CANADIAN REVENUE NEWSLETTER

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Dominion De Forest Telegraph Frank

Illustrated below, courtesy of **John Jamieson**, is a very fine, mint (original gum with hinge remnants) example of the very rare Dominion De Forest telegraph frank (van Dam's TDF1). The serial number '127' quickly identifies it as the third example of this stamp known to this writer. The copy sold in the 2002 Robert A. Lee sale of the John J. Gaudio Collection was numbered '251' and the illustration in the van Dam catalogue is numbered '299'. (Image at 130%) – **C.D. Ryan**

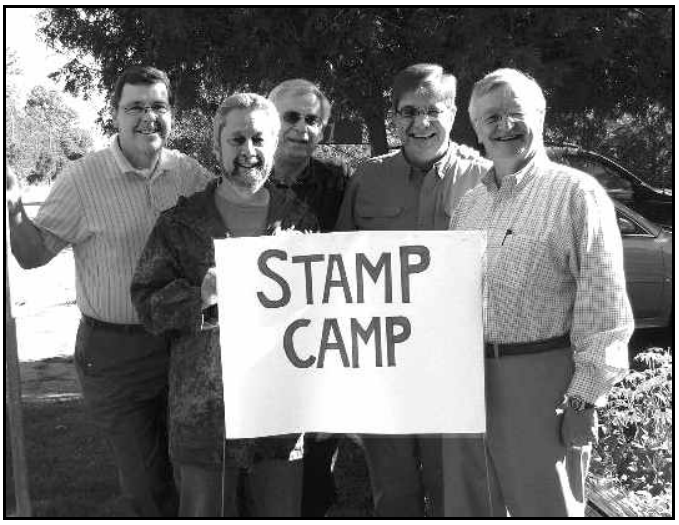
Desjardins Credit Union Savings Stamps

One of my recent acquisitions is this set of the English-language Desjardins Credit Union savings stamps in brown, blue, green and red, respectively. They are similar in design to the French-language *La Caisse Populaire* stamps. It is uncommon for a previously uncatalogued series to be found. Its discovery emphasizes the fact that wonderful revenue stamps, in this case ones last used more than 50 years ago, can still turn up to surprise and delight us. – **Dave Hannay**

Second Annual Stamp Camp at the Lake

Dave Hannay, et al

The second annual **Stamp Camp at the Lake** was held on the September 19th, 2009, weekend at **Dave Hannay's** cabin retreat near Kincardine, Ontario on the shore of Lake Huron. The event was planned to bring together revenue collectors who enjoy exchanging and sharing wonderful material and learning more about our favourite avocation, and it proved to be a complete success. Joining Dave were **Fritz Angst**, **Peter de Groot**, **Bob Hughes**, **John Lewington**, **Brian Peters**, **Joe Reichenbach** and **Erling van Dam**.



L to R: Dave Hannay, Brian Peters, Erling van Dam, Peter de Groot, and Fritz Angst

Joe Reichenbach brought a nice range of stamped Ontario law documents to show the various sequential actions and fees pertaining to individual trial cases including writs, subpoenas, judgements, and Supreme Court appeals. Joe is attempting to match each of the 49 known Ontario law stamp punch cancels to particular county courts. He provided us with pages illustrating all known punch patterns and asked us to match them with any appearing on our documents which can confirm their court origin and date of use. He brought some nice old legal documents and cross-border cheques bearing tax stamps as gifts for everyone.

Bob Hughes showed us his revenue collection mounted on his own beautifully designed and balanced computer-generated album pages. He also had a number of questions relating to varieties which we were able to explain and demonstrate for him.

The single frame exhibit of the 1900 (Series 1897) 'Effigy' electric light inspection stamps and documents, which secured **Peter de Groot** a Gold award at the 2009 ORAPEX show in Ottawa, was displayed by Peter. He detailed the background information which is needed to understand how to plan for an exhibit, how to prepare a synopsis for the judges, and how to present the material within the exhibit to properly 'tell the story' regarding the issue, its production and usage.

Additionally, Peter brought his 3-frame exhibit material on the Newfoundland Caribou stamps which received a Vermeil with felicitations from the judges at the 2009 BNAPEX annual show in Kingston on the previous weekend. Entitled *Til Death Do Us Part*, it showed a sequence of Newfoundland Caribou revenue-stamped legal documents, which one might have required during their life-span, from Birth Certificates, through Financial, Real Estate and Mortgage transactions, to Testamentary and Probate-related documents. One of his documents featured in the exhibit is the discovery document from December 1966 bearing copies of NFR50. Previous reference catalogues attributed these as a 1967 issue but now, because of this document, the issue date has been revised in the latest van Dam Catalogue to 1966. Peter was congratulated for receiving the 2009 *Wilmer Rockett Award* at BNAPEX recognizing this as the best revenue exhibit in the show.

Erling van Dam showed the brand new, limited edition, 213 page, hard-bound book *Plating the 7c Bill Stamp* (First Bill Issue) by **Ken Kershaw**. All 100 different plate positions are shown in high resolution full page scans, and the constant varieties on each are highlighted. Erling has recently acquired Volume 3 of the Isaac Pitblado Manitoba Law stamp collection, and had it available for viewing. Spectacular imperforate provisionals (even including a set of crude forgeries), manuscript overprints, doubled hand-stamps, proofs and trial colour proofs were included in this collection which, once sold into the market, will be impossible to view together ever again.

Dave Hannay, **Fritz Angst** and **Brian Peters** had wonderful playing card precancels to show, many on sealed decks of cards. Fritz showed us his large blue trial colour die proof of FPC1, the only known playing card proof. As well he brought two trial colour proofs on India of FPC1, one in red, one in black, again the only known examples and believed to be from the ABNCo archives auction material, which was overlooked when stamps were taken by authorities for the Postal Museum.

Brian is preparing a comprehensive catalogue of playing card precancels and was able to add some new examples to his reference list. He confirmed Brown & Bigelow as the manufacturer of decks of 'Redi-Slip' playing cards sealed with FPC1 showing a previously unreported small red 'USA' overprint on the edge of the stamp.

Fritz showed copies of FX42 bearing a single-line red ink pen 'cancel' but confirmed as a playing card precancel when turned over to show images of the card suits transferred from the wrapper of the decks. He showed a rare straight line 'Ferd. Piatnik' precancel on FX77 and a unique FWT17a inverted DIV 17, amongst other goodies.

Brian and Dave shared and compared War Savings collateral ephemera and identified unusual an usage of FWS5 on English and French certificates completed by Canadian postmasters, which were intended to be submitted to Prime Minister Mackenzie King as a donation to the war effort.

So much other revenue material was shown and discussed. In addition to the 'eye candy', we enjoyed great fellowship from early morning to late night, lots of food and refreshments! We could have spent many more hours together and it was difficult to leave camp, but we plan to gather again next summer, and would encourage and welcome any other Revenuers to join us then.

Larry Robert Page, 1937-2009

Larry Robert Paige passed away on October 26th, 2009, at the age of 72. He is survived by his wife of 45 years, Marva, as well as two sisters and their husbands, three nieces and one nephew.

Larry was a long-time and supportive member of the Revenue Study Group (although he claimed he only owned one revenue stamp, which was, of course, the basic requirement for membership) and a great friend to so many. He and Marva were constant participants in Bill Rockett's annual Get-Togethers. His humour and unwavering enthusiasm for all things philatelic will be dearly missed by all who knew him. When they start lining up for volunteer jobs in Heaven, I am certain Larry will be at the head of the line. – **Fritz Angst**

American Bank Note Company 1864 Trade Sample Sheet

J. Richard Fleet

Here is a promotional trade sheet removed from a salesman sample book of the American Bank Note Company. Mounted on this page are a total of twenty plate proofs or essays prepared by the Company. A colour scan of this sheet is posted at www.billstamps.com.

