



# CANADIAN REVENUE NEWSLETTER

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

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Number 105

## Canadian Cannabis Stamps Buying and Selling all Provinces

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Used Pair of \$100 of 1938 NFLD Inland Revenue,  
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Traveller's Cheques with Excise Stamps,  
Imperf. Block of 4 of 3¢ Third Issue Bill Stamp,  
Horz. Imp. Pair of 50¢ of 1870 Ontario Law Stamps,  
Margin Block of 15 of \$3 First Issue Bill Stamp,  
Pair of 5¢ War Tax with Black Squares Precancel,  
Mint \$25 Québec 1889 Licenses Stamp,  
Pair of Manitoba ML96a on Piece,  
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## Second Issue British Columbia Law Stamps with Perforated Selvedge



The 10-cent (BCL5) and 30-cent (BCL6) values of the Second Issue BC Law stamps are uncommonly found with a perforated selvedge along their upper margin. Ed Zaluski has now included these varieties in his catalogue where he shows a reconstructed pane of twenty-five of the 10-cent stamp (BCL5) with imperforate outer margins.

Based on the Zaluski image, imperforate margins are more common than ones with a perforated selvedge. However, one must always be aware of the possibility that wide margins frequently seen on BCL5 might have been trimmed to appear imperforate. Almost all examples of this stamp have perforations on all sides. If this stamp and its Second Issue counterparts were normally issued with a perforated selvedge, it is unlikely that it would have been removed in nearly all cases. We should be seeing more examples.

Readers of CRN are invited to submit images of any Second Issue stamps with either an imperforate margin or a perforated selvedge. Do these perforated selvedges appear on all margins of the panes or just on the upper margin as my examples show? Does anyone have a complete pane of any value of the Second Issue?

— **Dave Hannay**

**Canadian Revenues, Vol. 8:  
Federal, Provincial & Territorial Revenue Stamps,  
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by Edward Zaluski

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# Valuable Canadian, Newfoundland and British Columbia Revenue Stamps Stolen

## Vincent Graves Greene Philatelic Research Foundation

Nine (9) valuable British North America revenue stamps † were stolen between May 6-8, 2020 while on their way back to their owner in the United States after being expertised by the Vincent Graves Greene Philatelic Research Foundation's Expert Committee (Greene Foundation).

The theft happened while the material was in the custody of FedEx Corporation somewhere in the South East of the United States. The theft was reported to FedEx and to Hugh Wood (USA), Ltd. and cases file has been opened. We are also working with the owner of the material.

The stamps, photos attached, are all identified by their individual number in *The Canadian Revenue Stamp Catalogue* (a.k.a. the Van Dam Catalogue), the leading authority on Canadian and British North

America Revenues. They are BCD1, BCT1, FB53a, FSC10, FSC13, FSC19, FWS2, NFB1 and TNR7.

No matter how much care the Greene Foundation takes in returning material, once in the hands of a carrier, return shipments are subject to the forces of transportation which unfortunately sometimes result in unforeseen incidents. That is why the Greene Foundation strongly recommends the use of philatelic insurance. Additionally, the Greene Foundation reviews its best practices regularly to ensure improvements in the delivery of its services.

For more information about this press release please contact:

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For more information on the Greene Foundation please contact:

Lee Ann Stewart at [info@greenefoundation.ca](mailto:info@greenefoundation.ca)



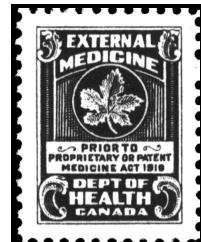
† Editor's Note: The BC Duck stamp, BC Telephone frank and CN Telegraph frank are private issues, they are not revenue stamps.

## Québec Law Stamp with LC Set-off on Back



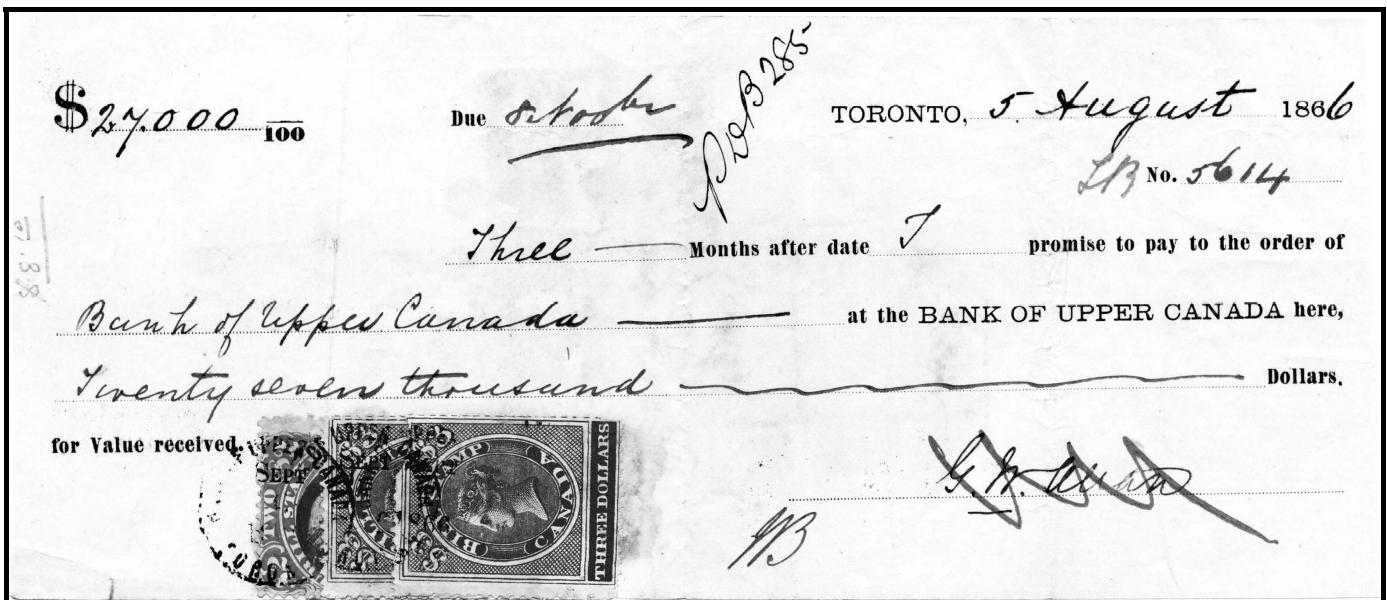
Courtesy of Steve Moreland

## Medicine Label of 1919 with Set-off on Back



Courtesy of Steve Moreland

## Two-Dollar Second Issue Bill Stamp on a Promissory Note



This is only the second example known to this writer of the \$2 Second Issue Bill stamp on a document. It is a promissory note for \$27,000, dated August 5<sup>th</sup>, 1866, at Toronto, Ontario, and payable in three months, with three days of grace, on November 8<sup>th</sup>. Stamp duty totalling \$8.10 was paid at 3¢ per \$100 by two First Issue \$3 and one Second Issue \$2, with one 10¢ stamp having fallen off (glue remnants).

