, Bridgenorth, ON, Canada K0L 1H0  
Phone (705) 292 7013 Fax (705) 292 6311  
E-mail: [esvandam@esjvandam.com](mailto:esvandam@esjvandam.com)

## MEMBERSHIP NOTES

### New Member:

✉ **Ann Adams**, Napoleon, Ohio

## The Hunting, Fishing and Conservation Stamps of Canada: Errata and New Discoveries

While my book has only been in print sixteen months, it has had the desired effect of ferreting out a great deal of new information on these neglected revenue and cinderella stamps. There have been some very nice reviews but nothing is ever perfect. Should you own a copy of this book, I would be happy to share an Errata (two pages) and New Discoveries text (three pages) with you. – [rubec@rogers.com](mailto:rubec@rogers.com)

## Information Wanted:

### Québec and New Brunswick Hunting Stamps

While I was preparing my book, I was surprised how little information I could find on Québec and New Brunswick hunting stamps. In the book, I illustrated four Québec hunting permit stamps but I have never seen one in person. Please contact me if you have hunting stamps from these provinces or information concerning their use – [rubec@rogers.com](mailto:rubec@rogers.com)



**GORDON  
BROOKS  
PHILATELICS**

CANADIAN AND FOREIGN REVENUE STAMPS  
P.O. BOX 100 - STATION N.D.G.  
MONTREAL, QUEBEC, CANADA H4A 3P4  
Telephone (514) 722 3077

## Reuse of a Saskatchewan Law Stamp

### Dale Speirs

In a batch of old Saskatchewan revenues on document, I came across one where the stamp had obviously been reused. Figures 1 and 2 show the two sides of a lien placed on a cow. Figure 3 shows a close-up of the revenue stamp, which evidently had been peeled off some other form that was on pink paper. An extreme close-up of the stamp shows a bit of the pink paper underneath the lower left edge of the stamp (Figure 4). Just above it is a dried fan of glue where it had been squeezed out from under the paper when the clerk pressed the stamp

into place. There is more pink paper underneath the stamp that is easily seen when the lien is held up to the light, but I was not able to photograph or scan this.

It may have been that the clerk who applied the stamp was re-using one that had mistakenly been applied elsewhere. There is also the possibility that he was applying used stamps and pocketing the change. Since liens are not normally seen by anyone other than the parties involved, the risk of being detected was low.

Form 61A—LIEN NOTE—For Provinces of Alberta and Saskatchewan.

\$ 35 Due July 1, 1910 No. 1909

On or before the first day of July 1910 for value received, I promise to pay *Ernest Hager* or order, at THE NORTHERN CROWN BANK with interest at 10 per cent. per annum; I further agree to pay interest at the rate of 10 per cent. per annum after maturity of this note until paid.

Given for *One Red & white cow 3 years old*

The title and ownership of the goods for which this Note is given, shall remain at my own risk in... until this note or any renewal or renewals thereof is fully paid with interest; I further agree to furnish security satisfactory to them at any time if required; and if I fail to furnish such security when demanded, or if default in payment is made, or should I sell or dispose or mortgage or attempt to sell the undermentioned land which I own, or if for any reason... should consider this Note, or any renewal or renewals thereof insecure, they have full power to declare it and all other Notes made by me in their favor due and payable at any time, and suit therefore may be entered, tried and finally disposed of in any court having jurisdiction; and also to take possession of the said goods and hold the same until this Note or any renewal or renewals thereof are paid with interest; or sell them at public or private sale, the proceeds thereof to be applied on the amount unpaid after deducting all expenses connected with such taking possession and sale; and taking and sale of said goods shall not be a release of my liability for the balance of said price, which balance I agree to pay. Should this Note not be paid when due I agree to pay all reasonable costs of collection of the same including plaintiff and attorney fees. For the purpose of taking possession and recovering said property... or their agent or agents may enter into or upon any building, enclosure or lands, using such force as may be necessary for such purpose. The destruction or damage of said property by fire or by any other means whatever shall not release me from my liability for payment. I hereby agree to the above terms, all agreements and conditions, being stated herein.

The Land above referred to and which I own is... Sec. 5 Sp. 4 Rg. 8

Name... *Ernest Hager*  
P.O. *Northey*  
Witness... *John G. Gurnea* *Abner J. Booth*

Figure 1: Front of Lien Note on one cow, issued July 2<sup>nd</sup>, 1909, for \$35 plus interest, due July 1<sup>st</sup>, 1910.

