

# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255  
Editor – Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

September 2019

Contents are Copyright © 2019 by the authors and contributors.

Number 102

## van Dam's Internet Price List #97

Sets of 1955 Cape Breton Law Stamps,  
Multiples of 1919 Québec Prohibition Stamps,  
Specimen Set of 1958 Québec Vacation Pay Stamps,  
Coil End-Strip & Paste-up of 2¢ Three Leaf Excise,  
Plate Blocks of George V War and Excise Tax,  
Naturalization Certificate with Alberta Law Stamps,  
W&M Certificate with Strip of four FWM34 and  
Jump-Number Strip of three FWM59b,  
Licences with Tidal Waters Sport Fishing Stamps.

Available as a PDF file in full colour at:

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

**E.S.J. van Dam Ltd.**

P.O. Box 300, Bridgenorth ON, K0L 1H0, Canada

Phone (705) 292 7013 Fax (705) 292 6311

E-mail: [erl@ngvandam@gmail.com](mailto:erl@ngvandam@gmail.com)



**DEVENEY STAMPS LTD.**

**Thousands of Canadian Federal &  
Provincial Revenues listed online for sale!**

Website: [www.deveneystamps.com](http://www.deveneystamps.com)

Ebay: [www.ebaystores.ca/Deveney-Stamps](http://www.ebaystores.ca/Deveney-Stamps)

Email: [info@deveneystamps.com](mailto:info@deveneystamps.com)

Phone (Toll Free): 1-888-232-0282

**Canadian & Foreign Revenues  
are available from**

**Gordon Brooks Philatelics**

P.O. Box 100, Station N.D.G.

Montréal QC, H4A 3P4, Canada

Phone (514) 722 3077

E-mail: [bizzia@sympatico.ca](mailto:bizzia@sympatico.ca)

## New Excise Stamps Coming October 2019

On August 8<sup>th</sup>, 2019, the Canada Revenue Agency (CRA) publicly announced the introduction on October 1<sup>st</sup> of new excise stamps for tobacco and cannabis products. Manufacturers and importers will be permitted to use their existing supply of old stamps through March 31<sup>st</sup>, 2020, after which stocks on hand must be destroyed, and only the new stamps used. Packages already in the market bearing the old stamps will remain legal, and will not have to be recalled or re-stamped.

The official Excise Duty Notice (EDN61) does not describe how the stamps are being changed. However, it illustrates a 25-cigarette stamp with a "Latent Intaglio Image" at centre-bottom whose shape differs from that found on current stamps. The upper and lower sides of this feature are curved instead of straight. It can be speculated that one or more of the covert security features of the stamps are being changed.

The supply of certain denominations by the CRA is being discontinued on October 1<sup>st</sup>, namely, 200 Cigarettes, 150g, 250g and 400g of Tobacco. EDN61 also reported as follows regarding "test stamps":

On May 1, 2019, the web-based ordering system was updated to provide excise stamp users the option to order "test stamps" online. The availability of test stamps allows for the testing and calibration of application equipment without the accountability and controls imposed on excise stamps. Note that test stamps are not excise stamps; they do not indicate that excise duty was paid and cannot be used in place of excise stamps.

At present, excise stamps are delivered by the printer as plain (no adhesive), single stamps in wrapped bundles of 500. Commencing October 1<sup>st</sup>, users of the stamps will be able make individual arrangements with the printer at additional cost for the delivery of stamps with features such as: pre-loaded into dispensing cartridges, applied with adhesive, formed into rolls, etc.

The occasion for the changes is the September 30<sup>th</sup>, 2019, expiration of the contract with "a joint venture of the Canadian Bank Note Company Limited and SICPA Security Solutions Canada Corporation." The new contract in effect as of October 1<sup>st</sup> was awarded to the Canadian Bank Note Company alone, and will expire September 30<sup>th</sup>, 2024.

– C.D. Ryan

Source: Canada Revenue Agency. EDN61 *Excise Stamping Regime – Transition to New Contract*. ([www.canada.ca/en/revenue-agency/services/forms-publications/publications/edn61/excise-stamping-regime-transition-new-contract.html](http://www.canada.ca/en/revenue-agency/services/forms-publications/publications/edn61/excise-stamping-regime-transition-new-contract.html))

## *Canadian Revenues, Vol. Nine:*

*WWII Ration Books and Coupons  
of Canada and Newfoundland*

by Edward Zaluski

is available on CD.

Information and price can be obtained from:

[Edward.Zaluski@Yahoo.ca](mailto:Edward.Zaluski@Yahoo.ca)

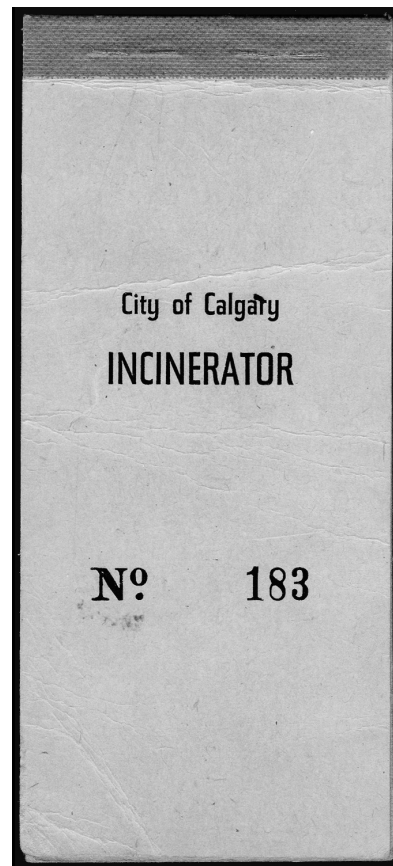
Phone (613) 523 6772

## City of Calgary Incinerator Stamps

In *CRN* N° 97 of June 2018, **Dave Bartlet** and **Dale Speirs** illustrated a 5¢ City of Calgary Incinerator stamp, along with the cover of the booklet (N° 2998) in which it was found as a pane of ten. Illustrated below are the four denominations of the Incinerator stamps. The design of the stamps is black on a half-tone colour (dots) background on white paper. The background colours are as follows: 5¢ violet, 10¢ green, 25¢ yellow, and 50¢ red.

At right is the front cover of booklet N° 183, with green binding tape. It contains the following mint stamps, each denomination of which is still attached as a multiple to a margin tab from the original pane of ten each: four 5¢, six 10¢, three full and one torn 25¢, and two 50¢. These partial panes are in addition to the four loose stamps illustrated below.

As a side note, the “N°” on the cover with the period under the “o” is exactly the same as the “N°” on the Alberta liquor strips. This may be a clue as to the printer of the stamps. — **Anonymous**



(Stamps are actual size; booklet is at 90%)

## Northwest Territories Using Manitoba Tobacco Excise Stamps

As noted in *CRN* N° 96 and N° 97 (March and June 2018) tobacco products sold in the Northwest Territories (NWT) have been affixed with the peach-coloured “Canada” excise stamps. The territory uses its brown tax-colour only for the Cannabis stamps.

According to a report by Tim Edwards of NNSL.com, as of December 1<sup>st</sup>, 2018, new stocks of certain tobacco products handled by NWT wholesalers were required to bear grey Manitoba excise stamps. These products included packages of 20- and 25-cigarettes, as well as 50g, 100g and 200g of fine-cut tobacco. Other tobacco products continued to be affixed with the peach-coloured “Canada” stamps.

Manitoba stamps were chosen because that province’s tax rates are closest to those of NWT. Wholesalers and retailers were given six months to sell off stocks with the old stamps. (Readers are reminded that tax payments are entirely separate from the purchase of excise stamps from their printer.)

— **C.D. Ryan**

### Sources

- Edwards, T., *GNWT adopts Manitoba tobacco stamp*, Feb 9<sup>th</sup>, 2019, on-line at <https://nns.com/nwtnewsnorth/gnwt-adopts-manitoba-tobacco-stamp/>
- Northwest Territories, *Tobacco Tax Regulations*, office consolidation with latest amendment of R-161-2018 in effect Dec 1<sup>st</sup>, 2018. Available on-line at [www.justice.gov.nt.ca/en/files/legislation/tobacco-tax/tobacco-tax.r1.pdf](http://www.justice.gov.nt.ca/en/files/legislation/tobacco-tax/tobacco-tax.r1.pdf)

## Wide Spacing of 14-cent Excise Tax Overprint

The centre stamp in this plate-strip of three is the variety with a wide spacing between the “14” and “Cents” of the blue overprint.