The first example of the \$2 Second Issue on a document was sold as Lot N° 13 in van Dam's Mail Auction N° 38 of April 15<sup>th</sup>, 1988. It was a promissory note of May 1875, from Saint John, New Brunswick.

The maker of the 1866 note is one G.W. Allan. A search of Toronto City Directories produced a likely candidate: George William Allan. The following biographical sketch is taken from the web-site of the Trinity College Archives at the University of Toronto:

George William Allan, administrator and politician, was born 9 January 1822 in Little York, Upper Canada (now Toronto, Ontario). He was the son of William Allan† and Leah Tyreer [sic] Gamble ... He then finished his studies at Upper Canada College and decided to pursue law, passing his law examinations in 1839. He was articled to the office of Gamble & Boulton in Toronto. He was called to the bar of Upper Canada in 1846 ...

Allan was deeply involved in the political life of the city of Toronto, serving as mayor in 1855.‡ He presided over a number of institutions including the Royal Canadian Institute [for Science], the Toronto Conservatory of Music, the Historical Society, the Ontario Society of Artists, and the Horticultural Society of Toronto. From 1877 to 1901 Allan served as Chancellor of Trinity College and from 1867 to 1901 he was a Senator (Speaker 1888-1891), sitting as a Conservative. He was a great collector of art and historical objects and in 1848 bought the entire collection of 100 paintings that Paul Kane had painted on his travels throughout the west. In 1858 Allan donated a portion of land in Toronto to the Toronto Horticultural Society which became the Allan Gardens. (Source: [discoverarchives.library.utoronto.ca](http://discoverarchives.library.utoronto.ca))

**NOTES:** † William Allan was a founder and the first president (1822-1835) of the Bank of Upper Canada. In addition to his many business activities and land dealings, he also served in a number of public offices, including the Executive and Legislative councils of the colonial government. ‡ George W. Allan was a Toronto alderman in 1849 and in 1854-55. The Allans were part of the Family Compact elite that once controlled Upper Canada.

(Sources: [www.biographi.ca/en/bio/allan\\_william\\_8E.html](http://www.biographi.ca/en/bio/allan_william_8E.html); *Municipal Council, and Civic Officials of the City of Toronto*. Toronto: Henry Rowsell, 1870.)

— Christopher D. Ryan

## Colour Transition of the 25-cent Electric Light Inspection of Series 1897

Jim McCormick

Illustrated here are five 25-cent Electric Light Inspection stamps of Series 1897, with control numbers all close to 50,000. That is the transition point where the colour changed from scarlet to vermilion. I do not know why scarlet was chosen at first when the previous series was in vermilion. I recall reading that the 25 cent was the first of the series issued, which could explain why the others in the series did not come in this colour.

All five stamps were cancelled by hand by the same inspector. The initials read "H.G.R.", which is from Henry G. Roche of the District of Ottawa. [1] He was appointed gas inspector for Ottawa by 1891, and later became Ottawa's first electric light inspector. [2] He was also elected Reeve for Ottawa East in 1899. [3]

The dates on the stamps read 11/8/04, 13/8/04, 3/9/04, 8/11/04 and 30/3/05. Their serial numbers represent sheets of 50 numbered from 049150 through 051400. It would be interesting if initials other than those of H.G. Roche could be found within or close to this range, and to note their cancellation dates. That may tell us a little about how the sheets of stamps were distributed.



Note that the stamps were purchased by me individually and from different sources over time. It is possible or even likely that years ago these stamps came from a batch of documents from a single source.

### Reference Notes

- [1] - Canada, Inland Revenue Report 1906 - List of Permanent Employees, 1904-1905, *Sessional Papers*, 1906, Paper № 12, Apndx 'B', № 8, p. 156.
- [2] - "Prominent Figures in the Suburbs", *The Evening Journal* (Ottawa), Feb 21<sup>st</sup>, 1903. <https://www.newspapers.com/clip/6857708/hg-roche/>
- [3] - A History of Ottawa East, Chapter Five: Council Minutes – 1899 [http://history.ottawaeast.ca/HTML%20Documents/History/chpt5\\_1899.htm](http://history.ottawaeast.ca/HTML%20Documents/History/chpt5_1899.htm)

## Newly Discovered Varieties on Saskatchewan Electrical Inspection Provisionals

Dave Hannay



Figure 1: Triangles on "S".

Figure 2: Triangles on "S", and Broken "9".

Figure 3: Double Break in first "S".

The provisional Saskatchewan electrical inspection stamps (van Dam SE6-8) were used for the fees charged for the inspection of work performed by electrical tradespeople in that province. These stamps were printed in sheets of 50 in a 5 by 10 format. Collectors are familiar with the many pattern varieties of "PS PS" (Province of Saskatchewan) perforated initials on the stamps, and of the "damaged 'IC' in LICENSING" variety found on all three values as listed in the current van Dam and Zaluski catalogues.