35/131

CANADA

TO WIT:  
*E. Hager of Carl Pop*  
the *Brother of the* a farmer  
make oath and say:

1—I am the owner of the chattels mentioned in the within copy of note.  
2—that said copy of note is a true and correct copy of the note and endorsements thereon and which amounts to be a copy.  
3—that the said *Ernest Hager* hereunto justly and truly indebted to me, the said *Ernest Hager* in the sum of \$35.00 as shown in the said note, and the said note was express purpose of securing the amount due to me, the said *Ernest Hager*, and not the property or chattels mentioned therein against or of preventing the creditors of *Ernest Hager* claim against him.  
4—that the said note truly sets forth the agreement between myself and the said *Ernest Hager*.

Sworn before me at  
*Regina*  
on the *12th* day of *July* 1909  
*E. Hager*  
PROVINCE OF SASKATCHEWAN  
Regina Registry Office District  
REGISTERED  
*John G. Gurnea*  
JUL 12 1909  
*Abner J. Booth*  
REGISTRATION CLERK

Figure 2: Reverse of Lien Note bearing signed affidavit and July 12<sup>th</sup>, 1909, registration at the Provincial Registry Office in Regina, Saskatchewan.

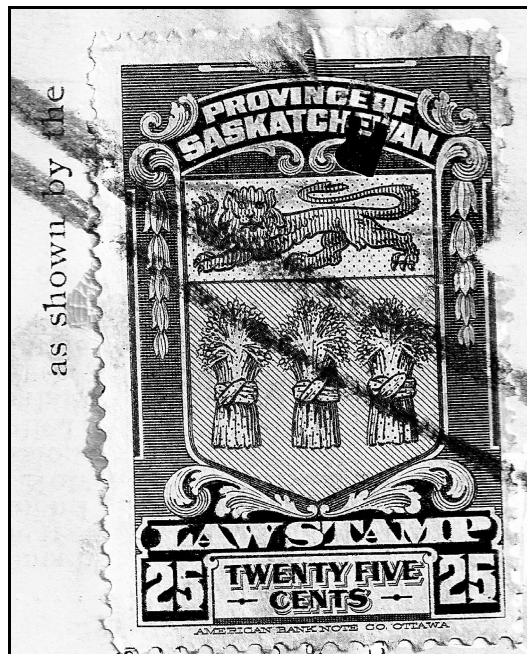


Figure 3: Close-up of Law Stamp affixed in payment of applicable fee at Regina Registry Office. Note glue and coloured paper emerging from under the left edge.