— **Fritz Angst**

(Image is 166% of actual size.)



# Ontario Law Stamp Tariffs, 1864-1961

## – Part 1, Superior Courts, 1864-1913 –

Christopher D. Ryan

### Tariffs of October 1<sup>st</sup>, 1864

The following tariffs for the period of October 1<sup>st</sup>, 1864, through December 31<sup>st</sup>, 1869, (see Tables) were compiled from a number of sources, the principal ones being the *Consolidated Statutes for Upper Canada*, 1859, Holmsted's *The General Rules, and Orders, of the Courts of Law, and Equity of the Province of Ontario. Passed Prior to the Ontario Judicature Act, 1881*, volumes 1 and 2, 1884 and 1885, and Rordans' *The Upper Canada Law List and Solicitors' Agency Book*, 1866.

However, there are uncertainties in some fees – also known as “disbursements” – due to the obscurity of certain rates, the separation of common-law and equity courts, and authority for setting fees being possessed by both the Province and committees of Superior Court judges. These uncertainties, and other points, are discussed in notes following each table.

Most fees in Superior Courts were set by committees of judges and were laid out in Rules of Court. Many Superior Court clerks were salaried, and the fees charged by them were paid to the Province's Consolidated Fund by means of “CF” stamps. The “CF” stamps were not used if the fees were kept by the clerk in lieu of a salary.

The “LS” fees were set by statute, and were designated for the payment of the interest and principal on certain debentures issued during 1846-1859 to pay the Law Society of Upper Canada for the construction of court facilities at their Osgoode Hall headquarters. [1]

### Tariffs of January 1<sup>st</sup>, 1870

As of Saturday, January 1<sup>st</sup>, 1870, the distinction between the “CF”, “FF” and “LS” stamps was removed and one type of stamp was to be used for all fees paid by stamps. The monies so paid now went into the province's Consolidated Revenue Fund along with all other taxes and fees collected by the Province. [2] Many fees paid to court officers continued to be collected in cash and retained by them in lieu of a salary.

However, the new stamps were not ready at the implementation date, and supplies of “CF” stamps continued in use into January 1870 for all purposes as an interim measure authorised by an Order in Council. The “FF” and “LS” stamps were obsolete from January 1<sup>st</sup>, 1870. [2b] The destruction of stocks on hand of “FF”, “CF” and “LS” stamps was authorised by an Order of April 26<sup>th</sup>, 1870, since they were “now useless, as far as the legal issue thereof is concerned,” and to “remove the possibility of their being put into circulation.” [3]

The new statute simply removed the distinction between the stamps and designated a single fund to which all of the money was credited. The fees remained unchanged. For the salaried personnel – primarily located at the central offices in Toronto – the former “CF”, “FF” and “LS” fees were simply paid with undifferentiated stamps. For example, 50¢ CF and 50¢ LS on a document became \$1 in uniform “Ontario” Law stamps. As such, significant portions of the tariffs from the 1864-1869 period remained in effect through 1913.

### Explanatory Note Regarding Date of January 1<sup>st</sup>, 1870

There is a grammatical quirk in Ontario's 1869 statute that requires an explanation. The first section read as:

From and after the thirty-first day of December, one thousand eight hundred and sixty-nine, all distinction theretofore existing in respect of fees and charges . . . shall cease and be at an end . . . and only kind of stamp . . . shall be issued.

The second section read as follows, with the “F.F.” and “C.F.” given in the marginal summary of the section:

Of the fees and charges in the preceding section mentioned, the fee fund [F.F.] fees and consolidated fund [C.F.] fees collected or paid, or that shall be collected or paid from the thirtieth day of June, one thousand eight hundred and sixty-seven, to the first day of January, one thousand eight hundred and seventy, shall form part of the Consolidated Revenue Fund of the Province of Ontario. [2a]

The Province of Ontario came into existence on July 1<sup>st</sup>, 1867, and the provincial Fiscal Year was the calendar year ending December 31<sup>st</sup>. Thus, the dates given in the statute as “from” and “to” were not included in the applicable periods. This is reflected in the Order in Council of December 31<sup>st</sup>, 1869:

The Treasurer respectively begs leave to report to the Honorable the Executive Council that as to Act relating to the Consolidation of the Law Fee Funds comes into operation on the 1<sup>st</sup> day of January next and a sufficient supply of the different denomination[ s] of the new issue of stamps not having arrived (see letter annexed) it will be necessary . . . [2b]

### Additions of February 1871 to Tariff of the Court of Chancery

In February 1871, the position of Judges' Secretary in Chambers of the Court of Chancery, which had collected fees in cash, was elevated to that of salaried Referee in Chambers, with greater authority. A February 23<sup>rd</sup> Order of the Court of Chancery decreed that the fees collected in Chambers were to be paid in stamps rather than cash (Table 9). [4]

At the time of the change from Secretary to Referee, the successive positions were held by Thomas Wardlaw Taylor, author of an 1868 publication cited in this work. Taylor was promoted to the position of Master in Ordinary as of January 1<sup>st</sup>, 1873. [4]

Under a Rule of Court, the Chancery Referee in Chambers at Toronto also acted as the Referee of Titles for Toronto and the Inspector of Titles for Ontario under *The Quieting Titles Act* until June 26<sup>th</sup>, 1876, at which time those responsibilities were transferred to the Registrar of Chancery. This made the fees under that Act payable in stamps at the Toronto Office as from February 1871 (Table 9). [5]

### Additions of July 1<sup>st</sup>, 1874

The *Administration of Justice Act, 1874* converted to stamps the fees previously paid in cash to certain Superior Court clerks at Toronto – Chambers, Practice Court, and the Heir and Devisee Commission (Tables 3, 4, 8). These positions now received a salary in lieu of fees. During the 1870s, all three positions were held by the same person. [6]

### Changes Effective August 22<sup>nd</sup>, 1881

#### • Deputy Clerks of the Crown, Local Masters, Deputy Registrars

Since the 1864 introduction of the Law stamps, certain superior-court officials attached to a County Court, namely, Deputy Clerks of the Crown (Table 2), Local Masters and Deputy Registrars of Chancery (Tables 6 & 7), had continued to be compensated by cash fees. The *Ontario Judicature Act, 1881* provided the optional replacement (“commuting”) of cash fees to these officials with a salary. Whenever this option was activated, the cash fees formerly paid to these individuals became payable in stamps to the Crown. [7]

At the time, multiple offices were frequently held by one person simultaneously, and County Court Clerks, Surrogate Registrars and Division Court Clerks continued to be paid only by cash-fees. Thus, an individual could receive a salary as Deputy Clerk of the Crown, cash fees as County Court Clerk, and cash fees as Surrogate Clerk. A judge could receive a salary from the Federal Government as County Judge, an

annual allowance from the Ontario Government as Surrogate Judge, and cash fees as Local Master in Chancery. [8]

● **Superior Courts Merged**

The Act of 1881 also merged the Courts of Queen’s Bench, Common Pleas, and Chancery as three Divisions of a single High Court of Justice for Ontario. Officers of all three of the former Courts could operate in all of the new Divisions. The High Court and the new Court of Appeal for Ontario comprised the two branches of the new Supreme Court of Judicature for Ontario.

Under Rule 432 in the schedule of the *Ontario Judicature Act, 1881*, the tariff of fees in the new High Court was to be that of the old Courts of Queen’s Bench and Common Pleas (Table 2). For items not contained within the Common Law tariff, the old tariff of the Chancery Court were to be used (Table 7). [9]

However, this provision was not followed up by the publishing of a formal, consolidated tariff until 1888. In the meantime, High Court officials attached to County Courts across the province were at first left to their own devices to determine the fees to be charged. The confusion in the post August 1881 period regarding fees to be paid in cash to local officers and in stamps to the Crown was noted Report of the Inspector of Legal Offices for 1884:

In some cases I found that Local Masters had doubts as to their having jurisdiction in all the Divisions of the High Court of Justice, and not merely in the Chancery Division, more especially with reference to taking examinations of parties. As they have full jurisdiction in all three Divisions, I so advised them.

