



CANADIAN REVENUE NEWSLETTER

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First Nations User-pay Garbage Tag C.D. Ryan

Saugeen First Nation (2001 pop: 677), Bruce County, Ontario



Description: Red on glossy white, 89 by 51mm with rounded corners. Cost: \$1.00 each. Comments: Residents allowed 2 untagged per week, excess to be tagged.

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**.

MEMBERSHIP NOTES

Mail returned as undeliverable, current address unknown:

✉ **Allan E. Domes**, Calgary, Alberta

Deceased:

✉ **Charles Gould**, Palo Alto, California

Important Notice from Edward Zaluski

I have started a major project to update my series of reference manuals. But this time, rather than producing hardcopy products, I intend to issue four CDs, two for the Federal Issues planned for 2008, and two for the Provincial Issues planned for 2009. There will be many graphic images to supplement the writeups, and it is those images that will take up much of the capacity of the CDs.

I would like to inform all Revenuers of this project, and to request that they send to me their corrections of "old" information and inputs of new discoveries, beyond what has appeared in *CRN*. For those "electronically" capable, e-mail inputs would be appreciated, particularly with supporting colour pictures scanned at 300 bits per inch.

Edward Zaluski (Zaled@Auracom.com)
2696 Flannery Drive, Ottawa ON Canada, K1V 8M2

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)

The User-pay Garbage Tags of St. Albert, Alberta

Christopher D. Ryan

Residents of the City of St. Albert, Alberta (2001 population 53,081) are required to subscribe to a garbage collection program under which they pay a monthly fee as part of their bimonthly utility bill (water, sewage, recycling and garbage). The fee varies with the subscribed level of service. Once a service level is chosen, it must be adhered to consistently to avoid additional charges. However, one free change is permitted per calendar year.

Residents have the option of putting out their garbage in bags, in cans or, in selected areas, in toters. If cans or toters are used, a permanent decal is furnished by the City to be affixed to one of the containers. This decal identifies the subscribed level of service: 1, 2 or 3 cans, or toter capacity.

At the July 1st, 1996, introduction of the program, residents who chose to use bags had the annual option of selecting a fixed maximum of 2, 4 or 6 bags per week. These options expanded over time until residents can now (2006) subscribe to the equivalent of ½, 1, 2, 4 or 6 bags per week, distributed at their discretion over one-half of each calendar year.

Bag subscribers receive a periodic allotment of 'subscription tags.' From July 1996 through April 2000, this allotment consisted of one tag for each weekly collection (52 tags per year) in excess of the basic 2 bags. Subscribers to a 2-bag service did not require tags. Examples of

these Type 1 and 2 subscription-tags are illustrated below. The higher subscription levels of 4 or 6 bags per week was reflected in the text and colour of the respective tags. These tags expired at the end of June of each year, with the exception for the 1999/2000 tags which were discontinued at the end of April 2000. (All tags are 215 by 23½ mm.)

In May 2000, the tag-scheme was changed to require individual tags on every subscribed bag of garbage. A tag (Type 3 below) of uniform design and colour was introduced for all subscription levels. The new system is more flexible as it allows residents to put out any number of bags each week to a maximum total for the designated period. In 2006, this period is a half-year.

The new form of subscription-tags vary in colour each calendar-year and expire on January 15th of the following year. This allows for an overlap period of two weeks since new tags are issued in December for use as of January. The 2000 tags are marked as expiring on December 31st, 2000, but a change to the bylaw extended their use to January 15th, 2001. In 2006, the net cost of one subscription-tag is approximately \$0.74.

If at any time during the history of these tags, a resident exceeded their subscribed amount of garbage, the excess garbage was/is required to be bagged and affixed with a special tag for 'excess waste' at \$1.50 each. A tag for excess garbage is illustrated below.

Subscription Tags - Type 1



Description of Annual Issues:

- 1996/97 - Details not available.
- 1997/98 - Details not available.
- 1998/99 - Details not available.
- 1999/2000 - Black on fluorescent pink.

