



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

September 2011

Contents are Copyright ©2011 by the authors and contributors.

Number 74

Missing Period on the 30¢ L.C. Law Stamp



The September 2010 issue of *CRN* (No 70, page 2), illustrated a proof of the \$3 value of the Upper Canada/Ontario 'L.S.' Law stamp with a missing dot after the 'S'. Here is a similar, but regular used item for the 30-cent value of the Lower Canada/Québec 'L.C.' Law stamp with the dot missing after the 'C'. The stamp also shows the American Bank Note Company imprint at right along its perforations. — Fritz Angst

Just released, van Dam's ReveNews #163

Featuring Booklets with Panes of
Telegraph & Telephone Franks,

Semi-Official Airmail Stamps in Panes,
Cape Breton Law Stamp (NSC13) on Document,
Alberta Prosperity Certificate, Manitoba Provisionals,
Québec Assurance Stamps & \$3 Bankruptcy Law Stamp,
and many other interesting stamps and documents.

For a pdf sample copy in colour visit:

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



**GORDON
BROOKS
PHILATELICS**

CANADIAN AND FOREIGN REVENUE STAMPS

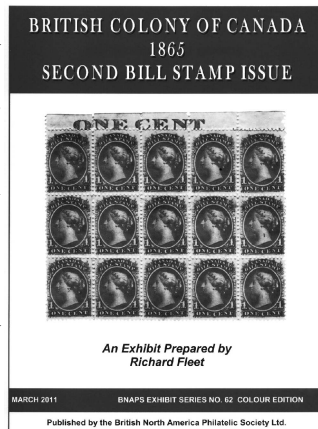
P.O. BOX 100 - STATION N.D.G.

MONTREAL, QUEBEC, CANADA H4A 3P4

Telephone (514) 722 3077

Fleet's Second Issue Bill Stamp Exhibit Book Fritz Angst

*British Colony of Canada 1865
Second Bill Stamp Issue*, 2011 by
Fleet, Richard, 192 pages, 8.5 x 11,
spiral bound, 2011. (Exhibit Series
No 62.) ISBN: 978-1-897391-78-5
(Colour), 978-1-897391-79-2
(B&W). Published by the British
North America Philatelic Society,
Ltd. (BNAPS). Colour - \$C97.00;
B&W - \$C47.95. (BNAPS mem-
bers get a 40% discount.) BNAPS
Book Department, c/o Ian Kimmerly
Stamps, 62 Sparks Street, Ottawa,
Ontario, K1P 5A8, CANADA.
(www.iankimmerly.com/books)



The recently-released exhibit book, *British Colony of Canada - 1865 Second Bill Stamp Issue* prepared by **Richard Fleet**, and published by BNAPS, reflects more than 25 years of intense collecting and exhibiting of this fascinating series of 17 stamps. The Second Issue of Bill Stamps included the first Canadian bicolour stamps, beating out the 1898 Imperial Penny Postage by 33 years.

Fleet's exhibit has won numerous gold medals over the years including the New Zealand Palmex Philatelic Show and most recently the 2010 BNAPEX Exhibition in Victoria, B.C. where it also received the prestigious *Wilmer Rockett Award* for Revenue Exhibits. The book is the first revenue exhibit book to be released by BNAPS since McTaggart-Cowan's Yukon and British Columbia books in 2004-2005.

The exhibit is a thorough treatment of all aspects of the 1865 Second Bill Stamp Issue, with rare and unique examples of progressive essays, large die proofs, master printer proofs, trade sheets, as well as all manners of imperforated, perforated, gummed and ungummed stamps.

There are also many varied usages for the reader to enjoy such as the only recorded \$3.00 Second Bill Stamp used on document, a 5¢ stamp on a promissory note, a 7¢ stamp on a cross-border draft and, my favourite, a 2¢ Large Queen along with a 10¢ 1865 Bill Stamp paying the 12¢ tax rate on a \$370.97 promissory note. The reader's appreciation for these many usages is enhanced by many examples of hand stamp cancels for banks and companies where Rick's computer skills are evidenced by his ability to graphically recreate the hand stamp for easier identification.

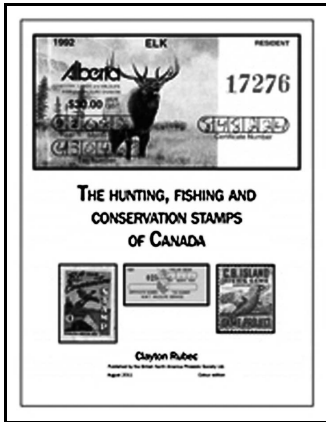
The readability of the book is enhanced by numerous pages on such topics as Proof Sheets, Counters, Trial Colour Proofs, 13½ Perforations, Trade Sample Sheets, Goodall Die Proofs and Tax Rates and Protest of a Promissory Note. These pages, which were not part of the original exhibit, give the reader more information about the displayed stamps than would normally appear on an exhibit page.

This Exhibit Book is a home run, and should be part of every BNA collector's library. It is available for purchase from the BNAPS Book Department, c/o Ian Kimmerly Stamps, www.iankimmerly.com/books. Get your copy before they are all gone.

Rubec's Guide to Canada's Hunting, Fishing and Conservation Stamps Earle Covert

The Hunting, Fishing and Conservation Stamps of Canada, 2011 by Rubec, Clayton. 450 pages, 8.5 x 11, spiral bound, 2011. ISBN: 978-1-897391-86-0 (Colour), 978-1-897391-87-7 (B&W). Published by the British North America Philatelic Society, Ltd. (BNAPS). Colour - \$C148.00; Black & White - \$C60.95. (BNAPS members get a 40% discount.) BNAPS Book Department, c/o Ian Kimmerly Stamps, 62 Sparks Street, Ottawa, Ontario, K1P 5A8, CANADA.

(www.iankimmerly.com/books)



Clayton Rubec graduated with a BSc from Queen's University in Kingston and a MSc from McMaster University in Hamilton, Ontario. He retired in 2008 after 34 years with the Government of Canada. He was involved with wildlife, wetlands and habitat conservation policy and international treaties. Most recently, he was with the Canadian Wildlife Services of Environment Canada as a Senior Policy Advisor.

In his new book, *The Hunting, Fishing and Conservation Stamps of Canada*, Clayton has compiled a tremendous range of information, more than the title implies. He covers hunting and fishing licence stamps and permits from the Federal Government, all ten Provinces and the three Territories. In addition, non-government Wildlife-related stamps, Parks Canada Services admission permits and Rearview Mirror Shields and various Wildlife Game Shields and Hunter Badges are pictured.

Clayton says he produced the book out of frustration at a lack of knowledge of what existed and where to find information. When contacted, some Provincial Agencies had little or no information on what their departments had issued. Others had very good information.

There is the question as to what is a "stamp" and what to include or exclude. Some time ago, Erling van Dam started listing hunting and fishing stamps from both governments and non-government agencies. This listing evolved and the latest 2009 issue of his catalogue, *The Canadian Revenue Stamp Catalogue including Wildlife Conservation Stamps*, lists 1636 wildlife-related items. Clayton's book lists more than 4800 "stamps." He states he expects this number to grow to be greater than the number of traditional revenue stamps in Canada. Since the publication of the book, he has already received additional data.

Erling has told me that his list of Alberta Hunting stamps not only included those he had seen but also those listed in regulations as required. Clayton's compilation has shown that in some cases the "stamps" were actually permits.