In the centre of the sheet is the $1 Second Issue bill stamp essay printed in black. The essay can be distinguished from the plate proof by the absence of concentric rings within the vignette. The essay was printed from a single plate. The regular stamps were multi-coloured requiring two plates, the frame plate and the vignette. The inside frame was ringed as a means of disguising inaccurate registering of the vignette with the frame.

At the bottom of the sheet is an essay-proof of the $2 Province of Canada law stamp. It has an orange frame with a black vignette and 'S.C.' overprinted in blue.

Canada's Inspection of Electricity Meters, 1895-1950s

Christopher D. Ryan

In July 1894, the federal government enacted *The Electric Light Inspection Act*, which would not be enforced until July 1895.[1] The principal purpose of this Statute was the inspection of the meters used to measure the amount of electricity supplied to consumers for lighting purposes. In this use, electricity competed as a relative newcomer with older illuminants such as gas, oil and candles.[2]

Initially, proof of inspection was given by a certificate issued for each meter. Later, multiple meters could be combined on one certificate. The fees charged for the inspections were receipted by revenue stamps affixed to these documents. The three series of adhesive stamps illustrated in Figure 1 below were used for this purpose.

1895 Crown **Series 1897** **Series 1930**

Early Electric Lighting and Appliances

At the introduction of the *Inspection Act*, lighting was the only common use for electricity in homes, stores, hotels, offices and similar premises.[2, 3] This use was of such importance that from 1895 through 1912 the size of an electric power company was expressed by the government in terms of the number of lights that it supplied with current.[4]

Electrical appliances for home and light commercial applications existed in the 1890s, but were very limited in both variety and practicality. It appears that practical appliances did not appear in the market until the first decade of the 1900s and at first were largely imported from the United States. Commercial applications appear to have generally preceded the comparable domestic versions.[3e, 5]

However, these early electrical appliances were primitive, expensive (both to purchase and to operate), unreliable, inefficient, short-lived, shock and fire hazards, and, in the case of large appliances, often could not be operated on the standard, ungrounded two-wire household circuits of the day. Many years of refinements and technical innovations would pass before most types of appliances were in common use.[5a, b, c, 6] Annual Reports of the Inspection Service would refer to electric meters for home and light commercial applications as being for lighting purposes into the 1930s.[4, 7]

In the 1890s and early 1900s, primitive electrical outlets (called 'convenience outlets' or 'plug receptacles') for appliances did exist, but were not in common use.[5a, c, 8] This was due to the early dominance of electric lighting in the absence of other significant domestic and commercial applications.

Most of the buildings that were equipped with electrical wiring and lighting did not also have electrical outlets. Their electrical systems generally consisted of wall and ceiling-mounted light-sockets that were wired directly into circuits and fitted with removable bulbs.

The temporary connection of an appliance to a circuit was achieved by screwing into a light-socket a simple ceramic and threaded metal device from which protruded two unenclosed metal terminals. The bare ends of the wires from the appliance were manually attached to the terminals.[9] Later, especially during the first decade of the 1900s, these devices would evolve such that the wires from an appliance were permanently attached to a plug. These plugs were of two general types. The first type was threaded and screwed directly into a socket, the second resembled a modern-day plug with prongs that were inserted into an adaptor that had been screwed or otherwise inserted into a socket. The use of light-sockets as outlets for electric appliances remained prevalent over regular outlets through the late 1920s.[5a, c, 10]

During the early years of the *Inspection Act*, electrification was limited to urban areas. Each municipality was supplied by one or more local companies that generated their own electricity. In some cases, the supplier was a public utility owned by the municipality. Most of the local electric generators were driven by coal-fuelled steam turbines or by water.[2, 3, 4, 11, 12]

The use of meters to measure the quantity of electricity consumed by homes and commercial premises was not universal. A number of electric companies, particularly in smaller centres, simply charged their clients a flat rate per year or month or night based on the numbers of lights present of a specified power rating. To prevent abuse of the flat-rate system, a device was available that turned the current on and off repeatedly and rapidly whenever a client exceeded its contracted amount.[3d, 11e, 13]

Electric companies that did not use meters strongly objected to the *Inspection Act* as it required them to pay an annual licence fee for which they received little or no benefits. The amount of the annual fee was based not on the number of meters in use but on the total number of lights supplied with electricity by the company. The fee, but not the licence, was discontinued as of April 1st, 1908.[1, 13b, 14]

As the 20th Century progressed, most local suppliers of electricity in Canada would be consolidated into larger enterprises. In most provinces, provincially-owned utilities would assume control of the generation of electricity and its transmission over long distances. Large-scale hydroelectric generation would appear. Rural areas would be electrified and meters found in near universal use.[5b, 11g]

Early Industrial Electric Power

The *Inspection Act* of 1894 did not provide for the inspection of meters used to measure electric power used for street railways, telegraph and telephone services, and general industrial purposes.[1] Although an applicable inspection fee had been introduced in 1897, the actual inspection of these power meters was not made compulsory until late April of 1907, when the statute was re-enacted as *The Electricity Inspection Act*.[15] Furthermore, it was not until 1915 that published government reports itemized all electric light and power meters in use, at which time the latter ranged in voltage from 110 to 65,000 and comprised 4.2% of the total number of meters.[4, 7, 16]

In the 1890/1900 period, industrial factory owners and operators were reluctant to install electric motors due to the cost and uncertainty of replacing the known technologies of steam and water power with the new devices. The total cost of the new technology included both that of the actual motors and the high fees charged for the electricity supplied by the power companies. In addition, electric motors suffered from a negative reputation for low efficiency and poor reliability. They were also difficult to integrate with existing steam or water-powered equipment.[2b, 6f, 12, 17]

Industrial users that did convert to electricity often generated their own power on site. This was done not just to reduce their costs but also to keep their operations independent of outside control or influences. When an industrial user did receive its electrical power from an outside

source it was frequently not charged according to their actual energy usage (kilowatt-hours, kWh) as measured by a meter. Instead, an annual flat rate was contracted for at an agreed peak power load (in horse-power, hp, or kilowatts, kW).† Extra charges were levied whenever the contracted load was exceeded, and no credit was given for periods under the peak usage.[11c, 12, 18]

Relief from high power costs came during and after the 1910s when provincial utilities encouraged the use of hydroelectricity by providing special rates for large-scale users.[5b, 11g] According to research by **Alain Gelly** the final shift by Canadian industries to hydroelectric power generated by the new provincial utilities occurred during the First World War. During this conflict, the cost of the coal required for steam power sharply increased as both the coal itself and the ships that carried it were diverted to Europe.[12]

Inspection of Electric Meters and Inspection Certificates

A September 1894 proclamation by the Governor General brought *The Electric Light Inspection Act* into effect as of April 1st, 1895. However, regulations were not approved until May 28th and enforcement of the Act did not begin until began July 1st, 1895. This followed a period during which the government's Gas Inspectors were being trained in their new duties as Electric Light Inspectors.[4, 14a, 19]

One of the first events under the Act in July 1895 was the registration of the many local electric companies and collection of the required fee. This was done not by the Inspectors but by local Collectors of Inland Revenue. Prior to 1918, Inspectors of Gas and Electric Light were part of the Revenue Department and operated out of its Divisional Offices. The territory of each Inspector usually included a number of Divisions. In 1918, the Inspection Services became part of the Department of Trade and Commerce.[4, 7, 19b, 20]

During the first operational year of the Act, inspections were largely confined to the principal Divisional Offices. Visits by Inspectors to other municipalities in their territories generally commenced in the second year of operations. This was in spite of an Order in Council that set dates by which quotas of electric meters were to be presented for inspection and imposed a fine for each uninspected meter in use after July 1st, 1896.[13b, 21]