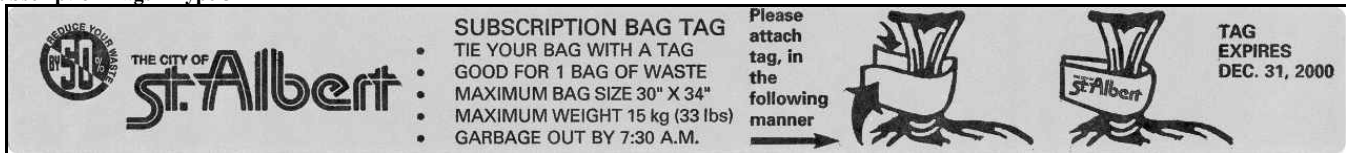
Subscription Tags - Type 2



Description of Annual Issues:

- 1996/97 - Details not available.
- 1997/98 - Details not available.
- 1998/99 - Details not available.
- 1999/2000 - Black on green.

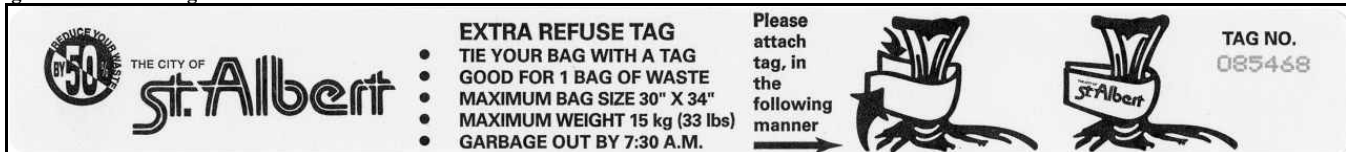
Subscription Tags - Type 3



Description of Annual Issues:

- 2000, black on dark blue, 5 small bullets, 6-line inscription at centre with no blank line between first and second line, 'EXPIRES DEC. 31, 2000'
- 2001, black on fluorescent orange, 4 large bullets, 6-line inscription at centre with blank line between first and second line, 'EXPIRES JAN. 15, 2002'
- 2002, black on fluorescent green, 5 small bullets, 6-line inscription at centre with no blank line between first and second line, 'EXPIRES JAN. 15, 2003'
- 2003, black on violet, 5 small bullets, 6-line inscription at centre with no blank line between first and second line, 'EXPIRES JAN. 15, 2004'
- 2004 - Details not available.
- 2005, black on light brown, 5 large bullets, 6-line inscription at centre with no blank line between first and second line, 'EXPIRES JAN. 15, 2006'
- 2006, black on light blue, 4 small bullets, first line 'TIE YOUR BAG WITH A TAG' of centre inscription omitted, 'EXPIRES JAN. 15, 2007'

Tag for Excess Garbage:



- In use during 2005, black on yellow, 5 large bullets, red serial number.

A Survey of Newfoundland's Statutes Governing the use of Inland Revenue Stamps

Peter de Groot



This article is intended to be the first in a series of articles describing Newfoundland's Statutes that required the use of stamps to collect fees and charges payable to the Crown. Parts I and II will describe the Stamp Act, which, through its schedules, identified the Acts that were subject to the use of stamps as payment for fees. Subsequent parts of this series will describe and illustrate (where possible) the uses and fee structure of these Scheduled Acts.



Part I: The Rise and Fall of the Stamp Act

On 30 March 1898, the Governor, Legislative Council and the House of Assembly of Newfoundland, passed "An Act respecting the Payment of certain Fees and Charges by Stamps", [1], which subsequently was cited by the short title as "The Stamp Act" [2]. This Act came into force on 1 July 1898 [1] and was repealed nearly 100 years later in 1996 [3]. The Stamp Act describes the use and usages of the revenue stamps to pay for various fees for Acts as described in the Schedule, and through time, was amended several times. A separate act, called the Stamp Duties Act, covered duties on Cheques on a Banker, Promissory Notes, Bills of Lading, Receipts, etc, and shall be discussed in a subsequent article.