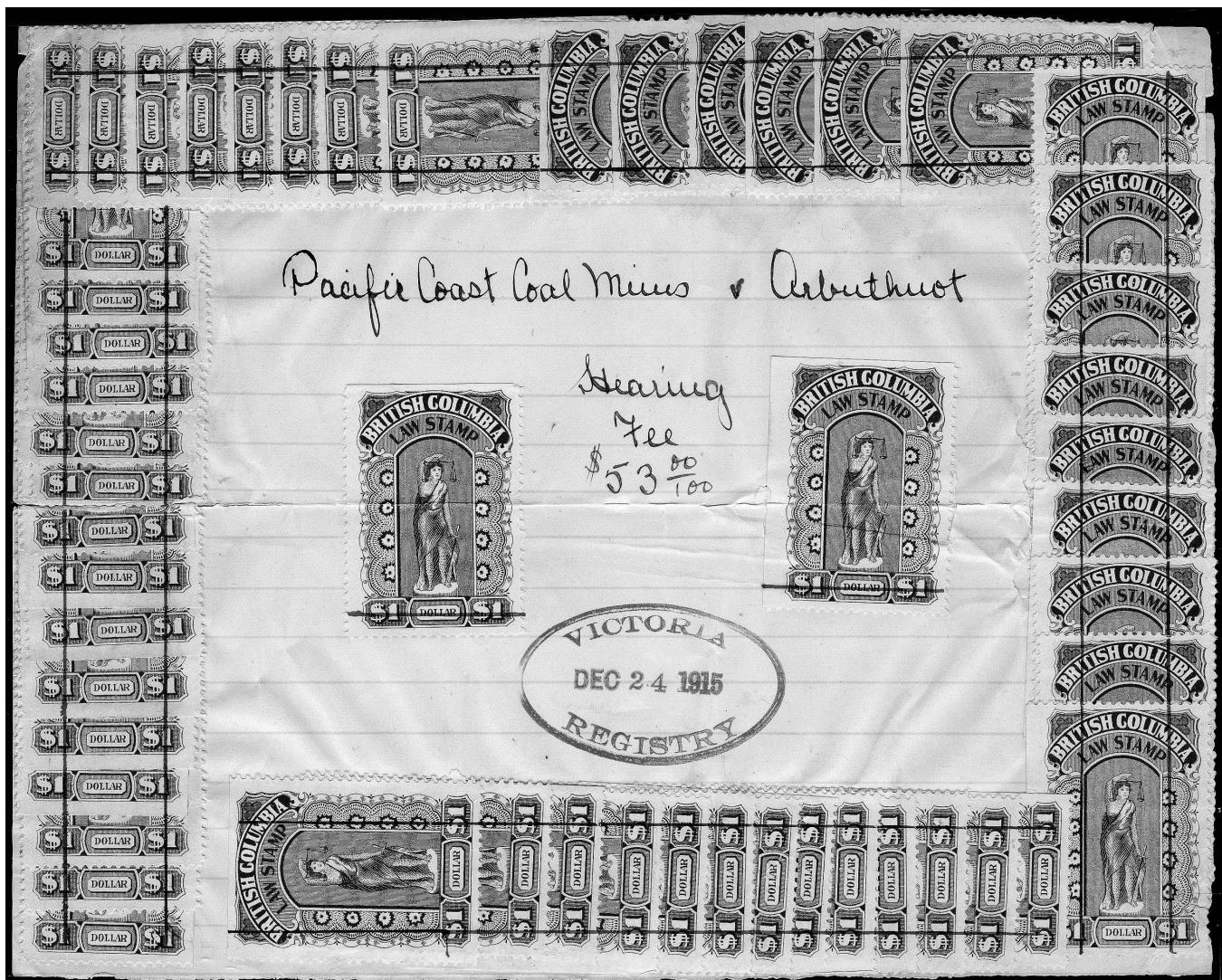
Now three additional constant varieties have been recognized. They appear on all three values of the stamps: 25¢, 50¢ and \$1. Figure 1 shows a small black triangle pointing to the top left curve of the second "S" in both "SASKATCHEWAN" and "COMMISSION". Ed Zaluski advises that the variety occurs in all stamps in column 3 of a sheet. Additionally, the stamp at the bottom of that column (Position 48 on the sheet) shows a break in the descending "tail" of the second "9" in "1929" (Figure 2). Finally, the stamp in Position 24 shows a double break in the lower curve of the first "S" in "SASKATCHEWAN" (Figure 3).

## Pre-printing Paper Creases on First Issue Bill Stamps



Pre-printing paper creases are infrequently found on First Issue Bill stamps. Here are the ones in my collection. – Fritz Angst

## Fifty-three British Columbia Law Stamps on One Document



This is the largest assemblage of British Columbia Law stamps that I have seen on a document. – Fritz Angst

- 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

## Ontario Bartender Licences, 1906-16

Illustrated here, courtesy of **Fritz Angst**, is an Ontario Bartender Licence issued June 1915 for the year May 1<sup>st</sup>, 1915, through April 30<sup>th</sup>, 1916. It was issued to a William Varley of the Town of Oakville in the Licence District of Halton, who had paid the statutory fee or duty † of \$2 for the privilege.

A licence requirement for bartenders was introduced for the year beginning May 1906 by an April 27<sup>th</sup> amendment to the Ontario *Liquor License Act*. ‡ It was repealed as of 7 p.m. on Saturday, September 16<sup>th</sup>, 1916, with the advent of a provincial prohibition on the sale of alcoholic beverages.

Bartender licences could be issued only to male persons "of good character" aged 21 and over, and were required only in towns and cities in southern Ontario, and everywhere in the northern Districts. These licences were not required in the villages and rural areas of the southern Counties.