Clayton resisted the temptation to wait until everything was complete. He asks for help in correcting errors and including additional data. Besides being very pretty to look at in colour, this book will undoubtedly provide the basis for many collectors as well as hunters and fishermen to say "I have got something not listed." If they supply the data and/or scans, Clayton will have the basis to provide a supplement – or, as I suspect, enough new information to require a completely new edition.

While I must admit having a conflict in that I was one of the more than 45 individuals and Agencies to have supplied information or scans, Rubec's book is recommended as a great work in progress for stamp collectors, hunters and fishermen.

Canadian Awards for Revenue Exhibits

NOVAPEX 2010, Sept. 24-26, Dartmouth, Nova Scotia

- **John Hall** – *Fiscal War Tax Stamps of Canada* – Silver-Bronze
- **John Walsh** – *Newfoundland Documents: Stamp Precursors & Proper Usages of the 1898 Queen Victoria Revenue Issue* – Vermeil.

Edmonton (Alberta) Spring National 2011, March 25-27

- **David Bartlet** – *War Savings by Thrift and Savings Stamps* – Vermeil
- **Earle Covert** – *1897 Tobacco Stamps of Canada* – Vermeil.

Royale '2011' Royal, May 13-15, Dorval, Québec

- **David Schurman** – *The Canadian Federal Bill Stamps: Major Varieties and their Usage, 1864 to 1882* – Vermeil.
- **John Walsh** – *Newfoundland: Precursor Documents and Proper Usage of 1898 Queen Victoria First Revenue Issue* – Vermeil.

BNAPEX 2011, September 2-4, North Bay, Ontario

- **Earle Covert** – *1897 Tobacco Stamps of Canada* – Gold and Wilmer Rockett Award
- **John McEntyre** – *1876-1897: First Canadian Weights and Measures Revenue Issues* – Gold.

Revenue Group Meeting at BNAPEX 2011

NORTH BAY, ONTARIO – The meeting of the Revenue Study Group was chaired by **Earle Covert** who introduced the speaker **Clayton Rubec**. Clayton presented his new book *The Hunting, Fishing and Conservation Stamps of Canada* using a Power-Point presentation. It was very well received.

– **Earle Covert**

Officers of the Revenue Study Group

☞ **Chairman:**

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

☞ **Treasurer and Newsletter Editor:**

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

BRITISH COLUMBIA LAW STAMPS: The Notes of Judge Thomas Futcher

In a 1980 article appearing in *Stamp Collector*, Charles I (Chuck) Emery makes reference to the notes of Judge Thomas Futcher, an early BC Law Stamp collector of late 1800s and early 1900s. These notes pertained to the printing and perforating of the Second Issue BC Law Stamps by the Colonist Printing Company. Six sets of notes were made: Two of the sets were given to the BC Archives and the Victoria Public Library. Sets were also given to Senator Calder of Saskatchewan (born in Ontario), Reg Nairne and R. Angus of Victoria and Rev. McCall of Edmonton.

The sets given to the Library and the Archives are long gone. Have any of the others survived? Please get in touch with me if you have, or know of, a set of Futcher's notes.

J. Richard Fleet – jrfleet@shaw.ca

Québec's Law Stamp Taxes, Registration Stamp Duties and Stamp Fees in Provincial Registry Offices, 1864-1992

Christopher D. Ryan

– Part 1: History of the Registry Offices and of the Stamp Levies –

In the current Province of Québec (formed 1867) and its predecessor, the Lower Canada section of the Province of Canada (formed 1841), many legal documents such as contracts, agreements, wills, deeds, transfers of property, declarations and mortgages have been required by law to be registered at a Provincial Registry Office. A comprehensive system of such offices was established at the very end of 1841. Earlier offices had existed in the 1830-1841 period in the late Province of Lower Canada (formed 1791), but only in a limited number of counties.

Document registrations and associated activities have been subject to a number of provincial taxes, duties and fees that, for various periods, were once paid by revenue stamps. These stamp levies were as follows:

- Law Stamp Tax on registrations at selected registry offices, 1864-1968;
- Registration Stamp Duties at all offices, 1867-1971, and then only at a few offices until 1973;
- Registration Stamp Fees at offices with salaried personnel, 1894-1992;
- Law Stamp Tax on transfers of real estate at all offices, 1892-1897.

The use of revenue stamps in Québec Provincial Registry Offices was discontinued as of May 1st, 1992.

Establishment of Québec's Registry Offices

Provincial Registry Offices were first established in Lower Canada in 1830. Initially, these offices and the official registration of documents were required in only five of thirty-seven counties. This number was increased to eight in 1831 and ten in 1834. These first offices were located in the Eastern Townships and areas west and south of Montréal. The aggregate population of the ten counties in 1831 was approximately 17% of the provincial total. The areas in which official registration was not yet required (as of 1834) included the two principal cities, Montréal and Québec, whose limits and surrounding counties held approximately 14.4% of the population in 1831.[1]

A comprehensive system of document registration across Lower Canada did not come into effect until December 31st, 1841, with the registrars publicly announced on January 1st, 1842. This system was accompanied by the division of the region into twenty-four Registration Districts (increased to thirty-six in 1844, and later called Divisions), each with its own registry office. The ordinance detailing the changes had been enacted by the Special Council† of Lower Canada one day prior to the February 10th, 1841, union with Upper Canada to form the Province of Canada, but was not proclaimed until December.[1c, 2] The need for a comprehensive registration system was expressed in the preamble to the ordinance:

Whereas great losses and evils have been experienced from secret and fraudulent conveyances of real estates, and incumbrances [sic] on the same, and from the uncertainty and insecurity of titles to lands in this Province, to the manifest injury and occasional ruin of purchasers, creditors and others:

And whereas the registering of all titles to real or immoveable estates, and of all charges and incumbrances [sic] on the same, would not only obviate these losses and evils for the future, but would also, with some alteration of the existing laws, whereby the removal of inconvenient and inexpedient restraints and burdens on the alienation of real estates might be effected, greatly promote the agricultural and commercial interests of this Province, and advance its improvement and prosperity . . . [2a]

The provisions of the 1841 law were extensive and detailed, comprising fifty-nine lengthy sections and prescribing the text for ten forms. The previous 1830 statute had consisted of only eighteen sections and no forms. As noted by the compilers of the 1845 *Revised Acts and Ordinances of Lower Canada*, the 1841 ordinance represented an important administrative development:

There is no Law on the Provincial Statute Book which can be compared to this Ordinance, for the variety of interests affected, the extent of the changes it makes in the law, the importance of the subject, or the extreme difficulty of the Legislator's foreseeing and providing for every case to arise under it.[4]

Prior to the creation of Provincial Registry Offices, collected records of legal documents were held only by the individual notaries who drew up or certified the respective papers. These private individuals were authorized and regulated by the government and were required by law to retain copies of all documents processed by them. This requirement remained in effect following the introduction of official registration of documents.[5]

Registration of Documents

The statute of 1830 required the registration of applicable documents by handwritten transcription of their entire text (called transcription 'at length', 'au long' or 'in extenso') into a bound, numbered book called a register. The ordinance of 1841 provided for registration by transcription at length in a register or by the deposit of a memorial in the registry office. A memorial was a summary of the pertinent details of a document, as specified by law. As of August 1st, 1866, memorials were also transcribed into the registers. In larger registry offices separate registers were kept for different types of documents. A small variety of documents, usually of an official nature, were registered by the simple deposit of a duplicate copy.[2, 6]

In addition to the register, the existence of a document was also noted in various indexes. The first index was an entry-book in which all documents were listed, with a brief description, in order by date and time of presentation at the registry office. The second indexing was by the name of each person mentioned in a document. If a document, such as a deed or mortgage, referenced one or more official land survey (cadastral) lot numbers for real estate (immovable property), then the document was also entered under each lot number in an index to immovables. Special registers and associated indexes of names were used for items such as addresses of mortgage creditors, declarations of unincorporated business titles, judgements of Civil Courts conferring mortgages to creditors upon the real estate of their debtors, and claims concerning real estate made by persons against their legal guardians.[6, 7]

Official registration by simple deposit of a copy was extended to include many additional types of documents as of September 1st, 1947. These items included memorials, leases, mortgages, transfers of debts, discharges of rents, and claims for arrears of rent or interest. If a document contained some elements that were to be registered by transcription and other elements by deposit, then transcription was to be used for the entire document. Registration by deposit was extended to all types of documents as of May 1st, 1948, thus eliminating transcription completely. Indexing remained unchanged following the extension of registration by deposit.[7]

(Text continues on page 5.)