The first Stamp Act of 1898 had 27 sections describing how it was to be applied. By way of amendments and revisions, the number of sections expanded. The sections described who had authority to direct and alter the preparation of stamps and their denomination, design, form, colour, etc, and who had authority to procure, account for, and grant a license to deal in stamps. In addition, there are several sections that instruct officers or clerks of the Crown how to file, receive, serve, etc, instruments (see below) stamped or otherwise, and sections of penalties, including imprisonment not exceeding three years with hard labour for those found guilty of forging, counterfeiting, or imitating any stamp issued under authority of the Act! Zaluski [4] provides an excellent overview and digest of all sections of the 1898 Stamp Act.

In this article, I document the sections of the 1898 Stamp Act of direct interest to philatelists, and how the Stamp Act changed over time to its eventual death and unattended funeral in 1996. To avoid getting bogged down through the maze of amendments, it is easiest to first examine the evolution of certain sections of the Stamp Act through the published Consolidated and Revised Statutes of Newfoundland, which occurred in 1916, 1952, 1970 and finally in 1990 [2, 5-7]. In Part II, I will examine the amendments of the Act as noted in the Statute books of Newfoundland. We begin here by examining the sections of the original Stamp Act of 1898 [1].

Section 1 of the 1898 Act interprets "Fee" and "Instrument" as follows:

In this Act the expression "fee" or "fees" means any charge of what nature and kind soever payable for, upon or in respect of any of the matters, things, documents, acts or transactions in respect of which any fee payable under or by virtue of the Acts in the Schedule hereto.

The expression "instrument" means any affidavit, writ, process, notice, rule, order, judgment, certificate, deed, grant, lease, license, document, or other paper-writing or thing, in respect of which any fee is payable under or by virtue of the Acts in the Schedule hereto.

The interpretation of "fee" and "instruments" remained the same through all Consolidated (1916) and Revised Statutes of 1952, 1970, and 1990, with the exception that the word 'writ' did not appear in the 1990 Revised Statutes. As we see, the stamps could be applied to a wide variety of uses and were limited only by what Acts were included in the Schedule.

Stamps were to be used and applied to these instruments in payment of fees and these instruments not duly stamped were regarded as invalid. In the original Stamp Act, Sections 5, 6 and 10 describe this as follows:

5. The stamps shall be used in lieu and in payment of the fees payable under the Acts mentioned in the Schedule hereto, and of all other fees which are due and payable, charged, levied, or imposed upon any instrument under or by virtue of any law at present in force in the Colony, or by which may hereafter become due and payable by virtue of any Act of the Legislature or otherwise.

6. The fees by this Act ordered to be paid by stamps shall be paid by affixing a stamp of the value of the amount of the fee to the instrument in respect of which such fee is due or payable, charged, levied or imposed. ...

10. Every instrument upon which any fee is due or payable to the Crown, and which is not duly stamped, shall be invalid.

The wording and intent of these three sections of the Stamp Act essentially remained the same, except, understandably, the word Colony was changed to Province in the 1952 and subsequent Revised Statutes. Notable, however, was that Section 6 (previously Section 5) of the 1970 and 1990 Revised Statutes identified new exceptions of Acts to the Schedule. These exceptions were a result of the amendments to the Stamp Act, which occurred between 1952 and 1990, where certain Acts were either added to, or removed from, the Schedule. These amendments are presented later in Part II of this article.

Up to this point, we have learned the types of instruments to which stamps were to be applied and why, and, probably the only aspect remaining of direct interest to philatelists, is how the stamps were to be cancelled. Returning to the 1898 Stamp Act, Section 18, concerning the cancellation of stamps, it states:

18. In every case in which a stamp or stamps has or have been, under the provisions of this Act, affixed to any instrument, it shall be the duty of the officer who issues or received such instrument forthwith, upon the issue or upon the receipt thereof, cancel the same by perforation or in such other manner as the Governor in Council may direct.