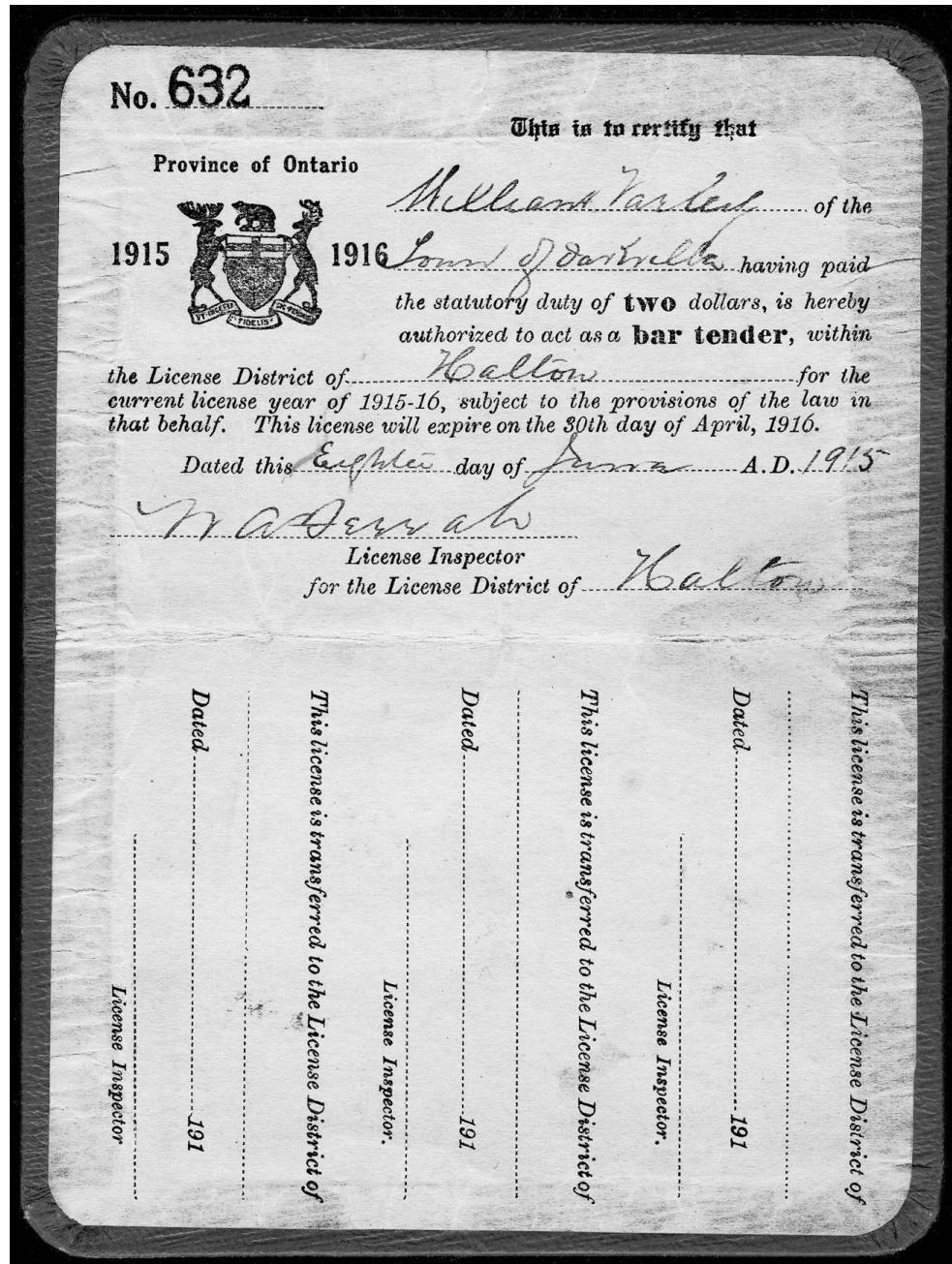
A licence was valid only for the Licence District in which it was issued, but could be officially transferred to another district. No fee was charged for a transfer.

These licences were not required by "the keeper of a licensed tavern, or by any male member of his family of the full age of twenty-one years" or for the delivery of alcoholic beverages to the tavern. Tavern keepers could employ an unlicensed male person as a bartender only "in case of a temporary emergency" and only for up to two days per month.

The penalty for not having a bartender licence when required to do so was a fine of \$10 to \$20, or imprisonment for up to one month, for every day or part-day of employment. Licensed establishments employing an unlicensed bartender other than in an emergency were subject to the same penalty.

Failure by a licensed bartender to produce his licence upon the request of a provincial Inspector, or other authorised person, incurred a fine of up to \$10 and costs. Defaults were punishable by imprisonment for up to 10 days, "with or without hard labour."

Bartender licences could also be cancelled for the current May to April licence year for any infraction of the *Liquor License Act*. A second infraction within the following two years meant an automatic cancellation for an additional two years. — **Christopher D. Ryan**



### Ontario Bartender Licence, 1915-1916

The paper licence is glued to a piece of thin cardboard that folds horizontally to form a booklet. The back side is covered, and the edges wrapped, by a thin protective material with a textured surface and burgundy colour. (Reproduced by courtesy of Fritz Angst.)

#### Explanatory Notes

† The Act uses the term "fee" in its main text, but "duty" in the appended form for the Licence.

‡ In Canadian English, and other non American forms of the language, "licence" is a noun, while "license" is a verb. The Ontario Act should have used "Licence" in its titles, e.g., Licence Act, Licence District, etc. With respect to their use as adjectives, "Licence Inspector" could be written as "Inspector of Licences" (noun), while "licensed bartender" could be similarly written as "bartender that has been licensed" (verb).

#### References

- Ontario, *Statutes*, 1906, 6 Edw VII, C.47, S.6; 1914, 4 Geo V, C.37; 1915, 5 Geo V, C.39; 1916, 6 Geo V, C.50.
- Ontario, *Revised Statutes*, 1914, Chap. 215, Sec. 40.
- "The License Bill," *Toronto Daily Star*, Mar 21<sup>st</sup>, 1906, p. 8.

# Ontario Law Stamp Tariffs, 1864-1961

## – Part 3, Lower Courts, 1864-1961; Special Stamp Fees; Admissions and Certificates of Practice –

Christopher D. Ryan

### Lower Courts, 1864-1961

In addition to the stamp-fees listed below for the Lower Courts – comprising Division, County/District, and Surrogate Courts – there were also fees payable in cash and retained by court clerks, deputy registrars, local masters, sheriffs, etc. for their own remuneration. These cash fees remained in place for the entire period in which stamps were used.

Lower Court judges were paid an annual salary. Following Confederation on July 1<sup>st</sup>, 1867, this salary was paid by the Federal government. Under Ontario statutes and regulations, these judges also received cash fees for certain types of cases, notably for surrogate work.

Initially, the funds represented by the “FF” stamps were used to defray the salaries of Lower Court judges. In addition to “FF” stamps, “LS” stamps were also used by the Surrogate Clerk who was located at the central office in Toronto. The “FF” and “LS” stamps were replaced by “Ontario” stamps as of January 1<sup>st</sup>, 1870, but due to production delays the new stamps were supplemented by “CF” stamps for a short time in early 1870.