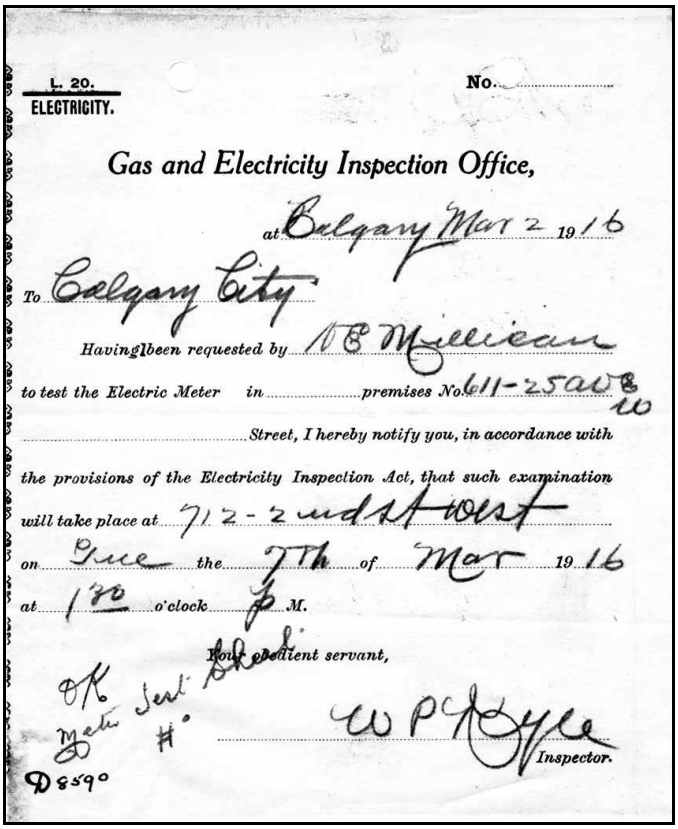
Following the implementation period, inspections were required for all new meters prior to their installation. Re-inspections were to occur at five-to-six-year intervals unless otherwise decreed by the government or requested by the client of the electric company.[1, 15c, 22]

The majority of meter inspections took place at central locations, either government offices or the premises of electric companies. Meters in use were to be disconnected by electric companies and transported to a designated inspection site.[13e, 14a, 21b, c, 22b] An extra fee was charged in exceptional instances where a meter was inspected while still in use at client of an electric company (inspected '*in situ*').

An official notice of inspection is illustrated in Figure 2. It required the presentation at a specific location of the designated meter by the named electric power company or utility.

For many years, proof of inspection was provided by an official certificate issued by the inspector. Initially, each certificate contained identification details for one meter only and was affixed with one or more stamps representing the fee paid. Examples of this early type of certificate are illustrated in Figures 3 and 4. Figure 3 represents the inspection of a common electric light meter in the 1897-1909 period. Figure 4 represents much less common high capacity 'Class 2' meter in the 1909-1911 period. (See **Tariff of Inspection Fees . . .**)

An examination of extant certificates indicates that by February 1912 a new form was introduced in which one document could be used to represent multiple meters. As shown by the figures in Table 1, this procedural change likely arose from a greatly increased volume of work. For example, the number of meters inspected in 1911-1912 was over twenty-five times the number inspected in 1895-1896.



L. 20.
ELECTRICITY.

No.

Gas and Electricity Inspection Office,

at Calgary Mar 2 1916

To Calgary City

Having been requested by N B Millican

to test the Electric Meter in premises No. 611-25 Ave W 20

Street, I hereby notify you, in accordance with the provisions of the Electricity Inspection Act, that such examination will take place at 712 - 2nd St West

on Thurs *the* 7th *of* Mar 1916

at 1 30 *o'clock* P *M.*

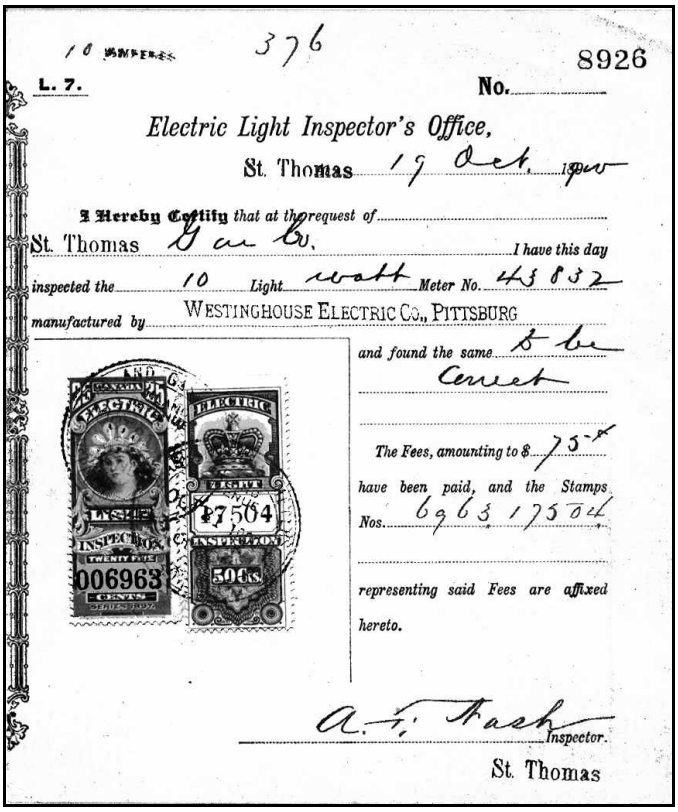
Your obedient servant,

OK Meter Seal #

W P Boyle
Inspector.

D 8590

Figure 2: Official notice of March 2nd, 1916, to the City of Calgary Public Utility requiring the presentation of the named electric meter for testing as per the request of a consumer. (62% of actual size)



10 AMPERES 376

8926

L. 7.

No.

Electric Light Inspector's Office,

St. Thomas 19 Oct. 1900

I Hereby Certify *that at the request of*

St. Thomas Gas Co. *I have this day*

inspected the 10 *Light* watt *Meter No.* 45832

manufactured by WESTINGHOUSE ELECTRIC CO., PITTSBURG

and found the same to be correct

The Fees, amounting to $ .75

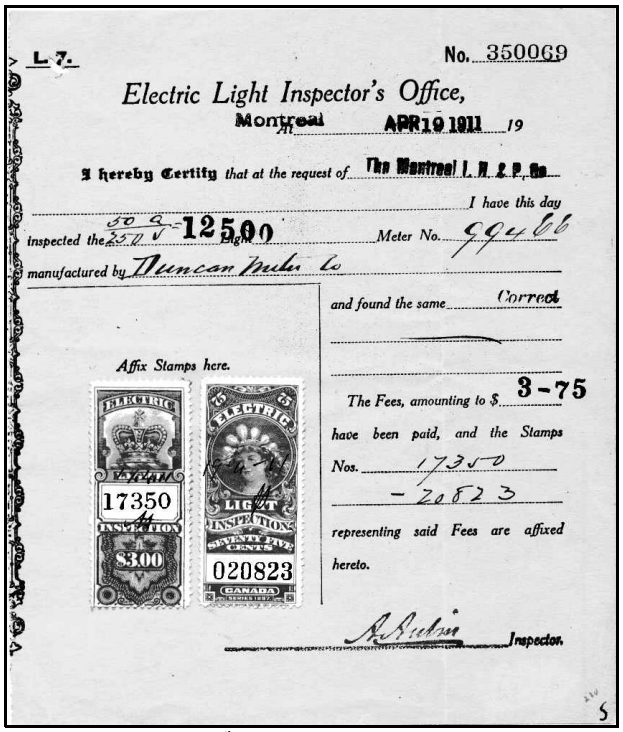
have been paid, and the Stamps Nos. 6963 17504

representing said Fees are affixed hereto.

A. E. Nash
Inspector.

St. Thomas

Figure 3: Certificate of October 19th, 1900, for one 10-light watt-hour Electric Lighting meter. The 75¢ fee for up to 10 lights capacity, as per the tariff of May 1897, was receipted by one 50¢ Crown stamp and one carmine 25¢ Series 1897 stamp (van Dam's FE9). (61% of actual size.)