In many of the Deputy Registrars’ Offices I found that overcharges were being constantly made, owing, for the most part, to an erroneous interpretation of the various Statutes and Orders of Court; thus showing the great necessity that exists for the adoption of a new tariff of disbursements. In consequence of such overcharges, I drew up a tariff according to the Statutes and Orders of Court in force (Appendix B), and forwarded a copy to each Deputy Registrar with a letter of instructions.

Some of the overcharges thus made are as follows:

- Writ of summons, \$1 [in cash] for Officer, \$1 [in stamps] for the Crown, instead of 50cts for each.
  - *Fi. fa’s* and other like writs, \$1.50 for the Officer and 50cts for the Crown, instead of \$1 for the Officer and 50cts for the Crown.
  - Judgement, 30cts a folio for the Officer and nothing for the Crown, instead of 30cts a folio for the Officer and 60cts for the Crown.
  - Certificate of lispensens, \$1 for the Officer, nothing for the Crown, instead of 50cts for each.
  - Certificate of Judgment, \$1 for the Officer and nothing for the Crown, instead of 50cts for each.
- More frequently, however, the last two items were charged at 50cts for the Officer and nothing for the Crown.

[*Sessional Papers*, 1885, 48 Vic., N<sup>o</sup> 89, p. 6]

In 1884, 1885 and 1886, the Inspector of Legal Offices issued his own consolidations of the fees to be charged in accordance with provincial statutes and court orders. These represented the fees that **should** have been charged since the merging of the Courts on August 22<sup>nd</sup>, 1881. Most of the fees were retained unchanged in the official consolidation and revision of 1888. Thus, most stamp-fees remained unchanged since 1864. [10]

● **Special Examiners**

Special Examiners were persons specially appointed by the Court of Chancery (Equity) initially, and later by its 1881 successor, the Supreme Court for Ontario, to take depositions outside of the Court from parties and witnesses to suits. This was done to expedite matters in the Court itself. These examiners could also “mark exhibits” to be presented in Court. [11]

No legal training was required to be a special examiner, and the position could be filled by any competent person, such as a stenographer. They were paid by cash-fees set initially by a general Order of the Court, and later by the government via an order-in-council. [12]

In the early days, at least one salaried Court official at Toronto (Osgoode Hall) was also a Special Examiner. This practice was prohibited by statute in April 1897, with the single officer at Toronto already so appointed being exempted from the new provision for the duration of his service. The Act made the fees of his Examiner position payable in stamps to the Crown. [13]

Local Registrars and Deputy Clerks of the Crown attached to County Courts could also be Special Examiners. As noted previously, these officials were usually paid by cash-fees, with the alternative of a salary not available until August 22<sup>nd</sup>, 1881 (Table 10). [14]

**Amendment of September 5<sup>th</sup>, 1881**  
**– Exemption from Stamp Fee for Court Seal**

Under Section 51 of the Judicature Act of 1881, all documents filed in the office of a Deputy Registrar or Deputy Clerk of the Crown were to be affixed with the court seal. A September 5<sup>th</sup>, 1881, Rule of Court decreed that the 50-cent stamp-fee for the application of the court seal did not apply to these filings unless the seal had been required in specific instances by procedures in effect prior to the new Act. The stamp-fee was not to be levied on ordinary filings. [15]

**Tables of Fees (Disbursements) in Superior Courts**

**Table 1:**

1864: Court of Error & Appeal 1876: Court of Appeal	1 Oct 1864		1 Jan 1870
	C.F.	L.S.	Ontario
Appeal entered from a Superior Court 1 Mar 1888- Lower Scale - \$0.50 1 Sep 1897 - Lower Scale - deleted	–	\$4.00	\$4.00
- Setting down for hearing of an appeal from Chancery	\$2.00	–	\$2.00 Deleted 1 Mr 88
- Setting down for hearing of an appeal from Queen’s Bench or Common Pleas (By 1886 - Reduced to \$0.50)	\$4.00	–	\$4.00 Deleted 1 Mr 88
Judgment Decree, or Order of the court passed and entered	–	\$2.00	\$2.00
Certificate on Discharging Appeal	\$0.90	–	\$0.90
Taxation of Costs (Deleted by 1886)	\$1.00	–	\$1.00
Order on Appeal (in Chambers) (1 Mar 1888 - Flat \$0.50 per Order)	\$0.30 per folio	–	\$0.30 per folio
The fees for items not listed above were determined by the tariff of the Court from which the appeal was made. (1 Mar 1888 - For items not listed “like charges as are to be taken by the Registrars of the High Court for similar services.”)			

[5e, 10b, 16]

**Reference Notes**

- [1] - *Consolidated Statutes for Upper Canada*, 1859 (CSUC 1859), Chap. 33.  
 - Ryan, C.D., “Notes on the Law Stamps of Ontario and the Province of Canada,” *CRN* N<sup>o</sup> 28, Oct 1999, pp. 4-8; N<sup>o</sup> 32, Aug 2000, pp. 2-5; N<sup>o</sup> 33, Dec 2000, p. 1
- [2] a- Ontario, *Statutes (SO)*, 1869, 33 Vic., Chap. 9.  
 b- Archives of Ontario (AO), RG 75, Order in Council 2/125, Dec 31<sup>st</sup>, 1869.
- [3] - AO, RG 75, Order in Council 2/209, Apr 26<sup>th</sup>, 1870.
- [4] a- Rordans, J. *The Ontario Law List and Solicitors’ Agency Book*. Sixth Edition. Toronto: Printed by Henry Rowsell, 1870, p. 27; Seventh Edition, 1873, p. 27.  
 b- *SO*, 1870-71, 34 Vic. Chap. 10.  
 c- Ontario, *Public Accounts*, Fiscal Year ended Dec 31<sup>st</sup>, 1870, pp. 22-23; 1871, pp. 33-34; 1872, pp. 38-39; 1873, p. 39.

(Reference Notes continue on page 10.)

**Table 2:**

1864: Courts of Common Law– Queen’s Bench & Commons Pleas  22 Aug 1881: High Court of Justice - Chancery, Common Pleas, & Queen’s Bench Divisions (Also known as Divisional Courts)	Lower Scale ¶	Regular Scale		
	1 Oct 64 C.F.	1 Oct 1864		1 Jan 1870
	1 Jan 70 Ontario	C.F.	L.S.	Ontario
Affidavit, Affirmation, etc., taken before the clerks of the Crown and Pleas, or their deput- ies, or the clerk of the Process	\$0.20	\$0.20	–	\$0.20
Amending every Writ or other Proceeding	\$0.30*	\$0.30	–	\$0.30
Appearance, - entering and filing memo  - each defendant after the first	\$0.10 1 Mar 74 \$0.20*	\$0.20	–	\$0.20
	\$0.10* 1 Mar 74 \$0.10	\$0.10	–	\$0.10
Appointment - drawing of ap- pointment made by Judge	\$0.20 1 Mar 74 \$0.30*			
Bail, allowance and justification	n/a	\$0.30	–	\$0.30
Bail, taking recognizance (bond)	\$0.30* 1 Mar 88 deleted	\$0.30	–	\$0.30
Certificate made evidence by law, or required by the practice, or of judgment, including any necessary search	\$0.30* 1 Mar 74 \$0.50	\$0.50	\$0.50†	\$1.00
Certificate not requiring seal of Court	n/a	\$0.50	–	\$0.50
Certificate for Registration	added 1 Mar 88 \$0.20	n/a	n/a	added 1 Mr 88 \$1.00
Entering Certificate of Title or Conveyance	1 Mar 88 \$0.10 per folio	n/a	n/a	1 Mr 88 \$0.10 per folio
Cognovit book - every entry in	\$0.50	\$0.50	–	\$0.50
Cognovit book - inspection by any person during office hours	\$0.20	\$0.20	–	\$0.20
Copies of papers	\$0.10 per folio	\$0.10 per folio	–	\$0.10 per folio
Debt attachment book, making necessary entry in (plus \$0.10 on each paper filed)	\$0.50	\$0.50	–	\$0.50
Exemplification (Certified Copy) of proceedings  - in addition	\$0.50	\$0.50	\$0.50†	\$1.00
	\$0.10 per folio	\$0.10 per folio	–	\$0.10 per folio
Examining and authenticating papers when copy prepared by a Solicitor (22 August 1881 continuation of an item in the Tariff of the Registrar of Chancery) - \$0.05 per 3 folios, or fraction of 3				
Entering Exonereter on Bail Piece	\$0.20	\$0.30	–	\$0.30
Filing every paper	\$0.10	\$0.10	–	\$0.10
Judgment by Default	\$0.30	n/a	n/a	n/a
Interlocutory Judgment	n/a	\$0.50	\$0.60	\$1.10
Final Judgment	\$0.50	\$0.50	\$0.60	\$1.10
- entering and docketing	n/a	\$0.50	–	\$0.50

