

A Census of Florida Revenue-Stamped Documents, 1862–1872

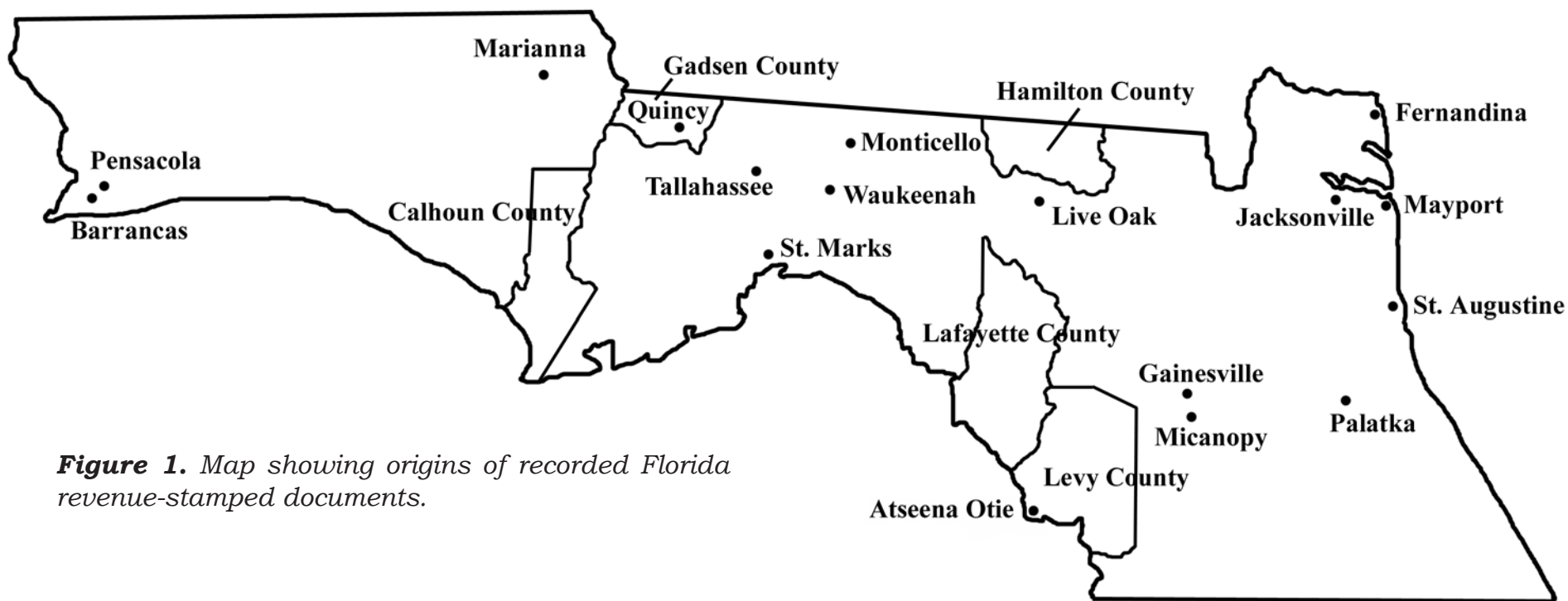


Figure 1. Map showing origins of recorded Florida revenue-stamped documents.

In July 1862 the U.S. government, to help defray its expenses arising from the Civil War, enacted a broad spectrum of internal revenue taxes, to take effect the following October 1. These included a schedule of documentary stamp taxes so extensive as to affect nearly every piece of paper that changed hands. These document taxes did not end with the war; they remained in effect until October 1, 1872, when all were rescinded with the exception of a 2¢ levy on bank checks, which persisted until June 30, 1883. In the South, U.S. Internal Revenue collection districts, geographically identical to the congressional districts, were established in all the former Confederate States by mid-1865, and collection of the various taxes commenced. The state of Florida comprised a single collection district, established May 4, 1865; as of August 1866 the listed district assessor was one Lemuel Wilson of

Newnansville,¹ and the collector, Maicellus A. Williams of Fernandina. (Mahler, 1988, 1993).

In the South the documentary taxes were made retroactive to October 1, 1862, the date they had taken effect. The U.S. government had always considered the “rebellious” states still part of the Union, and held that its taxes applied there.² All documents executed after October 1, 1862, in order to have legal standing, were required to be stamped retroactively. In

1. Listed incorrectly as “Newmanville,” one-time seat of Alachua County, now a ghost town.

2. In fact collection districts had been established in Union-occupied sections of Virginia and West Virginia in early October 1862, and in occupied Louisiana and Tennessee by February 1863, where U.S. taxes were collected even during the war (Mahler, 1988).

Figure 2. Adams Express Co. receipt, Barrancas, May 25, 1865, the earliest recorded use of a revenue stamp in Florida.

INSURED by ADAMS EXPRESS COMPANY, only,

for to except against loss occasioned by the public enemy. For the Company, INSURANCE, \$

Adams Express Company

GREAT EASTERN, WESTERN AND SOUTHERN
EXPRESS FORWARDERS,

U.S. INTERFERE
2
2
3-25-65
U.S. INTERFERE

No. 1. *Barranca Fla May 25th 1865*

RECEIVED OF *Edwin R. Hanson & Co*

Mr. Prof Value *Fifty Dollars*

Marked *John B. Gilpatric & Co*

Limerito Martin

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only, and there delivered to other parties to complete the transportation.

It is part of the consideration of this contract, and it is agreed, that the said Express Company ARE FORWARDERS ONLY, and are not to be held liable or responsible for any loss or damage to said property while being conveyed by the CARRIERS to whom the same may be by said Express Company entrusted, or arising from the dangers of Railroads, Ocean or River Navigation, Steam, Fire in Stores, Depots, or in Transit, Leakage, Breakage, or from any cause whatever, unless, in every case, the same be proved to have occurred from the fraud or gross negligence of said Express Company, or their servants; nor in any event shall the holder hereof demand beyond the sum of FIFTY DOLLARS, at which the article forwarded is hereby valued, unless otherwise herein expressed, or unless especially insured by them, and so specified in this receipt, which insurance shall constitute the limit of the liability of the Adams Express Company. And if the same is entrusted or delivered to any other Express Company or Agents, (which said Adams Express Company are hereby authorized to do,) such Company or person so selected shall be regarded exclusively as the agent of the shipper or owner, and, as such, alone liable, and the Adams Express Company shall not be in any event responsible for the negligence or non-performance of any such Company or person: nor in any event shall said Express Company be liable for any loss or damage unless the claim thereof shall be presented to them, in writing, at this office, within thirty days after this date, in a statement to which this receipt shall be annexed. All articles of GLASS, or contained in glass or any of a fragile nature, will be taken at Shipper's risk only, and the Shipper agrees that the Company shall not be held responsible for any injury by breakage or otherwise, nor for damage to goods not properly packed and secured for transportation. It is further agreed that said Company shall not in any event be liable for any loss, damage or detention caused by the acts of God, Civil or Military Authority, or by Rebellion, Piracy, Insurrection, or Riot, or the dangers incident to a time of war.