L. 7.

No. 350069

Electric Light Inspector's Office,

Montreal APR 19 1911 19

I hereby Certify that at the request of The Montreal L. H. & P. Co.

I have this day inspected the 550 V 12500 Light Meter No. 99466

manufactured by Duncan Meter Co

and found the same Correct

Affix Stamps here.

The Fees, amounting to $ 3-75

have been paid, and the Stamps Nos. 17350 - 20823

representing said Fees are affixed hereto.

Inspector.

Figure 4: Certificate of April 11th, 1911, for one 12,500 Watt, Class 2 meter. The $3.75 fee, as per the tariff of July 1909, comprised $3 for the first 10,000 W and 25¢ per additional 1000 W, or fraction thereof, in excess of 10,000 and was receipted by one $3 Crown stamp and one 75¢ Series 1897 stamp. (56%)

Table 1: Number of Electric Meters inspected, Number approved after initial rejection ('A') and Number entirely rejected ('B'), 1895-1917

Fiscal Year July to June	Number of Meters			Nine Months July to March	Number of Meters		
	Inspected	A	B		Inspected	A	B
1895-96	3705	4	106	1906-07	19,461	0	73
1896-97	3208	7	97	Fiscal Year April to March	—		
1897-98	3754	202	199				
1898-99	5762	134	187	1907-08	32,925	0	73
1899-00	7727	106	100	1908-09	39,001	0	125
1900-01	8923	278	111	1909-10	49,525	1	47
1901-02	12,276	102	152	1910-11	65,116	12	106
1902-03	16,085	28	124	1911-12	93,295	13	178
1903-04	15,576	8	68	1912-13	118,639	13	189
1904-05	19,630	0	73	1913-14	128,695	1	223
1905-06	26,659	0	114	1914-15	132,251	0	256
* Number not given in official report.				1915-16	112,462	0	212
				1916-17	114,390	*	179

Table 2: Number of Meters inspected at the each of the four Fees in effect 1916//1932.‡

Fiscal Year April to March	Total Meters Inspected	Meters at 60¢ fee	Meters at 75¢ fee	Meters at $1.50 fee	Meters at $5.00 fee
1916-17	114,390	106,831 (93.4%)	5842 (5.1%)	1709 (1.5%)	8 (0.007%)
1919-20	182,214	166,364 (91.3%)	13,268 (7.3%)	2579 (1.4%)	3 (0.002%)
1920-21	223,062	201,271 (90.2%)	18,102 (8.1%)	3682 (1.7%)	7 (0.003%)
1922-23	209,842	175,559 (83.7%)	31,332 (14.9%)	2912 (1.4%)	39 (0.019%)
1924-25	221,450	179,043 (80.9%)	39,145 (17.7%)	3231 (1.5%)	31 (0.014%)
1925-26	260,960	214,343 (82.1%)	43,263 (16.6%)	3158 (1.2%)	196 (0.075%)
1926-27	283,297	230,769 (81.5%)	49,033 (17.3%)	3462 (1.2%)	33 (0.012%)
1927-28	293,325	227,497 (77.6%)	61,698 (21.0%)	4065 (1.4%)	65 (0.022%)
1929-30	345,052	246,352 (71.4%)	91,285 (26.5%)	7346 (2.1%)	69 (0.020%)
1931-32	333,900	244,744 (73.3%)	83,299 (24.9%)	5800 (1.7%)	57 (0.017%)

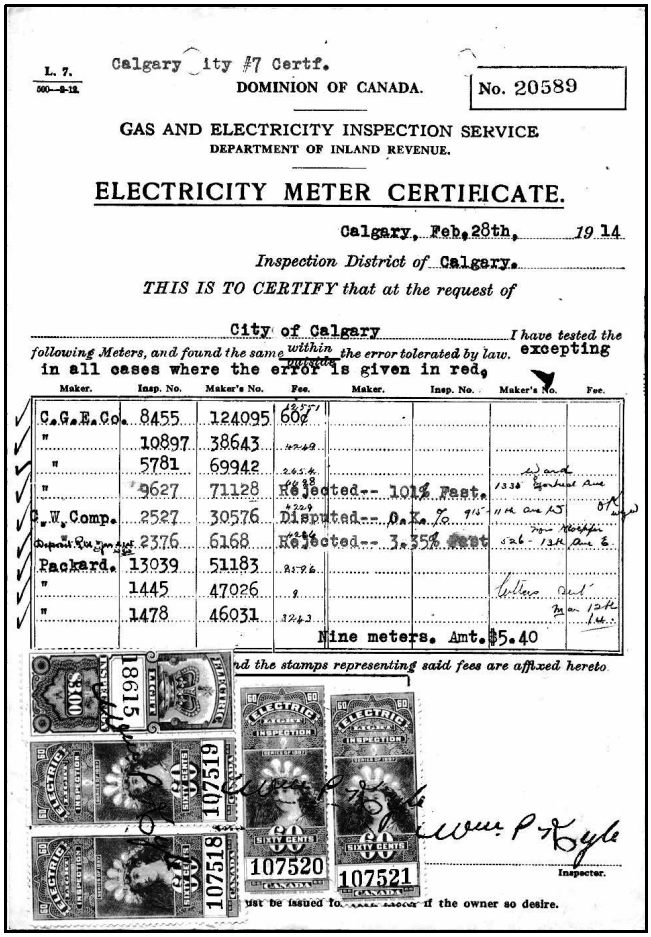
(Sources for Tables 1 and 2: Canada, Annual Reports of the Inland Revenue Department, Annual Reports of the Department of Trade and Commerce, *Sessional Papers*.)

Examples of the new type of certificate are illustrated in Figures 5, 6 and 7. The certificate in Figure 5 represents the inspection of nine meters, two of which were rejected as inaccurate. The certificate in Figure 6 represents the inspection of one meter while still in use at the premises of a consumer (inspected '*in situ*'). One of the meters represented in Figure 7 was charged with the $1.50 fee for meters in circuits over 250, up to 650 Volts, as per the tariff of July 1911.

Only a small percentage of meters were found by inspectors to be inaccurate (see Table 1). After circa 1902, inaccurate meters comprised only a fraction of one percent of those tested. Likewise, the $1.50 and $5 fees in effect under the tariff of July 1911 applied to only small percentages of meters (see Table 2). Figures for *in situ* inspections are not available, but their certificates are scarce.

Extant certificates seen by this writer indicate that by April 1924 responsibility for their issue was transferred from individual inspectors to their district supervisors. Later in the 1920s, a new system was introduced in which details of the meters were no longer required on certificates. The information was entered into a new document called a 'field note', a copy of which was left with the electric company by the visiting inspector.[22b]

In this latest system, payment for the fees and the original copy of the field note were delivered together or separately to the district inspection office. Upon receipt of both items, the district inspector would issue a stamped certificate to the electric company.[22b] Normally, one field note would be represented by one stamped certificate. However, in some cases a single certificate was used to cover several field notes. An example of this is illustrated in Figure 7.


L. 7.

Calgary City #7 Certf.

DOMINION OF CANADA. No. 20589

GAS AND ELECTRICITY INSPECTION SERVICE
DEPARTMENT OF INLAND REVENUE.

ELECTRICITY METER CERTIFICATE.

Calgary, Feb. 28th, 1914

Inspection District of Calgary.

THIS IS TO CERTIFY that at the request of

City of Calgary *I have tested the following Meters, and found the same within the error tolerated by law.* excepting in all cases where the error is given in red.