Taking account of Praecept Judgment - 1 Mar 1888 - Lower Scale - \$0.50 - Regular - \$1.00					
Papers - Making up and forwarding, including bills of costs - 1 Mar 1888 - Lower Scale - \$0.10 - Regular - \$0.50 (This item was already part of the tariff for Masters. See Table 7.)					
Payment of money:					
a) into Court	- under \$200	\$1.00	\$1.00	–	\$1.00
	- \$200 to under \$400	\$2.00	\$2.00	–	\$2.00
	- \$400 and above	\$2.00	\$4.00	–	\$4.00
And on moneys paid into Court under a Plea of Payment, in ad- dition to the above, \$0.20 for the receipt, plus . . .					
		\$1.00 per \$100	\$1.00 per \$100	–	\$1.00 per \$100
b) into or out of Court Accountant’s office - 22 Aug 1881 - \$0.30 NOTE: “a” was the original Common Law tariff, “b” was added from the defunct Chancery tariff. The 1886 office consolidation by the Inspector of Legal Offices gave that both were still in effect after August 22 <sup>nd</sup> , 1881. [Sessional Papers, 1887, Paper N <sup>o</sup> 70, p. 18] An 1885 publication by the Registrar of the Chancery Division of the High Court stated “The fees now USUALLY paid on payment of money into Court are the fees prescribed by the former Chancery Tariff” [empha- sis added]. [Holmsted, Vol. II, p. 554]					
● The consolidated Tariff of 1 March 1888 provided as follows: - Payment of money into or out of Court - Lower and Regular - \$0.30 ● Subsequent Amendments 18 Feb 1892 - no fee for payments: - out of Court of \$10 or less, and - into Court “upon mortgages or securities held by the Accountant” 1 Sept 1897 - no fee for payments into Court of \$10 or less					
Record of Nisi Prius (civil jury trial) and exhibits					
- Receiving and taking charge of	n/a	\$0.50	–	\$0.50	
- Passing	1 Mar 88 \$0.50	\$1.00	–	\$1.00	
- Entry of for trial or assessment	1 Mar 88 \$0.50	–	\$2.00§	\$2.00	
Records of conviction or acquittal, exemplified (certified by clerk)					
- in addition	n/a	\$0.50	\$0.50†	\$1.00	
	n/a	\$0.10 per folio	–	\$0.10 per folio	
1 Mar 1888 - No longer “exemplified” - so \$0.10 per folio only					
Reference, Enquiry, or Examination, or other special matter					
- for every meeting	\$0.50 per hour 1 Mar 74 \$0.30 flat + \$0.50 per hour	\$1.00 per hour	–	\$1.00 per hour	
Report on such Reference, etc - County Court - 1 Oct 1864 - \$1.00 - Superior Courts - 1 Mar 1888 - \$1.00					
Attending on opening Commission 1 Mar 1888 - Lower Scale - \$0.50 - Regular - \$1.00					
Rule of Court - ordinary	\$0.20 1 Mar 74 \$0.30	\$0.30	\$0.20	\$0.50	
	\$0.40 1 Mar 88 \$0.30				
Order of Court - ordinary	\$0.40 1 Mar 88 \$0.20 per folio	\$0.20 per folio	\$0.20	\$0.20 plus \$0.20 per folio	
	\$0.40 1 Mar 88 \$0.20 per folio				
Rule or Order of Court - Lower Scale - Rule, special, (1 Mar 1888 - Rule or Order) - Regular Scale - Rule or Order, not exceeding six folios					
Rule or Order of Reference at the Trial	\$0.40 1 Mar 74 \$0.50	n/a	n/a	n/a	
1 Mar 1888 - Deleted					

(Table 2 continues next page.)

(Table 2 continued from previous page.)

Judge's Summons or Fiat (with certain exceptions) <b>1 Mar 1888</b> - Deleted	\$0.20 <b>1 Mar 74</b> \$0.30*	n/a	n/a	n/a
Chamber Order - <b>1 Mar 1888</b> - Lower and Regular - \$0.50				
Entering order, when necessary - <b>1 Mar 1888</b> - Lower and Regular - \$0.10 per folio				
Satisfaction, entry on record, and filing piece	\$0.30* <b>1 Mar 74</b> \$0.30	\$0.50	-	\$0.50
Search - if not more than 2 terms	\$0.10	\$0.10	-	\$0.10
- over 2, not more than 4 terms	\$0.20	\$0.20	-	\$0.20
- over 4 terms, or general search	\$0.30* <b>1 Mar 74</b> \$0.50	\$0.50	-	\$0.50
NOTE: For Lower Scale and from <b>1 Mar 1888</b> for Regular Scale-changed to "years" at 2 terms = 1 year and 4 terms = 2 years				
Setting down on the paper for argument of every demurrer, special case, further directions, judgments, points reserved, special verdict or appeal case,	<b>1 Mar 88</b> \$0.20	\$0.20	\$0.30	\$0.50
Setting down a cause for any other purpose - <b>1 Mar 1888</b> - Lower Scale - \$0.20 - Regular - \$0.50				
Taxation of every bill of costs (determining and awarding the costs of the action)	\$0.70 <b>1 Mar 74</b> \$0.80	\$0.70	\$0.20	\$0.90
Writ (NOTE: Filing of the praecipe (order) for the writ required \$0.10 CF.)				
<b>1 Mar 1874</b> - Subpoena - Lower Scale - \$0.30	\$0.30* <b>1 Mar 74</b> \$0.40	\$0.50	\$0.50†	\$1.00
<b>1 Mar 1888</b> - Subpoena - Lower Scale - \$0.20	<b>1 Mar 88</b> \$0.40 or \$0.50			

[17, 18]

¶ Re: Lower Scale in Superior Courts of Common Law.

There was a provision – initially in the Statute and Rules, later in the Rules alone – that in instances where an action:

- of the proper competence of a County Court is brought in either of the Superior Courts of Common Law [1881 - High Court], or
- of the proper competence of a Division Court is brought in either of such Superior Courts [1881 - High Court], or in County Court,

the "costs" to be awarded ("taxed") by the court in that action to its winner were to be those of the lower court tariff unless otherwise ordered by the judge. These "costs" were primarily fees for professional services by solicitors and barristers, but also included fees or disbursements payable in stamps or cash to court officers.

The purpose of the provision was to discourage the bringing of small actions into Superior Courts. The recoverable fees for professional legal services in Lower Courts were typically one-half those in Superior Courts.

In a 1898 publication, G.S. Holmsted, Chief Registrar of the High Court of Justice, commented as follows on the tariff of "fees and disbursements payable in stamps or otherwise" ("Tariff B"):

Formerly [since 1869] there was a Lower Scale Tariff applicable to certain cases of an equitable nature; that tariff has not been continued in the present [1897] consolidation, for the reason that the jurisdiction of the County Courts has been extended [1896] so as to enable them to grant equitable relief in certain cases: see R. S. O. c. 55, s. 23 (9, 10, 11, 12, 13, 14), supra, 1264; and if such cases are now brought in the High Court, the County Court

Tariff will be applicable thereto, in like manner as it is applicable to any case of a Common Law character brought in the High Court which might to have been brought in a County Court.

Thus, since before the introduction of the Law stamps, the Common Law tariff of the County Courts also served as a scale of reduced fees in Superior Courts of Common Law for low-value actions that could have been heard in a County Court. The same situation would have also been true for actions that could have been heard in a Division Court. However, since the practice in Divisions Courts differed from the higher levels its fees to officers were not always lower. For example, circa 1897 the clerk's fee for entering a Judgement was \$0.50 in stamps in a High Court, zero in a County Court, and \$0.50 or \$0.75 in cash in a Division Court.