FREIGHT *Coll* For the Company, *Geo J. Alday*

practice this affected only those relatively few documents still in effect after the war, such as deeds, mortgages, promissory notes, and the like.

Revenue-stamped documents from Florida during the period of broad Civil War taxes, 1865–72, are practically nonexistent. None are known with imprinted stamps: the four Florida pieces reported by Castenholz (1989) are all from the late 1870s or early 1880s. In some 35 years of assiduous searching I have recorded only 48 Florida documents with adhesive revenues

affixed during 1865–72, and estimate that perhaps 75–100 exist. All recorded pieces are tabulated herein.

The recorded usages show a satisfying variety, with 21 different origins (Figure 1). Readers unfamiliar with the history of Florida will no doubt find it remarkable that with the exception of Key West, all of these places are in the northern 20% of the state, none further south than Cedar Keys. This is entirely in keeping, though, with the pattern of settlement of Florida; before 1900 the southern portion of the state was

virtually empty. Most of these origins are represented by only one or two examples, and even the “commonest,” Tallahassee and Quincy, by just six and five, respectively; obviously, no hoards or archives have been found, or at least recorded. Taken as a whole, these pieces reveal a fascinating “slice of life” in Florida during Reconstruction; to illustrate, selected items are described in more detail below.

Selected Examples

Barrancas. Adams Express Co. receipt, manuscript “Barrancas Fla” dateline, May 25, 1865, for package sent by Edwin Munson, 2nd Maine, to Limerick Maine, with 2¢ Receipt tax paid by 2¢ USIR (Figure 2). The earliest recorded use of a U.S. revenue stamp in Florida. Munson was evidently stationed at Ft. Barrancas. The USIR collection district for Florida had been established May 4, 1865. In this case, though, the stamp may not have been provided via the usual USIR channels, but by the central office of the Adams Express Co.; surviving receipts show that it supplied other branch offices in the occupied Confederacy—at Memphis, New Orleans and New Bern, N.C.—with stamps in advance of the establishment of collection districts, and that may have been the case here as well.

Calhoun County. Manuscript power of attorney to collect monies from an estate, executed December 30, 1868, stamped initially with 1¢ Proprietary (x2) canceled with matching hand and date (Figure 3). The 2¢ payment was doubly inadequate: too small, and the use of Proprietaries on document was illegal; even worse, they may have been removed from a packet of proprietary medicine. At some point an additional 25¢ Certificate was affixed, evidently an attempt to make the tax payment correct, and the document legal; the correct tax, though, was 50¢, the general Power of Attorney rate. The 25¢ stamp is canceled “H. A. Att Dec 30, 1868,” evidently backdated. On the reverse is a statement of the Circuit Court Clerk (at Blountstown) dated January 26, 1869, that the parties had appeared before him, and on February 22, 1869, the document was filed in Jefferson County, presumably at Monticello;

probably the stamp was affixed at one of these locations. All of this speaks to a shortage of stamps and an unfamiliarity with the stamp taxes, themes that will be revisited in other examples.

The stating of a place of execution no more specific than a given county is seen with some regularity on Southern documents, and is consistent with the fact that most of the population lived “in the country.” In 1860, cities and towns accounted for only 8% of the population of the South (Cohn, 1956).

Fernandina. 1868 manuscript sight draft for expenses on shipments by steamer *Dictator*, Trip 106, drawn on its agents in Savannah, L. J. Guilmartin & Co., 2¢ Bank Check tax paid by 2¢ Bank Check orange (Figure 4). The draft was made to John Hedges, Assistant Treasurer, Florida Rail Road Co., by Jeffrys Bro. & Son, Agents, who are identified by an extraordinary blue dated handstamp cancel reading “OFFICE GENERAL FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO.” The draft also bears a blue datestamp of Guilmartin & Co. The Florida Rail Road, running from Fernandina to Cedar Key on the Gulf, was the state’s first railroad, indeed the only one completed before the Reconstruction era. The *Dictator* was a well known St. Johns River steamer.

Gadsen County. 1. Manuscript agreement reading: “State of Fla., Gadsen County, January 15th 1866

Agreement between T. C. McCall on the one hand as employer and Milly on the other hand as employee.

I. I Milly agree to turn over to T. C. McCall whatever corn, Fodder, Potatoes and other provision may be due me for last year’s services, that he may use them for the benefit of myself and children for the year 1866.

II. I further agree to labor myself and to make my sons Ben and Amos also labor for said T. C. McCall for this year for the support of myself and family. I am willing that T. C. McCall shall use my own provisions as his own. I disclaim any further right to any thing on the place.

State of Florida } Know all men by these presents that
Calhoun County } Marianna Atkins of the State and Coun-
ty aforesaid, have made, ordained, constituted and appointed
Jesse C. McCall of the State and County aforesaid my
true and lawful and attorney, for me and in my name,
and for my use and benefit, to ask, demand, and receive,
of and from the Guardian of the heirs of the Estate of Al-
len McCall deceased late of Jefferson County State of
Florida, all monies or dues coming to me as heir of said
Estate as aforesaid; and receipt thereof by, or payment
thereof to my said attorney, a general release or discharge for
the same to make, execute, and deliver; hereby ratifying, con-
firming, and allowing whatsoever my said attorney shall
lawfully do in the premises: Also all other property or dues
coming to the Estate of said Allen McCall deceased as aforesaid
In witness whereof, I have hereunto set my hand
and seal the 30th day of December, in the year of our Lord
One thousand eight hundred and sixty eight.

Marianna Atkins *her Atkins seal*
J. C. McCall

Sealed and delivered in the presence of }
Jacob Brown
Charles W. Brown

H. A. A. 4
Dec 30. 1868



Figure 3. 1868 power of attorney, Calhoun County, stamped illegally with two 1¢ Proprietary, later with 25¢ Certificate, correct tax was 50¢!

Figure 4. 1868 sight draft of Florida Rail Road Co., Fernandina, for expenses on shipments by St. Johns River steamer "Dictator."