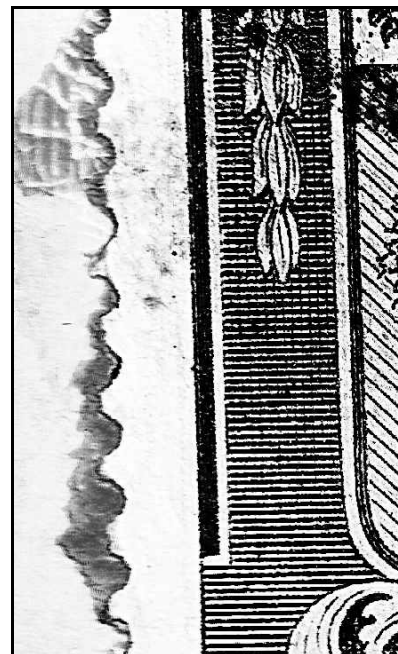


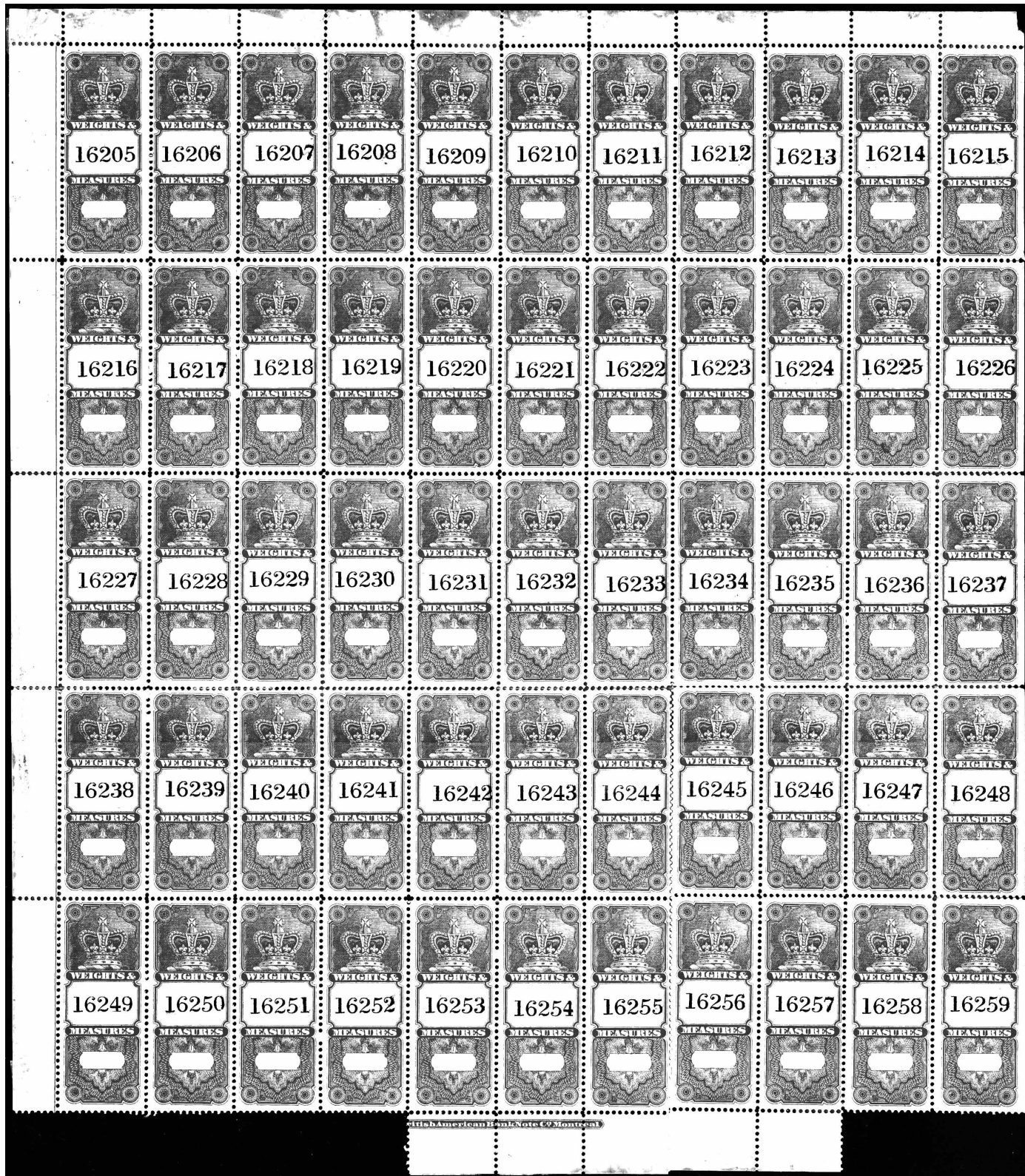
Figure 4: Extreme close-up of glue (top) and coloured paper emerging from underneath the Law Stamp.

# Full Pane of High-Range Red Weights & Measures Stamps

Erling van Dam

Here is a full pane (less a bit of selvage at the bottom) of 55 of the red, no-denomination Weights & Measures stamp. It conforms to the analysis done by **Chris Ryan** in *CRN* № 77 (June 2012, page 2).

The 'British American Bank Note Co. Montreal' imprint in the bottom selvage is centred on positions 49 and 50. This pane also has the red vertical in the left selvage near the perforations.



# Curious Serial Numbers on Tobacco Stamps

Fritz Angst

In *CRN* № 58 (Sept. 2007, p. 6), John Harper described some irregular gothic serial numbers on Series 1883 tobacco stamps. Illustrated here at right are examples of another group of non-standard serial numbers on Series 1869 stamps.

The figures in these irregular serial numbers (enlarged below) are a faint, spotty blue, and have shapes that do not conform to those of the standard dark blue serial numbers of the British American Bank Note Company (BABN). Other, similar stamps are known, all with serial numbers in the vicinity of 33000.

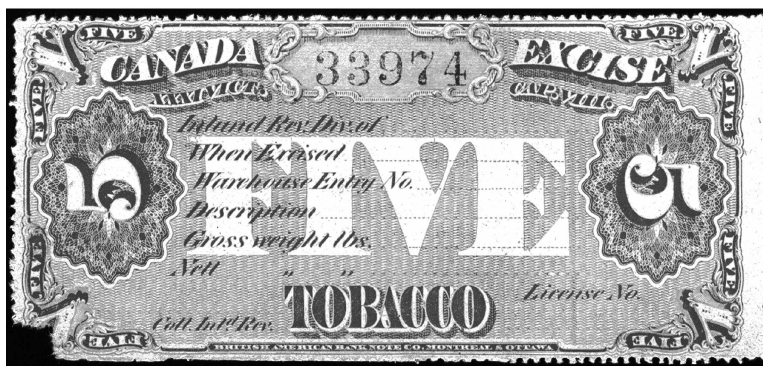
The sequential nature of the numbers could be construed as suspicious. However, in light of the significant number of serially numbered stamps already available (See **Tables 1** and **2** below) and the scarcity of these examples, it would seem more likely these unusual items were prepared for reasons other than trickery – perhaps as salesman's samples, as was done in post-use periods with other Canadian revenue stamps, or as training aides.