Maker.	Insp. No.	Maker's No.	Fee.	Maker.	Insp. No.	Maker's No.	Fee.
C.G.E.Co.	8455	124095	60¢				
"	10897	38643					
"	5781	69942					
"	9627	71128	Rejected-- 10% Fast.				
C.W.Comp.	2527	30576	Disputed-- O.K. %				
Canadian Rumely	2376	6168	Rejected-- 3.35% Fast				
Packard.	13039	51183					
"	1445	47026					
"	1478	46031					

Nine meters. Amt. $5.40

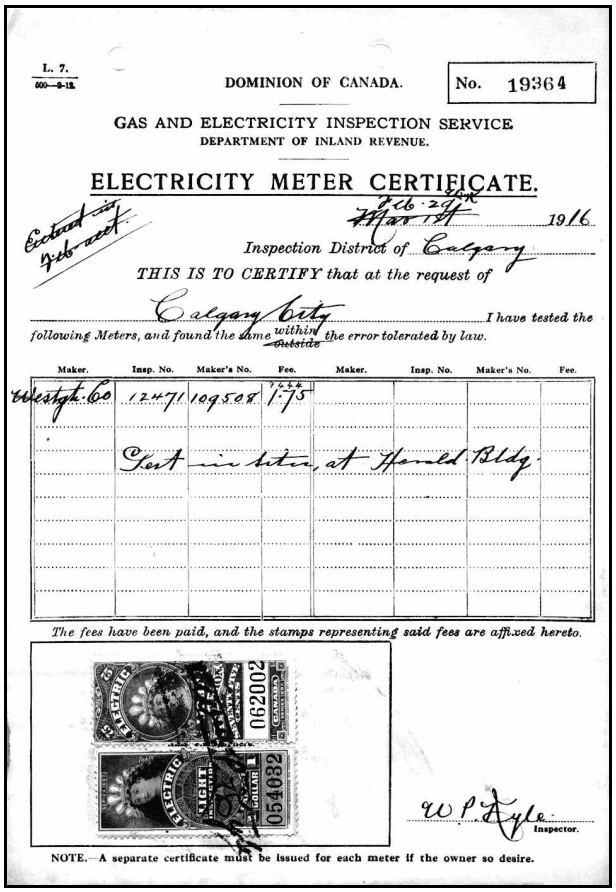
and the stamps representing said fees are affixed hereto.

18615 107519 107520 107521

Inspector.

yat be issued to ... if the owner so desire.

Figure 5: Certificate of February 28th, 1914, for nine Class 1 meters. The applicable fee of 60¢ per meter, as per the tariff of July 1911, was paid by one $3 Crown stamp and four 60¢ Series 1897 stamps. Two of the meters were rejected as inaccurate. After circa 1902, inaccurate meters comprised only a fraction of 1% of meters tested. (52%)



L. 7. 600—9-15.

DOMINION OF CANADA. No. 19364

GAS AND ELECTRICITY INSPECTION SERVICE
DEPARTMENT OF INLAND REVENUE.

ELECTRICITY METER CERTIFICATE.

Feb 29th March 1st 1916

Inspection District of Calgary

THIS IS TO CERTIFY that at the request of

Calgary City I have tested the following Meters, and found the same ~~outside~~ within the error tolerated by law.

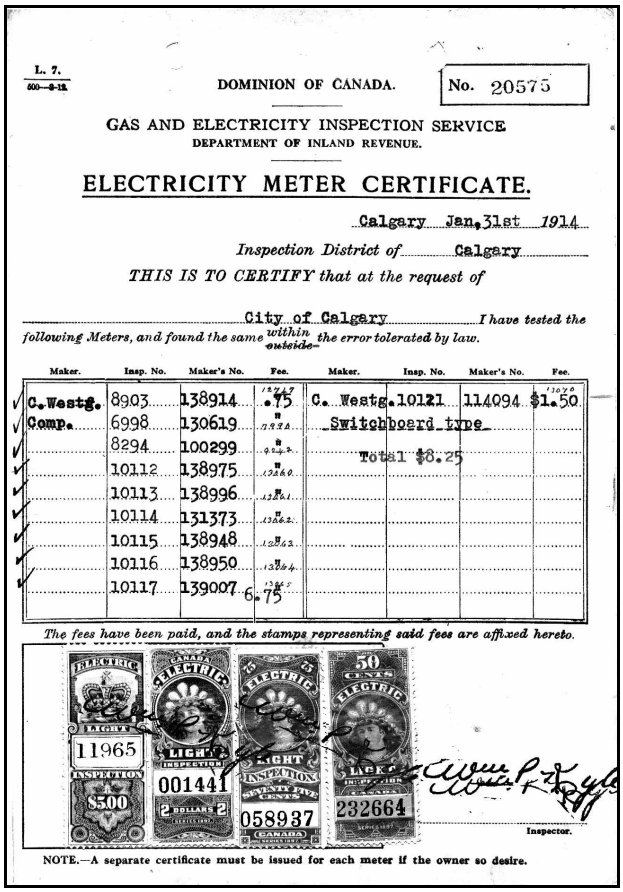
Maker.	Insp. No.	Maker's No.	Fee.	Maker.	Insp. No.	Maker's No.	Fee.
Westgt. Co	12471	109508	1.75				
		Test in situ at Hamell Bldg.					

The fees have been paid, and the stamps representing said fees are affixed hereto.

W P Kyle Inspector.

NOTE.—A separate certificate must be issued for each meter if the owner so desire.

Figure 6: Certificate of February 29th/March 1st, 1916, for one Class 2 meter tested *in situ*. As per the tariff of July 1911, this test attracted an extra fee of $1 for a total of $1.75 receipted by $1 and 75¢ Series 1897 stamps. Examples of certificates for *in situ* testing are scarce. (49%)



L. 7. 600—9-15.

DOMINION OF CANADA. No. 20575

GAS AND ELECTRICITY INSPECTION SERVICE
DEPARTMENT OF INLAND REVENUE.

ELECTRICITY METER CERTIFICATE.

Calgary Jan. 31st 1914

Inspection District of Calgary

THIS IS TO CERTIFY that at the request of

City of Calgary I have tested the following Meters, and found the same ~~outside~~ within the error tolerated by law.

Maker.	Insp. No.	Maker's No.	Fee.	Maker.	Insp. No.	Maker's No.	Fee.
C. Westg. Comp.	8903	138914	.75	C. Westg. Switchboard type	10121	114094	$1.50
	6998	130619	"				
	8294	100299	"				
	10112	138975	"				
	10113	138996	"				
	10114	131373	"				
	10115	138948	"				
	10116	138950	"				
	10117	139007	6.75				

Total $8.25

The fees have been paid, and the stamps representing said fees are affixed hereto.

Inspector.

NOTE.—A separate certificate must be issued for each meter if the owner so desire.

Figure 7: Certificate of January 31st, 1914, for nine Class 2 and one Class 3 meters. As per the tariff of July 1911, the respective fees were 75¢ and $1.50, for a total of $8.25, paid by a $5 Crown stamp as well as $2, 75¢ and 50¢ Series 1897 stamps. Examples of the $1.50 Class 3 rate are scarce. (49%)

Electric Light Inspection Revenue Stamps

The quantities of Crown Electric Light Inspection stamps delivered to the government by the British American Bank Note Company (BABN) are detailed in Table 3. BABN's contract ended April 30th, 1897, but a number of stamps were delivered after that date.[23]

The government's new contract with the American Bank Note Company, Ottawa (ABN) took effect July 1st, 1897.[23] However, the first purchase of ABN's Series 1897 or 'Effigy' Electric Light Inspection stamps did not occur until the fiscal year 1900-1901 (Table 4). Some denominations of the Series 1897 stamps remained current until the termination of the stamps themselves.

The Canadian Bank Note Company (CBN) succeeded ABN Ottawa in January 1923. Under its new name the Company produced the Series 1930 Electricity and Gas Inspection stamps with its portrait of King George V.[24]

The elimination of the adhesive electricity inspection stamps started in 1948. In that year, a new contract was entered into with CBN for postage and unemployment insurance stamps. In anticipation of the termination of all inspection stamps (weights & measures, gas, electricity), quantities were purchased under the prior contract and they were not included in the new agreement. The new contract ran from October 1948 through March 1950.[24]

On June 30th, 1950, *The Electricity Inspection Act* was amended to remove the requirement that adhesive revenue stamps be used as receipts for fees paid. The statute now required simply that the inspection certificates include some indication that the requisite fees had been paid.[22b, 25] The amendment did not preclude the use of the electricity inspection stamps.

