June 2006   Contents are Copyright ©2006 by the authors and contributors.   Number 53

Newfoundland Revenue Essays in The Revenue Journal of Great Britain

In the December 2005 issue (Vol. 16, № 3, cover, pp. 79-80) of *The Revenue Journal of Great Britain*, **John Jennison** illustrates and discusses eight essays prepared by the Du La Rue Company of England. Seven of the items are Inland Revenue essays: 10-cent and $100 with blank centres and with two different portraits of King George VI, and 25-cent with the left-facing caribou head from the 1919 postal series. These essays appear to be the ones described on page 72 of **Edward Zaluski's** *Canadian Revenues (Volume 5): The Atlantic Provinces*. The seventh item is an unlisted essay of the 1-cent Customs Duty stamp with the postal-caribou in place of the issued version.

In the June 2006 issue (Vol. 17, № 1, p. 12), **Judith Edwards** presents an additional 10-cent Inland Revenue essay, prepared by E.W. Crafter of Harrison & Sons, which incorporates both a caribou and a portrait of the King's head. Edwards' essay is also unlisted in Zaluski.

The Editor of *RJGB*, **Clive Akerman**, can be contacted by post at Bell Hill Cottage, Bell Hill Lydbrook, Glos. GL17 9SA, United Kingdom, or by email at revenuejournal@tiscali.co.uk   **– C.D.R.**

MOVED? MOVING?

Please send your new address to the Editor.
Notices sent to BNAPS are not forwarded to the Study Groups.

Winnipeg's Motor Vehicle Tax: 1932-1942 Addendum

● According to the website *www.manitobaplates.com*, Winnipeg's tax-plates were issued each year in two colour varieties, red and black. Plates with black in the recessed areas (1932-1940), or with black letters on a lighter background (1941-1942), were used on cars and bore numbers under 30,000. The red versions were used on motorcycles and trucks and bore numbers over 30,000.

This information explains the anomaly noted in *CRN* № 52 where a red 1941 plate numbered 30,880 existed while the recorded distribution of plates as of September 30th, 1941 was only 23,641. The quantity issued for the 1941 plates in Table 1 should now be "over 23,640."

● The dimensions of the plates in millimetres are listed below. They must be taken as approximations due to deformation of the edges.

1932 - 82 by 97	1936 - 80 by 80	1940 - 80
1933 - 81	1937 - 80 by 80	1941 - 83 by 83
1934 - 98 by 98	1938 - 82 by 83	1942 - 83 by 83
1935 - 102 by 80	1939 - 90 by 95	**– C.D.R.**

Membership Notes

New Member:
☞ **Louis E. Fontaine**, Saskatoon, Saskatchewan

Deceased:
☞ **Ed Whiting**, Malvern, Pennsylvania

Dropped for Non-payment of BNAPS Dues:
☞ **Joseph Coulbourne**, Spotsylvania, Virginia

Important Notice from Edward Zaluski

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

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

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

A Rare Find: Cross-border Draft with Seven-cent Second Issue Bill Stamp
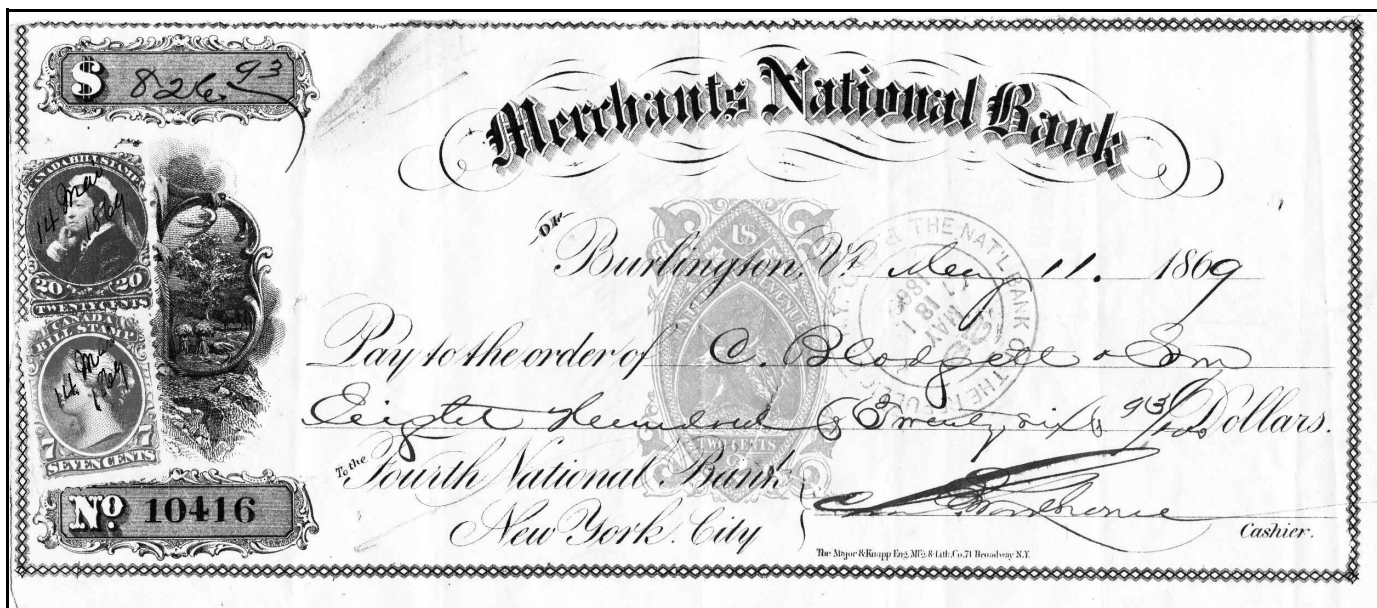
J. Richard Fleet