Officers of County Courts were paid by cash-fees. However, from October 1864 through June 1874 there was also special "fees payable to the Crown" or "to the Fee Fund" for which stamps were used. It does not appear that these were likewise charged in Lower Scale actions in Superior Courts. However, since this writer is not absolutely certain of this situation a chart of such fees is appended at the end of this Part.[17]

§ Multiple sources give this LS fee as \$2.00 (10 Canadian shillings in pre-decimal currency). However, this amount was based on a ruling by the Attorney-General. An 1865 publication commented as follows:

This fee is always set down as 10s.[2], . . . but I submit that the note to the schedule of the Statute, on which the right to exact the 10s. is founded, does not warrant but a charge of 5s.[1] (Vide Note on page 408, Consolidated Statutes, U.C.) This Note, however, the Masters in Osgoode Hall inform me, is not regarded by them, by authority of the Attorney-General. It is rather strange to see a Note like this to an Act of Parliament; but the items in the Schedule, page 408, and sec. 20, Cap. 11, Con. Stats, are for the same purpose, and were, probably, intended to be identical. [A.G. McMillan. *New Manual of the Costs* . . . p. 31]

The text of the two statutes (*Consolidated Statutes for Upper Canada*, 1859) reads as follows:

[Chap. 33, Sec. 6] . . . Every Record of Nisi Prius entered for Trial or Assessment ‡ 1.00 . . .

NOTE. – ‡ Including but not in addition to the sum of one dollar mentioned in the twentieth section of the eleventh chapter of the Consolidated Statutes for Upper Canada, page 44 . . .

[Chap. 11, Sec. 20] The sum of one dollar shall be paid to each Clerk of Assize upon each Nisi Prius record entered with him whether the cause be tried or not . . .

The *Revised Statutes* of 1877 (Chap. 40, Sec. 53) gave the fee as \$2.00.

† This \$0.50 was levied for the affixing of the Seal of the Court to "every Writ of Summons, and on every other Writ or other Document of what nature or description soever." Examples of Writs include Enquiry, Execution, Fieri facias, Habeas corpus, Injunction, Mandamus, Restitution, Revivor, Scire facias, Supersedeas, and Summons. [18]

Table 3:

Clerk in Judges' Chambers – Common Law	1 Jul 1874
Summons	\$0.30
Order	\$0.50
Receiving and taking charge of Record of Nisi Prius (civil jury trial) and exhibits	\$0.50
Filing each paper	\$0.10
Fiat (authorisation) for a Rule of Court	\$0.30
Taking Affidavit or Affirmation	\$0.20
Office Copies of Papers	\$0.10 per folio

(Table 3 continues next page.)

(Table 3 continued from previous page.)

Search - if not more than two terms	\$0.10
- exceeding two, and not more than four terms	\$0.20
- exceeding four terms, or a general search	\$0.50
Special Fees for Actions of <i>Quo Warranto</i>	
- Fiat (authorisation) granted by a judge for a Writ of <i>Quo Warranto</i> , or for a Rule of Court	\$0.50
- Making up Final Judgment and returning same to Court	\$1.00
<b>1 Mar 1888</b> - The fees for the Clerk in Chambers were those of the general tariff. [19]	

**Table 4:**

Practice Court of Common Law†	1 Oct 1864		1 Jan 1870	1 Jul 1874
	C.F.	L.S.	Ontario	Ontario
Record of Nisi Prius entered for Trial or Assessment	-	\$2.00	\$2.00	See below
Rule of Court issued	-	\$0.20	\$0.20	
Setting down on the paper for argument of every demurrer, special case, points reserved special verdict or appeal	-	\$0.30	\$0.30	See Below
Taxation of every bill of costs	-	\$0.20	\$0.20	
Seal of Court affixed to Writ or any other document	-	\$0.50	\$0.50	
<b>1 July 1874</b> - All fees to the Clerk of the Practice Court now paid in stamps rather than cash as per the tariff of the courts of Queen's Bench and Common Pleas (Table #), which included those given above.				
<b>2 Mar 1877</b> - Practice Court abolished.‡				

† The Practice Court did not hear cases or issue judgments. In this Court one of the Common Law judges from the Queen's Bench or Common Pleas sat alone for the purpose of "adding or justifying bail, discharging insolvent debtors, administering oaths, hearing and determining matters on motion, and making rules and orders in causes and business" occurring in either Court. The proceedings in Queen's Bench and Common Pleas were attended by three judges.

- The fees to the Clerk of the Practice Court were paid in cash through June 30<sup>th</sup>, 1874. Thus, in the 1866-69 period only LS stamps and no CF stamps were affixed. The statutory tariff for the LS stamps is given in the table above, minus the \$0.60 on the "judgment entered" and \$0.50 on the "certificate of judgment."

- In addition to the Practice Court, a single judge sat "in Chambers" on designated weekdays to "transact any such business as may be transacted . . . by a single Judge out of Court." There was separate Chambers for Chancery and Common Law. A full Court was presided over by three judges. Fees due to the Clerk in Chambers were also paid in cash.

‡ Practice Court was abolished by a statute enacted March 2<sup>nd</sup>, 1877, and its business moved into the Court of Queen's Bench or the Court of Common Pleas with a single Judge in place of the usual three. The sitting of one judge in Queen's Bench or Common Pleas had been permitted since July 1<sup>st</sup>, 1874. The rules, orders and decisions given by the lone Judge could be reviewed by a panel of two judges of the Court. [20, 21b]

**Table 5:**

Actions of <i>Quo Warranto</i> ¶ in a Superior Court of Common Law (Queen's Bench or Common Pleas)	1 Oct 1864		1 Jan 1870
	C.F.§	L.S.	Ontario
Recognizance (bond) of the plaintiff (called a "relator") and his sureties	\$0.50	-	\$0.50
Writ of <i>Quo Warranto</i> to bring the matter to trial, signed and sealed by the Clerk or Deputy Clerk	\$0.30	\$0.50	\$0.80
Order or Rule of Court	\$0.50	\$0.20	\$0.70
Filing each paper	\$0.10	-	\$0.10

Copies of papers, per folio of 100 words	\$0.10 per folio	-	\$0.10 per folio
<b>1 Mar 1888</b> - No special fees for <i>Quo Warranto</i> actions were included in the consolidated rules of practice and tariff, and the writ was replaced by a "motion of <i>Quo Warranto</i> ". (See Rules 1038-1044, and Tariff "B".)			

¶ Actions of *Quo Warranto* were taken under the Municipal Institutions Act to challenge the validity of the election or appointment of a Mayor, Warden, Reeve, Deputy Reeve, Alderman, Councilman, Councillor or Police Trustee, when contested in a Superior Court of Common Law (Queen's Bench or Common Pleas). The action was submitted to a single judge "in chambers" who would, "in a summary manner, upon the statement and answer without formal pleadings, hear and determine the validity of the election."

§ The CF fees for these actions were set a committee of Judges of the Superior Courts of Common Law, and were paid in stamps. Although, the judge was sitting "in chambers" the above fees were paid by stamps via the Clerk or Deputy Clerk of Crown and Pleas. Other fees payable to the Clerk of Chambers were paid in cash until July 1<sup>st</sup>, 1874. [21]

**Table 6:**

Court of Chancery (Equity) ‡	Lower Scale†	Regular Scale			
		1 Oct 1864		1 Jan 1870	
<ul style="list-style-type: none"> <li>• Registrar's Office at Toronto, Officers Paid by Salary. C.F. AND L.S. STAMPS USED</li> <li>• Deputy (Local) Registrars attached to County Courts, Officers Paid Fees in Cash. STAMPS NOT USED FOR C.F. FEES</li> </ul>	Sept 1869 C.F. 1 Jan 70 Ontario 22 Aug 81 Defunct			<b>22 Aug 1881 Defunct by Law</b>	
	Stamps used only by Officers Paid by Salary	C.F.	L.S.	Ontario	
				Officers Paid by Salary	Officers Paid by CF Fees in Cash
Entering Names of Parties, and					
- filing bill, or amended bill	\$0.50	\$0.50	\$2.40	\$2.90	\$2.40
- filing answer or demurrer	\$0.50	\$0.50	-	\$0.50	-
Entering and filing all other pleadings, interrogatories, depositions, or evidence	\$0.10	\$0.20	-	\$0.20	-
Filing and registering affidavits, exhibits, or other papers	\$0.10	\$0.10	-	\$0.10	-
Entering note <i>Pro Confesso</i>	\$0.20	\$0.50	-	\$0.50	-
(Table 6 continues next page.)					
(Table 6 continued from previous page.)					
Subpoena, including filing praecipe	\$0.20	\$0.50	\$0.50	\$1.00	\$0.50
Special writ or writ of commission	\$0.50	\$1.00	\$0.50	\$1.50	\$0.50
Office copy of papers required to be given out	\$0.10 per folio	\$0.10 per folio	-	\$0.10 per folio	-
Examining and authenticating same, if copy prepared by solicitor - per 3 folios, or fraction of 3 folios	\$0.05	\$0.05	-	\$0.05	-

(Table 6 continues next page.)