III. Should I fail to discharge my duties faithfully, or refuse to obey any order from T. C. McCall or any one acting in his stead, or be found guilty of any fault or misdemeanor, I recognize T. C. McCall as having right and authority to discharge and to drive me from his place.

Milly (X) her mark

I T. C. McCall agree to feed, clothe, and furnish medical attention to Milly and her children Ben, Amos, Hester, and Alice, for her own and their services for the year 1866. Reserving the right to turn them off of the place when their conduct is such as to justify it. I do not promise to pay them any thing at the end of the year.

Signed ... T. C. McCall"

A 5¢ Certificate pays the 5¢ Agreement tax.

Only a dozen or so stamped labor contracts with ex-slaves have been recorded from the entire South. This one, dated January 15, 1866, is the earliest, and the date is significant. In the months following Appomattox, a belief spread among the newly-freed slaves that all freedmen would receive from the government the now-proverbial "forty acres and a mule,"³ this to occur January 1, 1866, the third anniversary of the Emancipation Proclamation. Accordingly, very few blacks were willing to commit to labor contracts in 1865. This exacerbated a situation in which relatively little work of the sort usually performed by blacks had been accomplished in the South in 1865. First the war itself had caused no little disruption,

3. A belief founded in the fact that grants of this kind had been made on an experimental basis during the war on abandoned plantations on the sea islands off Hilton Head, South Carolina.

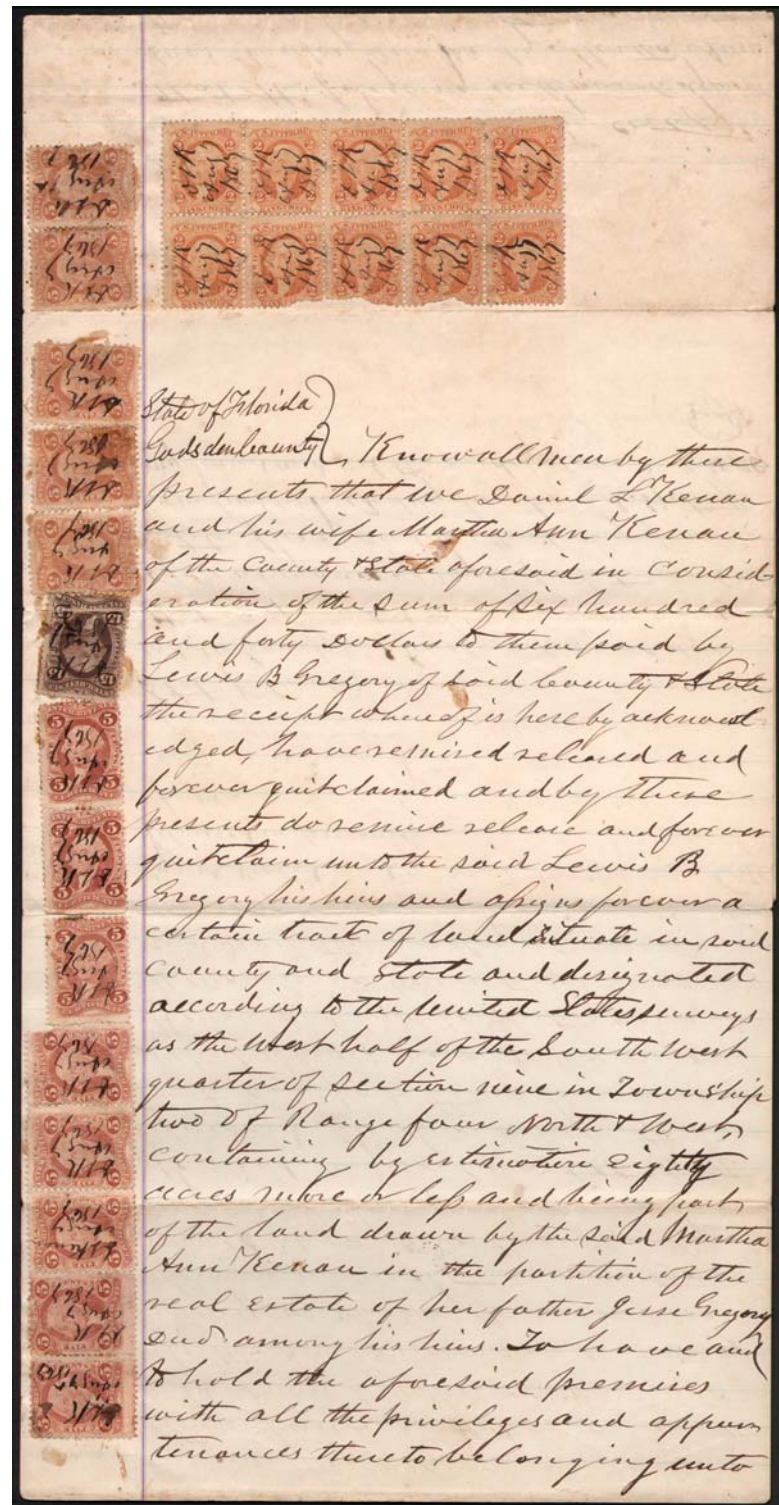
including large-scale defections of slaves to the Union lines. Immediately after the war, in the exhilaration of freedom large numbers of blacks had left the quarters of their former masters, many to visit or search for loved ones, others simply to experience the formerly forbidden pleasure of travel; there was a large influx to cities and towns. After some months harsh realities began to assert themselves, and large numbers of people drifted back to their former quarters, and in many cases to their former tasks, performed now on a more casual, day-to-day basis. Finally January 1, 1866, came and went, accompanied by assurances from trusted officers of the Freedmen's Bureau that no large-scale redistribution of lands was in the offing. Of necessity the freed slaves now began entering into contracts to support themselves as best they could, mostly at the work they had previously done as slaves, but now for wages, or as sharecroppers, or in the case at hand, for nothing more than the basic necessities of life—food, shelter, clothing, and medical attention.

2. Manuscript deed, executed Gadsden County August 7, 1867, amount \$640 for 80 acres. The Conveyance tax of 50¢ per \$500 applied, and the \$1 tax was paid by 24 stamps: 15¢ Inland Exchange, 5¢ Certificate (x13), and 2¢ Bank Check orange (x10), each painstakingly canceled with initials and date (Figure 5). Another case where no location more specific than the county was given.

Revenue stamps were often in short supply in the South, resulting in “wallpaper stampings” like this one. At the local level, stamps were supplied primarily by an array of private agents—banks, newspaper offices, stationers, general merchants, and the like—who earned a small commission, usually only 1% or 2%, never more than 5% (Mahler, 1993). Money was in such short supply, especially the outlying regions, and the potential profit in stamp sales so small, that agents would have been reluctant to invest much of their capital in stamps.