Cross-border drafts and notes showing both United States and Canadian stamps on them are extremely difficult to find. I had been searching for years for such a document bearing a Second Issue bill stamp, and to find one with the 7¢ value on it was the find of a lifetime. (However, I am still looking for one closer to the 1864-65 time period)

The draft shown below was drawn May 11, 1869, by the Cashier of the Merchants National Bank of Burlington, Vermont on the Fourth National Bank in New York City and was payable to Calvin Blodgett & Son, lumber dealers in Burlington, Vermont for the sum of $826.93. The document is back-stamped "PAY TO THE ORDER OF THE BANK OF TORONTO VALUE IN ACCOUNT WITH LA BANQUE NATIONALE" and hand-written "Pay Mefs. Harry Atkinson & Co.," who were lumber merchants in Quebec.   Since the draft was negotiated in Canada, both United States and Canadian taxes were paid. The document shows the Type B1 2¢ US imprint and also bears the extremely rare 7¢ Second Issue bill stamp along with a 20¢ stamp from the Third Issue paying the correct Canadian tax of 27¢ at the rate of 3 cents per $100, or part thereof. The bill stamps are cancelled by manuscript in French "14 Mai 1869."

There was not much need for the 7¢ value which accounts for the limited printing of only 150,000 of this stamp, and it is not surprising that after the bill stamps were demonetized in 1882, there were still a number of full sheets still in existence at that time. Most of those sheets have since been broken up into mint singles and blocks of four that are so readily available today.

It would be interesting to note just how many documents survived with either the 7¢ or the equally rare 8¢ value, which also had the same limited printing.

Second Issue Bill Stamps

Please check out my web site:
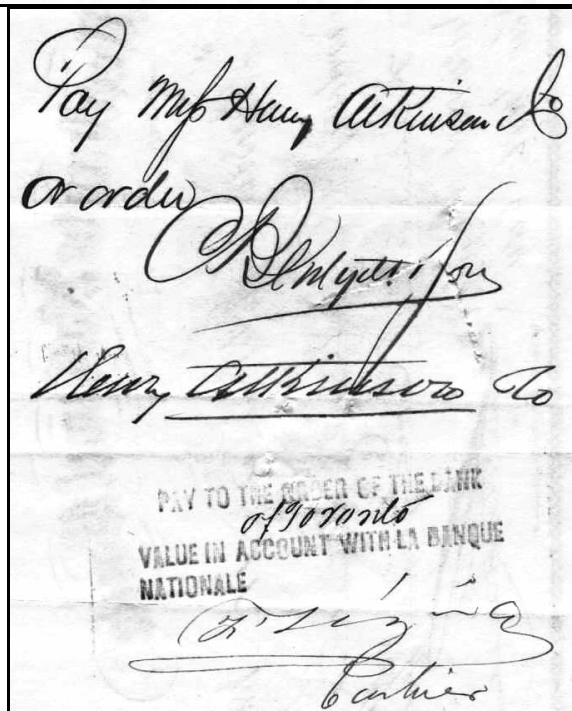**www3.telus.net/billstamps/**

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

Please contact me via email at:
williamstamp@telus.net
or by post at:
Bill Stamps, P.O. Box 5164 - Station 'B'
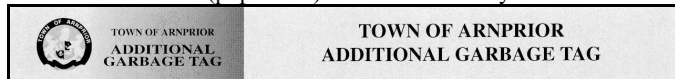**Victoria BC, Canada, V8R 6N4**

Ontario Municipal User-pay Garbage Tags and Bags (5)
Christopher D. Ryan

Previous listings of these tags and bags appeared in *CRN* № 31 (pp. 4-8), № 46 (pp. 5-6), № 48 (pp. 3-10) and № 49 (p. 6). Unless otherwise noted, the population ('pop') quoted for each municipality is taken from the 2001 Census of Canada as given by the Community Profiles page of the Statistics Canada web site.
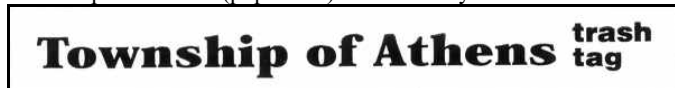
Reference is made below to 'unorganized' townships. An unorganized territory is a sparsely populated area that does not have a municipal government. In place of a municipal council, local Boards with restricted powers administer roads and other services where provided. These Boards are established by the Provincial Government as required by local circumstances. As a result, an unorganized territory may not have any local authority at all.

Town of ARNPRIOR (pop: 7192) in Renfrew County

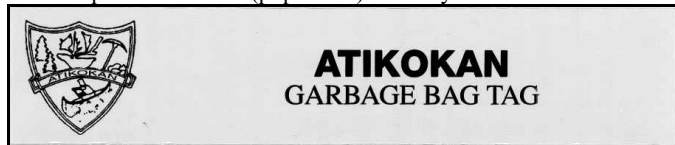

Description: Black on fluorescent orange, 216 by 19 mm, rouletted horizontally. Cost: $2.00 each. Comments: Residents allowed two untagged bags per week, excess to be tagged.

Township of ATHENS (pop: 3053) in the County of Leeds & Grenville

Description: Glossy black on white, 100½ by 12½ mm. Cost: $1.00 each, sold in sheets of 5 or 10. Comments: All bags must be tagged.

Township of ATIKOKAN (pop: 3632) in Rainy River District

Description: Black on green, covered by a polymer coating, 152 by 31½ mm. Cost: $1.00 each, sold in sheets of 10. Comments: Residents allowed two untagged bags per week, excess to be tagged.
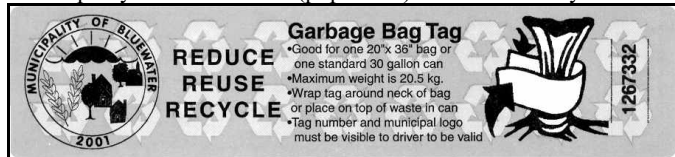
City of BARRIE (pop: 103,710) in Simcoe County

Description: Black on dark pink, white diagonal lettering in background, black outlined serial numbers, 151 by 13 mm. Cost: $2.00 each, sold in sheets of 5. Comments: In October 2005, the fee per excess bag was raised from $1 to $2. However, for seven months the $2 fee could only be paid by affixing two of the green $1 tags shown in *CRN* № 46. In May 2006, pink $2 tags were issued and the number of untagged bags collected per week was reduced from two to one.