(Table 6 continued from previous page.)

Attendance on appointment of guardian	n/a	\$0.50	-	\$0.50	-
Amendment of record, when re-engrossment not necessary	\$0.10 per folio	\$0.20 per folio	-	\$0.20 per folio	-
Drawing Fiat (authorisation) on petition	n/a	\$0.20	-	\$0.20	-
Attending a judge for his signature to any document or paper	n/a	\$0.30	-	\$0.30	-
Making up and forwarding interrogatories	\$0.10	\$0.30	-	\$0.30	-
Setting down a Cause § - ordered to be taken <i>pro confesso</i>	\$0.20	\$0.50	-	\$0.50	-
- if for a hearing	\$1.00	\$2.00	-	\$2.00	-
Certificate of pleadings being filed					
- not under the seal of the Court	\$0.20	\$0.40	-	\$0.40	-
- under the Seal of the Court	\$0.20	\$0.40	\$0.50	\$0.90	\$0.50
Certificate of state of cause					
- not under the seal of the Court	\$0.20	\$0.50	-	\$0.50	-
- under the seal of the Court	\$0.20	\$0.50	\$0.50	\$1.00	\$0.50
Minutes of Decree or Decretal Order					
- Drawing	\$0.20 per folio	\$0.20 per folio	-	\$0.20 per folio	-
- Entering	\$0.10 per folio	\$0.10 per folio	\$1.00	\$1.00, plus \$0.10 per folio	\$1.00
Payment of money into, or out of, Court	\$0.10	\$0.30	-	\$0.30	-
Search	\$0.10	\$0.20	-	\$0.20	-
On every certificate of bill filed, of decree or decretal order made on every subpoena and on every other writ or certificate issued under the Seal of the Court	-	-	\$0.50	\$0.50	\$0.50
Commission appointing Local Master, Deputy Registrar or Master extraordinary	n/a	\$2.00	\$0.50	\$2.50	n/a

‡ The judges presiding at Chancery Court were titled Chancellor and Vice-Chancellor. Unlike the Superior Courts of Common Law, only one judge was required at a proceeding in Chancery Court.

Table 7:

<b>1864: Court of Chancery (Equity)</b> <b>22 Aug 1881: High Court of Justice</b> <b>- Chancery Division</b> <ul style="list-style-type: none"> <li>● <b>Master's Office at Toronto</b> - Payable in Stamps</li> <li>● <b>Offices of Local Masters attached to County Courts - Payable in Cash unless Fees Commuted for Salary</b></li> </ul>	Lower Scale †	Regular Scale	
	Sept 1869 C.F.	1 Oct 1864	1 Jan 1870
	1 Jan 70 Ontario	C.F.	Ontario
Filing and Entering Decree, Judgment or Order in Master's Book			
- 18 Feb 1875 - New Item by Chancery Order - \$0.20 (See Note ¶)			
Every Warrant or Summons	\$0.10	\$0.30	\$0.30*
* 18 Feb 1875 - "Appointment" added, and Regular Scale \$0.50 ¶			

Administering Oath or Taking Affirmation	\$0.20	\$0.20	\$0.20
Marking every exhibit	\$0.10	\$0.20	\$0.20
Drawing depositions, reports or orders	\$0.20 per folio	\$0.20 per folio	\$0.20 per folio
- one fair copy, when necessary	\$0.10 per folio	\$0.10 per folio	\$0.10 per folio
Copies of papers given out when required	\$0.10 per folio	\$0.10 per folio	\$0.10 per folio
Each Attendance upon a Reference	\$0.50 per hour	\$1.00 per hour	\$1.00* per hour
* 18 Feb 1875 - Regular Scale \$1.50 per hour (See Note ¶)			
Fee on Report signed (charged once per suit) - Regular Scale only			
- 18 Feb 1875 - New Item by Chancery Order - \$2.00 (See Note ¶)			
Every certificate	\$0.20	\$0.50	\$0.50*
* 18 Feb 1875 - Regular Scale, additional folios in excess of two \$0.20 per folio (See Note ¶)			
Filing each paper	\$0.10	\$0.10	\$0.10
Taxing costs, including attendance	\$0.50 1 Mar 88 \$0.80	\$1.00	\$1.00 18 Feb 75 \$1 per hr
Making up and forwarding answers & depositions	\$0.10	\$0.30	\$0.30*
* 18 Feb 1875 - Regular Scale "Making up and forwarding depositions, bills of costs and proceedings in Master's office - \$0.50" ¶			
Every special attendance out of office			
- within two miles	\$0.50^	\$1.00	\$1.00^^
* 18 Feb 1875 - Regular \$2.00 ^ 1 Mar 1888 - 50¢ & \$2 per hour			
- every additional mile, above two	\$0.10	\$0.20	\$0.20
Attendance on application to a Master in Chambers			
- 18 Feb 1875 - Regular Scale \$1.00 (See Note ¶)			
- 1 Mar 1888 - Regular Scale \$1.00, Lower Scale \$0.50			
- 1 Jan 1896 - Deleted			
Reading affidavit *			
- for every 3 folios, or fraction of 3	\$0.05	\$0.05	\$0.05
- matter added - per folio	\$0.20	\$0.20	\$0.20
* DELETED 18 Feb 1875 by Chancery Order. (See Note ¶)			
Search	\$0.10	\$0.20	\$0.20
Search (18 Feb 1875) - within one year			\$0.20
- over one year, and within two years	\$0.10		\$0.30
- over two years, or a general search			\$0.50
Order in Chambers	1 Mar 1888 \$0.20		1 Mar 1888 \$0.50

† The equity jurisdiction of County Courts was revoked as of February 1<sup>st</sup>, 1869. Actions of small value once heard there were moved by statute to the superior Chancery Court at a Lower Scale of fees to be set by a committee of Superior Court judges. This lower scale of fees was set by a committee order of September 10<sup>th</sup>, 1869. Jurisdiction in certain equity matters was restored to County Courts in 1896, but the Lower Scale remained.

§ When the Setting Down of a Cause for hearing was done by a Deputy Registrar. He received \$4 (low scale) or \$8 (regular scale) in cash.

¶ There is uncertainty as to the application of these increased rates to Local Masters paid by salary (and thus affixing stamps) following the August 22<sup>nd</sup>, 1881, implementation of the revised Judicature Act. The changes made by Order N<sup>o</sup> 615 of February 18<sup>th</sup>, 1875, were not conditional upon the mode of remuneration of the officers. It stated:

In lieu of the fees allowed to the Master in Ordinary, the Local Masters, the Deputy Registrars, the Sheriffs and the Special Examiners, by the former tariff – the fees set forth in the tariff appended to this Order may, from this date, be charged in respect

(Text continues next page.)



of the services there enumerated, and no other fees, costs, or charges, than are therein set forth shall be allowed in respect of the services therein mentioned. This Order shall not interfere with the matters referred to in Order N<sup>o</sup> 553, in respect of which the fees heretofore charged shall continue to allowed.