PROVINCE DE QUEBEC

CERTIFICAT D'EXEMPTION DE DROITS DE SUCCESSION

Vu les déclarations et autres pièces produites au bureau du Revenu de la Province de Québec, je, soussigné, certifie par les présentes qu'il n'y a pas de droits de succession exigibles, aux termes des lois de la Province, en raison de la transmission par le décès survenu le 15 septembre 1935

No. du dossier

40802-

de M. Edouard Barrette.

en son vivant Montréal.

et permets la transmission des biens ci-après décrits, savoir:

Un emplacement situé à Montréal, rue St-André, connu et désigné sous le numéro deux cent trente-sept de la subdivision du lot numéro trois cent vingt cinq (No. 325-237) aux plan et livre de renvoi officiels du villahe incorporé de la Côte St-Louis, mes soixante quinze pieds de plus ou moins, avec une numéros civiques 4712 et autres constructions de

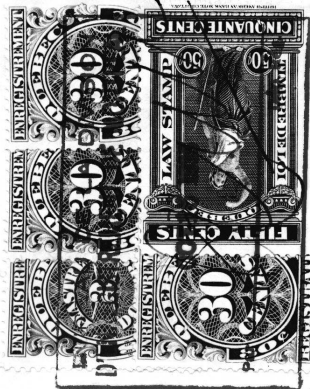


Figure 1: Québec Law and Registration Stamps Affixed at a Provincial Registry Office.

The registration of this *Certificat d'exemption de droits de succession* (Certificate of Exemption from Succession Duties) on October 10th, 1935, at the Registry Office for the Division of Montréal made it subject to \$0.50 Law Stamp Tax and \$2.90 Registration Stamp Duty and Fees as follows:

- **\$0.50 Law Stamp Tax**, for documents of up to 400 words, at a rate of \$0.50 for the first 400 words, plus \$0.10 per additional 100 words, or fraction of 100, to a maximum tax of \$1,
- **\$0.20 Registration Stamp Duty**, levied as per the tariff of January 1867, as amended July 1880, on documents not otherwise specified,
- **\$2.70 Registration Stamp Fees**, as per the tariff of 1891, as amended July 1919, which were collected by stamps at Montréal since July 1894, comprising,
 - \$0.50 for the signed registration certificate rubber-stamped in the left margin,
 - \$0.20 for the entry of the document's registration number L-16-254-381897 (representing register 'L', volume 16, page 254, document 381897) under one cadastral lot number the in the index to immovable property,
 - \$2.00 for transcribing the document's 202 words into the official register at a rate of \$2.00 for the first 400 words, plus \$0.10 per additional 100 words, or fraction of 100.

Donné à Montréal, ce 3 octobre 1935

LE PERCEPTEUR DU REVENU DE LA PROVINCE.
Pour le district de Revenu de Montréal.

Par [Signature]
Officier du Revenu spécialement autorisé.

SM-5M-11-34

As proof of registration, a certificate was to be provided to the presenter of the document, but this was not always obligatory for documents registered by deposit prior to September 1947. This certificate was to be written or rubber-stamped on the copy of the document that was returned to the presenter. (See Figure 1 opposite.) Revenue stamps, when required for applicable taxes, duties and fees, were to be affixed near the certificate [8], but this practice was not always followed. In addition, the registrar could provide a separate receipt of taxes, duties and fees paid either in cash or in stamps.

Law Stamp Tax in Selected Registration Divisions, 1864-1968

In 1850, 1852 and 1862, extensive tariffs of taxes were introduced on civil proceedings in the Circuit and Superior Courts of Civil Jurisdiction. The taxes were also applied to appeals from the Montréal and Ottawa District Superior Courts to the Court of Queen's Bench. A simple, three-item tariff was applied in the lowest levels of civil courts for summons, warrants and judgments. The purpose of the taxes was to pay down debentures sold to finance the construction or reconstruction of courthouses and jails in all districts, and of a registry office in Montréal.[9]

Included in the 1850 tariff was a tax on deeds and other documents registered in a very small number of registry offices that were proximate to certain district courthouses: Aylmer (relocated 1873 to Hull), Chicoutimi, Kamouraska, Montréal, New Carlisle and Percé. The rate was two shillings and six pence Canadian currency (50 cents following the conversion to decimal currency) for up to 400 words in the document, plus six pence (10 cents) per 100 words in excess of 400, up to a maximum tax of five shillings currency (\$1). This tax on registrations was repealed piecemeal on various dates: Chicoutimi as of January 1st, 1862, New Carlisle and Percé as of February 1st, 1862, and Kamouraska as of October 27th, 1883. The tax was repealed at Montréal and several of the successors to the Aylmer office on the very late date of June 1st, 1968.[9c, 10]

As of October 1st, 1864, the tax on document registrations was to be paid in adhesive Law stamps. Initially, these stamps were those issued by the Province of Canada, overprinted 'L.C.' for Lower Canada, and later those issued by the Province of Québec. The stamps were sold by government-appointed vendors. These vendors included private firms in Kamouraska, Montréal, Québec City, and Trois-Rivières, the provincial sheriffs in other judicial districts, and selected postmasters. The postmasters were authorized only to sell 10-cent stamps for use in the lowest levels of Québec's court system: Commissioners Courts and Magistrates Courts.[11]

In Québec, sheriffs were the chief administrators of district courthouses and associated jails, and not part of the police force. Sheriffs could and did assign the duty of selling Law stamps to other officials. In one 1883 instance known to this writer, the sheriff at Beauharnois supplied Law stamps to the local registrar to be sold on his behalf. In this case, the Law stamps were intended for legal proceedings since Beauharnois was not a Registration Division in which such stamps were required on registrations.[12]

Postmasters and private vendors were paid a commission on their sales. As of September 1st, 1878, provincial court officers, such as sheriffs, prothonotaries and clerks, were barred by an Order in Council from receiving a commission from the sale of stamps. The prohibition was incorporated into the Québec Stamp Act in 1908.[13]

At the October 1864 introduction of the Law stamps, the tax on registrations was still in effect in only three Judicial Districts: Kamouraska, Montréal and Ottawa. (See Figure 2 overleaf.) In 1864, the registry offices in these districts were located at Aylmer, Havelock (renamed Bryson in 1873), Kamouraska and Montréal. The Aylmer and Havelock (Bryson) offices were both located in the Judicial District of Ottawa.[9c, 10, 14]

The City of Montréal and two adjacent counties comprised the single

Registration Division of Montréal with one registry office through September 1877. As of October 1st that year, it was divided to form three new Divisions: Montréal-Est, Montréal-Ouest, and Hochelaga-et-Jacques-Cartier. The office for Montréal-Ouest remained in the existing premises at the Provincial Court House. The other two offices were moved to a new location in the City where they occupied the same building. The statute governing the severance specified that the Law stamp tax on registrations remained in effect at each of the three new registry offices. The three Montréal divisions were merged back into a single unit as of October 1st, 1922.[15]

In 1852 the Ottawa Registration Division (and coterminous Judicial District) encompassed a huge area along the eastern side of the Ottawa River from the Town of Montebello in the south to Lake Temiskaming (*Lac Témiscamingue*) in the north.[2e, 16] Starting in September 1862, a series of actions over the next seventy-one years severed the original Ottawa region into three judicial districts and five registration divisions. Details of these severances are presented in Figure 2 overleaf and discussed in detail below.