The 1/4- and 10-pound stamps illustrated here are on thick, block-watermarked wove paper, and the 10-pound stamp is perforated 11½ by 12. As shown by data collected by John Harper (**Tables 1** and **2**), these

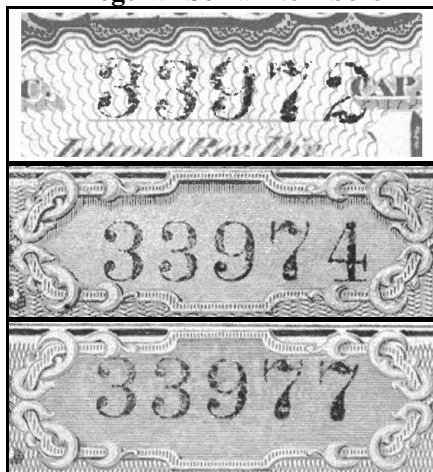
characteristics date the stamps to the end of the 1869-1883 period in which Series 1869 was current. It is only for these final printings that the Brandom catalogue notes the existence of remainders without serial numbers.

### References

- Harper, J. Research Files on Canadian Tobacco Stamps. 2011. (DVD)
- Brandom, L.W. *Catalog of the Tobacco Tax Paid Stamps of Canada and Newfoundland*. BNAPS, 1976.



### Irregular Serial Numbers



### Standard BABN Serial Numbers



**Table 1: Harper's Data regarding the Series 1869 1/4-pound 'Open' Warehouse stamp.**

Observed Range of Serial Numbers	Type of Paper	Height of Serial №	Perf Size	Brandom Catalogue
1406 – 10722	No watermark, Thin Wove	4 mm	12	M233
15990 – 17049	Diagonal Watermark, Thick Wove	4 mm	12	M236
33531 – 37006	Diagonal Watermark, Laid	4 mm	12	M236A
55894 – 125237	Block Watermark, Thick Wove	4 mm	12	M235
No Serial	Block Watermark, Thick Wove	—	12	M235TP

**Table 2: Harper's Data regarding the Series 1869 10-pound 'Open' Warehouse stamp.**

Observed Range of Serial Numbers	Type of Paper	Height of Serial №	Perf Size	Brandom Catalogue
508 – 1224	No watermark, Thin Wove	4 mm	12	M270
14016 – 18332	Diagonal Watermark, Laid	4 mm	12	M271
24951 – 25123	No watermark, Thick Wove	5 mm	12	M267
40338 – 53582	No watermark, Thick Wove	4 mm	12	M268
62928 – 65001	Block Watermark, Thick Wove	4 mm	11½x12	M269
No Serial	Block Watermark, Thick Wove	—	11½x12	M269TP

# British Columbia Hunting Stamps: A Revision

## Clayton Rubec

For the past 31 years, British Columbia has used self-adhesive stamps to validate its general “Resident” hunting licence as well as the 22 types of “Species” permits enclosed therein (thus 23 licence types in total). Most of these Resident Stamps are still in use in the province. Stamps are not used on Non-Resident licences.

I have recently had access to the British Columbia Ministry of Natural Resources records covering Director’s Orders for the printing of the Resident Stamps over many years. As a result, I have concluded that current catalogue listings of these stamps require revision. Table 1 overleaf is a simplified revision of the British Columbia hunting and species licence stamps listed in van Dam (2009) and Rubec (2011). The catalogue numbering of these issues is slightly simplified here to the “BCH” versus van Dam’s “BCHL” prefix. The order in which these stamps are listed in van Dam (2009) is retained to avoid confusion.

Stamps were first used in British Columbia from 1982 to 1986 on Resident Deer licences. These are BCH1 to BCH7 in Table 1 and are more fully described in McTaggart-Cowan (1987), van Dam (2009) and Rubec (2011). In 1987 the province introduced a new system of hunting licences covering a suite of wildlife species. These are BCH8 to BCH23 in Table 1 and are partially listed in van Dam (2009). However, that catalogue does not record the very wide range of stamp styles, colours or font types now known to exist. These are discussed in more detail in Rubec (2011). Figure 1 below shows three examples of the 1987-2012 species stamps. Stamps are removed from a general vendor form (Figure 2) and added to a hunter’s licence booklet (Figure 3). Stamped pages are illustrated in Figure 4.

Bison licences also exist but do not use a stamp. Unlike other jurisdictions, the province does not print new stock each year but uses the stamps continuously year over year until exhausted. Each printing has introduced new varieties.

In summary, there have been 23 basic types of provincial hunting and species licence stamps issued by the Province of British Columbia since 1982. The existing catalogue listing of these British Columbia hunting stamps is incomplete. A cataloguing revision of these stamps is proposed in this article. A wide variety of stamp varieties and licencing documents provide a rich environment to attract collectors of Canadian revenue stamps. I invite correspondence with anyone with additional examples of the British Columbia hunting stamps (1982 to 2012): rubec@rogers.com. (A companion article on British Columbia provincial angling stamps can be found in Rubec (2012).)