Again, in the subsequent editions of the Consolidate and Revised Statutes, this section for all intents and purposes remained unchanged.

Throughout this article, numerous references have been made to the Schedule. The Schedule contained a list of the Acts of Newfoundland where stamps were to be used as evidence of payment of fees. A list of the Scheduled Acts as they appeared in 1898 and in the subsequent revised Statutes is provided in Table 1. Several Acts were renamed over time. One may note that the Stamp Act was left to the dogs because the last act to remain in the Schedule was The Dog Act.

Astute collectors of Newfoundland's Inland Revenue stamps will note the absence of some Acts in the Schedules where stamps were used. One example is the use of stamps on Certificates of Boiler

Inspections. Stamps were authorized for use on the Boiler Inspection Act of 1899 [8] but this Act never appeared in the Schedules of the Stamp Act. This anomaly and other uses of the inland revenues will be discussed in future installments of this series.

Although the stamps appear to have been discontinued on 31 December 1986 [9], and 10 cartons of revenue stamps were disposed by the Government of Newfoundland and Labrador on 15 October 1992 [10], the Stamp Act was not repealed until 18 June 1996 [3].

The Author invites correspondence on any aspects of Newfoundland's revenue stamps: Peter.degroot@sympatico.ca

Acknowledgment

I thank **Chris Ryan** for help in procuring documents, and for encouragement to write about this relatively new collecting interest of mine.

References

- [1] - Newfoundland, *An Act respecting the Payment of certain Fees and Charges by Stamps*, 61 Vic., Chapter 14, Passed 30 March 1898, In force 1 July 1898.
- [2] - Newfoundland, *Of Payment of Certain Fees and Charges by Stamps*, Consolidated Statutes of Newfoundland, 1916 (Third Series), Vol I, Chapter

- 24, Passed 16 May 1918, In force 6 April 1920.
- [3] - Newfoundland and Labrador, *An Act to Amend the Law to Give Effect to Certain Recommendations of the Commissioner for Regulatory Reform*, Chapter R – 10.1, Section 85 (ee), Assented to 18 June 1996.
- [4] - Zaluski, Edward. Pages 57-59, in *Canadian Revenues*, Volume Five The Atlantic Provinces, Right Road Printing Limited, Nepean, Ontario, Canada.
- [5] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1952, Chapter 32, In force 20 October 1953.
- [6] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1970, Chapter 361, In force 2 June 1971.
- [7] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1990, Chapter S -22, In force 1 June 1992.
- [8] - Newfoundland, *An Act to provide for the Inspection of Boilers*, 62 & 63 Vic. Chapter 14, Passed 19 July 1899, In force 1 Jan 1900.
- [9] - Sparks, B.R., (1991). p. 59 cited by E. Zaluski in *Canadian Revenues*, Volume Five The Atlantic Provinces, Right Road Printing Limited, Nepean, Ontario, Canada.
- [10] - Wilson, J. D. (1993). Letter (with attachments) by William Moores, Records Manager, Department of Finance, Government of Newfoundland and Labrador to Mr. J. Don Wilson, 4 January 1993, p. 1, in Number 41 of The Newfie Newsletter of the Newfoundland Study Group of the British North American Philatelic Society, March/April 1993.

Table 1. Scheduled Acts in the Stamp Act of 1898, the Consolidated (1916) and the Revised Statutes (1952, 1970, 1990) of Newfoundland.