Township of BECKWITH (pop: 6046) in Lanark County

Description: Black on yellow, black serial number, 152 by 11 mm. Cost: $2.00 each, sold in sheets of 10. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Beckwith has a strict policy of providing tags only to registered property owners. As a result, the tags purchased by this writer were marked by the Township as 'VOID'.
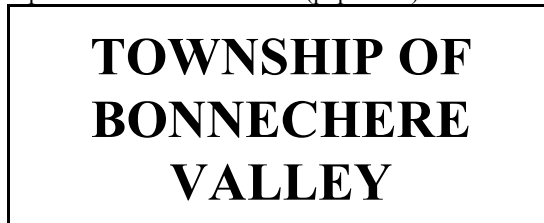
Municipality of BLUEWATER (pop: 6919) in Huron County

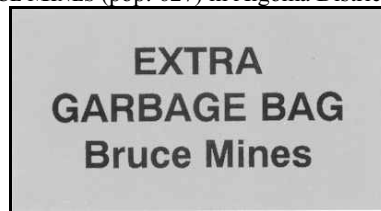Description: Black on orange with light orange recycling symbols in background

and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: $2.00 each. Comments: All bags must be tagged. Bluewater created on January 1st, 2001, by the amalgamation of the villages of Bayfield, Hensall and Zurich with the townships of Hay and Stanley. Bluewater is the traditional name for the southeastern shore of Lake Huron. (See **Bluewater Recycling Association** in *CRN* № 48.)

Township of BONNECHERE VALLEY (pop: 3591) in Renfrew County

Description: Four impressions in red on one side of a colourless, transparent plastic bag, apprrox. 67 by 91 cm. Cost: $1.00 each, sold in packages of 5. Comments: All bags put out for roadside collection in the village of Eganville (pop: 1230) must be in paid Township bags. Bonnechere Valley was created on January 1st, 2001, by the amalgamation of Gratten, Sebastopol and South Algona townships with the village of Eganville.
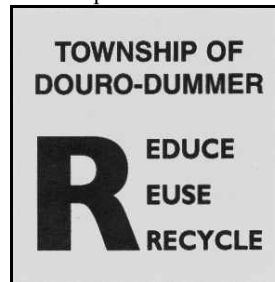
Town of BRUCE MINES (pop: 627) in Algoma District

Description: Black on fluorescent red-orange, 69 by 37½ mm. Cost: $2.00 each. Comments: Residents allowed tree untagged bags per week, excess to be tagged. Bruce Mines has a joint waste-management program with the Town of Thessalon and the Township of Plummer Additional under the name of 'Tri-Neighbours'.

Township of CENTRAL FRONTENAC (pop: 4557) in Frontenac County
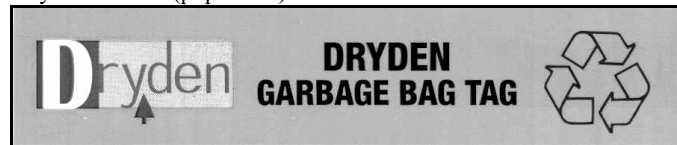

Description: Black on glossy yellow, 151 by 12½ mm. Cost: $1.00 each, sold in sheets of 10. Comments: All bags must be tagged.

Township of DOURO-DUMMER (pop: 6652) in Peterborough County

Description: Black on dark orange, 50 by 50 mm. Cost: $2.00 each. Comments: Residents allowed one untagged bag per week, excess to be tagged. Douro-Dummer was created on January 1st, 1998, by the amalgamation of Douro and Dummer townships.

City of DRYDEN (pop: 8198) in Kenora District

Description: Blue logos and black text on orange, covered by a polymer coating, 152 by 31½ mm. Cost: $1.75 each, sold in sheets of 10. Comments: All bags must be tagged. The City of Dryden was created on January 1st, 1998, by the amalgamation of the township of Barclay with the town of Dryden.

Town of **FORT FRANCES** (pop: 8315) in Rainy River District

Description: Black arms and letters, with blue and white recycling logo on fluorescent orange, covered by a polymer coating, 152½ by 32 mm. Cost: $1.00 each, sold in sheets of 5. Comments: Individual residences and duplexes are allowed one untagged bag per unit per week, excess to be tagged. If, however, the bags are enclosed with a rectangular homemade bin then all bags must be tagged. All businesses, including home businesses, and all multi-residential buildings (more than two units) must tag all bags. Multi-residential buildings with three to six units receive an annual allotment of 'free' tags.

Township of **HAVELOCK-BELMONT-METHUEN** (pop: 4479) in Peterborough County
Type 1: *(large, 5 mm tall, serial numbers)*
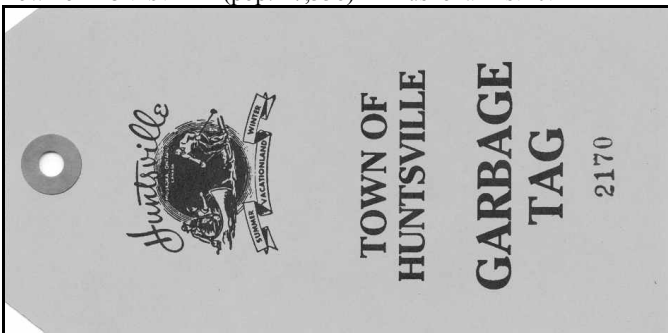

Type 2: *(small, 4 mm tall, serial numbers)*

Description: Light orange and white, black 5 or 4 mm tall serial numbers, 151 by 12½ mm. Cost: $1.20 each, sold in sheets of 5. Comments: All bags must be tagged. H-B-M was created on January 1st, 1998, by the amalgamation of the township of Belmont & Methuen with the village of Havelock.