### Acknowledgements

I must extend my thanks to **Patsy Twaddle** and **Audrey Fanthorpe** of the British Columbia Ministry of Natural Resources in Victoria, British Columbia; **Rod Silver** of Victoria, British Columbia; **Dale Stover** of East Moline, Illinois; the family of the late **Ian McTaggart-Cowan**; and **Erling van Dam** of Bridgenorth, Ontario for assistance in development of Rubec (2011) and the additional research for this article.

### References

- - McTaggart-Cowan, I. 1987. “Some New Developments in Canadian Wildlife Revenue Stamps,” *BNA Topics* 44(6): 22-25, November/December 1987.
- - Rubec, C. 2011. *The Hunting, Fishing and Conservation Stamps of Canada*. BNAPS: Ancaster, Ontario. 436 p.
- - Rubec, C. 2012. “British Columbia Angling Stamps: A Revision,” *Canadian Revenue Newsletter* №77: 3-6.
- - van Dam, E.S.J. 2009. “British Columbia Hunting License Stamps,” p. 179 in *The Canadian Revenue Stamp Catalogue Including Wildlife Conservation Stamps*. The Unitrade Press: Toronto, Ontario.



Figure 1: Three examples of British Columbia Species Licence Stamps in use since 1987: BCH11a, BCH15 and BCH12a




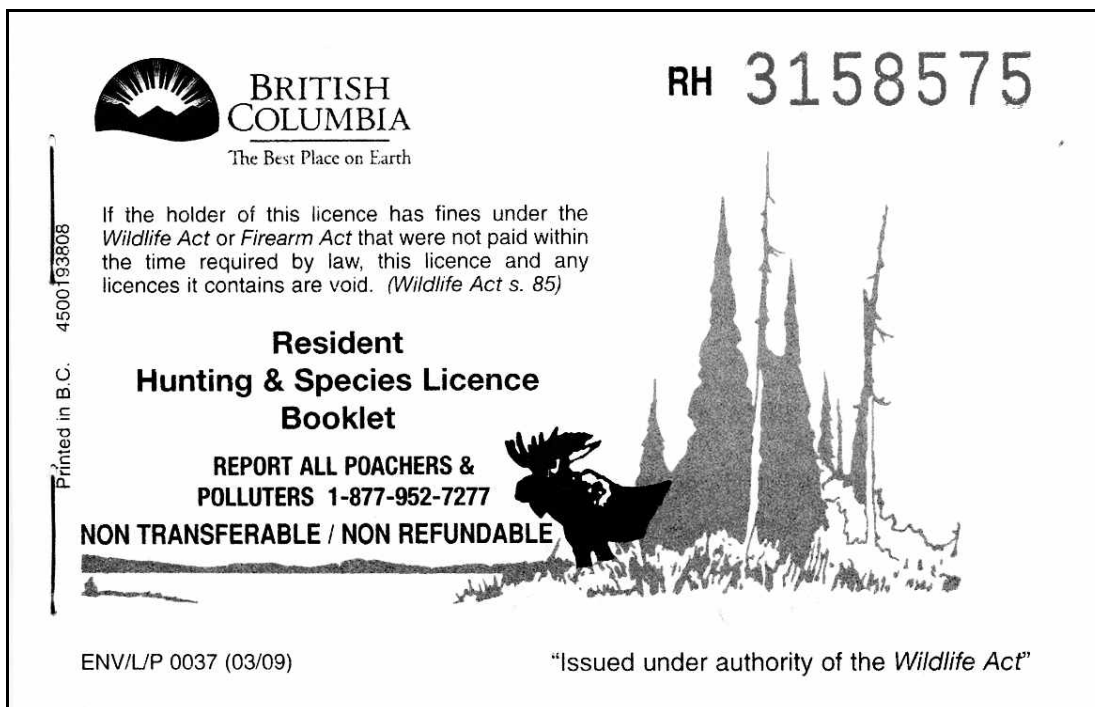
 <b>BRITISH COLUMBIA</b>	<b>RESIDENT SPECIES LICENCE CARD</b>	B.C. RESIDENT HUNTER NO. <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> </tr> </table>							 <b>GRIZZLY BEAR</b>
LICENCE \$ .00 HCTF \$ .00 GST \$ .	CHECK (✓) IF ISSUED AS AN 'ADDITIONAL' LICENCE <input type="checkbox"/>								
PRINT - DO NOT WRITE LAST NAME _____ FIRST NAME _____ MIDDLE INITIAL _____		VENDOR NUMBER _____ ISSUE DATE _____ YEAR MO. DAY	 British Columbia Grizzly Licence <b>BEAG 123093</b> PEEL CAREFULLY						
BEAG <b>123093</b> _____ SIGNATURE OF LICENCEE		BIRTH DATE _____ YEAR MO. DAY							

Figure 2: Example of 2011 Species Licence Vendor Form. The BCH15a stamp in the lower right corner is removable and self-adhesive.