Scheduled Act	1898	1916	1952	1970	1990
Of Crown Lands, Timber, Mines and Minerals	X	X			
Of The Registration Of Births, Marriages and Deaths	X	X			
Of Stamp Duties		X			
The Registration (Vital Statistics) Act			X		
The Judicature Act	X		X	X	
Of The Supreme Court and procedure therein		X			
Of the Central and Harbour Grace District Courts	X	X			
Of Courts of Session, Stipendiary Magistrates, and of Justices of the Peace	X				
Of Stipendiary Magistrates and Justices of the Peace		X			
Of Trial by Jury	X				
The Summary Jurisdiction Act			X	X	
The District Courts Act				X	
Of the Recovery of Possession of Tenements in certain cases	X	X			
The Tenements (Recovery of Possession) Act			X	X	
Of the Registration of Deeds	X				
Of the Registration of Deeds and other documents		X			
The Registration of Deeds Act			X		
Of Liens of Mechanics and others	X	X			
The Mechanics Lien Act			X		
Of Hawkers and Pedlars, being Foreigners, and not domiciled in this Colony	X	X			
The Hawkers and Pedlars Act			X	X	
Of Patents	X	X			
Of Copyrights	X	X			
Of Trademarks and the Registration thereof	X	X			
Of Certificates to Masters and Mates	X	X			
Of Pilots and Pilotages for the Port of St. John's	X	X			
Of Harbor Master and Harbor Regulations	X				
Of Harbor Master and Harbor Regulations for the Port of St. John's		X			
The St. John's (Port and Harbour) Act			X		
Of Licenses for the sale of Intoxicating Liquors	X	X			
Of Illegitimate Children	X	X			
Of the Keeping of Dogs	X	X			
The Dog Act			X	X	X
Of the Naturalization of Aliens	X	X			
Of the Preservation of Deer	X	X			

Winnipeg's Motor Vehicle Tax: 1932-1942

Christopher D. Ryan

In 1932, the Province of Manitoba amended the charter of the City of Winnipeg to permit the imposition by that municipality of a tax on motor vehicles owned and used by residents and businesses within its boundaries. The provincial Statute structured the tax as a serial levy, whose mandate required periodic renewal by the legislature. Similarly, the Municipal Council was required to enact a new bylaw each year for the imposition and collection of its Motor Vehicle Tax (MVT). The provincial Statute was allowed to lapse at the end of 1942.

The rates for Winnipeg's MVT were as follows:

- Vehicles whose operations were licensed by the City: Taxis, Buses and Delivery Vehicles – \$1.00
- Motorcycles – \$2.00
- Motorcycles with a sidecar used for delivery purposes – \$3.00
- Passenger Automobiles – \$5.00
- Trucks up to one ton capacity – \$5.00
- Trucks over one ton capacity – \$10.00
- Ambulances, hearses and unlicensed buses – \$10.00

Reduced rates, usually 50% of the above, were provided for vehicles that became liable to the tax after a date specified in the various bylaws.

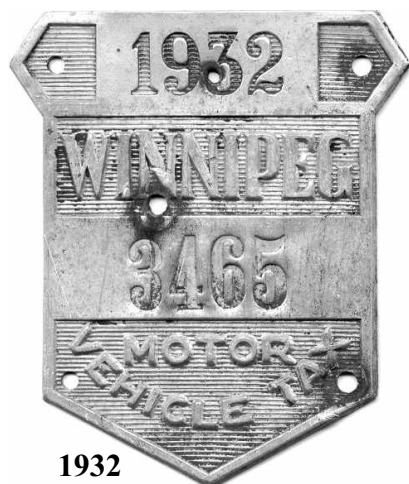
Vehicles used by the City, other than the municipal electric buses, were also subject to the tax. For garages and car-dealers to whom special provincial Dealer vehicle registration plates were issued, the MVT was levied on the plates rather than on any particular vehicle. Under a 1933 amendment to Manitoba's Highway Traffic Act, trucks

and other vehicles operating under a provincial 'Highway Licence' between and outside of municipalities were exempt from the MVT.

Evidence for the payment of Winnipeg's MVT consisted of two items. The first was a paper receipt that was to be carried in the vehicle and presented on demand to tax or police officers. The second was a numbered metal plate with raised lettering that was to be affixed to the front of the vehicle. The number on the plate appeared on the paper receipt.