The fees in Division and County/District courts for which stamps were required as “payable to the Crown” were revoked as of July 1<sup>st</sup>, 1874. County/District Court judges also served as Surrogate judges and stamp-use continued after June 1874 in Surrogate Courts since probate was a Superior Court function that had been delegated to local judges and registrars. The stamp-fees in Surrogate Courts will be covered separately.

At later dates discussed below, stamps were reintroduced for certain types of cases in Lower courts. These cases were not general civil suits, but were lodged under certain provincial statutes.

### Division Courts, 1 Oct 1864 – 30 June 1874.

Table 15:

Division Courts †	Amount of Claim				
	1 Oct 64 - F.F. stamps‡ only	\$8.01	\$20.01	\$40.01	\$60.01
1 Jan 70 - Ontario stamps	\$8	to \$20	to \$40	to \$60	to \$100
Entering Account and Issuing Summons					
	\$0.10	\$0.10	\$0.30	\$0.40	\$0.60
Hearing of					
- an Undefended Cause	\$0.10	\$0.20	\$0.30	\$0.60	\$0.60
- a Defended Cause	\$0.20	\$0.40	\$0.80	\$1.00	\$1.50
For a Defended Cause, the fee could “be increased by the judge, if he sees fit, to a sum not exceeding \$2, whatever be the amount of debt, damages, or subject matter of the claim”					
Every Order or Judgment, whenever the defendant has not made a confession of judgment					
	\$0.10	\$0.10	\$0.20	\$0.30	\$0.40
On every Confession of Judgment §					
	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10

† Division Courts were the lowest level of civil courts, and served a “division” of a county. They were presided over by a County Court Judge who periodically travelled from division to division. Their jurisdiction was limited to “personal actions” up to \$40, and to “claims and demands of debt, account or breach of contract, or covenant, or money demand” up to \$100. The jurisdiction did not extend to actions for items such as gambling debts, alcoholic beverages, evictions, inheritances, bequests, libel, slander, “criminal conversation,” and “breach of promise of marriage.”

Operating in small, one-person offices, scattered throughout the province, Division Court clerks frequently affixed the wrong amount of stamps to documents, or did not affix the stamps at all until audited by a provincial inspector. (See CRN № 32, August 2000, pp. 2-4.)

‡ The “FF” stamps covered only the fees due to the government’s “General Fee Fund,” whose monies were “applied towards the payment of the salaries of the Judges of the County Courts.” The fees due to clerks and bailiffs as compensation for the issue, processing and servicing of documents were paid in cash.

However, if a bailiff of a Division Court failed to return (within a specified period) to the court clerk a response to a summons or other writ served by him, the bailiff forfeited his cash fees for that service to the Fee Fund. According to a contemporary authority on the Division Courts Act, these forfeited fees were paid into the fund via stamps:

As these fees go the Fee Fund, no discretion can be used by the clerk as to their forfeiture. Such fees as the bailiff would have been entitled to in case he had done his duty as by law required, *must*, in case of his default, be paid to the fee Fund by means of stamps. [emphasis in original] – Henry O’Brien, 1866, p. 19.

It has not been determined what type of stamped document was used for the payment of these forfeitures.

§ A “confession of judgment” was a admission or acknowledgment in writing by the defendant of the validity of the claim against him. This permitted the entry of a judgment without a hearing. [35]

### County/District Courts, 1 Oct 1864 – 30 June 1874

Table 16:

County/District Courts – Common Law Side	1 Oct 64 F.F. 1 Jan 70 Ontario
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]

(Tariffs for County & District Courts continue next page.)

**Table 17:**

County/District Courts – Chancery (Equity) Side (Jurisdiction revoked February 1869, except for actions already in progress. §)	1 Oct 64 F.F. 1 Jan 70 Ontario
Every Claim filed	\$0.30
Wrts under the seal of the court	\$0.30
Order or Application for Order	\$0.30
Hearing – \$1.00 to \$2.00 – set at the discretion of the judge	
Oath administered in court	\$0.20
Certificate under Seal of the court	\$0.30
Sitting in taking an account, or other sitting	\$1.00

§ The equity jurisdiction of County Courts was repealed as of February 1<sup>st</sup>, 1869, except for actions already in progress as of that date. Actions that would have previously tried in a County Court of Equity were thereafter to be tried in the Court of Chancery (a Superior Court) by way of the Local Master and Deputy Registrar of Chancery at a reduced scale of fees as compared to the regular scale for the higher court. The monetary limit for an equity action in a County Court had been \$200 or \$800, depending on the nature of the action. [36]

**Table 18: Stamp-Fees under Insolvent Act, Dec 1864 - Jun 1874**

County/District Courts – Insolvent Act § (Stamp-fees revoked as of 1 July 1874)	Dec 64 § F.F. 1 Jan 70 Ontario
Warrant issued against estate and effects of insolvent	\$1.00
Other warrant or writ	\$0.30
Summary rule, order or fiat	\$0.30
Meeting of creditors before the judge	
- up to one hour in length	\$0.50
- if more than one hour	\$1.00
“If more than one on same day, \$2.00, to be apportioned amongst all.”	
Affidavit administered before the judge	\$0.20
Certificate of proceedings by judge of County Court for transmission to a Superior Court or a judge thereof	\$0.50
Bankrupt’s certificate	\$1.00
Taxation of costs	\$0.20

[37]

§ The Insolvent Act was a new statute that took effect September 1<sup>st</sup>, 1864. Under this Act, the fees for Upper Canada were to be set by a committee of the Judges of the Superior Courts. This did not occur until December 1864, and the distribution took even longer. The *Local Courts’ and Municipal Gazette* for March 1865 reported as follows:

We are informed that the tariff of fees promulgated by the judges of the Superior Courts of Common Law and the Court of Chancery, under the Insolvent Act of 1864, has not been sent to the different County Court clerks in Upper Canada. This is not as it should be. One would imagine that the clerks, who are taxing officers of bills of costs under the act, would be provided by the proper authorities with the means necessary for enabling them to perform their duties efficiently.