Township of **HOWICK** (pop: 3779) in Huron County

Description: Red on white, 102 by 76 mm. Cost: $1.50 each. Comments: Tags introduced April 2005. All bags must be tagged.

Town of **HUNTSVILLE** (pop: 17,338) in Muskoka District

Description: Black on thin, dark red cardboard, black serial number, plain back, 79 by 160 mm, non-adhesive. Cost: $1.00 each. Comments: Residents allowed three untagged bags per week, excess to be tagged. Huntsville's tags were introduced in September 1992 and replaced by those of **MUSKOKA DISTRICT** in May 2005.

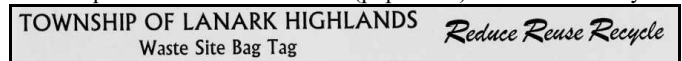City of **KENORA** (pop: 15,838) in Kenora District

Description: Black on red with white recycling logos, covered by a polymer coating, 152 by 31½ mm. Cost: $2.00 each, sold in sheets of 10. Comments: All bags must be tagged. The City of Kenora was created on January 1st, 2000, by the amalgamation of the towns of Jaffray-Melick, Keewatin and Kenora. The tags were introduced in October 1999 in the now former town of Kenora.

Township of **KILLALOE, HAGARTY AND RICHARDS** (pop: 2492) in Renfrew County

Description: Blue and light blue on white, red serial number, 108 by 64 mm. Cost: $1.00 each. Comments: All bags must be tagged. Killaloe, Hagarty & Richards was created on July 1st, 2000, by the amalgamation of the township of Hagarty & Richards with the village of Killaloe.

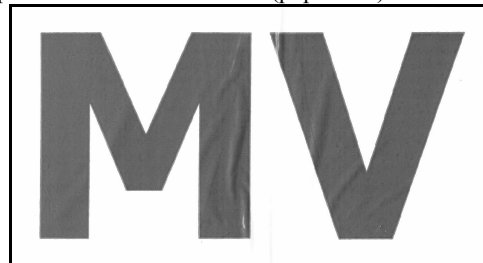Township of **LANARK HIGHLANDS** (pop: 4795) in Lanark County

Description: Black on fluorescent orange, 152 by 12 to 13 mm, height varies in the sheet. Cost: $1.00 or $0.50 each, sold in sheets of 5. Comments: All bags put out for roadside collection in the village of Lanark must be tagged. Registered businesses pay $0.50 per tag; All other residents pay $1.00 per tag. Rural residents of the Township must take their own garbage to the landfill and pay the same fees using a punch-card system. Prior to the introduction of the punch-cards, rural residents also used the tags.

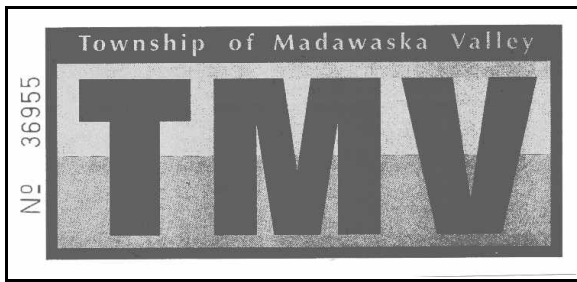Former Township of **LOUGHBOROUGH** (pop: 5250) in Frontenac County

Description: Orange on white, 149½ by 12½ mm. Cost: $2.00 each. Comments: Residents allowed two untagged bags per week, excess to be tagged. Since January 1st, 1998, Loughborough has been part of the Township of South Frontenac. Despite this, the former township retained its own garbage regulations and tags until September 6th, 2005, when they were replaced by those of **SOUTH FRONTENAC**.

Township of **MADAWASKA VALLEY** (pop: 4406) in Renfrew County.

Description: Three fluorescent green impressions, 23.2 by 11.2 cm, in a vertical column on one side of an opaque, plastic bag, approx. 66 by 91 cm. Cost: $1.00 each, sold in rolls of 5.

Description: Red and light red on white, red serial number, 126 by 60 mm. Cost: $1.00 each.
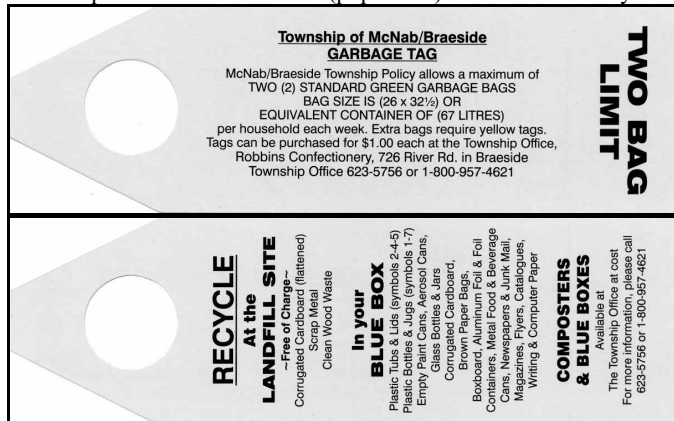Comments: All garbage must be in paid township bags or be affixed with a tag. Two tags are required on oversize bags. Initially, Madawaska Valley had two sizes of paid-bags: Standard size at $1.00 each and oversize at $2.00 each. By August of 2005, the stock of the oversize bags had been depleted and the Township issued tags in place of ordering new supplies of bags. Madawaska Valley was created on January 1st, 2001, by the amalgamation of the village of Barry's Bay with the township of Radcliffe and the township of Sherwood, Jones & Burns.