Transfer of the tax-plate as part of the sale of a vehicle could be done upon application to the City and the payment of a fee that was initially set at \$2 and later at \$1. If a vehicle was given to a dealer as part of the purchase of a new vehicle, the tax-plate could be transferred to the new vehicle provided any increase in the applicable tax was paid. Similarly, a refund could be obtained if the new vehicle was taxed at a lower rate. Lost or defaced tax-plates could be replaced for a fee of \$0.50.

Winnipeg's annual MVT plates are illustrated below and opposite in chronological order. Some details of their production are presented at the end of the Figures in Table 1. Distribution of the plates for each year began in almost every instance during December of the previous year. The exception to this occurred in 1932 when distribution did not begin until July of that year following the passage of the initial provincial Statute. It soon became the practice for the City to maintain a temporary booth at the provincial registration office so that residents could purchase both provincial registration and municipal tax plates at the same time.



1932



1933



1934



1935



1936



1937



1938



1939



1940



1941
Red on
yellow



1942
Black on
beige

Table 1: Production details of Winnipeg's MVT plates.

Year	Manufacturer	Initial Pressing	Quantity Issued
1932	D.R. Dingwall Ltd.	26 000	about 20 000
1933	D.R. Dingwall Ltd.	22 000	19 364
1934	D.R. Dingwall Ltd.	20 000	19 678
1935	Robert J. Orr	20 000	20 570
1936	McKenzie Clay & Co.	21 000	21 615
1937	McKenzie Clay & Co.	22 000	22 343
1938	McKenzie Clay & Co.	22 300	over 22 385
1939	Maple Leaf Stamp & Stencil Co.	22 500	over 23 000
1940	Maple Leaf Stamp & Stencil Co.	23 000	over 23 724
1941	McKenzie Clay & Co.	24 800	over 31 800
1942	McKenzie Clay & Co.	25 500	unknown

Notes:

1- Dingwall, Orr and McKenzie-Clay were all the same Winnipeg manufacturing facility under different ownerships.

2- For 1932 through 1940, the plates were aluminum. For 1941 and 1942, tin-plated steel was used due to the diversion of aluminum to war-production.

2- The quantity issued for 1941 is based on the plate illustrated above. A document in the City Archives quotes total sales of 23 641 on Sep 30th. The issuance of some 8000 plates during the last quarter of the year is odd.

Acknowledgment

The Author would like to thank James Allum of the City of Winnipeg Archives and Records Centre for providing photocopies of the City's bylaws and archival files.

References

• City of Winnipeg Archives and Records Centre, Finance File 5838, Letters and Memos of Jul 8th, 1932, Dec 6th, 1932, Mar 3rd, 1933, Oct 24th, 1933, Oct 10th, 1934, Sep 27th, 1935, Oct 8th, 1935, Sep 16th, 1936, Sep 22nd, 1936, Sep 1st, 1937, Sep 8th, 1937, Sep 1st, 1938, Sep 7th, 1938, Aug 31st, 1939, Sep 6th, 1939, Sep 5th, 1940, Oct 1st, 1940, Aug 21st, 1941, Sep 3rd, 1941,

• City of Winnipeg Bylaws, № 14364, 14415, 14555, 14607, 14684, 14782, 14872, 14896, 14967, 15072, 15192, 15289 and 15370.

• Manitoba, *Statutes*, 22 Geo. V, 1932, Chapter 39; 23 Geo. V, 1933, Chapter 82; 24 Geo. V, 1934, Chapter 83; 25 Geo. V, 1935, Chapter 93; 1 Edw. VIII, 1936, Chapter 92; 1 Geo. VI, 1937, Chapter 91; 4 Geo. VI, 1940, Chapters 81 & 82; 4-5 Geo. VI, 1940 (2nd Session), Chapter 53; 5-6 Geo. VI, 1941-42, Chapter 90.