As of September 15th, 1862, the western portion of the Ottawa Registration Division (comprising the pre-existing County of Pontiac) was severed to form the new Registration Division of Pontiac, with its office at Havelock, within the Judicial District of Ottawa. This severance was done by means of a proclamation of the Lieutenant Governor in Council under the authority of Chapter 37 of the *Consolidated Statutes of Lower Canada*, 1860. The statute and proclamation made no reference to the application of the tax on registrations and it remains to be determined from extant documents if the duty was also levied for a time in the new Pontiac Division.[14, 16] The unincorporated settlement of Havelock was incorporated as the Village of Bryson as of January 1st, 1873.[17]

In any event, on January 1st, 1894, the County and Registration Division of Pontiac were removed from the Judicial District of Ottawa to form the new Judicial District of Pontiac. The statute effecting the change stated that there were to be no taxes on judicial proceedings in the new District. This provision should have also excluded the Law stamp tax on registrations, but this remains to be confirmed from extant documents.[18]

The registry office for the Registration Division of Ottawa was originally located in the Village of Aylmer. On Monday, June 30th, 1873, it was relocated to the Village of Hull.[19]

As of April 1st, 1897, the Registration Division of Ottawa was once again split to form two new Divisions. The western portion became the Division of Wright and inherited the old office at Hull. The eastern portion became the Division of Labelle with a new registry office at Buckingham, which was later transferred to Papineauville as of June 1st, 1899. The Wright Division reverted to the title of 'Ottawa' on April 3rd, 1912, and finally became the Registration Division of Hull as of March 17th, 1919. Both of the new Divisions remained within the Judicial District of Ottawa, which, like the Ottawa Division, was also renamed 'Hull' on March 17th, 1919.[20]

Unlike the 1862 severance that created the Pontiac Division, the 1897 split was done by an Act of the provincial legislature. This statute stated that "*all laws in force respecting the registration of different titles and deeds and all matters pertaining thereto, as all those respecting registry offices . . . shall apply to the registration divisions by this act established, save in so far as they may be inconsistent with the provisions thereof.*"[20a] This provision evidently included the application of the Law stamp tax in the new Labelle and Wright divisions as documents so stamped are known from these offices.

The Labelle Division was itself divided on January 1st, 1918. The southern portion became the First Registration Division of Labelle and retained the old office at Papineauville in the Judicial District of Ottawa ('Hull' from March 1919). The northern portion became the Second Registration Division of Labelle with a new office at Mount Laurier. As had been the case in 1897, the statute stated that all existing laws

regarding registrations were to remain in effect in both Divisions. However, Mount Laurier was the seat of the recently established (November 3rd, 1913) Judicial District of Montcalm. The statute that carved the larger part of the Montcalm District out of the Ottawa District decreed that only the ordinary Law stamp taxes were to be applied in the new Judicial District. This would have thus excluded the application of the special Law stamp tax for document registrations at Mount Laurier in the Second Labelle Division.[21]

On January 6th, 1923, the First Registration Division of Labelle with its office at Papineauville in the Judicial District of Hull became the Papineau Division. The Second Labelle Division with its office at Mount Laurier in the Montcalm District reverted to the old title of Labelle Division.[22]

The final event of interest occurred September 1st, 1933, when the northern portion of the greatly reduced Registration Division of Hull (formerly 'Ottawa') was severed to form the new Gatineau Division. The office of this new Division was at Maniwaki in the Judicial District of Montcalm.[21a, 23] Thus, it is not expected that the Law stamp tax on registration was applied in the new Gatineau Division, but this must be verified from a study of stamped documents.

Registration Stamp Duties in All Divisions, 1867-1971, – then Only in a Few Divisions after 1971, until 1973

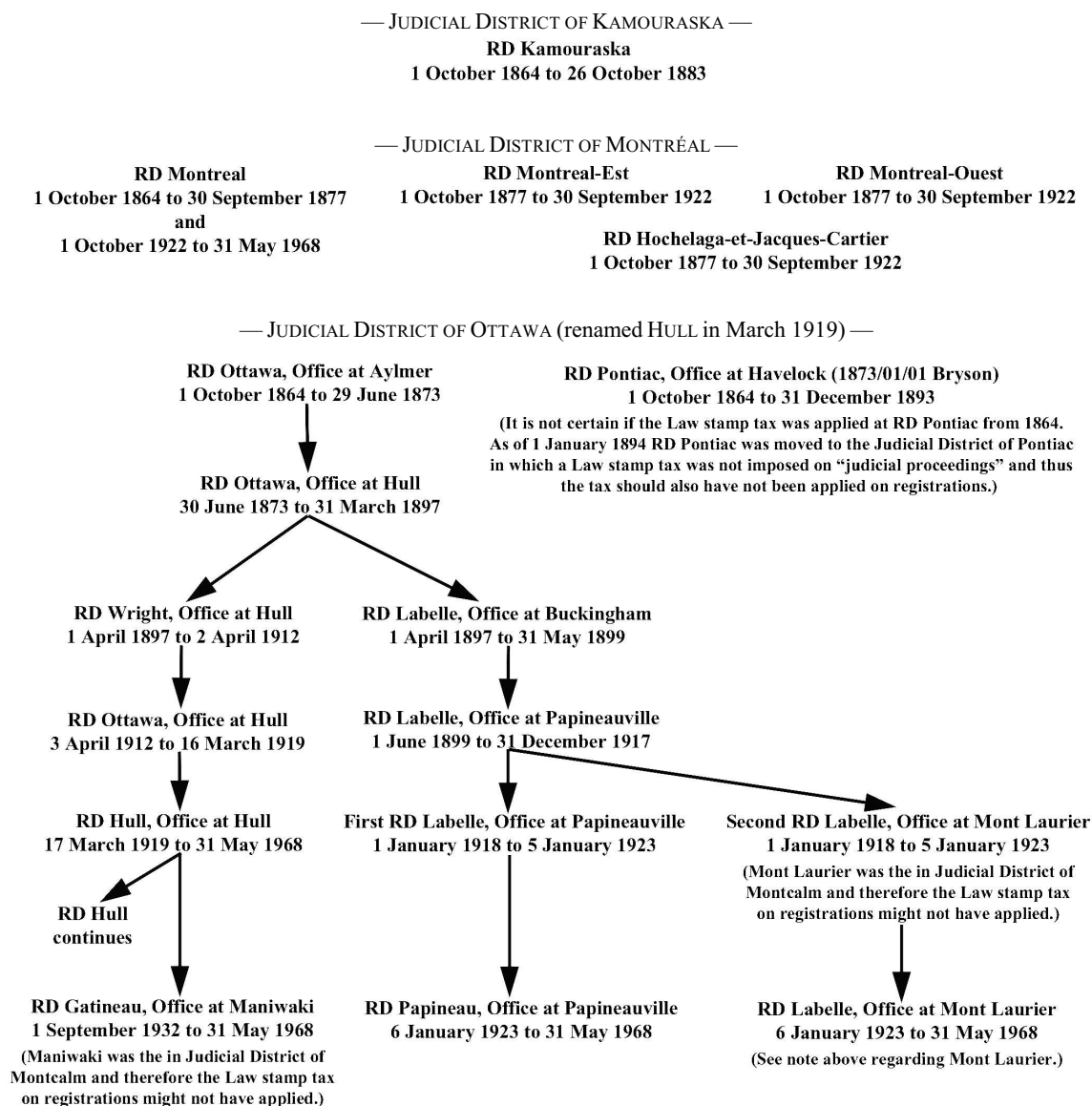
On October 1st, 1866, a short tariff of duties was introduced in all registration divisions of Lower Canada for document registrations and searches of registry office records. The purpose of the duties was to finance the government inspection of registry offices and to cover the cost of preparing official land survey plans and reference books, also known as cadastral plans from the French word *cadastre*. [24]