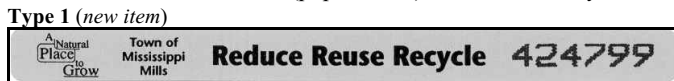Municipality of **MARMORA AND LAKE** (pop: 3985) in Hastings County

Description: Glossy blue and white, black serial number, 151 by 12½ mm. Cost: $1.00 each, sold in sheets of 10. Comments: All bags must be tagged. On January 1st, 1998, the township of Marmora and Lake annexed the village of Deloro (pop: 159). Then, on January 1st, 2001, the township amalgamated with the village of Marmora (pop: 1589) to become the Municipality of Marmora and Lake.

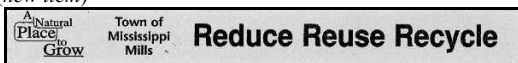Township of **MCNAB/BRAESIDE** (pop: 6843) in Renfrew County

Description: Black on thin, yellow cardboard, 203 by 63 mm, front and back shown above. Cost: $1.00 each. Comments: Residents allowed two untagged bags per week, excess must have a non-adhesive, cardboard tag. McNab/Braeside was created on January 1st, 1998, by the amalgamation of the village of Braeside with McNab township. Prior to the amalgamation, McNab township used similar tags, see *CRN № 31*.

Town of **MISSISSIPPI MILLS** (pop: 11,647) in Lanark County
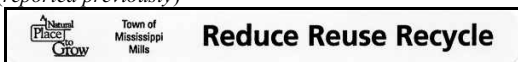**Type 1** (*new item*)

Description: Black on pink (1998), black serial number, 139½ by 11 mm.

Type 2 (*new item*)

Description: Black on dark blue (1999), 101 by 11 mm.

Type 3 (*reported previously*)

Description: Black on lilac (2000), black on light green (2001), black on orange (2002), black on yellow (2003), black on red (2004), and black on white (2005),

101½ by 11 mm, with smaller print and corners that are more rounded than in Type 2.
Cost: $2.00 each, sold in sheets of 10. Comments: Tags introduced March 1st, 1998. All bags must be tagged. Eligible payers of municipal taxes receive an allotment of 'free' tags. Initially, this was done in late-February 1998. Starting in 1999, an annual allotment was issued each August for the year beginning September 1st. The colour of the tags is changed each year, but old tags do not expire. The year of issue for each colour was provided to this writer by the Town of Mississippi Mills in November of 2005. Mississippi Mills was created on January 1st, 1998, by the amalgamation of the town of Almonte with the townships of Pakenham and Ramsay. Prior to the amalgamation, the townships used their own tags, while Almonte did not use tags.

Township of **MONTAGUE** (pop: 3671) in Lanark County

Description: Black on glossy orange, 101 by 12½ mm. Cost: $1.00 each, sold in sheets of 15. Comments: All bags must be tagged; Multiple tags are required for large items. Eligible residents receive an annual allotment of 'free' tags.
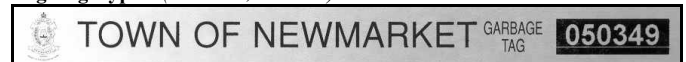
District Municipality of **MUSKOKA** (pop: 53,106)

Description: Black on fluorescent green, black serial number, 152 by 25 mm. Cost: $1.00 each. Comments: In the District Municipality of Muskoka, garbage collection and disposal are provided by the District government rather than by the individual towns and townships. Residential collection is generally limited to three bags per unit per week, without any tagging requirements. Huntsville and Muskoka Lakes are exceptions to this rule. The Township of Muskoka Lakes has an agreement with the District that gives residents the option of a tagged fourth bag. The Town of Huntsville allows unlimited tagged bags in addition to the three 'free' bags due to practices already in place when the District assumed control of waste management on January 1st, 1996. In addition to these exceptions, the tags will also be honoured by the District anywhere in its jurisdiction where roadside collection is provided. However, the District does not publicize the availability of the tags and does not promote their use since it believes that to allow extra bags of garbage would discourage recycling. The name of the District does not appear on the tags, which are sold only at the District Office in Bracebridge and the Town Halls of Huntsville and Muskoka Lakes. The name and logo on the tags are those of the company, Muskoka Containerized Services, that supplied the tags to the District. The District tags were introduced May 2005 in Huntsville, and June 2005 in Muskoka Lakes. Prior to those dates, Huntsville used its own tags and Muskoka Lakes did not use tags. (See **HUNTSVILLE** above.)

Town of **NEWMARKET** (pop: 65,788) in York Region
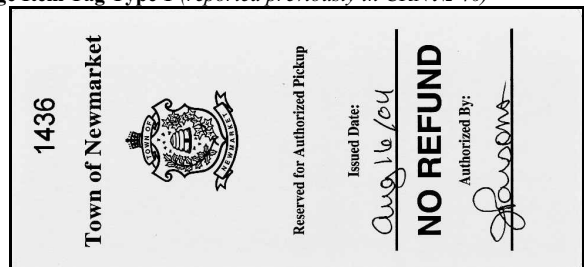**Bag Tag Type 1** (*reported previously in* CRN № 46, bold text)
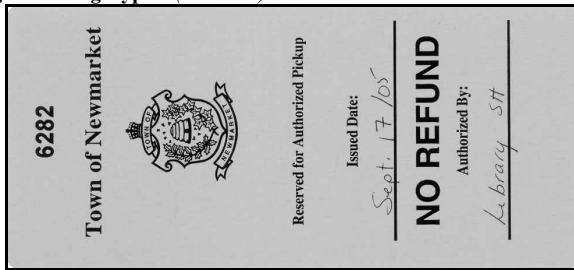

Bag Tag Type 2 (*new item, thin text*)

Descriptions: Black on a blue, black outline serial number, 150 by 13 mm.