However, the Annual Report of the Inspector of Legal Offices for 1883 gives that the tariff for salaried Local Masters differed from those that received cash-fees:

LOCAL MASTERS' OFFICES

... At the present time, owing to a new tariff of fees affecting officials not having been adopted by the judges [since the coming into force of the 1881 statute], there are two systems of charging in force, namely, one by all officials under salary and the other by those not under salary, the latter officials in many respects obtaining one-third more than the former. For instance, the [Local] Masters who are under salary receive from the Government only \$1 per hour for the time occupied by them in any reference, while all the other [Local] Masters, who are personally entitled to all the fees they are paid, receive \$1.50 per hour for the same service. [Sessional Papers, 1884, 47 Vic., Paper N<sup>o</sup> 61, p. 4]

It has not been determined why such a difference should have existed for Local Masters given the wording of Order N<sup>o</sup> 615 and that the "Master in Ordinary" mentioned therein was the chief officer of the Court of Chancery in Toronto, and as such was paid by salary. The higher rates of 1875 were incorporated into the full, consolidated tariff of 1888.[22]

Table 8:

Heir and Devisee Commission †	1 Oct 1864		1 Jan 1870	1 Jul 1874
	C.F.	L.S.	Ontario	Ontario
Filing each Petition	—	—	—	\$0.20
Claim received and entered	—	\$0.50	\$0.50	\$0.50
Setting Down claim for Hearing	—	—	—	\$0.50
Hearing claim	—	—	—	\$1.00
Claim allowed	—	\$0.50	\$0.50	\$0.50
Making up Report on claim allowed	—	—	—	\$2.00
Certificate of Allowance of claim	—	—	—	\$0.30
Copy of Order respecting claim	—	—	—	\$0.30
Summons for the attendance of any witness or witnesses	—	—	—	\$0.40
Certified Copy of any paper or document held by Clerk	1 July 1874 – \$0.30 for certificate, and \$0.10 per 100 words			
Other Services not specified in the Tariff	1 July 1874 – Fees as directed by the Commissioners			
NOTE: The Heir and Devisee Commission was <b>abolished on March 2<sup>nd</sup>, 1911</b> . It had been little used for many years prior. In debates of February 6 <sup>th</sup> , 1899, in the Legislative Assembly, the Attorney General stated "There has been but one claim before the commission since January, 1894. It was entered in January, 1895."				

† The purpose of the Commission (also known as a "Court," and as the "Heir, Devisee and Assignee Commission") was to hear claims for title to lands for which no original patent had been issued by the Crown. The claimant was to be an "heir, devisee, or assignee, of the original nominee of the Crown," or a person who had obtained the rights to the land from an "heir, devisee, or assignee." Circa 1866, the commission sat for two weeks (Monday to Saturday) in January and two weeks in July each year.

- The Commissioners consisted of justices from the courts of Queen's Bench, Chancery, and Common Pleas, three of which formed a quorum.
- The Clerk of the Commission was compensated by fees received in cash from persons requiring services associated with their applications, such

as filing documents, processing claims, summons, examinations of witnesses, hearings, reports, certified copies, etc. Stamps were not used for these fees until July 1<sup>st</sup>, 1874. [21b, 23]

Table 9: Added to Chancery Tariff in February 1871 and continued into the High Court Tariff on August 22<sup>nd</sup>, 1881

Stamp Fees of Referee in Chambers 1871: Chancery (Equity) 22 Aug 1881: High Court, Master's Office (Formerly Cash Tariff of Judges' Secretary)	Feb 1871	
	Lower Scale	Regular Scale
a) Order in Chambers (including application) for: - Decree against infants, for Administration of an estate, to Declare a person a lunatic, for Interim alimony, Vesting order, Final order of foreclosure or sale, Foreclosure after abortive sale, to Extend time for payment of mortgage money, or for Taxation	\$0.50	\$1.00
b) Every other Order (including application)	\$0.20	\$0.50
Other Services	- Fees as per Tariff of Master's Office	
<b>1 Mar 1888</b>		
All Orders on any matter	\$0.20	\$0.50
Other Services	- Fees as per Tariff of Master's Office	
Stamp Fees – Referee of Titles for Toronto 1871: Chancery (Equity) 22 Aug 1881: High Court, Master's Office	Feb 1871	
Tracking deeds in chain of title	\$0.50 per deed	
Certificate of Title, or Conveyance, in duplicate	\$4.00	
Proceedings arising from defects in proofs of title, and in contested cases	- Fees as per Regular Scale Tariff of Master's Office	
NOTE: The changes made by the Chancery Order of 12 Feb 1875 did not apply to the Referee of Titles. The previous rates remained.		
Stamp Fee – Inspector of Titles for Ontario – Chancery (Equity)		
On entering petition, and for all services done in connection with the petition, including certificate	\$8.00	

[5]

Table 10: Added to Tariff from August 22<sup>nd</sup>, 1881, for Court Officials whose Fees for Special Examinations were Commuted by a Salary

Examinations before a Special Examiner where cash-fees commuted by a salary	22 Aug 1881	
	Lower Scale	Regular Scale
Summons or Warrant for Appointment	\$0.10	\$0.50
Administering Oath, taking Affirmation	\$0.20	\$0.20
Marking each Exhibit	\$0.20	\$0.20
Drawing Depositions	\$0.20 per folio	\$1.50 per hour
1 Mar 1888 - Lower Scale - \$0.75 per hour		
Copy of Depositions for Solicitor, when required	\$0.10 per folio	\$0.10 per folio
Attendance out of office, - when within two miles	\$0.50	\$2.00
- if over two miles, per extra mile	\$0.10 per extra mile	\$0.20 per extra mile
Certificate	\$0.30	\$0.50
Making up and forwarding answers and depositions	\$0.10	\$0.50
Attendance upon an appointment when solicitor or witness does not attend without prior notification being given to Examiner.	\$0.50	\$1.00

[24]

**Appendix: Fee Fund (“F.F.”) Stamp-fees charged in County Courts**  
(See Note ¶ to Table 2 for explanation.)

**Table 11:**

County Courts – Common Law Side	F.F.
Writ of Summons or Capias Ad Respondendum	\$0.30
Verdict	\$1.30
Certificate of Proceedings made by a judge, to be transmitted to the Court of Queen’s Bench or Common Pleas	\$0.50
Rule requiring a Motion in open court	\$0.30
Rule or Order of Reference	\$0.30
Other Rule or Judge’s Order	\$0.30
Recognizance of Bail taken by a judge	\$0.30
Affidavit administered by a judge	\$0.20
Reference on a Bail Bond, Note, Covenant, Account or Claim	\$0.60
Writ of Subpoena	\$0.20
Judgment entered	\$1.30
Oath administered in open court	\$0.20
Special Hearing before the judge	\$1.00
Sitting in taking Examinations and Evidence	\$2.00 per day
Reference to County Judge from Superior Courts,	
- Sitting in taking Examinations & Evidence,	\$2.00 per day
- Evidence taken by the county judge,	\$0.20 per folio
- Report on the Examination and Evidence	\$1.00

[25]