As a relic of the feudal seigneurial (seigniorial) period, which was discontinued piecemeal by seigneurie starting in December 1854, cadastral plans existed for only a small portion of the Province that had been surveyed as townships. A systematic organization of the *cadastre* and its extension over time to the entire Province started in 1860.[24]

As of January 1st, 1867, the Registration Duties became payable only in adhesive Registration stamps, which were, at the time, sold not at registry offices but by commission vendors. In 1867, these vendors were the private firms selling Law stamps in Québec City and Montréal, and postmasters in other municipalities having registry offices.[25]

(Text continues next page.)

Figure 2: Registration Divisions (RD), listed by Judicial District, in which a Law Stamp Tax was Levied on Registrations.



In June 1892, registrars were given the status of provincial revenue officers under Québec's *Stamp Act*. This authorized them to collect and account for public money, and thus sell Registration stamps.[26]

As of September 28th, 1971, a new scale of Stamp Fees (discussed next section) was introduced only for registry offices whose personnel were paid salaries. The new fees did not apply in the rapidly diminishing number of offices whose staff was still being remunerated by cash fees.[27]

The order in council that introduced the new scale of Stamp Fees for salaried offices repealed *"all tariffs of fees provided by order in council [made under the Registry Office Act], or by any other Act pertaining to all matters under the jurisdiction of the National Assembly [of Québec]"*. [27a] The reference to *"any other Act"* appears to have been to the Stamp Act under which the Registration Stamps Duties had been imposed. Post-1971 documents known to this writer from offices with salaried staff do not bear evidence of the Stamp Duty.

The final date in law for the Registration Stamp Duties at offices remunerated by fees was August 31st, 1981.[28] However, all offices had been converted to salaried officials by April 28th, 1973, at which point the Stamp Duties had become obsolete.[29]

Registration Stamp Fees in Divisions with Salaried Personnel, 1894-1992

At the introduction in 1830 of Provincial Registry Offices, and for many years thereafter, registrars served by appointed commission and were not salaried employees of the Province.† Their remuneration consisted of the fees collected in cash from the public for services rendered. They were also required to swear an oath and to post security to guarantee the proper execution of their work.[1b, 2, 6a, 30]

The 1841 ordinance (and subsequent statutes) provided each newly established registry office with a set of books to be used for the register, indexes and day-journal. Following this initial support, registrars were required to use their own funds to pay the salaries of their staff and to purchase the materials, equipment and furnishings required for their work. They were also required to provide the premises for their office at their own expense. As result of the high costs and low remuneration, many of the early registry offices were located in the homes of the respective registrars, with all but a few of the remaining offices located in ordinary buildings having no special protection against the destruction or theft of the records.[2, 6a, 24a, b, c, 31]

An 1855 statute made municipalities responsible for providing and maintaining suitable premises for registry offices, including secure storage safes or vaults. An 1860 statute allowed municipalities until January 1st, 1861, to provide the necessary premises. Wherever a municipality failed to comply with the statute, the government was to divert provincial funds from the construction of the local court house to the construction a suitable registry office.[32]

An exception to the 1855 and 1860 statutes occurred in Montréal where the registry office was moved in late 1848 or early 1849 from private premises to the Provincial Court House. Following the removal in late 1849 of the government of the Province of Canada to its new seat at Toronto, the registry office moved into the building formerly occupied by government ministers and the governor-general. In late

1858 or early 1859, the Montréal registry office was moved to a newly constructed Provincial Court House. [31, 33]

In this system of commissioned registrars, the role of the Province was limited to:

- Legislating the types of documents that had to be registered.
- Appointing registrars, who then hired their own staff.
- Defining the duties of registrars.
- Setting the tariff of fees to be collected for services rendered.
- Setting the amount of security to be posted by a registrar.
- Defining the text of standard forms.[2d, 6a, 7]

As of July 1st, 1894, registrars and their staff in the Registration Divisions of Hochelaga-et-Jacques-Cartier (Montréal), Montréal-Est, Montréal-Ouest and Québec (City) were made salaried employees of the Province. With this change the fees once paid in cash to the respective registrars were now payable to the Province.[35] This was done with the same Registration stamps that were already being used for the Registration Stamp Duties. Of the seventy registration divisions in operation at the time, these four offices processed the greatest number of documents. As a result, the new application for the Registration stamps had an immense effect upon the amount of stamps sold.[36] This is illustrated by the data in Table 1 below.

For many years after 1894, the number of registration divisions (and offices) with salaried personnel remained very small. The older system of fees as remuneration remained the preferred model until the late 1960s. In some instances, such as Lévis, a division that had been placed on salaries and stamp-fees was later switched back to cash-fees. The total number of divisions year over year with salaried personnel is represented graphically in Figure 3 overleaf. The dates on which various divisions were switched to salaries and stamp-fees are listed in Table 2 at the end of this Part. A rapid conversion across the Province to salaried personnel occurred from 1965 through 1972, with the final office being switched on April 28th, 1973.[29]

The use of revenue stamps for registration fees was discontinued May 1st, 1992.[37] By that time, the Stamp Fee for a typical document had risen to \$42.

Law Stamp Tax on Transfers of Real Estate, 1892-1897

As of June 24th, 1892, a stamp tax was imposed on transfers (*mutations* or *transports*) of real estate made for reasons other than succession due to death. Transfers made on account of death were subject to a separate succession duty levied on entire estates and paid without stamps. Donations of real estate not exceeding \$5000 in value made in linear ascent or descent (e.g., child to parent, or grandparent) were exempt from the Real Estate Transfer Tax. Also exempt were transfers arising from judicial sales of seized or abandoned properties.[38]

The initial rate of the Transfer Tax was 1½% of the true value of the property, or its official assessed value, whichever was higher. The latter value was set by the local municipality as the basis for its annual property tax. Misrepresentations of the value of a property incurred a penalty of 100% of the actual amount of tax due. The tax was to be paid by the purchaser, assignee or donee of the property. In the case of an exchange of properties, both parties were to each pay half of the total amount of tax due on the transfers.[38]

Table 1: Amounts Received from the Sale of Registration Stamps by Fiscal Year ended June 30th, 1892 through 1895.