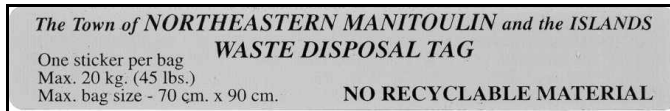**Large Item Tag Type 1** (*reported previously in* CRN № 46)

Description: Black on fluorescent orange-red, black 6 mm serial number, 76 by 165 mm.

Large Item Tag Type 2 *(new item)*

Description: Black on orange, black 5 mm serial number, 76 by 165 mm.
Comments: Residents allowed 3 untagged bags per week, excess to be tagged. Large items such as furniture and appliances must have a special tag. In 2005 Newmarket increased the price of its bag tags from $2 to $2.20, and of its large item tags from $10 and $11. At some point between August 2004 and September 2005, the tags were reprinted with alterations in the design or colour.

Town of **NORTHEASTERN MANITOULIN AND THE ISLANDS** (pop: 2531) in Manitoulin District

Description: Black on glossy pink, 152½ by 24 mm. Cost: $1.00 each.
Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual supply of 'free' tags.

Township of **NORTH FRONTENAC** (pop: 1801) in Frontenac County

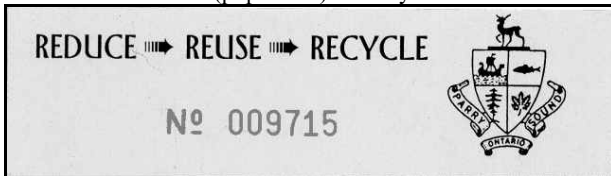
Description: Glossy yellow and white, black serial number, 151 by 12½ mm. Cost: $2.00 each, sold in sheets of 10 and half-sheets of 5. Comments: No roadside garbage collection. All bags brought to the landfill must be tagged if not accompanied by an equivalent quantity of recyclable glass, plastic or metal. One free, blue tag is given out for each 'bag' of recyclables that is not accompanied by an equivalent amount of garbage. North Frontenac was created on January 1st, 1998, by the amalgamation of Barrie, Clarendon, Miller, North Canonto, Palmerston and South Canonto townships.

Township of **NORTH KAWARTHA** (pop: 2144) in Peterborough County

Description: Black on fluorescent yellow, 144 by 13 mm. Cost: $1.00 each., sold in sheets of 10. Comments: Residential dwellings allowed roadside pick-up of 1 untagged bag per week, businesses 2 untagged bags, excess to be tagged. All bags brought directly to the landfill or waste transfer station must be tagged or else be charged with the equivalent tipping fee. The Township of Burleigh-Anstruthers-Chandos was created on January 1st, 1998, by the amalgamation of Burleigh & Anstruther township with Chandos township. The name of 'North Kawartha' was adopted on December 22nd, 1999.

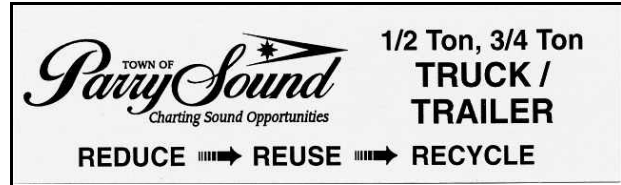Town of **PARRY SOUND** (pop: 6124) in Parry Sound District

Description: Black on fluorescent orange, red serial number, 109 by approx. 30 mm (actual width varies). Cost: $2.00 each.

Description: Black on dark orange, red serial number, 108 by 30 mm. Cost: $2.00 each.

Description: Black on thin, light blue, non-adhesive cardboard ticket, 108 by 32 mm. Cost: $6.00 each.

Description: Black on thin, light green, non-adhesive cardboard ticket, 108 by 32 mm. Cost: $20.00 each.
Comments: Residents are provided with roadside collection of 3 untagged bags per week, excess to be affixed with an orange $2 tag. Residents can also bring individually tagged bags to the municipal waste transfer station. In addition to this, the purchase of a blue $6 ticket allows a resident to deposit a car trunk-load of garbage at the transfer station. A green $20 ticket allows the deposit of a small trailer or truckload of garbage. The entire Town lies within 4 km of the station.

Township of **PRINCE** (pop: 1010) in Algoma District

Description: Black on fluorescent orange or yellow, black serial number, 178 by 19 mm. Cost: Orange are $2.00 each, yellow are free. Comments: Tags introduced May 1st, 2004, with a limit of three untagged bags per week. As of January 1st, 2005, residents allowed 2 untagged bags per week, excess to be tagged at $2 each. However, residents using a communal pickup location must also affix their free bags with yellow tags. These free tags are also supplied by the Township to registered home-based businesses. Prince's tags are of the same basic design as those of Sault Ste. Marie, which borders the Township.

Township of **RIDEAU LAKES** (pop: 9687) in the County of Leeds & Grenville
2005

Description: Violet on white, 87½ by 17 mm.

Description: Dark pink and white, 101 by 12½ mm..
2005 tags cost: $1.50 each, sold in sheets of 13.

2006
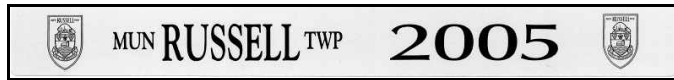

Description: Light green and white, 102 by 13 mm.

Description: Dark red-brown and white, 103 by 13 mm.
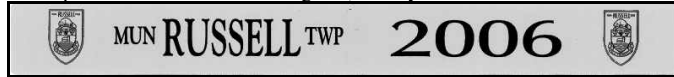2006 tags cost: $1.55 each, sold in sheets of 13.
Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Tags are valid only in the year for which they are issued. Residents of the North Crosby Ward use distinctive tags because they have a separate landfill, which they share with the Village of Westport. Residents elsewhere in Rideau Lakes are not permitted to use this landfill. Rideau Lakes was created on January 1st, 1998, by the amalgamation of North

Crosby, South Crosby and South Elmsley townships with the township of Bastard & South Burgess and the village of Newboro.