Gainesville. 1873 sight draft of Foster & Colclough, Gainesville, drawn on Nourse & Brooks, N.Y., stamped with 2¢ Second Issue. The only recorded use of a Second Issue stamp in Florida. Even though dated after the nominal census cutoff date of October 1, 1872, this piece has been included because of its significance. See below for a draft executed at St. Marks also drawn on Nourse & Brooks.

Figure 5. 1867 deed, Gadsden County, \$1 tax paid with 24 stamps.



State of Florida } In the name of the State of Florida
 Lafayette County } To any Lawful Constable of
 Said County you are hereby
 Commanded To Seize and Take in to your possession
 So much of the estate of John Collier as will make
 The sum of fifty dollars with Lawful interest from
 sixeth day of August AD 1855 wich in a Justice Court
 held at Fateville on the nineteenth day of
 May AD 1860 were adjudged to William Coulter
 and Samuel Englis for his Debt and Cost
 of suit together with the Cost of this Execution
 and that you have the same before me at
 Governours Hill on ^{the} first Munday in March AD 1867
 or as soon there after as can be made practicable
 Given under my hand and seal
 this January the 19 day AD 1867
 Henry W Copeland
 Justice of the Peace

Bill of Cost

for issuing summons for defendant	60 cents
for docketing case	25 cents
ading up Judgement	25 cents
Copying	20 cents
services of summons	50 cents
Mileage	42 cents

Figure 6. 1867 justice court writ, Governors Hill, Lafayette County, exempt from stamp tax.

Governors Hill. Unstamped manuscript writ of Justice of the Peace Henry W. Copeland, Governors Hill, January 19, 1867, for attachment of so much of the estate of John Collier as would satisfy a judgment made in Justice Court at "Fateville" on May 19, 1860, for \$50 plus interest from August 6, 1855 (Figure 6). After Lafayette County was formed from Madison County on December 23, 1856, the county courts first met at the home of Ariel Jones near Fayetteville. Governors Hill may be another name for Old Town; today unincorporated Old Town is near Governor Hill Lake. Writs from courts of record were subject to the 50¢ Original Process tax, but those from justices' courts were exempt. An exotic example of this scarce exemption; Lafayette County was almost completely unpopulated in the 1860s, and Fayetteville and Governors Hill have long since disappeared.

Key West. Entry of goods forms No. 1, No. 2, and No. 4, Port of Key West, all for goods imported from Havana, on American schooners *Lautaro*, *Belle of the Cape*, and *King of the Forest*, respectively (Figures 7, 8), executed August 7, 14, and 25, 1867, but all stamped August 31; evidently no stamps were available until then. Value of goods \$174, \$98, and \$1210, respectively, stamped with 50¢ Conveyance, 25¢ Warehouse Receipt, and \$1 Lease, nicely illustrating the three existing rates: 25¢

for amounts to \$100, 50¢ for over \$100 to \$500, and \$1 for over \$500. Each stamp is canceled by dated handstamp of the Port Collector, "CHARLES HOWE. KEY WEST." The \$1 is a misperforated wide copy showing a portion of the selvage imprint "ENGRAVED BY Butler & Carpenter."

The entry for the *Belle of the Cape* shows that U.S. import taxes of this era could exceed the value of the goods. The *Belle* carried "4 Cervons Leaf Tobacco," weight 270 lb., value \$78.54, the import duty 35¢ per lb., or \$94.50!; also "A Lot of Plantains," value \$20, duty 25%, or \$5. The *Lautaro* paid an average of 44.5% on its varied cargo, as shown in Table 1.

Table 1. Cargo of *Lautaro* and Customs Duty Collected at Key West

Goods	Quantity	Value	Rate	Duty
4 Boxes Brown Sugar under No. 12 Dutch Standard	1933 lb	\$101.87	3¢ per lb	\$57.99
17 Dozens Jellies & Marmalade		17.00	50%	8.50
½ Dozens Earthenware Coolers		3.75	25%	.94
1 Package Chocolate	4 lb	1.00	25%	.25
1 Jar Olive Oil	1 gal	1.50	\$1 per gal	1.00
1 Paper Red Pepper (Ground)	4 lb	.50	18¢ per lb	.72
1 Iron furnace	17 lb	2.00	1.5¢ per lb	.25
1 Piece Linen	25 yards	10.25	40%	4.10
A Lot of Aquacates and Onions		<u>36.25</u>	10%	<u>3.62</u>
		\$174.12		\$77.40

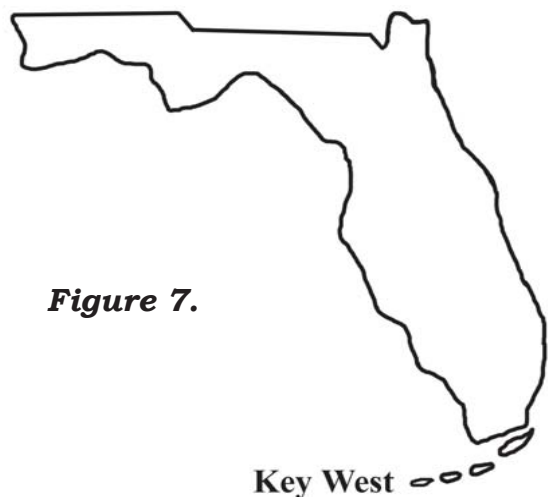


Figure 7.

Figure 8. 1867 entry of goods form, Key West, the stamp showing partial selvage imprint "ENGRAVED BY Butler & Carpenter."



County of Levy and State of Florida
Known and Designated as the store
house and Lot in which J. F. Thomp-
son is doing business together with
the entire stock of goods now on
hand and in said store-house con-
sisting of Dry Goods, Groceries, Med-
icine, Hardware, Stationary &c. &c.

Five head of Mules now on the plan-
tation in Levy County above described
Wagon and farming utensils thereon
and thirty head of cattle more or
less, together with the crops of whatso-
ever nature to be grown on said
plantation described above in the
year 1869

To have and to hold the
above described real & personal
property with the appurtenances
thereof appertaining unto them the said
George Savage & Edward Haile their
heirs and assigns forever to their

Levy County. Manuscript mortgage on plantation of 7080 acres at junction of Wekiva and Little Wekiva Rivers, Levy County [near Gulf Hammock], mules, cattle, crops, etc., also on lot and store on Atseena Otie, Cedar Keys; made November 21, 1868, to secure payment of a note for \$5074.03 to Savage & Haile, Gainesville, plus any further advancements made before Jan 1, 1870, stamped with \$5 Mortgage, \$1 Inland Exchange (x5, including block of four) and 50¢ Conveyance (Figure 9). The \$5 stamp is the highest recorded denomination used in Florida, and the \$10.50 tax is likewise the highest recorded. Even so, the combination of stamps speaks to the general availability of higher-denomination stamps in the state: why not two \$5? Evidently only one was on hand. The amount of the mortgage is not stated, but in such cases was typically twice the amount of the note, here \$10,148.06; the Mortgage tax was 50¢ per \$500, so this would have required \$10.50, precisely what was paid.