Registration Division	1892	1893	1894	1895
Hochelaga-et-Jacques-Cartier	\$1851.00	\$1870.00	\$2010.00	\$20,660.00
Montréal-Est	\$1287.00	\$1321.00	\$1200.00	\$10,405.00
Montréal-Ouest	\$925.00	\$834.00	\$943.00	\$7347.00
Québec (City)	\$882.00	\$725.00	\$801.00	\$6909.00
Rest of Province (66 Divisions)	\$12,983.90	\$13,294.65	\$13,052.05	\$13,050.60
Entire Province	\$17,928.90	\$18,044.65	\$18,006.05	\$58,371.60

(Source: Québec, *Comptes Publics / Public Accounts*, reference note [36])

The rate of the Transfer Tax was reduced to 1% as of January 8th, 1894, for transfers made on and after that date. Transfers of real estate executed before the date of the new rate, but registered afterwards, were subject to the original tax rate. The tax was repealed January 9th, 1897. However, it continued to be collected on transfers made prior to the repeal date but registered afterwards.[39]

Québec's Real Estate Transfer Tax was paid in Law stamps. This was to be done within thirty days of the transaction. The stamps were affixed by the Registrar to an entry of the transfer in a special register used for only this tax, and cancelled by him. Registrars, the vast majority of whom were paid by fees received in cash from the public, received no compensation for this task and no commission for the stamps sold by them.[13a, 38, 40, 35b page 32]

Registrars were made stamp vendors for the express purpose of collecting the Real Estate Transfer Tax. With the exception of Montréal, they appear to have been the principal vendors of the Law stamps so used. The value of stamps sold for this tax was listed in Québec's *Comptes Publics (Public Accounts)* by Registration Division, except for the three Divisions of Montréal for which a combined figure was given. A separate table was used to list the value of stamps sold for judicial purposes in each of the larger Judicial Districts.[26, 36]

At the time, Law stamps were sold in Montréal by the private firm of Johnston & Lalonde. Under the terms of Québec's Stamp Act, this firm was to have the exclusive right to sell the stamps in the City. This exclusivity was repealed in April 1908.[40b, 41]

Despite a statutory provision that voided any deed on which the Transfer Tax had not been paid, the Province appears to have experienced some difficulty in enforcing its payment. During the period of 1893-1897, there were four amnesty periods in which unregistered, untaxed deeds could be made valid without a penalty by registration and payment of the tax owing.[42]

To be continued by

Part 2: Analysing the Revenue Stamping of Registered Documents.

Acknowledgments

The Author would like to thank **Jean-Pierre Forest** for his comments and suggestions regarding a draft of this article, and for the images of stamped registry office ledgers from his collection. The Author would also like to thank **David Schurman** for his descriptive database of Québec registry office documents.

Explanatory Notes

† In response to the *Patriote* Rebellion of 1837-1838, martial law was declared in the District of Montréal on December 5th, 1837, and the constitution of Lower Canada was suspended on March 27th, 1838. The Province was then governed until February 1841 by the Governor, appointed by the Crown, and a Special Council, appointed by the Governor. The Special Council and Governor enacted laws by passing ordinances instead of by statutes approved by an elected legislature.

Martial law was in effect in the Montréal District from December 5th, 1837, to April 27th, 1838, and again from November 4th, 1838, to August 24th, 1839.[2, 3]

‡ The early registrars were not always competent. The original registrar and his staff at Montréal from 1842 through mid 1845 left the records in such a state of disarray that his successor refused to do any searches in them due to their unreliability. The new registrar described his predecessors' work as containing "**gross official errors and irregularities**" and stated that "**every entry may be said to be faulty.**" [31 pages 56, 62, 63 & 74]

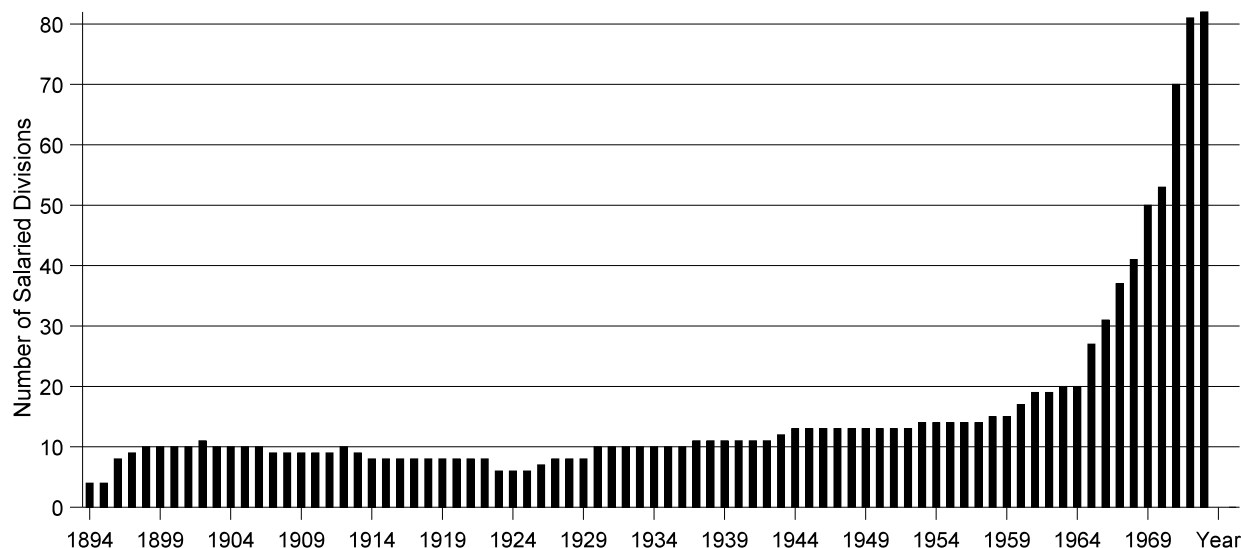
§ In 1849, the government appointed three commissioners to reconstruct the old records for which they were paid *per diem* by the government and not by fees collected from the public. The public was instructed to re-submit documents previously registered in the 1842-1845 period. The 1849 statute set a time limit of one year for the submission of the old documents. This was extended in 1850, 1851 and 1852 to an ultimate deadline of November 1st, 1852. The total "**salaries and disbursements**" of the commissioners, exclusive of printings costs, were £3343, five shillings and six pence, Canadian currency (Can £1 = \$4).[34]

§ Most of the early proclamations were not published in the *Québec Official Gazette*. However, the dates for these offices were provided by entries in Québec's *Comptes Publics (Public Accounts)*.

Later proclamations that introduced salaried staff in the Divisions of Frontenac, Matane and Matapédia have not been found. Although exact dates were no longer given in the *Public Accounts*, newly salaried offices were named for the fiscal years ended March 31st, 1966, through 1972. This has permitted Frontenac and Matane to be assigned to the fiscal year 1969-70.

The above does not work with the Matapédia Division. During the fiscal years 1962 to 1965 divisions were not identified as salaried or fee-

Figure 3: Number of Registration Divisions with Salaried Personnel, 1894-1973



Total Divisions as per *Revised Statutes*: 1888 Sixty-nine, 1909 Seventy-five, 1925 Seventy-seven, 1964 Seventy-nine, 1977 Eighty-two.

Table 2: Registration Divisions, Location(s) of their Registry Offices, and the respective Date(s) on which their Officers were paid Salaries in lieu of Fees received in cash, thus representing the dates on which Registration Fees became payable by Stamps.