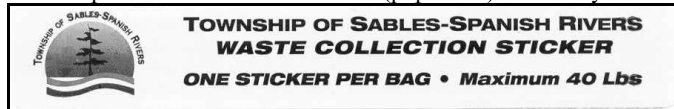Township of **RUSSELL** (pop: 12,412) in the County of Prescott & Russell

Description: Black on fluorescent green, 133 by 14 mm.

Description: Black on fluorescent pink, 133 by 14 mm. Cost: $2.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Tags are valid for a two-year period beginning January of their inscribed year.

Township of **SABLES-SPANISH RIVERS** (pop: 3245) in Sudbury District

Description: Black on glossy yellow, 152½ by 24 mm. Cost: $2.00 each. Comments: Tags introduced January 2006. Residents allowed two untagged bags per week, excess to be tagged. Sables-Spanish Rivers was created on July 1st, 1998, by the amalgamation of the towns of Massey and Webbwood with the township of The Spanish River and the unorganized townships of Gough, McKinnon, Tennyson and Shakespeare.

Town of **ST. MARYS** (pop: 6293) in Perth County

Description: Black on fluorescent green, black serial number, 140 by 31½ mm. Cost: $2.00 each. Comments: Tags introduced September 6th, 2005. Residents allowed one untagged bag per week, excess to be tagged. Businesses must tag all bags, but receive an annual allotment of 'free' tags that is equivalent to 5 bags per week. These 'free' tags are yellow in colour.

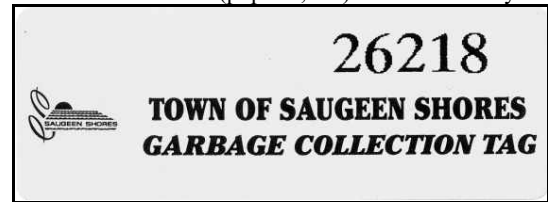City of **ST. THOMAS** (pop: 33,236) in Elgin County

Description: Black on fluorescent orange with blue recycling logo outlined in white, black serial number, 140 by 31½ mm. Cost: $1.50 each, sold in sheets of 5. Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

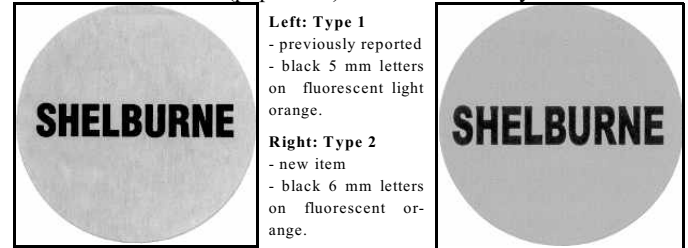City of **SARNIA** (pop: 70,876) in Lambton County

Description: Black on yellow with light yellow recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 152 by 24 mm. Cost: $1.50 each. Comments: Tags introduced February 2006. Residents allowed 4 untagged bags, or 2 untagged 30-gallon containers, per week, excess to be tagged. Sarnia's tags are modelled on the design used by members of the Bluewater Recycling Association. However, the City is not part of that group.

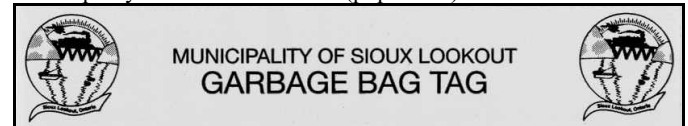Town of **SAUGEEN SHORES** (pop: 11,388) in Bruce County

Description: Black on fluorescent green, black serial number, 95 by 35 mm. Cost: $1.00 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. Saugeen Shores was created on January 1st, 1999, by the amalgamation of Saugeen township with the towns of Southampton and Port Elgin.

Town of **SHELBURNE** (pop: 4122) in Dufferin County

Left: Type 1
- previously reported
- black 5 mm letters on fluorescent light orange.

Right: Type 2
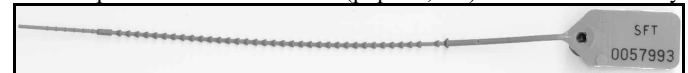- new item
- black 6 mm letters on fluorescent orange.

Description: As above, 38 mm diameter. Cost: $2.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Type 2 in use during 2005.

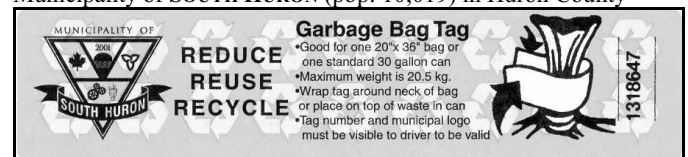Municipality of **SIOUX LOOKOUT** (pop: 5336) in Kenora District

Description: Black on fluorescent orange, covered by a polymer coating, 140 by 25 mm. Cost: $2.00 each, sold in sheets of 10. Comments: All bags must be tagged.

Township of **SOUTH FRONTENAC** (pop: 16,415) in Frontenac County

Description: Black figures on a 230 by 20 mm plastic seal in one of three colours: Blue for Portland District, Red for Loughborough District and Yellow for Storrington District. Cost: $3.00 each. Comments: Tags introduced September 6th, 2005. All bags put out for roadside collection in Loughborough, Portland and Storrington districts must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Residents of Bedford District exempt from tag-use since they do not have roadside garbage collection. (See **Loughborough** and **Storrington**.)