• Winnipeg *Tribune* Newspaper:

- City of Winnipeg advertisements, May 22nd, 1933, p. 2; Dec 10th, 1934, p. 2; Dec 7th, 1935, p. 6; Nov 28th, 1936, p. 2.
- "Winnipeg Charter Amendments Passed by Legislature," May 9th, 1932, p. 1.
- "The Poor Taxpayer," May 10th, 1932, p. 11.
- "New Taxation Bylaws will be Considered," May 30th, 1932, p. 3.
- "Winnipeg Auto Tax Goes into Effect July 1," Jun 7th, 1932, p. 3.
- "Vehicle Tax must be Paid on Saturday," Jun 29th, 1932, p. 1.
- "Only Winnipeg Motorists must Pay New City Vehicle Tax," Jun 30th, 1932, p. 3.
- "3,200 Owners Pay New City Vehicle Tax," Jul 6th, 1932, p. 3.
- "More than 5,000 take out New Auto Licenses," Jul 12th, 1932, p. 3.
- "City to have Car Tax Booth in Legislature," Dec 21st, 1932, p. 17.
- "New License Plates are Now Available," Nov 18th, 1937, p. 3.
- "No Distinctive License Number for City Cars," Nov 20th, 1937, p. 3.
- "1939 License Plates Available Thursday," Nov 30th, 1938, p. 1.
- "Police Check Drivers on Vehicle Tax Issue," May 29th, 1940, p. 7.
- "City Asks Renewal of Permission to Collect Motor Tax," Nov 26, 1940, p.13.
- "Start Distributing Car Tags Dec 16," Dec 2nd, 1940, p. 11.
- "41 License Plates Put on Sale Today," Dec 16th, 1940, p. 13.
- "Motorists must Give Up 1941 Plates," Dec 26th, 1941, p. 13.

Ontario Fee Fund Last-day Document

Christopher D. Ryan

Illustrated below and overleaf is a Special Summons issued and served December 31st, 1869, by a Waterloo County Division Court regarding a debt of \$18. The Provincial duty on the summons was paid on December 31st, 1869, by a 10-cent green Fee Fund (FF) stamp on the front of the document, while the duty on the Court's hearing and order was paid on January 13th, 1870, by one 10 and one 20-cent red Ontario law stamp on the back side. This document represents the last legal day

of the Ontario FF law stamps. As of January 1st, 1870, only new, red Ontario law stamps, supplemented by a interim supply of the Consolidated Fund (CF) stamps, were permitted. Post-1869 documents are known with FF stamps, but such usages were not legal.

Reference

- Ryan, C.D., "Law Stamps of Ontario and the Province of Canada", *BNA Topics*, Vol. 57, № 4, 2000, pp. 4-25.

COFF, CLARK & CO., LAW PRINTERS AND PUBLISHERS, KING STREET, TORONTO.

SPECIAL SUMMONS.

In the Seventh Division Court in the County of Waterloo
 No. 191 A.D. 1869

Between

Michael P. Empey of Hawksville Plaintiff
 AND
Henry Martle of the same place Defendant

To the above-named Defendant:

The Plaintiff demands of you \$ 18.00 as shown by his claim herewith ;
 you are notified that this Summons is returnable on the eleventh day
 after the day of the service hereof upon you ; and you are to satisfy the said claim against you,
 or if you dispute the said claim, or some part thereof, you are to leave with the Clerk, within
eight days after the day of such service, the Notice mentioned in "Warning No. 1,"
 subjoined, otherwise, after such return day has passed, judgment may be given against you by default.
 In case you give such notice disputing the claim, the cause will be tried at the sittings of this Court, to
 be held at St. Jacobs
 in the said County, on or next after the day when the Summons is returnable, at which time and
 place you are required to appear. And in default of your so appearing, the Plaintiff may proceed to
 obtain judgment against you.

Dated the thirty first day of December A.D. 1869
 By the Court, John L. Wideman Clerk.

Claim \$ 18.00
 Costs. exclusive of mileage, \$ 1.00

NOTICES AND WARNINGS TO THE DEFENDANT.