The continued use of the stamps after June 1950 is evidenced by the certificate of November 30th, 1950, illustrated in Figure 8. In addition, **Edward Zaluski** illustrates in the second volume of his *Canadian Revenues* series a large block of Series 1930 electricity inspection stamps date-cancelled January 10th, 1951.[26] Thus, one possible date for the end of the electricity inspection stamps is April 1st, 1951, the start of the government's new fiscal year.

Table 3: Quantities delivered by BABN of Crown Electric Light Inspection Stamps, circa 1895-1898, as extracted from *Crown versus BABN*, Case for Appeal to the Supreme Court of Canada.

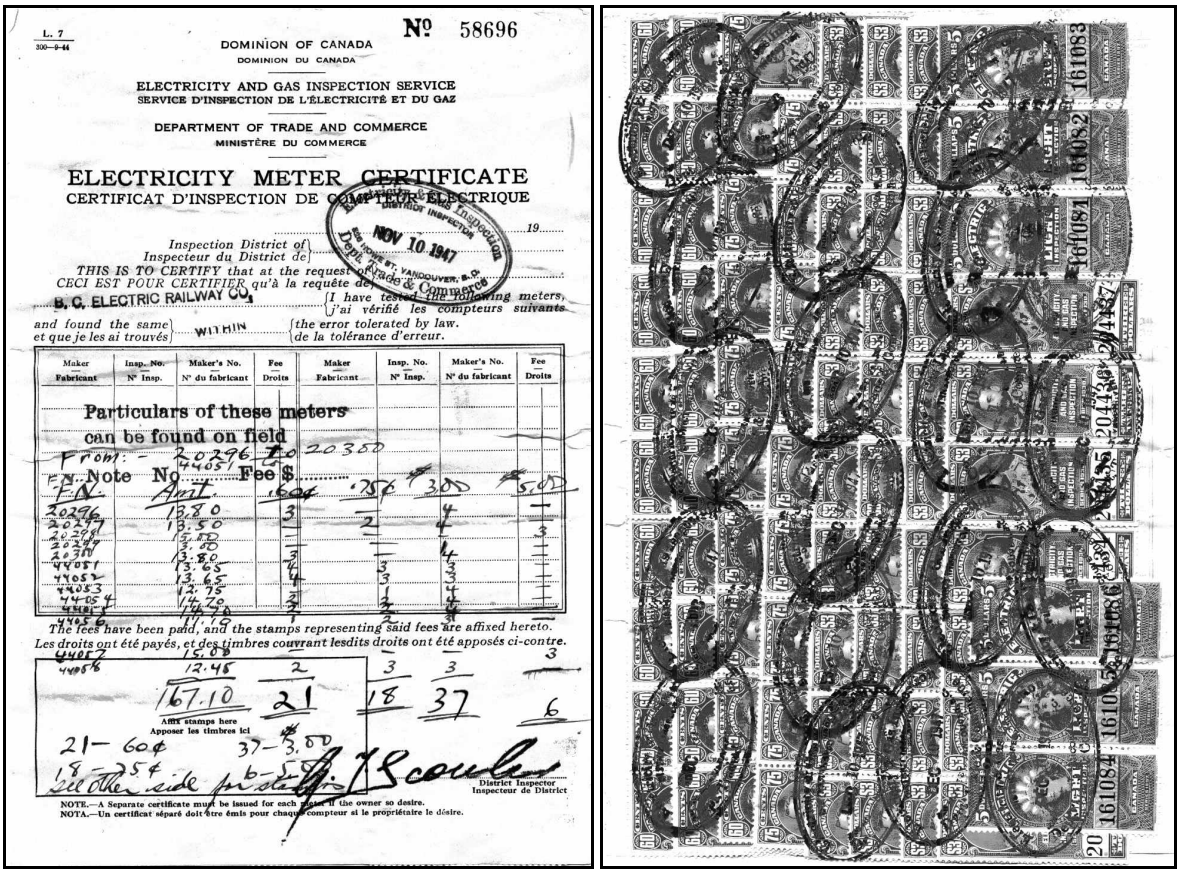
Stamp	25¢	50¢	$1.00	$2.00	$3.00	$5.00	$10.00
Through Apr 1897	20,000	20,000	20,000	20,000	20,000	20,000	20,000
After Apr 1897	1150	1200	1200	1100	1150	200	1150
Total	21,150	21,200	21,200	21,100	21,150	20,200	21,150

(Source: National Archives of Canada, RG 13, C1, Vol. 2092, pp. 622, 624)

Table 4: Quantities of Series 1897 ('Effigy') Electric Light Inspection Stamps purchased from ABN Ottawa, 1897-1919.

Fiscal Year July to June	Quantity of Effigy Stamps	Fiscal Year April to March	Quantity of Effigy Stamps
1897-98	Zero	1907-08	Unknown
1898-99	Zero	1908-09	300,000
1899-00	Zero	1909-10	100,000
1900-01	150,000	1910-11	Zero
1901-02	Zero	1911-12	191,800
1902-03	Zero	1912-13	79,700
1903-04	Zero	1913-14	118,500
1904-05	100,000	1914-15	Zero
1905-06	Zero	1915-16	30,000
Nine Months July to March	—	1916-17	Zero
		1917-18	20,000
1906-07	100,000	1918-19	20,000

(Source: Canada, Annual Reports of the Auditor General, Annual Reports of the Inland Revenue Department, published both alone and in the *Sessional Papers*.)§



L. 7
300—9-44

Nº 58696

DOMINION OF CANADA
DOMINION DU CANADA

ELECTRICITY AND GAS INSPECTION SERVICE
SERVICE D'INSPECTION DE L'ÉLECTRICITÉ ET DU GAZ

DEPARTMENT OF TRADE AND COMMERCE
MINISTÈRE DU COMMERCE

ELECTRICITY METER CERTIFICATE
CERTIFICAT D'INSPECTION DE COMPTEUR ÉLECTRIQUE

NOV 10 1947
DEPT. OF TRADE & COMMERCE

Inspection District of / Inspecteur du District de .....
THIS IS TO CERTIFY that at the request of / CECI EST POUR CERTIFIER qu'à la requête de B. C. ELECTRIC RAILWAY CO.
I have tested the following meters, / j'ai vérifié les compteurs suivants
and found the same WITHIN the error tolerated by law. / et que je les ai trouvés de la tolérance d'erreur.

Maker Fabricant	Insp. No. Nº Insp.	Maker's No. Nº du fabricant	Fee Droits	Maker Fabricant	Insp. No. Nº Insp.	Maker's No. Nº du fabricant	Fee Droits
Particulars of these meters can be found on field Note No. ..... Fee $							