**Table 1: British Columbia Resident Hunting and Species Licence Stamps 1982-2012**

Catalogue Number (adapted from van Dam 2009, with revised "BCH" prefix)	Permit Type	Colour (shades exist) and Text Layout Information
BCH1	Antlered or Antlerless Deer	Green on Grey
BCH2	Antlered Deer	Red on Grey
BCH3	Deer	Black on White
BCH4	Extra Deer	Red on Grey
BCH5	Deer	Black on Pink
BCH6	Extra Deer	Black on White
BCH7	Extra Deer	Black on Orange-Red
BCH8	Hunting	Red or Rust-Orange; 2nd line full CAPS
8a		Red; 2nd line upper/lower case
BCH9	Queen Charlotte Islands Deer	Brown
BCH10	Mule Deer	Green; top 2 lines wide spacing
10a		Green; top two lines narrow spacing
BCH11	White-tailed Deer	Olive Green; 4 lines of type
11a		Olive Green; 3 lines of type
BCH12	Elk	Light Blue; top two lines wide spacing
12a		Blue; top two lines narrow spacing
12b		Light Blue; top two lines narrow spacing; 2nd line all CAPS
BCH13	Moose	Orange; top two lines wide spacing
13a		Orange; top two lines narrow spacing
BCH14	Black Bear	Purple; top two lines wide spacing
14a		Purple; top two lines narrow spacing
BCH15	Grizzly Bear	Green stripes on White; 4 lines of type
15a		Green stripes on White; 3 lines of type
BCH16	Mountain Goat	Blue stripes on White; 4 lines of type
16a		Blue stripes on White; 3 lines of type
BCH17	Mountain Sheep	Orange stripes on White; 4 lines of type
17a		Orange stripes on White; 3 lines of type
BCH18	Caribou	Red stripes on White
BCH19	Cougar	Purple stripes on White
BCH20 (proposed)	Combined Bobcat/Lynx/Wolverine	Mauve
BCH21 (proposed)	Bobcat	Bright Blue-Green
BCH22 (proposed)	Lynx	Purple
BCH23 (proposed)	Wolverine	Dark Orange



**Figure 3: 2011 Hunter Licence Booklet in which Species Licence Stamps are inserted**

ANTLERED / ANTLERLESS

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC 31 30 29

**SPECIES LICENCE** LICENCE \$15.00 FED. GST \$ 1.05  
 FED. GST REG. NO. R107864738

British Columbia  
 White-tailed Deer  
 Licence  
 DEWT 285833

AGENCY CODE 05401

ISSUE DATE		
94	09	27
YEAR	MO.	DAY

SEE OTHER SIDE FOR CANCELLATION INSTRUCTIONS

LICENCE IS VALID FROM 'DATE OF ISSUE' \* TO 95  
 MARCH 31st, 19

REGION NUMBERS: ① ② ③ ④ ⑤ ⑥ ⑦ ⑧

\* CARIBOU, COUGAR, GRIZZLY BEAR, MTN. GOAT, MTN. SHEEP & COMBINED BOBCAT/LYNX/WOLVERINE LICENCES ARE NOT VALID UNTIL THE SECOND DAY AFTER THE DATE OF ISSUE.

RH 1261694 DAYS OF THE MONTH NON REFUNDABLE

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

DAYS OF THE MONTH: 18 19 20 21 22 23 24 25 26 27 28

Figure 4: Pages from Resident Hunting & Species Licence Booklets. The upper page is a stamped licence issued 1994-09-27 for the hunting of white-tailed deer issued. The lower page is of a later design and represents a stamped licence issued 2009-09-22 for the hunting of (North American) elk. (Images enlarged.)

ANTLERED / ANTLERLESS

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC 31 30 29 28 27 26 25 24 23 22 21 20

REGION NUMBER

**SPECIES LICENCE** LICENCE \$20.00 HCTF \$5.00 GST \$ 1.25  
 FED. GST REG. NO. R107864738

British Columbia  
 Elk Licence  
 ELK 452358

VENDOR NUMBER 22789

ISSUE DATE		
09	09	22
YEAR	MO.	DAY

ISSUE TIME 16:06

SEE OTHER SIDE FOR CANCELLATION INSTRUCTIONS

\* BOBCAT, CARIBOU, COUGAR, GRIZZLY BEAR, LYNX, MTN. GOAT, MTN. SHEEP & WOLVERINE LICENCES ARE NOT VALID UNTIL THE SECOND DAY AFTER THE DATE OF ISSUE.