WARNING No. 1.—If the Defendant disputes the Plaintiff's claim, or any part of it, he must leave with the Clerk within eight
 days after the day of service hereof, a notice to the effect that he disputes the claim, or if not the whole claim how much he disputes,
 in default whereof final judgment may be signed for the whole claim, or such part as is not disputed (if the Plaintiff is content with
 judgment for such part) at any time within one month after the return of the Summons.

WARNING No. 2.—If the Defendant desires to set off any demand against the Plaintiff at the trial or hearing of this cause, or to take
 the benefit of any statute of limitations, or other statute, notice thereof in writing must be given to the Plaintiff, or left at his usual
 place of abode, if living within the Division, or left with the Clerk of the said Court if the Plaintiff resides without the Division, not
 less than six days before the day appointed for the said trial or hearing, and in case of set-off, a copy of the particulars of his set-off,
 and also a copy for the Plaintiff.

The two next ensuing sittings of the said Court will be held as follows, viz.: (at the hour of ten o'clock in the forenoon.)
 On Thursday the thirteenth day of January 1870
 and on do the third day of March 1870

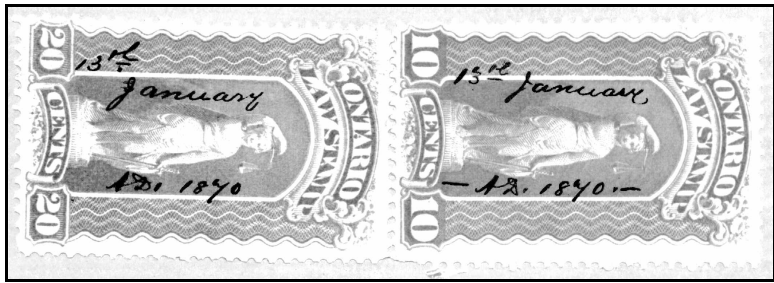
No. 191 A.D. 1869

Michael P. Empey of Hawksville claims of
Henry Martle of of Hawksville the sum of
 \$ 18.00 the amount of the account a copy
 of which is underwritten together with the interest thereon.

Front of a Summons of December 31st, 1869, the last legal day for the use of the FF law stamp affixed in the left margin.



The FF stamp cancelled December 31st, 1869.



The new 1870 law stamps cancelled January 13th, 1870.

Clerk's Fees.			
Receiving Claim, &c.	10	cts.	
Summons, &c.	25		
Transmitting Papers	20		
Copies of Process and Claim	20		
Affidavit of Service and Oath	20		
Entering Bailiff's Return	5		
Entering Notice	18		
Summons to Witness and Copies	18		
Notice to Plaintiff and Postage	18		
Confession	18		
Order of Reference	18		
Entering Judgment	18		
Bailiff's Fees.			
Service of Summons 10	60		
Mileage	60		
Attending to Return and Proof			
Service Summons on Witness			
Mileage			
Confession			
Duties at Trial			
Free Exam.			
Entering, Hearing, and Order	40		
Foreign Court Fees			
Allowed Witnesses			
Taxed Costs at	\$ 2.18		

John S. Macdonald
Clerk.

No. 191 A.D. 1869

SPECIAL SUMMONS.

In the Seventh Division Court in the County of *Quebec*

\$ 18.00

BETWEEN

Michael D. Murphy Plaintiff

AND

Henry D. Murphy Defendant

I SWEAR that this Summons and the Notices and Warnings therein and the particulars of claim therewith, were duly served by me, on the *31st* day of *December* A.D. 1869, by delivering a true copy of each to the Defendant, personally,

and that I necessarily travelled *five* miles to effect such service.

John S. Macdonald Bailiff.

SWORN before me at *St. John's* this *7th* day of *January* 1870

John S. Macdonald Clerk.

John S. Macdonald

Stamps for Hearing and Order.

Back of a Summons of December 31st, 1869, showing its service that day and bearing the new law stamps of 1870 at lower-right, cancelled in manuscript with the January 13th, 1870, date of the Court's hearing and order.