Live Oak. 1871 mortgage from Nathan H. Walker to Elijah F. Henderson, both of Suwannee County, of Parshly (sic) Saw Mill, Live Oak, and all property acquired by virtue of a lease executed by Nancy M. Parshly to Nathan H. Walker on the 14th August, 1870, also: "one sorrel Horse named Crockett, one Bay horse named Charly, one Log cart and Gear, & four Mules ... two Lumber Trucks, One Barn and Carriage house and all Cabbins and houses ... One Steam Engine & Boiler, One Grip mill and bellting, ... all of the shafting at Walker's Planing Mill and all of the piping at Both the Planing and Saw Mill, One Planing Machine, One Edging saw," etc., amount \$1503.66, tax 50¢ per \$500, stamped with \$1 Entry of Goods and two 50¢ Entry of Goods. The document was executed not by Walker, but by his attorney in fact, and the payment took the form of promissory notes made by Walker in Savannah, Georgia. Therein hangs a tale. In the history of Live Oak, the name Parshley is revered, but that of Walker reviled. According to http://www.angelfire.com/wa3/schreibe_99/live/liveoak.html,

Figure 9. 1868 mortgage on plantation, Levy County, and on store on Atseena Otie Key.

Live Oak was founded in 1863 by the Pensacola and Georgia Railroad. The land originally comprised one section, or 640 acres, and was soon deeded to one John A. Irvine, ... later passing on to Nancy M. Parshley, wife of John Parshley of Ohio ... In 1866 the railroad from DuPont, Georgia, to Live Oak was completed, and at this time John Parshley, who can fairly be considered to be the town's founder, arrived. Parshley was responsible for the construction of a number of buildings and a sawmill and a planing mill. A public-spirited man, he provided lots of land for his daughters: there is still a Parshley Street in Live Oak today; Howard and Wilbur Streets were named for his sons, Ohio Street for his home state. Sadly, this philanthropic man died of a fever on 8 August 1868 and was buried behind the Suwannee Hotel—his legacy, however, remained intact.

After the death of her husband, Nancy Parshley took up where he had left off. On November 6, 1868, she proposed the location of the Suwannee County Court House. Although her proposal was accepted, it would be years before the structure was actually built.

In August 1869 the Baptist Church, which had been built by John Parshley, was offered to the county for \$300. The county bought the building, and used it at the Court House until it was blown down in a terrific gale, and the court was then held upstairs above the Parshley store.

It is recorded that John Parshley had a business partner, Mr. Walker. On Parshley's death, and the dissolution of this partnership, Walker secured land on the west side of Howard Street and attempted to start a new town. He built a structure and offered it to the county as a court house, but his offer was declined. His business failed in 1870 and he left town in the middle of the night, never to return.

The building he left behind was used as a school in Live Oak until it was bought by the black community, with the aid of the American Baptist Home Mission Society. It became the Florida Memorial College.

This would appear to explain why Walker executed this mortgage from a distance!

Marianna. Promissory note made February 1, 1864, during the Civil War, for \$350 due the following January 1, stamped with 5¢ Inland Exchange strip of four, canceled "WBW & SSA," the initials of the makers of the note, but in a different hand (Figure 10). The stamps were affixed retroactively, evidently in 1868. As explained above, all documents executed after October 1, 1862, in order to have legal standing, were required to be stamped retroactively. Notations on the reverse of this note indicate it was presented for collection November 16, 1866, and filed in court July 18, 1868. The stamps were almost certainly affixed then.

There is another twist to this story. In my experience, Southern documents stamped retroactively were invariably taxed at the rate in effect at the time the stamp(s) were affixed. This does not always match the tax in effect at the time the document was executed, which by the letter of the law would seem to have been the correct one. In this case, by a happy and unlikely coincidence this problem does not arise. In 1868 the Inland Exchange tax was 5¢ per \$100 or fraction, and had been since August 1, 1864. This called for 20¢ on a note for \$350, and was almost certainly the formula applied here. From March 3, 1863, through July 31, 1864, however, when this note was executed, the Inland Exchange schedule had been a complicated one involving the time till payment as well as the amount. This schedule was probably never known to the parties who stamped this note, but it also called for 20¢ tax, for notes payable in more than six months were taxed at 10¢ per \$200 or fraction. By any interpretation, this note was properly stamped!



Figure 10. 1864 promissory note, Marianna, stamped retroactively in 1868.