LICENCE IS VALID FROM 'DATE OF ISSUE' \* TO MARCH 31st, 20 10

RH 3111260 DAYS OF THE MONTH PAGE 7

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20

DAYS OF THE MONTH: 21 22 23 24 25 26 27 28 29 30 31

## Exceptional Cigar Boxes with Revenue Stamps

Christopher D. Ryan

The wooden box in Figure 1 once held one-half-pound of *Non Plus Ultra* cigars (50 cigars) and is exceptional for its early date of June 1877. The black excise stamp (Brandom's G124) is marked "23-77", where "23" represents the 23<sup>rd</sup> semi-monthly payment of excise duty for the fiscal year ended June 30<sup>th</sup> and "77" the calendar year of 1877.

These cigars were manufactured by Licensee No 8 of the Inland Revenue Division of Montréal. The oval seal on the lid reads "M.C. Co." A examination of the 1877 edition of *Lovell's Montreal Directory*

shows that these initials almost certainly represent the Montréal Cigar Company.

The labels affixed at the right exterior and on the inside cover are black and gold on white, and commemorate the 1876 centenary of the American Declaration of Independence. In addition to the central, gold-framed portraits of George Washington, King George III, Ulysses Grant and Queen Victoria, there is a vignette at the lower edge of these labels of the American and Canadian Falls at Niagara.

Figure 1.





The wooden box of *Little Maids* cigars in Figure 2 below is exceptional for its size of 200 cigars, as marked on the box and represented by a red excise duty stamp of Series 1897 (Brandom's G291). These red stamps paid a special rate of duty in effect from 1897 to 1908 for products made from an officially-approved combination of foreign and Canadian leaf tobacco.

At the time, boxes of 200 cigars were very unusual in Canada. The records of the British American Bank Note Company give that just 60,005 of its 200-cigar stamps (in blue and black only, no green) were delivered to the Revenue Department during the period of 1883 to 1897. This represented slightly less than 0.21% of the total Series 1883, 1885 and 1887 cigar stamps delivered. The subsequent Series 1897 stamps for 200 cigars are recorded only in green (for Canadian leaf) and in red.

The manufacturer of *Little Maids* is given on the bottom of the box

as "Factory No 3" of "I.R.D. 14". The *Official List of Excise Licences* identifies this maker as L.A. Bourdon of L'Épiphanie, Québec (Joliette Division), who held a red-stamp, combination licence from 1902 or 1903 to the end of such licences in 1908. In the *Official List* of May 1907, combination licences were held by only 10 of 198 cigar factories.

#### References

- Ryan, C.D., "Licence Codes for Canadian Cigar Manufacturers, 1883-1962," *Canadian Revenue Newsletter* No 51, December 2005, pp. 3-10.
- Ryan, C.D., "Canada's Stamp Taxation of Tobacco Products, 1864-1974," Parts 8 & 9, *Canadian Revenue Newsletter* No 60, March 2008, pp. 7-10; No 63, December 2008, pp. 2-5.
- Canada, Department of Inland Revenue. *Official List of Licensed Manufacturers . . . 1907-08* (Circular G770 of May 16<sup>th</sup>, 1907). Customs & Excise Library, Connaught Building, Ottawa.

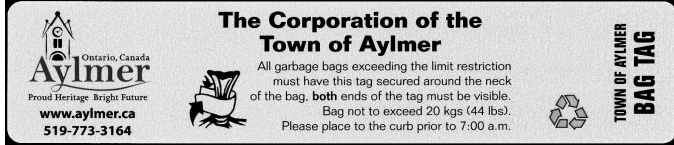
Figure 2.



# Ontario Municipal User-pay Garbage Tags and Bags (9)

## Christopher D. Ryan

### Town of AYLMER in Elgin County



Description: Black text, green recycling logo and red 'Aylmer' on glossy orange, 149 by 32 mm. Cost: \$2.00 each. Comments: Tags introduced May 1<sup>st</sup>, 2012. Untagged bags: residences 3 per week, commercial 5 semi-weekly (downtown core) or 9 weekly (outside of core), excess to be tagged.

### City of BARRIE in Simcoe County

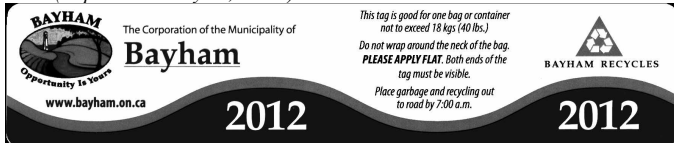
**Type 3** (See CRN № 53 for Type 2 & № 46 for Type 1.)



Description: Black and silver on metallic blue, black serial number, 151 by 12 1/2 mm. Cost: \$3.00 each, sold in sheets of 5. Comments: One untagged bag per week, excess to be tagged. New tags introduced May 1<sup>st</sup>, 2012, old pink \$2 tags honoured until October 1<sup>st</sup>, 2012.