Division	Location of Office	Date(s) Salaries in Effect
Abitibi	Amos	1965 April 15
Argenteuil	Lachute	1969 January 16
Arthabaska	initially Arthabaskaville, then renamed Arthabaska	1960 December 16
Bagot	Saint-Liboire	1972 January 8
Beauce	Saint-François	1969 February 12
Beauharnois	Beauharnois	1969 March 25
Bellechasse	initially Saint-Michel, then moved to Saint-Raphaël	1966 April 21
Berthier	Berthier	1960 June 16
Bonaventure № 1	New Carlisle	1912 July 1 to 1913 June 30 - then from 1930 July 1
Bonaventure № 2	initially Saint-Joseph-de-Carleton, then renamed Carleton	1896 Sept 1 to 1914 June 30 - then from 1930 July 1
Brome	Knowlton	1967 December 14
Chambly	Longueuil	1927 July 25
Champlain	Sainte-Genève-de-Batiscan	1972 January 8
Charlevoix № 1	initially Saint-Etienne-de-la-Malbaie, then renamed La Malbaie	1959 January 15
Charlevoix № 2	Baie-Saint-Paul	1943 April 16
Charlevoix et Saguenay № 1	See Charlevoix № 1	
Charlevoix et Saguenay № 2	See Charlevoix № 2	
Châteauguay	Sainte-Martine	1972 March 27
Chicoutimi	Chicoutimi	1967 March 23
Chicoutimi № 1	See Chicoutimi	
Chicoutimi № 2	See Lac-Saint-Jean-Est	
Coaticook	Coaticook	1971 March 13
Compton	Cookshire	1971 March 13
Deux-Montagnes	initially Sainte-Scholastique then moved to Saint-Eustache, then back again	1968 September 19
Dorchester	Sainte-Hénédine	1966 February 10
Drummond	Drummondville	1969 February 6
§ Frontenac	initially Mégantic, then renamed Lac-Mégantic	during the fiscal year April 1969 - March 1970 §
Gaspé	Percé	1953 April 1
Gatineau	Maniwaki	1965 April 15
Hochelaga-et-Jacques-Cartier	See Montréal	
Hull	Hull	1966 February 12
Huntingdon	Huntingdon	1971 March 6
Iberville	Iberville	1972 July 29
Île d'Orleans	Saint-Laurent	1896 March 1
Îles-de-la-Madeleine	Amherst	1898 September 30
Joliette	Joliette	1969 February 12
Kamouraska	initially Kamouraska, then moved to Saint-Pascal	1971 March 27
Labelle	initially Papineauville, then moved to Mont-Laurier	1972 January 8
Lac-Mégantic	See Frontenac	
Lac-Saint-Jean-Est	initially Hébertville, then moved to Saint-Joseph-d'Alma, then moved back to Hébertville	1972 February 12
Lac-Saint-Jean-Ouest	Roberval	1965 June 14
Lac-Saint-Jean № 1	See Lac-Saint-Jean-Est	
Lac-Saint-Jean № 2	See Lac-Saint-Jean-Ouest	
Laprairie	La Prairie	1968 March 21
L'Assomption	L'Assomption	1969 January 16
La Tuque	La Tuque	1937 August 1
Laval	Sainte-Rose	1961 January 16
Lévis	Lévis	1896 March 1 to 1902 Dec 31 - then from 1969 Feb 6

L'Islet	Saint-Jean-Port-Joli	1972 August 26
Lotbinière	Sainte-Croix	1963 October 16
Maskinongé	Louiseville	1971 March 6
§ Matane	initially Saint-Jérôme-de-Matane, then renamed Matane	during the fiscal year April 1969 - March 1970 §
§ Matapédia	initially Saint-Benoit-Joseph-Labre-d'Amqui, then renamed Amqui	Circa 1961 March §
Mégantic	Inverness	1971 March 20
Missisquoi	Bedford	1967 October 19
Montcalm	Sainte-Julienne	1968 September 5
Montmagny	Montmagny	1971 March 27
¶ Montmorency	Château-Richer	1970 April 13 or 1970 July 23
Montmorency № 1	See Montmorency	
Montmorency № 2	See Île d'Orleans	
Montréal	Montréal	1894 July 1
Montréal-Est	See Montréal	
Montréal-Ouest	See Montréal	
Napierville	Napierville	1971 March 6
Nicolet	See Nicolet № 1	
Nicolet № 1	Bécancour	1972 January 8
Nicolet № 2	Nicolet	1943 July 1
Ottawa	See Hull	
Papineau	Papineauville	1969 March 5
Pontiac	initially Havelock, then renamed Bryson, then moved in 1926 to Campbell's Bay	1971 August 14
Pontiac № 1	See Pontiac	
Pontiac № 2	See Témiscamingue.	
Portneuf	Cap-Santé	1966 May 19
Québec	Québec	1894 July 1
Richelieu	Sorel	1972 April 29
Richmond	Richmond	1965 June 28
Rimouski	initially Saint-Germain-de-Rimouski, then renamed Rimouski	1968 July 11
Rimouski № 1	See Matane	
Rimouski № 2	See Rimouski	
Rouville	Marieville	1965 September 1
Rouyn-Noranda	Rouyn	1971 March 27
Saguenay	initially Tadoussac, then moved to Baie-Comeau	1896 March 1
Saint-Hyacinthe	Saint-Hyacinthe	1972 February 12
Saint-Jean	Saint-Jean	1971 August 14
Sainte-Anne-des-Monts	Sainte-Anne-des-Monts	1897 Feb 24
Sept-Îles	Sept-Îles	1967 June 15
Shawinigan	Shawinigan	1965 January 2
Shefford	Waterloo	1972 January 8
Sherbrooke	Sherbrooke (Saint-Fran)	1967 February 13
Soulanges	Côteau-Landing	1971 March 27
Stanstead	Stanstead Plain	1971 March 13
Témiscamingue	Villemarie	1902 April 1 to 1906 Dec 31 - then from 1971 March 27
Témiscouata	initially L'Isle Verte, then moved to Fraserville, then renamed Rivière-du-Loup	1971 March 27
Terrebonne	Saint-Jérôme	1965 September 23
Thetford	Thetford Mines	1926 March 30
Trois-Rivières	Trois-Rivières	1967 March 15
Vaudreuil	Vaudreuil	1969 February 6
Verchères	Verchères	1973 April 28
Wolfe	South Ham	1971 March 20
Wright	See Hull	
Yamaska	Saint-François-du-Lac	1971 March 6

(Sources: See reference note [29] and explanatory note §.)

¶ There were two proclamations for the Montmorency Division.

§ See **Explanatory Notes** in main text.

based in the *Public Accounts*. In the years 1960 and 1961 the registrar's salary at a small division was between \$2000 and \$3000 per annum and amounts less than \$2000 paid as salaries were not listed as separate items. Prior to 1960, all salaried offices are identified.

The *Public Accounts* through to the year ended March 31st, 1961, list the value of registration stamps sold in each division. An analysis of these figures for selected divisions for the period of 1956 to 1961 (Table 3 below) shows that a switch circa 1960-1961 from fees to salaries produced over an eleven-fold increase in the value of stamps sold. The application of this effect to the quantities sold in Matapédia produces a date of circa March 1st, 1961, for the introduction of salaried staff. (Matapédia is a largely rural area that traverses the Chic-Choc Mountains at the base of the Gaspé Peninsula.)