**Reference Notes (continued from page 4.)**

- [4] d- Taylor, T.W. *Statutes and Orders Relating to the Practice and Jurisdiction of the Court of Chancery; and of the Court of Error and Appeal*. Third Edition. Toronto: Adam, Stevenson & Co., 1868, pp. 124-125, 399-400.  
e- Holmested, G.S. *The General Rules, and Orders, of the Courts of Law, and Equity of the Province of Ontario. Passed Prior to the Ontario Judicature Act, 1881*. Volume I: The Chancery Orders. Toronto: Rowsell & Hutchison, 1884, pp. 338-342, 396, 402-403. (especially Orders N<sup>o</sup> 559, 560, pp. 338-339; N<sup>o</sup> 567, p. 342; and Tariffs, pp. 396, 402-403.)
- [5] a- Canada, *Statutes*, 1865, 29 Vic., Chap. 25, Sec. 52.  
b- Holmested, 1884, Orders N<sup>o</sup> 503 & 508-514 of June 23<sup>rd</sup>, 1868, repeating Orders of Aug. 31<sup>st</sup>, 1867, pp. 304-305, 309-312; Order N<sup>o</sup> 558 of Sept 10<sup>th</sup>, 1869, pp. 332 & 338; Order N<sup>o</sup> 633 of June 26<sup>th</sup>, 1876, pp. 359-361.  
c- Ontario, *Revised Statutes (RSO)*, 1877, Chap. 110, Sec. 49.  
d- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Judicature*. 1888 (in effect March 1<sup>st</sup>), pp. 277-280; 1897 (in effect September 1<sup>st</sup>), pp. 312-316.  
e- Widdifield, C.H. *The Law of Costs in Canada*. 2<sup>nd</sup> Edition. Toronto: Canada Law Book Co., Ltd., 1911, pp. 270-274.
- [6] a- *SO*, 1874, 37 Vic., Chap. 7, Sec. 90, 92 & 97.  
b- *RSO*, 1877, Chap. 46, Sec. 68, & Schedule “A”.  
c- Rordans 1870, pp. 26, 29-30.  
d- Hodgins, W.E. *The Ontario Legal Directory*. Toronto: Roswell and Hutchison, 1879, pp. 10, 11.
- [7] a- *SO*, 1881, 44 Vic., Chap. 5, Sec. 63-64  
b- *RSO*, 1887, Chap. 44, Sec. 124-125; 1897, Chap. 51, Sec. 142, 144, 147, 150, 151.
- [8] a- Ontario, Appendices of the Annual Reports of the Inspector of Legal Offices, 1883 onwards, as published in *Sessional Papers*, 1884 onwards.  
b- Ontario, “Report of the Inspector of Legal Offices Ontario, 1919,” *Sessional Papers*, 1920, Paper N<sup>o</sup> 6, Appendix “F”, starting on p. 38.  
c- *CSUC* 1859, Chap. 15, Sec. 27, 61; *RSO*, 1887, Chap. 15, Sec. 28-29; Chap. 51, Sec. 53-60, 68; 1897, Chap. 16, Sec. 30; Chap. 18; Chap. 60, Sec. 56-62, 70; 1927, Chap. 17, Sec. 14; Chap. 19; Chap. 95, Sec. 41-46, 52.
- [9] - *SO*, 1881, 44 Vic., Chap. 5.
- [10] a- Ontario, Reports of the Inspector of Legal Offices for 1883 through 1886, *Sessional Papers*, 1884, 47 Vic., Paper N<sup>o</sup> 61; 1885, 48 Vic., Paper N<sup>o</sup> 89; 1886, 49 Vic., Paper N<sup>o</sup> 78; 1887, 50 Vic., Paper N<sup>o</sup> 70.  
b- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Judicature*. 1888 (in effect March 1<sup>st</sup>), pp. 277-280; 1897 (in effect September 1<sup>st</sup>), pp. 312-316.
- [11] - *RSO*, 1877, Chap. 40, Sec. 11; 1887, Chap. 44, Sec. 147.  
- *SO*, 1881, 44 Vic., Ch. 5, Orders N<sup>o</sup> 32 (Rule 282) and 33 (Rules 286-300).

- [12] a- Holmested, 1884, Orders N<sup>o</sup> 138-148, Tariffs under Orders N<sup>o</sup> 309, 553, 615, pp. 62-68, 395-404, 409-413.  
b- “Legal Intelligence,” *The Globe* (Toronto) (*TG*), Sep 7<sup>th</sup>, 1874, p. 2.  
c- “Legal Intelligence . . . New Special Examiner,” *TG*, Jun 14<sup>th</sup>, 1890, p. 15.  
d- “Affairs in Hamilton ... Lady Special Examiner,” *TG*, Feb 3<sup>rd</sup>, 1891, p. 7.  
e- “Reform of the Law System . . . A Plan for Expediting Justice,” *TG*, Jul 28<sup>th</sup>, 1894, p. 5.  
f- “General City News ... Supreme Court for Ontario,” *TG*, Feb 11, 1895, p. 8  
g- “Economy in Law,” *TG*, Feb 16<sup>th</sup>, 1895, p. 7.  
h- *SO*, 1897, 60 Vic., Chap. 14, Sec. 56-59.
- [13] a- *SO*, 1897, 60 Vic., Chap. 14, Sec. 56-59.  
b- “Legal Intelligence – Items,” *TG*, Apr 1<sup>st</sup>, 1889, p. 7.
- [14] - *SO*, 1881, 44 Vic., Chap. 5, Sec 64; 1897, 60 Vic., Chap. 14, Sec. 59.
- [15] a- *SO*, 1881, 44 Vic, Chap. 5, Sec 51.  
b- Holmested, G.S. *The General Rules, and Orders, of the Courts of Law, and Equity of the Province of Ontario. Passed Prior to the Ontario Judicature Act, 1881*. Volume II: Common Law Rules, etc. Toronto: Rowsell & Hutchison, 1885, Rule N<sup>o</sup> 503, Sept 5<sup>th</sup>, 1881, p. 788.  
c- Holmested, G.S., Langton, T. *The Judicature Act of Ontario, and The Consolidated Rules of Practice and Procedure of the Supreme Court of Judicature for Ontario*. Toronto: Carswell & Co., 1890, pp. 114 & 927. (Comment on Sec. 126 of the *Revised Statutes* 1887, Chap. 44, which repeated Sec. 51 of the Act of 1881; comment on Rule N<sup>o</sup> 1225, which repeated and updated Rule N<sup>o</sup> 503.)  
d- *RSO*, 1897, Chap. 51, Sec 152.
- [16] a- *CSUC* 1859, Chap. 13, esp. Sec. 7, 64 & 65; Chap. 33, Sec. 6; *RSO*, 1877, Chap. 39, Sec. 55.  
b- Rordans, J. *The Upper Canada Law List and Solicitors’ Agency Book*. Fifth Edition. Toronto: J. Rordans (W.C. Chewett & Co.), 1866, p. 58.  
c- Rordans, 1870, p. 112.  
d- Order of the Court of Error and Appeal, July 3<sup>rd</sup>, 1850, Sec 34. reproduced in Taylor, 1868, p. 424, and in Snelling, R. and Jones, F.T. *General Orders and Statutes Relating to the Practice, Pleading, and Jurisdiction of the Court of Chancery for Upper Canada*. Toronto: Henry Rowsell, 1863, p. 301.  
e- Ontario, Report of Inspector of Legal Offices for 1886, *Sessional Papers*, 1887, 50 Vic., Paper N<sup>o</sup> 70, pp. 6, 8, 18.
- [17] a- *CSUC* 1859, Chap. 22, Sec. 328.  
b- *SO*, 1867, 31 Vic., Chap. 24, Sec. 2.  
c- Harrison, R.A. *The Common Law Procedure Act; and other Acts Relating to the Practice of the Superior Courts of Common Law*. Second Edition. Toronto: Copp, Clark & Co., 1870. Note (h) on p. 433.  
d- *RSO*, 1877, Chap. 50, Sec. 347.  
e- Langton, T., MacLennan, J. *The Ontario Judicature Act, 1881, and Subsequent Rules . . .* Second Edition. Toronto & Edinburgh: Carswell & Co., 1884, pp. 523-531, 574-575. (Rule N<sup>o</sup> 428 of original Act, Additional Rules N<sup>o</sup> 511-513 of Jan 28<sup>th</sup>, 1882, and Rule N<sup>o</sup> 515 of Mar 17<sup>th</sup>, 1882.)  
f- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Judicature*. Toronto, 1888, Rules N<sup>o</sup> 1172-1174, Tariff ‘A’, pp. 154-155, 269-276; 1897, Rules N<sup>o</sup> 1132-1133, Tariff ‘A’, pp. 164, 304-311.  
g- Holmested, G.S., Langton, T. *The Judicature Act of Ontario and the Consolidated Rules of Practice and Procedure . . .* Second Edition. Toronto: The Carswell Co., Ltd., 1898, Part II, pp. 1293-1294.  
h- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Ontario (in Civil Matters)*. Consolidation, 1928. Rule 649, p. 119.

(Reference Notes to be continued.)

(NOTE: Future installments will include Superior Courts – Part 2, Surrogate Courts, Lower Courts, Admissions of Solicitors and Barristers to Practice in Superior Courts, and Commissions by the Court.)

● **Chairman of the Canadian Revenue Study Group:**

Fritz Angst – fangst3@gmail.com

● **Treasurer and Editor:**

Christopher Ryan, 289 Jane Street - Suite 101,  
Toronto, Ontario, M6S 3Z3, Canada