Municipality of **SOUTH HURON** (pop: 10,019) in Huron County
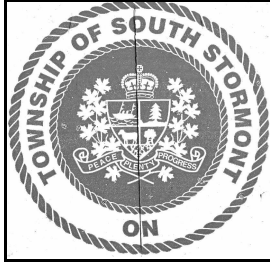

Description: Black on orange with light orange recycling symbols in background and white areas in graphic at right, black serial number between parallel lines of micro printing, 153 by 35 mm. Cost: $2.00 each. Comments: All bags must be tagged. South Huron was created on January 1st, 2001, by the amalgamation of Stephen and Usborne townships with the town of Exeter. (See **Bluewater Recycling Association** in *CRN* № 48.)

Former Township of **SOUTH MONAGHAN** (pop: 1369) in Peterborough County

Description: Black on fluorescent yellow, 141 by 12½ mm. Cost: $1.00 each. Comments: Since January 1st, 1998, South Monaghan has been part of the Township of Otonabee-South Monaghan (pop: 6669). As of May 2006, the old South Monaghan tags were still in use in the new municipality. All bags must be tagged. Eligible payers of municipal taxes receive an annual supply of 'free' tags.

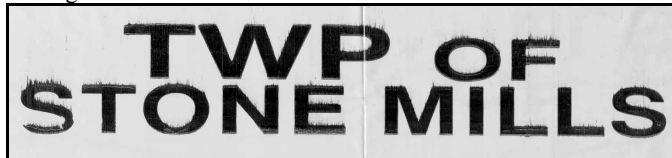Township of **SOUTH STORMONT** (pop: 11,941) in the County of Stormont, Dundas & Glengarry

Description: Multiple, 20 cm wide, yellow impressions in two horizontal rows on a dark green-black plastic bag, approx. 66 by 90 cm. Cost: $1.50 each. Comments: As of August 1st, 2005, residents limited to 2 'free' bags per week, excess garbage to be enclosed within paid Township bags.

Township of **STIRLING-RAWDON** (pop: 4887) in Hastings County

Description: Red on white, black serial number, 151 by 12½ mm. Cost: $1.00 each, sold in sheets of 10. Comments: All bags must be tagged. Stirling-Rawdon was created on January 1st, 1998, by the amalgamation of Rawdon township and the village of Stirling.

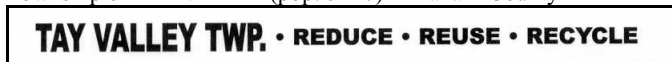Township of **STONE MILLS** (pop: 7337) in the County of Lennox & Addington

Description: Five black impressions, 25 by 4.2 cm, on one side of a pink, translucent plastic bag, 66 by 92 cm. Cost: $1.00 each. Comments: All household garbage must be in paid township bags. Stone Mills was created on January 1st, 1998, by the amalgamation of Camden East and Sheffield townships with the village of Newburgh.

Former Township of **STORRINGTON** (pop: 4886) in Frontenac County

Description: Navy blue on white, 113 by 38 mm. Cost: $3.00 each. Comments: Residents allowed two untagged bags per week, excess to be tagged. Since January 1st, 1998, Storrington has been part of the Township of South Frontenac. Despite this, the former township retained its own garbage regulations and tags until September 6th, 2005, when they were replaced by those of South Frontenac.

Township of **TAY VALLEY** (pop: 5440) in Lanark County

Description: Black on white, 141 by 12½ mm.. Cost:$1.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

Town of **THESSALON** (pop: 1386) in Algoma District

Description: Black on fluorescent red-orange, approx. 69 by 37½ mm. Cost: $2.00 each. Comments: Residents allowed three untagged bags per week, excess to be tagged. Thessalon has a joint waste-management program with the Town of Bruce Mines and the Township of Plummer Additional under the name of 'Tri-Neighbours.' At present, Plummer Additional (pop: 671) also uses the Thessalon tags.

City of **TORONTO** (pop: 2,481,494)
(This is, in part, a correction to the entry in CRN № 48. *The image used in the earlier item was one provided by the City and does not match the actual bags.)*

Types 1 and 2

Type 1 Bag:
Description: One large, black impression on an opaque, yellow plastic bag, approx. 76 by 91 cm, with white, plastic draw-strings.
Type 2 Bag:
Description: Multiple 25 by 18 cm. impressions in two staggered lines on an opaque, yellow plastic bag, approx. 76 by 91 cm, with white, plastic draw-strings.
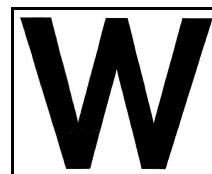
Type 3

Type 3 Bag:
Description: Multiple 24 by 15 cm. impressions in two staggered lines on an opaque, yellow plastic bag, approx. 76 by 91 cm, with black, plastic draw-strings.

Cost: $3.20 each. Type 1 was sold in packages of 20, Type 2 in packages of 5 or 20. The current Type 3 is sold only in packages of 5.
Comments: All commercial establishments that receive roadside pickup of individual bags of garbage by the City must use paid bags. Tags (see *CRN № 48*) are also available for oversized items whose mass does not exceed 20 kg. Type 1 was introduced September 2002, Type 2 late-November 2004, and Type 3 near the end of 2005, possibly December. Type 2 has a series of short irregular lines at lower right on one side. These lines are only visible under UV light and are intended to act as a guard against counterfeiting. In Type 3, the UV-visible markings consist of multiple impressions of the Toronto logo and name in two horizontal lines across the centre of the bag. In each Type there is a two-line inscription below the illustrated marking that restricts use of the bags to commercial waste and 20 kg.

Township of **WHITEWATER REGION** (pop: 6520) in Renfrew County

Description: One black, 19 by 15 cm impression on one side of an opaque, yellow plastic bag, approx. 67 by 90 cm, with a black, 9 by 0.8 cm bar in the lower-left corner. Cost: $3.00 each. Comments: All garbage collected at the roadside must be in paid Township bags. Whitewater Region was created on January 1st, 2001, by the amalgamation of Ross and Westmeath townships with the villages of Beachburg and Cobden.

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