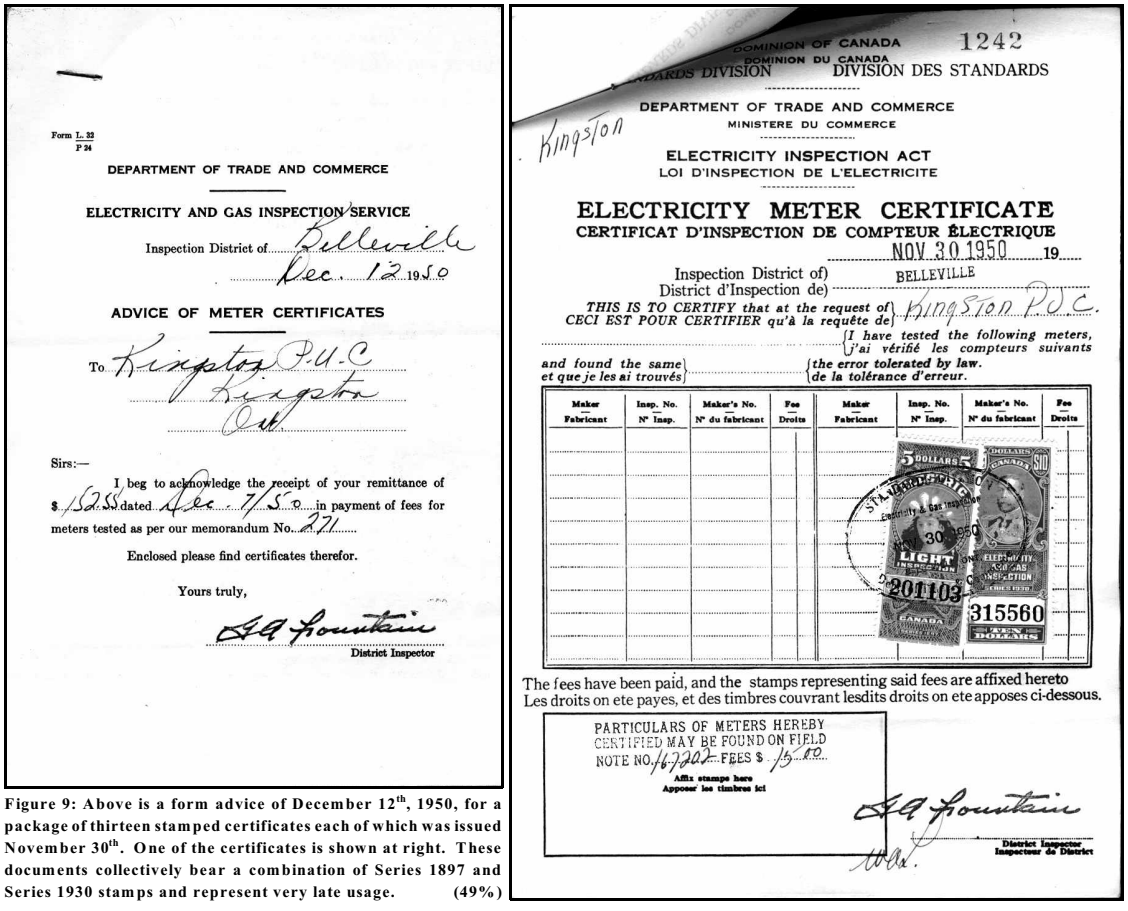
The fees have been paid, and the stamps representing said fees are affixed hereto.
Les droits ont été payés, et des timbres couvrant lesdits droits ont été apposés ci-contre.

Affix stamps here / Apposer les timbres ici

District Inspector / Inspecteur de District

NOTE.—A Separate certificate must be issued for each meter if the owner so desire.
NOTA.—Un certificat séparé doit être émis pour chaque compteur si le propriétaire le désire.

Figure 8: Certificate of November 10th, 1947, representing the fees paid for a large number of unspecified meters detailed elsewhere on thirteen 'field notes'. The $167.10 in total fees levied under the tariff of July 1911 was paid by six $5 Series 1897 stamps and twenty-one 60¢, eighteen 75¢ and thirty-seven $3 stamps of Series 1930. The transfer of the details of the meters from certificates to the new field notes occurred during the mid to late 1920s. (47%)



Form L. 32
P 34

DEPARTMENT OF TRADE AND COMMERCE

ELECTRICITY AND GAS INSPECTION SERVICE

Inspection District of Belleville
Dec. 12 1950

ADVICE OF METER CERTIFICATES

To Kingston P.U.C.
Kingston
Ont.

Sirs:—

I beg to acknowledge the receipt of your remittance of $ 1255 dated Dec. 7/50 in payment of fees for meters tested as per our memorandum No. 271.

Enclosed please find certificates therefor.

Yours truly,

GG Fountain
District Inspector

DOMINION OF CANADA 1242
DOMINION DU CANADA
STANDARDS DIVISION DIVISION DES STANDARDS

Kingston

DEPARTMENT OF TRADE AND COMMERCE
MINISTERE DU COMMERCE

ELECTRICITY INSPECTION ACT
LOI D'INSPECTION DE L'ELECTRICITE

ELECTRICITY METER CERTIFICATE
CERTIFICAT D'INSPECTION DE COMPTEUR ÉLECTRIQUE

NOV 30 1950 19....

Inspection District of / District d'Inspection de) BELLEVILLE
THIS IS TO CERTIFY that at the request of / CECI EST POUR CERTIFIER qu'à la requête de Kingston P.U.C.
I have tested the following meters, / j'ai vérifié les compteurs suivants
and found the same / et que je les ai trouvés the error tolerated by law. / de la tolérance d'erreur.

Maker Fabricant	Insp. No. Nº Insp.	Maker's No. Nº du fabricant	Fee Droits	Maker Fabricant	Insp. No. Nº Insp.	Maker's No. Nº du fabricant	Fee Droits

The fees have been paid, and the stamps representing said fees are affixed hereto
Les droits on ete payes, et des timbres couvrant lesdits droits on ete apposes ci-dessous.

PARTICULARS OF METERS HEREBY CERTIFIED MAY BE FOUND ON FIELD NOTE NO. 16202 FEES $ 15.00

Affix stamps here / Apposer les timbres ici

GG Fountain
District Inspector / Inspecteur de District

Figure 9: Above is a form advice of December 12th, 1950, for a package of thirteen stamped certificates each of which was issued November 30th. One of the certificates is shown at right. These documents collectively bear a combination of Series 1897 and Series 1930 stamps and represent very late usage. (49%)

Tariffs of Inspection Fees to be Represented by Revenue Stamps:

Part 1 – Miscellaneous, 1895 through an unknown point in 1951

Order in Council - 28 May 1895 (Enforcement began July 1895)

- Certificate of the illuminating power of a light bulb - $0.75
- Certificate of voltage at the purchaser's terminals - $1.50
- Certificate of tests for insulation of purchaser's wire - $1.50 [14a]

Note: The text of subsequent 1897-1915 amendments to the tariff of fees simply changed the rates for the inspection of meters. These amendments made no mention of the other, miscellaneous fees listed above and as such did not revoke them. A published 1949 consolidation of the electricity inspection regulations included only the then most recent (1915) Order in Council that had simply amended the tariff for meters imposed in July 1911. This consolidation did not include the unrevoked portions of the 1895 tariff. However, the miscellaneous fees reappeared in a modified form in an August 1950 revision of the tariff. The 1949 consolidation was not an Inspection Service publication and it appears likely that the omission was an oversight on the part of the compilers.

Order in Council - 15 August 1950

Part VII - For every voltage test made on request - $1.50
Part VIII - For every frequency test made on request - $1.50 [27]

Part 2 – Inspection of Meters

First Period: 1 July 1895 through early May 1897

Note: This tariff was approved by Order in Council on May 28th,1895, but the enforcement of the Act did not commence until July 1st, 1895.

In this and subsequent tariffs, 'Amps', 'Lights' and 'Kilowatts' represented the capacity of a meter. The actual unit of measurement was Ampere-hour (current × time) or Watt-hour (current × voltage × time). See reference note [28] *for details of the types of meters used in this period.*

- **Meters for Electric Lighting**

Meter Capacity	Fee	Meter Capacity	Fee
- up to 10 Amps	- $0.75	- over 45, up to 60 Amps	- $2.75
- over 10, up to 20 Amps	- $1.25	- over 60, up to 80 Amps	- $3.00
- over 20, up to 30 Amps	- $1.75	- over 80, up to 100 Amps	- $3.50
- over 30, up to 45 Amps	- $2.25	- over 100 Amps	- $3.50 plus $0.50 per additional 20 Amps, or fraction of 20 Amps, in excess of 100

- **Meters verified *in situ****, regular fee plus $0.50 per meter

(* "*in situ*" meant at the location where the meter is in actual use by a client of the electric company.) [14a]

Second Period: early May 1897 through 30 June 1909

Note: An Order in Council approved May 7th, 1897, changed the official capacity of meters from 'Amps' to 'Lights'. It not known when the change was communicated to Inspectors by official circular. One 'Light' was defined as one incandescent light bulb with a brightness of 16 Candles and a power of 55 Watts. One arc-lamp was equivalent to 10 incandescent bulbs. Additions to this tariff were made in November 1897, October 1900 and July 1903.