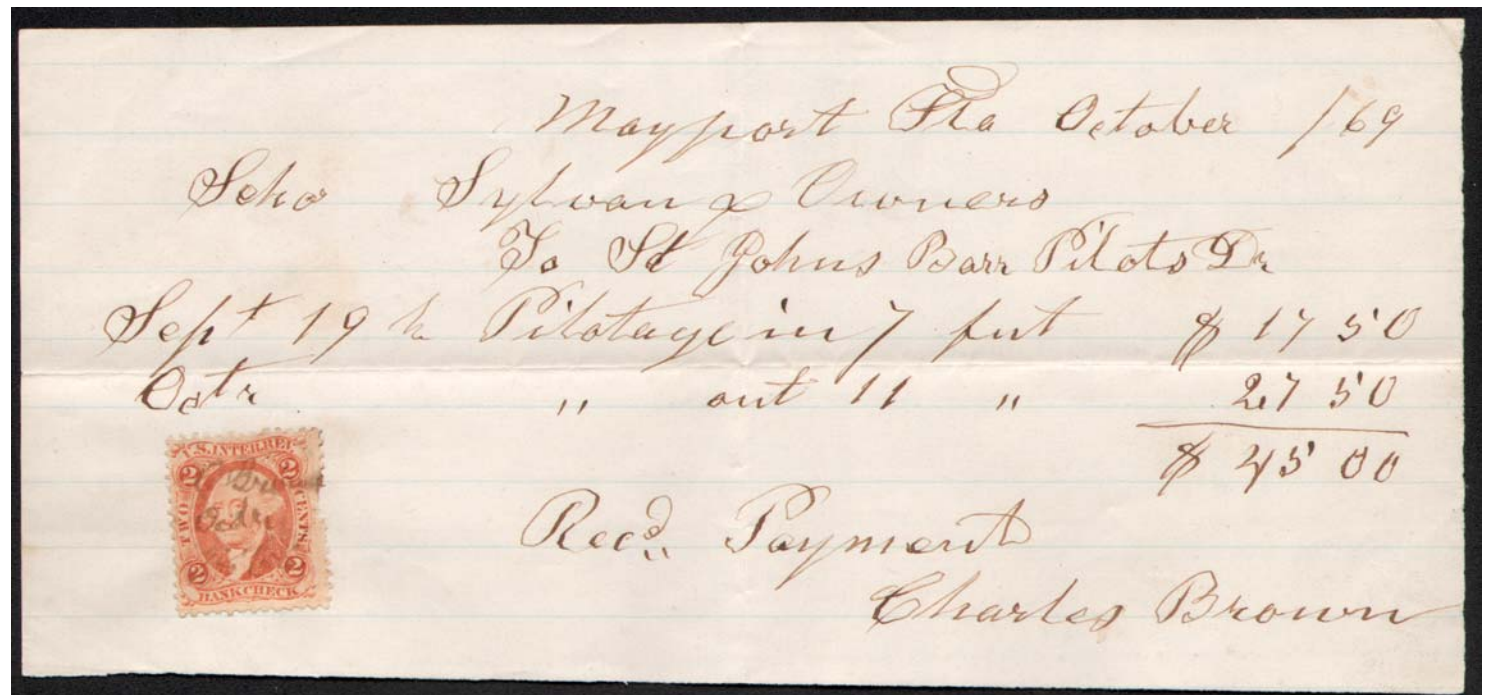


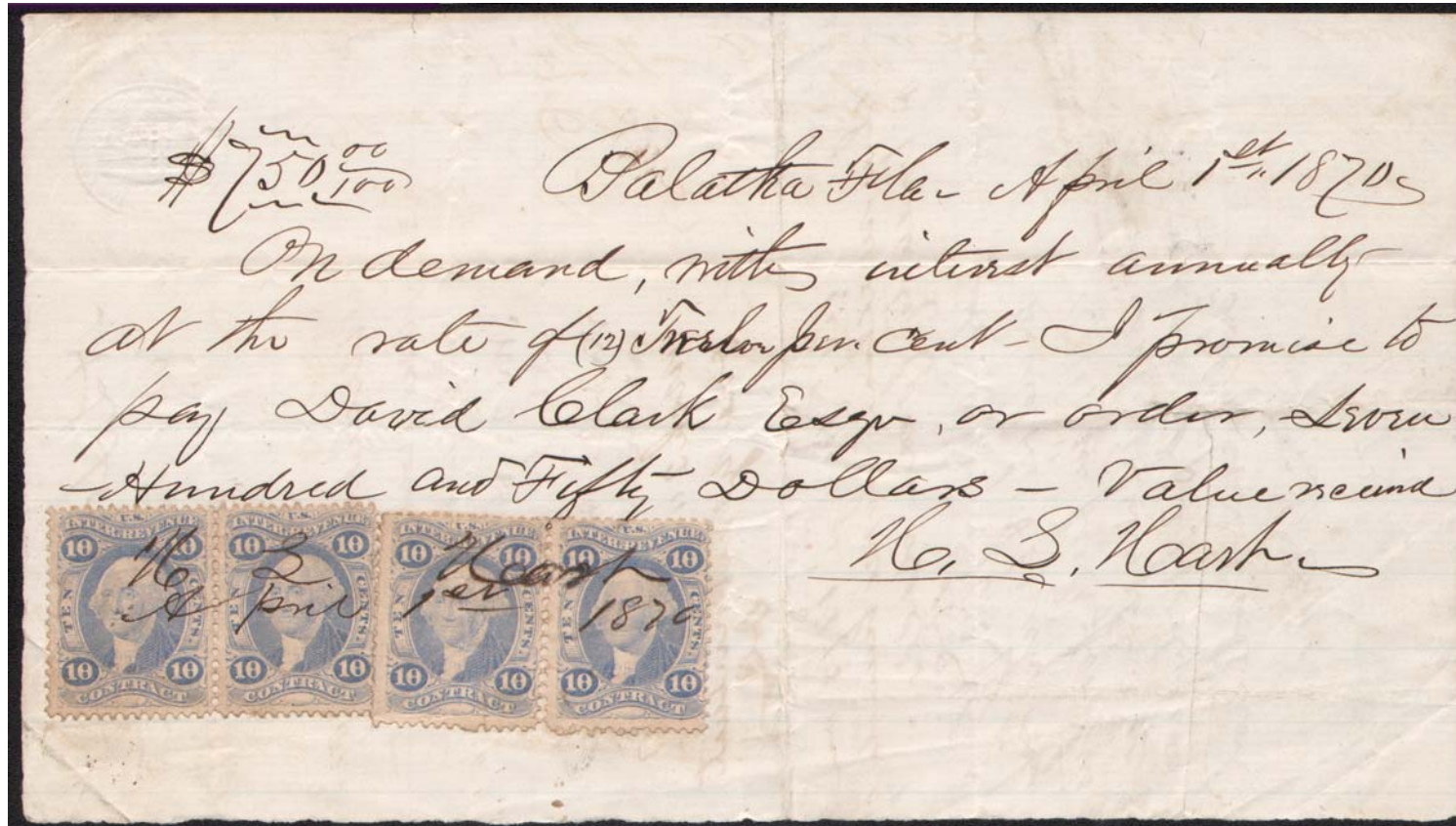
Figure 11. 1869 receipt of St. John's Bar Pilots, Mayport, for piloting schooner "Sylwan."

Mayport. 1869 manuscript receipt from St. Johns Barr (sic) Pilots to owners of Schooner *Sylvan* for “Pilotage in 7 fut [sic]” on September 19, charge \$17.50, then “Pilotage out 11 fut” in October (date unspecified), charge \$27.50, stamped with 2¢ Bank Check orange (Figure 11). Mayport was a village on the southern shore of the mouth of the St. Johns River, some 20 miles downstream from Jacksonville, occupied primarily by pilots and fishermen. It has long since been absorbed by Jacksonville. Evidently ocean-going vessels required the services of a pilot to navigate the bars and channels of the mouth of the St. Johns. If my deciphering of this piece is correct, the charge depended on the draft of the vessel, being \$2.50 per foot, the *Sylvan* drawing only seven feet on the trip in to Jacksonville, but 11 feet coming out, presumably now carrying a fuller cargo.