### Municipality of BAYHAM in Elgin County

**2012** (Expires January 1<sup>st</sup>, 2013.)



Description: White, blue, navy blue and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: Tags introduced June 1<sup>st</sup>, 2012. All bags tagged with annual allotment of free tags: residences 3 per week, commercial 4 per week, farms 4 1/2 per week.

### Township of BLACK RIVER-MATHESON in Cochrane District



Description: Orange on white, black serial number, 153 by 13 mm. Cost: \$1.50 each, sold in sheets of 10. Comments: All bags tagged, annual allotment of free tags: principal residences 100, seasonal residences 30, halls & churches 20.

### Township of CAVAN MONAGHAN in Peterborough County

Description: Black on dark, glossy red, 51 by 21 mm. Cost: \$2.25 each. Comments: Tags introduced April 1<sup>st</sup>, 2012. All bags tagged.



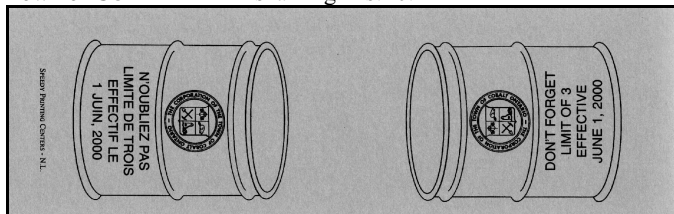
### Municipality of CENTRAL ELGIN in Elgin County

**2012** (Expires January 1<sup>st</sup>, 2013. Previous issues listed in CRN № 70 & 72.)



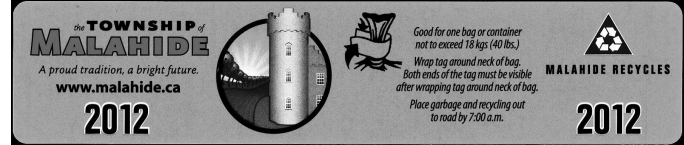
Description: Glossy green, blue, navy blue and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: All bags tagged with annual allotment of free tags.

### Town of COBALT in Timiskaming District



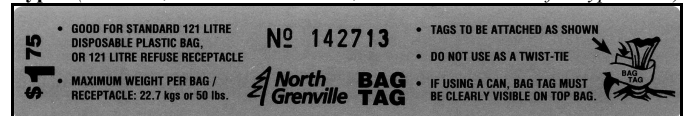
Description: Black on blue, 216 by 69 mm. Cost: \$2.00 each. Comments: Tags introduced June 2000. Three untagged bags per week, excess to be tagged.

### Township of MALAHIDE in Elgin County



Description: Orange, black and multicolour, 149 by 32 mm. Cost: \$1.50 each. Comments: Tags introduced June 1<sup>st</sup>, 2012. All bags tagged with annual allotment of free tags: residences, commercial & farms 3 per week.

### Municipality of NORTH GRENVILLE in County of Leeds & Grenville



Description: Black on dark pink, black serial number, 150 by 25 mm. Cost: \$1.75 each, sold in pads of 8. Comments: All bags must be tagged. Sales of green Type 2 tags at \$1.50 were discontinued March 7<sup>th</sup>, 2011, but tags on hand remained valid until June 5<sup>th</sup>, 2011.

### Township of PELEE in western Lake Erie



Description: Black on dark green, black serial number, 148 by 17 mm. Cost: \$2.00 each. Comment: All bags tagged.

### County of PRINCE EDWARD

**Type 4** (New item, introduced April 2<sup>nd</sup>, 2012. See CRN № 72 for Types 1-3.)



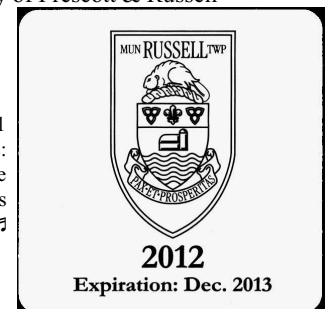
Description: Fluorescent pink on white, black serial number, 100 by 12 1/2 mm. Cost \$3.00 each, sold in sheets of 10. Comments: All bags tagged. Blue Type tags (\$2.00) valid until April 14<sup>th</sup>, 2012.

### Town of RENFREW in Renfrew County



Description: Black on fluorescent orange, 106 by 70 mm. Cost: \$2.00 each. Comments: Tags introduced July 1<sup>st</sup>, 2012. Residences allowed 2 untagged bags per week, commercial properties allowed 4, excess to be tagged.

### Township of RUSSELL in the County of Prescott & Russell



### 2012 Issue – New Design

Description: Black on glossy yellow, 51 by 51 mm. Cost: \$2.00 each. Comments: All bags tagged. Annual allotment of free tags. See CRN № 53 and 72 for previous issues.