Reference Notes

- [1] a- *Tables Relative to the Acts and Ordinances of Lower Canada*, 1843, pp. 67-68, 129.
b- *Revised Acts and Ordinances of Lower Canada*, 1845, pp. 223-228
c- Auger, J.C. *Compilation et recueil des lois statutaires touchant l'enregistrement* L'Association des Régistrateurs de la Province de Québec, 1899, pp. xiii, 3-4. (CIHM № 02450) (Referred hereafter as: Auger, J.C. *Compilation et recueil* . . . , 1899.)
d- Statistics Canada. *LC Table 1 - Dwellings, Population, Sexes, Conjugal Condition, 1831 - Lower Canada* (table), 1831 - Census of Lower Canada (Population/General) (database), Using E-STAT (distributor). http://estat.statcan.gc.ca/cgi-win/cnsmegi.exe?Lang=E&EST-Fi=ESat\English\SC_RR-eng.htm (accessed: July 17, 2011)
- [2] a- Lower Canada, *Ordinances*, 1840-41, 4 Vic., Chap. 30.
b- *Journals of the Special Council of Lower Canada*, Vol. 6, 1840-1841, 4 Vic., p. 218.
c- Province of Canada, *Statutes*, 1843, 7 Vic., Chap. 22.
d- *Revised Acts and Ordinances of Lower Canada*, 1845, Class E, Chap. 4, pp. 195-223.
e- *Canada Gazette* (Province), December 18th, 1841, № 12, pp. 183-184; January 1st, 1842, № 14, pp. 197-198; February 17th, 1844, № 125, pp. 1131-1132.
- [3] a- *Journals of the Special Council of Lower Canada*, Vol. 1, April-May 1838, pp. 1-10.
b- *The Monthly Review: Devoted to the Civil Government of Canada*, March 1841, Vol. 1, № 3, pp. 204-208.
c- Christie, R. *A History of the Late Province of Lower Canada, Parliamentary and Political, from the Commencement to the Close of its Existence as a Separate Province*, Volumes 4 and 5. Montréal: Richard Worthington, 1866. (Of particular note is Vol. 4, pp. 493, 496-497.)
- [4] - *Tables Relative to the Acts and Ordinances of Lower Canada*, 1843, p. 123 of pp. 118-123.
- [5] a- *Tables Relative to the Acts and Ordinances of Lower Canada*, 1843, p. 9.
b- *Revised Acts and Ordinances of Lower Canada*, 1845, Class D, Chap. 19, pp. 147-151.
- [6] a- *Consolidated Statutes for Lower Canada*, 1860, Chap. 37.
b- Province of Canada, Commissioners Appointed to Codify the Laws of Lower Canada in Civil Matters. *Civil Code of Lower Canada. Sixth and Seventh Reports and Supplementary Report*. Québec: G.E. Desbarats, 1865, pp. 6-10, 194-197, 387.
c- *Canada Gazette* (Province), Vol. 25, № 21, pp. 1824-1825.
d- Crépau, P.A., and J.E.C. Brierley. *Code Civil, 1866-1980: Édition historique et critique / Civil Code, 1866-1980: An Historical and Critical Edition*. Montréal: McGill University / La Chambre des Notaires du Québec, 1981. Articles 2131, 2136, 2139, 2162 and 2180. (Referred to hereafter as: Crépau & Brierley. *Code Civil, 1866-1980*.)
e- *Répertoire des règles et résolutions adoptées par l'association des registrateurs de la Province de Québec / Repertory of Rules and Resolutions Adopted by the Registrars' Association of the Province of Québec*, Montréal: Eusèbe Senécal & Fils (nd., circa 1888), Article 6.
f- Auger, J.C. *Compilation et recueil* . . . , 1899. Articles 163, 460 and 463.
- [7] - Crépau & Brierley. *Code Civil, 1866-1980*. Articles 2106, 2113, 2115, 2116, 2117, 2119, 2120, 2120a, 2121, 2125, 2127, 2128, 2129, 2129a, 2129c, 2131, 2132, 2161, 2161a, 2166 to 2171.
- [8] - Auger, J.C. *Compilation et recueil* . . . , 1899. Article 164
- [9] a- Province of Canada, *Statutes*, 1849, 12 Vic., Chap. 112; 1860, 23 Vic., Chap. 57, Sec. 22-24.
b- *Consolidated Statutes for Lower Canada*, 1860, Chap. 109. (In effect January 31st, 1861.)
c- *Canada Gazette* (Province), May 4th, 1850, № 462, pp. 8515-8517; July 3rd, 1852, № 578, pp. 12867-12869; December 7th, 1861, Vol. 20, № 49, pp. 3263-3270.
- [10] a- *Canada Gazette* (Province), February 1st, 1862, Vol. 21, № 5, pp. 201-202.
b- Québec, *Statutes*, 1881, 44-45 Vic., Chap. 23.
c- *Québec Official Gazette*, Extra of October 22nd, 1883, Vol. 15, pp. 1723-1724.
d- Québec, *Revised Statutes*, 1941, Chap. 31, Division V, Sec. 25-29; 1964, Concordance Table, p. 8.
- [11] a- Province of Canada, *Statutes*, 1864, 27-28 Vic., Chap. 5, Sec. 1 and 4.
b- *Canada Gazette* (Province), Vol. 23, № 41, pp. 2953-2956.
c- *The Year Book and Almanac of Canada for 1868*. Montréal: John Lowe & Co., 1867, p. 132. (CIHM № 47140)
d- *The Year Book and Almanac of Canada for 1870*. Montréal: John Lowe & Co., 1869, p. 71. (CIHM № 47142)
- [12] - Québec, *Documents de la session*, 1884, 47 Vic., Document № 17. (This item was obtained from diffusion microfilm distributed by the Library of Québec's National Assembly. The microfilm includes both published, printed papers (*documents*) and unpublished, manuscript papers. The document referenced here is of the latter type and bears dates of March 1883 for the original request for information by the Assembly and March 1884 for the response.)
- [13] a- Québec, Order in Council № 298 of August 24th, 1878. (This Order is mentioned in *Journals of the Legislative Assembly*, 1908, Vol. 42, p. 477. A copy of this Order can be found in [12].)
b- Québec, *Statutes*, 1908, 8 Ed. VII, Chap. 21, Section 5, amending Article 1169 of the *Revised Statutes*, 1888.
- [14] - *Canada Gazette* (Province), August 30th, 1862, Vol. 21, № 35, p. 2303.
- [15] a- Québec, *Statutes*, 1875, 38 Vic., Chap. 17; 1921, 11 Geo. V, Chap. 15.
b- *Québec Official Gazette*, September 1st, 1877, Vol. 9, № 35, pp. 2659, 2663-2664; 1922, Vol. 54, № 33, pp. 2037-2038.
- [16] - *Canada Gazette* (Province), June 5th, 1852, № 574, pp. 12661-12662. (To be continued.)

Table 3: Sales of Registration Stamps for Duties and Fees at selected Divisions, Fiscal Years 1956-1961.

Fiscal Year ended March 31 st	1956	1957	1958	1959	1960	1961
Arthabaska (paid salary as of December 16 th , 1960)	\$1525.00	\$1387.00	\$1105.00	\$1285.00	\$1420.00	\$5859.50
Berthier (paid salary as of June 16 th , 1960)	\$910.00	\$972.00	\$965.00	\$904.00	\$1092.00	\$10,008.20
Laval (paid salary as of January 16 th , 1961)	\$4860.00	\$5280.00	\$5500.00	\$8395.00	\$8360.00	\$26,029.00
Lotbinière	\$564.00	\$670.00	\$532.50	\$605.00	\$635.00	\$701.00
Maskinongé	\$441.00	\$551.00	\$486.00	\$508.00	\$587.00	\$499.10
Matane	\$644.00	\$590.00	\$500.00	\$527.00	\$585.00	\$582.00
Matapédia	\$493.00	\$545.00	\$600.00	\$645.00	\$603.40	\$1065.00
Mégantic	\$726.00	\$732.00	\$593.00	\$748.00	\$705.00	\$707.00

(Source: Québec, *Comptes Publics / Public Accounts*, 1956 to 1961)