- **Meters for Electric Lighting**
  - Fees as per 1895 schedule, substituting 'Lights' for 'Amps'. [29]
- **Meters for Electric Power for Other Purposes (Industrial Machinery)**

Note: This class of meters was added to the tariff of fees by an Order in Council approved November 23rd, 1897 and forwarded to the Inland Revenue Department on 27 November. It is not known when it was communicated to Inspectors by official circular. However, the inspection of these meters was not made compulsory until April 28th, 1907.

- Late November 1897 through 30 June 1903 [15a]
- $3.00 per 50 Amps, or fraction of 50 Amps, capacity.

- 1 July 1903 through 30 June 1909 [30]

Meter Capacity	Fee	Meter Capacity	Fee
- under 25 Kilowatts	- $3.00	- under 500 Kilowatts	- $15.00
- under 100 Kilowatts	- $6.00	- 500 Kilowatts and over	- $25.00

- **Meters verified *in situ***, regular fee plus $0.50 per meter
- **Interim Tests of Meters**

Note: This reduced fee was added to the tariff by an Order in Council approved October 9th, 1900. It was communicated to Inspectors by an official circular dated October 16th, 1900.

- October 1900
- A special reduced fee of $0.50 was provided for interim tests of undisputed meters between regular inspections. Interim tests of disputed meters were subject to regular fees. [31]

Third Period: 1 July 1909 through 30 June 1911

Note: The new tariff of July 1909 eliminated the former distinction between meters for 'electric lighting' (ie. homes, offices, stores, hotels, etc.) and meters for 'electric power' (ie. industrial machinery). The much less common power meters likely occupied the new Class 3 and the upper range of the new Class 2.

The Canadian Electrical News *of February 1907 (page 58) noted that* "practically all of the meters in general use today are watt hour meters." *It would appear that Ampere-hour meters were becoming old technology.*

The published versions of the July 1909 fees listed below revoked an Order in Council dated '19th June 1908'. This is an error. The original 1909 Order as held by Library and Archives Canada gives the correct year of 1903 for the revoked Order.

- **Class 1 - Meters without shunt coils**

Meter Capacity	Fee	Meter Capacity	Fee
- up to 25 Amps	- $1.00	- over 50, up to 100 Amps	- $2.00
- over 25, up to 50 Amps	- $1.50		

- **Class 2 - Meters with shunt coils, up to 250 Volts**

Meter Capacity	Fee	Meter Capacity	Fee
- up to 1500 Watts	- $0.75	- over 5000, up to 10,000 W	- $3.00
- over 1500, up to 2500 W	- $1.50	- over 10,000 Watts	- $3.00 plus $0.25 per additional 1000 W, or fraction of 1000 W, in excess of 10,000.
- over 2500, up to 5000 W	- $2.00		

- **Class 3 - Meters with shunt coils, over 250, up to 600 Volts**

Meter Capacity	Fee
- up to 10 Kilowatts	- $2.00
- over 10 Kilowatts	- $2.00 plus $0.50 per added 10 kW, or fraction of 10.

- **Class 4 - Meters for Multiple or Polyphase Circuits**
  - Fees charged according to the number of circuits and the type of meters as per Classes 1, 2 and 3.
- **Class 5 - Interim Tests for non-disputed meters**
  - $0.50 per test for meters in Classes 1 and 2 only. [32]

Note: The 1909 tariff of fees included no mention of inspections made in situ.

Fourth Period: 1 July 1911 through 14(?) August 1950

Note: These fees were in effect as of July 1st, 1911, and were amended by an Order in Council approved November 15th, 1915. Interim tests and their special rate were discontinued in 1911. It is not known when the 1915 amendment was sent to Inspectors by official circular.

- **Class 1** - Fee - $0.60
  - **Ampere-hour meters** of any capacity, on a circuit of any voltage, or **Two-wire Watt-hour meters** of any capacity, on a circuit with a maximum voltage of 250 Volts.
- **Class 2** - Fee - $0.75
  - **Three-wire Direct Current** or **Three-wire single-phase Watt-hour meters**, or **Polyphase meters** of any capacity,
  - on a circuit with a maximum voltage of 250 Volts.
- **Class 3** - Fee - $1.50
  - Meters as per Classes 1 and 2, but for circuits over 250, up to 650 Volts.
- **Class 4** - Fee - $5.00

  1 July 1911
  - Meters as per Classes 1 and 2, but for circuits over 650 Volts.

  November 1915
  - Meters as per Classes 1 and 2, but for circuits over 650 Volts.
  - All meters tested in combination with current and/or potential transformers.
- **Meters verified *in situ***, regular fee plus $1.00 per meter [33]

Fifth Period: 15(?) August 1950 through an unknown point in 1951

Note: The new fees were approved by an Order in Council dated August 15th, 1950. It is not known when they were sent to Inspectors by official circular.

Part I: Ampere-hour and Watt-hour Meters, all self-contained

- **Class 1a** - Ampere-hour meters of any type or capacity for use on circuits not exceeding 650 Volts
- **Class 1b** - Single-phase, two-wire AC meters of any type or capacity for use on circuits not exceeding 650 Volts
- **Class 1c** - Two-wire DC meters with or without shunts of any type or capacity for use on circuits not exceeding 850 Volts
  - Tested at "regular testing place" - $0.60 - Tested *in situ* - $1.60
- **Class 2** - Same as Class 1, but for three-wire meters
  - Tested at "regular testing place" - $0.75 - Tested *in situ* - $1.75
- **Class 3** - Polyphase watt-hour meters of any type or capacity for use on circuits not exceeding 650 Volts
  - Tested at "regular testing place" - $1.00 - Tested *in situ* - $3.00

Part II: Demand Meters, Demand Attachments, and Graphing Meters
- Any type or capacity for use on circuits not exceeding 650 Volts
- Tested at "regular testing place" - $1.50 - Tested *in situ* - $3.50

Part III: Combination Meters
- Meters that perform the function of more than one of the meters in Parts I and II under one cover.

- **Class 1** - Two-wire watt-hour meter, with demand register
  - Tested at "regular testing place" - $2.10 - Tested *in situ* - $4.10
- **Class 2** - Three-wire, single-element watt-hour meter, with demand register
  - Tested at "regular testing place" - $2.25 - Tested *in situ* - $4.25
- **Class 3** - Polyphase, watt-hour meter, with demand register
  - Tested at "regular testing place" - $2.50 - Tested *in situ* - $6.50

Part IV: Prepayment Attachments
- A prepayment device attached to any type of meters - $0.50

Part V: Meters Tested with External Transformers (of capacities up to 400 Amperes and 6600 Volts) and/or External Phase-shifting Transformers
a - Fee as per above schedule for every meter.
b - Additional fee of $2.50 for every transformer.

Part VI: Special Tests
- Fee to be specified on application to the Department. [28]

Author's Notes

† At present and for many years past, the price for electricity provided to industrial users in Ontario has been based on both the energy consumed (metered kWh) and the peak power load (kW).

‡ Note for Table 2: Data for other years prior to 1918-19 was not provided in official reports; the 1918-19 report has not been examined. Data for other intervening years not listed above exists but was not available. Data for later years have not been examined.

§ Note for Table 4: The AG reports often combined Gas stamps and Electric Light stamps as a single entry. The IR reports usually gave separate entries.

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(Reference Notes to be continued in a future issue of CRN.)

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