We now publish the tariff for the benefit of such as have it not, who have not provided themselves with a copy of Mr. Edgar’s work, which contains it: [Vol. 1, pp. 37-38]

### Creditors’ Relief Act, 1884 -1961

As of July 1<sup>st</sup>, 1867, insolvency and bankruptcy law became the exclusive responsibility of the federal government. A new law took effect on September 1<sup>st</sup>, 1869, which superseded and revoked all pre-Confederation statutes on the matter. This law was in turn replaced as of September 1<sup>st</sup>, 1875.

The federal *Insolvent Act* was repealed as of April 1<sup>st</sup>, 1880, and not replaced until July 1<sup>st</sup>, 1920. The repeal occurred due to public complaints about the operation of the 1875 Act, which had been open to abuse. During the 1880-1920 period, provincial governments were left to deal with the situation within the limits of their constitutional powers.

Accordingly, Ontario’s *Creditors Relief Act, 1880* was brought into force on March 25<sup>th</sup>, 1884. The purpose of the Act was to lay down the process for writs of executions by creditors against the assets of debtors. The limitation of provincial authority is reflected in Section 28, which stated as follows:

This Act is not intended to interfere with the Insolvency Laws which may from time to time be in force in this Province, but this Act is intended to be subject to such laws, and subject as aforesaid to apply to all debtors whether solvent or not.

Actions under this Act were to be initiated in County Courts for which stamps were once again required for fees payable to the Crown in addition to the cash-fees due to County Clerks and other officers. The statute read as follows:

Besides the fees otherwise to be paid to the clerk of the County Court for his own use, the following fees shall be levied on the following proceedings under this Act upon all claims filed, where the amount of the claim exceeds \$200, and the same shall be payable to the Crown in stamps...[1880, 43 V, C.10, S.27]

The tariff for the stamp-fees is given in Table 19 below, and remained unchanged through the end of the Law stamps in 1961: [38]

**Table 19:**

Stamp Fees in County/District Courts – Creditors’ Relief Act 25 Mar 1884 – 31 Oct 1961		
Affidavit of Claim	- claim exceeding \$200, up to \$400	\$0.80†
	- claim exceeding \$400	\$1.50
Certificate of Clerk	- claim exceeding \$200, up to \$400	\$0.80†
	- claim exceeding \$400	\$1.50
Judge’s Order	- claim exceeding \$200, up to \$400	\$0.50
	- claim exceeding \$400	\$1.00

Claims of up to \$200 were exempt from these stamp-fees due to the Crown, but not from the cash-fees due to the County Clerk.

† Given as “\$0.75” in the 1880 Act, but the Ontario Stamp Act would have required it to be rounded up to \$0.80. The “\$0.80” was not incorporated into the Creditors’ Relief Act until April 1909.

### Expanded Use of Stamps in District Courts, 1906 onwards

The use of stamps in District Courts was expanded in May 1906, when an annual allowance was introduced for their Judges in place of certain cash fees due to them under the following Acts:

*Surrogate Courts Act*,  
*Mechanics’ and Wage Earners’ Lien Act*  
*Woodman’s Lien for Wages Act*  
*Protecting the Public Interest in Rivers, Streams and Creeks*

However, an examination of these Acts and official Reports reveals that fees to Judges were payable only under the *Surrogate Courts Act* and none of the others. As of November 1<sup>st</sup>, 1919, the allowance was expanded to include fees payable to Judges under all provincial statutes except for those received when they acted as an “arbitrator or referee” under certain Acts. The stamp-fees in Surrogate Courts will be covered in a later part of this work. [39]

### Expanded Use of Stamps in County Courts, 1881 onwards

Since January 1<sup>st</sup>, 1881, County Court Judges could choose to receive an annual allowance from the Province in place of cash-fees due to them under the *Surrogate Courts Act*. In such the cases, the fees became payable to the Crown in stamps. [40]

Effective November 1<sup>st</sup>, 1919, the *County Judges Act* was amended to mandate the replacement of cash-fees with an annual allowance for certain County Court Judges. The allowance was mandatory for the Senior Judges in all counties, as well as the Junior Judges in the County of Carleton (City of Ottawa), Middlesex (London), Wentworth (Hamilton), and York (Toronto).

Unlike the 1881 Act, the 1919 statute included not only surrogate fees but also fees levied for “any services performed by him under any Act of the legislature” as a County/District Court Judge or as Local Master of the superior courts (e.g., “High Court”, “Supreme Court of Judicature of Ontario”).

Except from the 1919 provisions were cash-fees due to the Judge from other offices “lawfully” held by him, as well as from his role as an “arbitrator or referee” under various provincial statutes such as the *Municipal Act*, the *Public Works Act*, the *Ontario Railway Act*, and the *Arbitration Act*.

As a result of the 1919 Act, fees due to all Senior County Judges on judicial proceedings before them became payable in stamps, whereas judge’s fees on identical proceedings held before a Junior Judge were paid either in cash or by stamps. Fees payable to County Court Clerks remained payable in cash with no stamps used. [41]

An amendment of April 1927, restored surrogate cash-fees for all Junior Judges. Allowances and the payment of judge’s surrogate fees via stamps became mandatory for all County/District Court Judges, both Junior and Senior, as of April 1<sup>st</sup>, 1937. [42]

## Special Stamp Fees under Certain Acts

### The Dower Act

If a husband wanted to sell (March 1877) or mortgage (March 1881) a piece of land free of the usual dower of his legal wife, the approval of a Court was necessary. A successful application required that the wife be “of unsound mind and confined as such and in a hospital for the insane”, or, “living apart from him for two years under such circumstances as entitle her to alimony.”

For applications due to “unsound mind”, a flat \$5.00 fee to the Judge was charged. In March 1902, additional fees were allowed to Clerks for filing papers. In April 1909, the special rate was extended to applications made for “living apart” under the defined circumstances.