Monticello. Printed billhead of J. M. & W. P. Marvin, Dealers in Staple and Fancy Dry Goods, Monticello, October 25, 1865, stamped with 2¢ U.S.I.R., one of the earliest recorded usages of a revenue stamp in Florida (Figure 12). The items purchased included ten yards calico at 85¢, eight yards brillante at 75¢, two yards ribbon at 37¢, scissors at \$1.25, a belt at \$2.25, and a toilet kit at \$3.

Palatka. Manuscript note made by H. L. Hart for \$750 with interest at 12%, stamped with 10¢ Contract ultramarine blue (x4) (Figure 13). Hart later operated a line of excursion steamers on the Ocklawaha River, which joins the St. Johns near Palatka.⁴

The ultramarine stamps constituted a short-lived experiment. The Commissioner of Internal Revenue, in his Annual Reports and elsewhere, had expressed concerns about loss of revenue through washing and reuse of stamps. In late 1869 stamp printer Joseph Carpenter, acting on his own accord, changed the color of six stamps from blue to ultramarine. Not only were cancels much more visible on ultramarine stamps than on blue, but the new ink was



4 .See <http://fcit.usf.edu/Florida/3d/boats2/boats204.htm> for a 3-D picture captioned: “Three days and nights on the wonderful Ocklawaha River among the wilds and beauties of the interior of Florida. Steamer *Osceola*, Col. H. L. Hart’s line ... Among the products of this strange tropical river to be seen in the picture, is an alligator, eight feet and four inches in length, shot by Mr. Eastman, and brought by the party to Palatka.”

Figure 13. 1870 promissory note, Palatka, 10¢ Contract ultramarine blue stamps.

J. M. & W. P. Marvin,
 Keep constantly on hand,
 A LARGE STOCK OF
 STAPLE AND FANCY DRY GOODS,
 Ready Made Clothing,
 BOOTS & SHOES,
 Hardware, Nails, Saddlery,
 HATS, CAPS AND BONNETS,
 BOOKS & STATIONERY,
CROCKERY, &c.

Monticello, Fla. _____ 1865

Miss Willie Bellamy
 Bought of **J. M. & W. P. Marvin,**

Dealers in Staple and Fancy Dry Goods.

1865	Sept 23	2 Cans H. E. y ²⁵ 12 - 2 B. Ribbon 37 ⁷⁵	100
		Pro Soap	125
	Oct 2	10 1/2 for fruit Calico 85	850
	"	1/2 doz Cold Spool	25
	" 10	8 Doz Brilliante 75	600
	" 14	1 Belt 2.25 (20) 1/2 doz Soap 65	680
	" 23	1 paper 25 1/2 doz 15 1 Toilet 3.00	340
			2720

of J. Simkins Marchant
 Pro payment, Monticello
 Oct 25 1865



J. M. & W. P. Marvin

Figure 12. 1865 receipt, Monticello.

fugitive; according to Carpenter “it cannot be washed without defacing the stamp.” The 10¢ Contract ultramarine typically has a pale, washed-out appearance. Carpenter had written the Acting Commissioner in September 1869, in anticipation of criticism of the appearance of the ultramarine stamps, “we have been making arrangements to deepen the shade.” The result of these efforts was the distinctive “ultramarine blue” on the 10¢ Contract and 50¢ Conveyance, a pleasing pastel shade. Nevertheless, official approval was not forthcoming and all printings in ultramarine ceased in mid-1870.

Quincy. Promissory note of Gunn & Gunn, Quincy, made January 1, 1861, for \$269.22 with interest at 8%, stamped with 15¢ Inland Exchange, uncanceled but tied by glue stains (Figure 14). No stamp was necessary, as the U.S. taxes had not taken effect until October 1, 1862. The 15¢ was evidently intended to pay the Inland Exchange rate of 5¢ per \$100 in effect postwar. The same mistake has been seen on a number of other Southern documents; the principle of retroactive stamping was understood, but not its fine points. Paying the Yankee war tax for a struggle already lost was bad enough, but

paying when it was not due added another dose of salt to the wound! See the Waukeelah note below for another example.

St. Augustine. Check of Langley, Satterlee, Blackwell & Co., New York, with “St. Augustine” written in over dateline, made by Abijah Gilbert, U.S. Senator from Florida 1869–75, stamped with 2¢ USIR initialed and dated “AG April 9 1868” in Gilbert’s hand (Figure 15). Gilbert was a New Yorker who had moved to St. Augustine in 1865, a “carpetbagger” who carried with him even his own supply of checks!

St. Marks. Sight draft of J. W. Skipper & Co. on Nourse & Brooks, N.Y., November 12, 1866, the 2¢ tax overpaid by an 1863 5¢ Jefferson postage stamp (Figure 16). Payment of documentary taxes with postage stamps was nominally illegal but often tolerated (Mahler, 1987). Note that the Gainesville sight draft described above was drawn on the same firm. Probably both pieces survived the decades in the archives of Nourse & Brooks in New York, then eventually reached philatelic hands. Where there are two, there are probably more.

Figure 14. 1861 promissory note, Quincy, stamped retroactively although no stamp was necessary.