Fees for applications in Superior Courts were paid in stamps. From November 1<sup>st</sup>, 1919, the \$5 fee would have also been paid in stamps for County and District Court Judges receiving a provincial allowance. An April 1936 amendment to the Act made the Judge’s fee payable in stamps for all applications. [43]

### The Married Woman’s Real Estate Act

#### (1913 - Married Woman’s Conveyance Act)

Under a March 1888 amendment to the Act, a married woman could obtain a Order of the High Court (i.e., Superior Court) authorizing the conveyance by her of property to which her husband had a claim without obtaining his “execution or concurrence”. The issue of such an Order required that the husband be of unsound mind, or of unknown residence, or in prison, or living apart from his wife by mutual consent, or had deserted her.

The Act provided that the only court fees to be charged were \$2.00 paid to the Judge “for his own use” and stamp-fees for filing papers. The phrasing of the statute indicates that the payment to the judge was in cash, but this has not been confirmed for all circumstances.

The Act appears to have been defunct by time of *Revised Statutes of 1927*, presumably as a result of some change elsewhere in the law. With the exception of one section regarding dowers, the Act was “unconsolidated and unrepealed” in that work. [44]

### The Adoption Act

Under Regulations made June 8<sup>th</sup>, 1928, and reintroduced September 29<sup>th</sup>, 1944, applications for the adoption of a person were subject to special fees as detailed below in Table 20. These were payable in stamps if the application was submitted to the Registrar of the Supreme Court of Ontario, otherwise the fees were payable in cash to the Clerk of the County Court (District Court in northern areas).

As of January 1<sup>st</sup>, 1955, the Adoption Act was merged with the Children’s Protection Act and the Children of Unmarried Parents Act to create the new Child Welfare Act. Fees were increased significantly. [43]

Table 20:

Special Stamp Fees for Adoption Applications in Superior Court		
<b>8 Jun 1928 &amp; 29 Sep 1944</b>		
– Filing petition/application (including all other papers) - \$1.00		
– Each Subpoena to a witness - \$1.00 †		
– Attendance or Sitting of Registrar at Hearing - \$1.00		
– Entry of Judge’s Order, including duplicates and copies - \$1.50		
– Search of proceedings - \$0.30		
– Copies of papers - \$0.10 per folio †		
(† These were the regular fees charged in ordinary cases.)		
<b>30 Oct 1950</b>		
– Filing petition/application (including all other papers) - \$1.00		
– Attendance or Sitting of Registrar at Hearing - \$1.50		
– Entry of Judge’s Order - \$1.00		
(NOTE: While it is not specified in the regulation, the fees for subpoenas, searches, and copies of papers were probably those of the regular tariff of fees. For example, A writ of subpoena was charged \$1 during the period of Sept. 1913 through Aug. 1951, and \$2 thereafter.)		
<b>1 Jan 1955</b>		
– Filing an Application and the material in support thereof - \$5		
– Entering any Order - \$3		
“The Court may dispense with the payment of the fees where owing to lack of means or any other reason the judge considers that action advisable.”		

[45]

## Admission/Enrollment of Attorneys/Solicitors to Practice in a Superior Court, 1864-1961

Table 20: 1 Oct 1864 through 31 Oct 1961

Admission/Enrollment of Attorneys/Solicitors to Practice in a Superior Court	1 Oct 1864	C.F.	L.S.
	1 Jan 1870	“Ontario”	
Filing with the Clerk of the Crown and Pleas at Toronto of a contract for service (articles), or an assignment of the contract, along with an affidavit thereof, as an Articled Law Clerk with a duly admitted and practising attorney or solicitor † ¶ (1881: Filing with the Registrar of the Common Pleas Division of the High Court.)	\$1.00		
31 Dec 87	\$0.50		
6 Apr 50	Deleted		
Authorisation (Fiat) issued by a Judge for the admission § (see 31 Dec 1887 below)	\$1.00		
Admission to Court by Clerk: ‡ §	\$4.00 in QB, CP		
- Administration of Oath of Conduct, and signing of the Roll of Attorneys (Solicitors), Certificate of Admission, oath, etc	\$3.00 in Chancery		\$0.50 □
22 Aug 1881 – Single \$4.50 rate charged for Admission to High Court, replacing separate admissions to each of QB, CP & Chancery			
31 Dec 1887 – “To Registrar for the Crown in stamps” - “for Fiat, Admission, Oath and Certificate” - \$5.50			
NOTE: The stamps continued to be affixed to multiple documents. A 1937 certificate is known with just \$4 in stamps (2×\$2).			

† The tariff given in the Statute (*Consolidated Statutes*, 1859, Chapter 35, Section 26) levied a fee of \$0.50 for this item. However, a second tariff included in the Rules of Court (*Regulae Generales*) laid down by Chief Justices under the authority of the statutes governing the Superior Courts specified that its own fees were to be levied “in addition to all fees expressly imposed by statute.” This Court tariff levied a \$0.50 fee on “filing affidavit and enrolling articles previous to the admission of an attorney.”

‡ As in the case of Note †, the tariff given in the Statute levied a fee of \$2.00 “to the Clerk of the Court whence Fiat issues – For Certificate – Two dollars.” The additional Common Law Courts tariff levied a \$2.00 fee on “every admission of an attorney.” The tariff for the Chancery Court (Equity) levied a \$1.00 “fee on admission of Solicitor.”

¤ This \$0.50 LS fee was for the Seal of the Court on the certificate. Certificates are known with the full \$4.50 fee paid in stamps.

¥ At the time, one could be a practising Barrister-at-Law in Upper Canada without being an Attorney-at-Law (Solicitor), and vice versa. One could also be both a barrister and an attorney (solicitor).

To become a Barrister-at-law in Upper Canada one had to have spent a period as a Student of Laws in the Law Society of Upper Canada. This period was three years for those with a suitable university degree, and five years for those without that degree. Barristers from other provinces, as well as England, Scotland, Ireland, could also be admitted to the Upper Canada Bar.

The position of Attorney-at-Law (Solicitor) in Upper Canada required a contracted clerkship (articling) with a duly admitted and practising attorney or solicitor. This clerkship was to be three years for those with a suitable university degree, and five years for those without that degree. A barrister could also become an attorney after a clerkship of three years. (Prior to March 1865 a barrister’s clerkship was only one year.) Attorneys from other provinces, as well as England, Scotland, Ireland, were also required to serve as a clerk in Upper Canada for one year.

¶ See Sections 11, 14 and 15 of *Consolidated Statutes*, 1859, Chap. 35. The contract and affidavit had to be filed within three months of the execution of the contract.

§ The Statute stated that the “Judge shall endorse his fiat of admission upon the certificate of the Law Society.” The Law Society of Upper Canada was required to examine candidates for their fitness and capacity to be an attorney-at-law. Successful candidates were issued with a certificate under the seal of the Law Society.

Prior to August 22<sup>nd</sup>, 1881, each of the courts of Queen’s Bench, Common Pleas, and Chancery (Equity) required a separate admission and fee paid. Once a solicitor or attorney-at-law was admitted to one of the three courts, the admission certificate of that court could be used for admission to the other two courts in place of a judge’s fiat. Once these three courts were merged with the Court of Appeal as the single Supreme Court of Judicature for Ontario, only one admission was required at \$5.50 for the authorisation, oath, enrollment and certificate of admission. The 1881 Act (section 74) also abolished the use of the common-law term “attorney-at-law” in favour of the equity term “solicitor”. [46]

## Admissions of Barristers in a Superior Court

Table 21:

Admissions of Barristers to Practice in a Superior Court	Unknown dates
Swearing in of Barrister (payable in one Court only)	\$2.00

● Unlike the admission of an Attorney (Solicitor), this writer has been unable to find the authority or full period for this stamp-fee. It is listed in two authoritative sources dated 1879 and 1886, respectively. Since the similar fee for an Attorney (Solicitor) remained essentially unchanged over the 1864-1961 period of the stamps, it is possible same was also true for Barristers. [47]

## Certificates of Practice in Superior Courts

Table 21: Oct 1864 onwards

Annual Certificates of Practice in Superior Courts	1 Oct 1864		1 Jan 1870
	C.F.	L.S.	Ontario
Attorney-at-Law in Common Law Courts	\$0.50‡	\$0.50†	\$1.00
Solicitor in Court of Chancery (Equity)	–	\$0.50†	\$0.50
NOTE: The stamping of these annual certificates become unclear after 1870 as they are no longer singled out in sources examined by this writer. If stamping did continue, it would have been under the general heading of “every certificate made evidence by law, or required by the practice”, and later under the 1913 heading of “any certificate”.			
<b>22 Aug 1881</b> – Common Law and Chancery Courts merged as “Divisions” of the High Court of Justice using the Common Law tariff and the Chancery title of “solicitor” – \$1.00			
<b>1 Sep 1913</b> – \$0.50 <b>1 Sep 1951</b> – \$1.00			

† This \$0.50 was levied for affixing the Seal of the Court

‡ The date of introduction of this \$0.50 “CF” fee is uncertain. It may have been introduced after 1866 as it listed in Rordans 1870, but not in Rordans 1866. Its omission in the earlier source may have been an error as \$0.50 “CF” was due to the clerk for “every certificate made evidence by law, or required by the practice”. [28, 48]

### Reference Notes (continued from CRN № 103, Dec. 2019)

- [24] a- Holmested, Vol. I, 1884, pp. 396-397, 403, 412. (see [4e])  
b- Ontario, Report of the Inspector of Legal Offices for 1885, *Sessional Papers*, 1886, 49 Vic., Paper № 78, p. 17.  
c- Ontario. *The Rules of Practice . . .*, 1888, p. 27; 1897, pp. 314-315. (see [5d])  
d- Widdifield, C.H. *The Law of Costs in Canada*. 1911, pp. 270-274. (see [5e])
- [25] a- CSUC 1859, Chap. 15, Sec. 30, 60.  
b- McMillan 1865, pp. 25-29, 103-104; Rordans 1866, pp. 14-15, 61; Rordans 1870, pp. xiii-xiv.  
c- “Stamps in County Courts,” *Upper Canada Law Journal and Municipal and Local Courts’ Gazette*, Nov 1864, Vol. 10, pp. 285-286.  
d- OS, 1868-69, 32 Vic., Chap. 6, Sec. 4 & 26.
- [26] a- Ontario, Report of the Inspector of Legal Offices for 1886, *Sessional Papers*, 1887, 50 Vic., Paper № 70, p. 19.  
b- RSO, 1887, Introduction, p. lix, & C. 44, S. 155; 1897, C. 51, S. 171 & 183.  
c- OS, 1903, 3 Edw. VII, C. 8, S. 9; and C. 9; 1905, 5 Edw. VII, C. 13, S. 5; 1913, 3-4 Geo. V, C. 19, S. 96-98 & ‘Schedule of Enactments Repealed’  
d- Holmested, G.S., Langton, T. *Forms and Precedents of Proceedings in the Supreme Court of Judicature for Ontario . . .* Third Edition. Toronto: The Carswell Company, Ltd., 1904. Tariffs appended in 1905, pp. 27-28.
- [27] d- Holmested, G.S., Langton, T. *Forms and Precedents of Proceedings in the Supreme Court of Judicature for Ontario . . .* Third Edition. Toronto: The Carswell Company, Ltd., 1904. Tariffs appended in 1905, pp. 31-32.  
e- Holmested, G.S., Langton, T. *The Judicature Act of Ontario and the Consolidated Rules of Practice and Procedure . . .* Third Edition. Toronto: The Carswell Company, Ltd., 1905, comment on Section 175 of Judicature Act, pp. 188-189.
- [28] a- OS, 1913, 3-4 Geo. V., C. 19, S. 102-103.  
b- Ontario, *Rules of Practice and Procedure of the Supreme Court of Judicature for Ontario (in Civil Matters)*, brought into effect Sep 1<sup>st</sup>, 1913, by Order-in-Council of July 11<sup>th</sup>, 1913. (Available at the Toronto Reference Library.)
- [29] a- RSO, 1914, C. 14, S. 14.  
b- OS, 1926, 16 Geo. V, C. 21, S. 5, ss. 2.  
c- Ontario, Report of the Inspector of Legal Offices for 1926, *Sessional Papers*, 1927, Paper № 5, p. 127.
- [30] a- Ontario, Reports of the Controller of Revenue, 1928, pp. 3, 11 & 18; 1929, pp. 3 & 22. Archives of Ontario, RG6, Series XIV-13, Box 1.

(Reference Notes to be continued.)