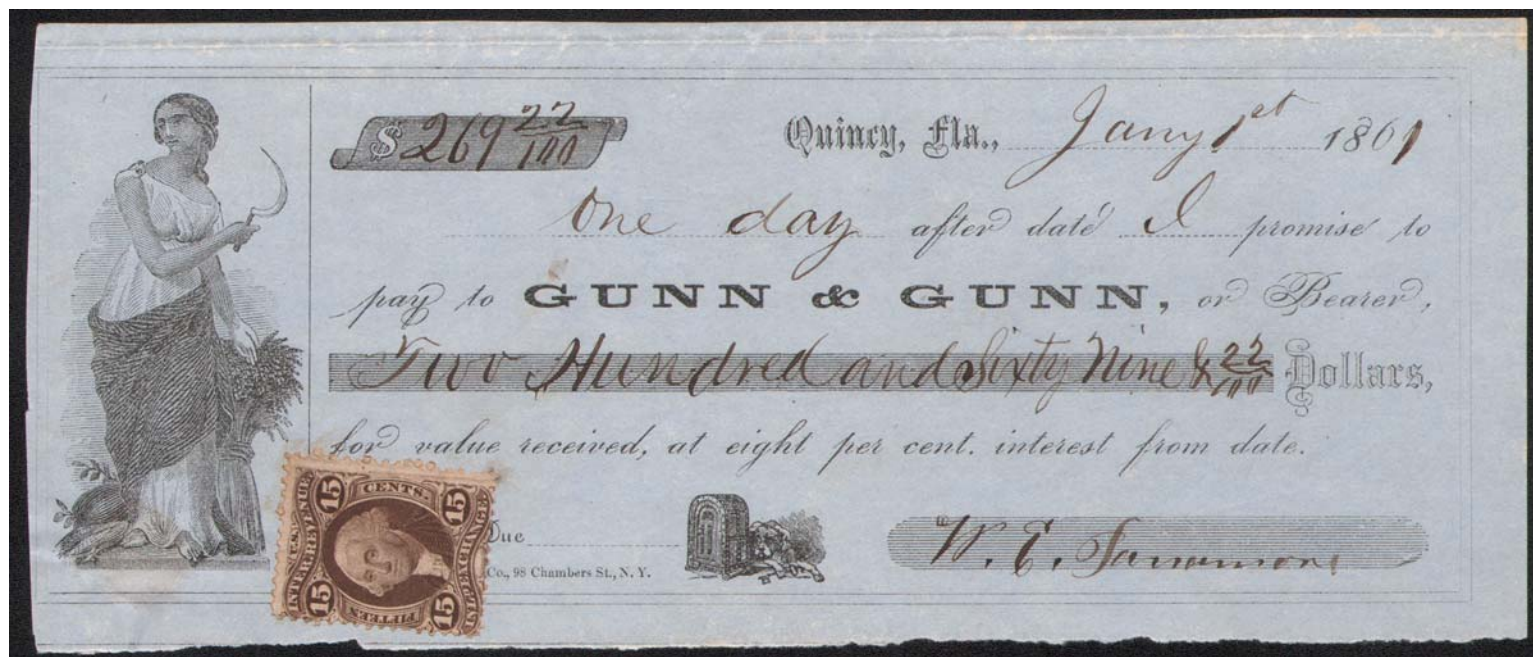
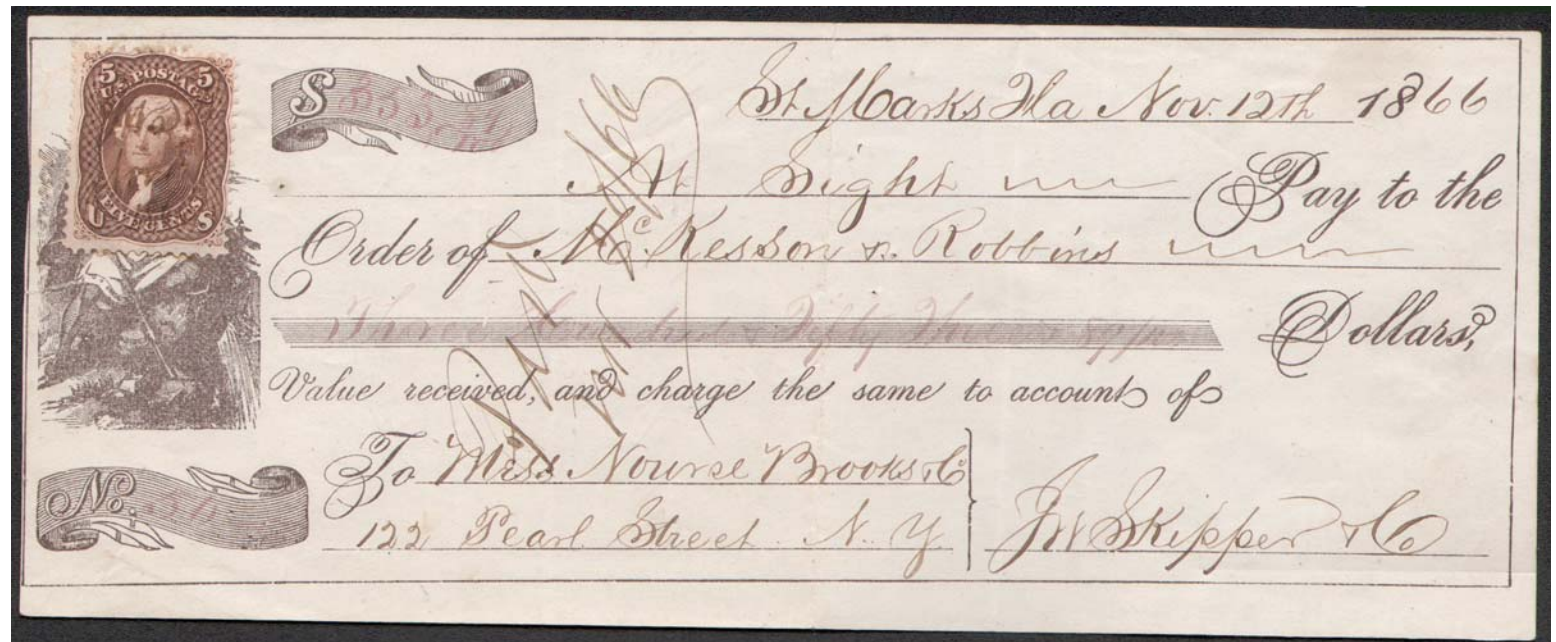




Figure 15. 1868 check, St. Augustine, by Abijah Gilbert, U.S. Senator from Florida 1869–75.

Figure 16. 1866 sight draft, St. Marks, 2¢ tax overpaid by Postage 5¢.

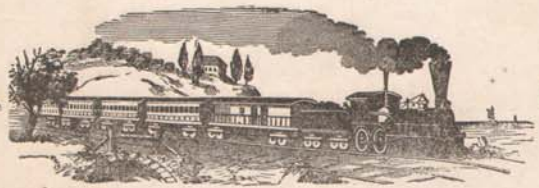


No. 98

12 Shares.

Pensacola & Georgia Rail-Road Company.

SHARES 100 DOLLARS EACH.



SHARES 100 DOLLARS EACH.

THIS IS TO CERTIFY that *Theodore Rogers*
 entitled to *Twelve* Shares of **ONE HUNDRED DOLLARS**
 each, Preferred Capital Stock of the **PENSACOLA & GEORGIA RAIL-ROAD COMPANY**, upon
 which is guaranteed the payments of 7 per centum interest per annum, payable semi-annually on the
 1st of July and January, interest commencing on 1st of January, 1867, transferable only
 on the Books of the Company, in person, or by Attorney, on the surrender of this Certificate.

Witness, the signature of the President, and Secretary, at their Office in Tallahassee,
 Fla., this *13th* day of *December* 1866

J. H. Magg

SECRETARY.

A. Houston

PRESIDENT.



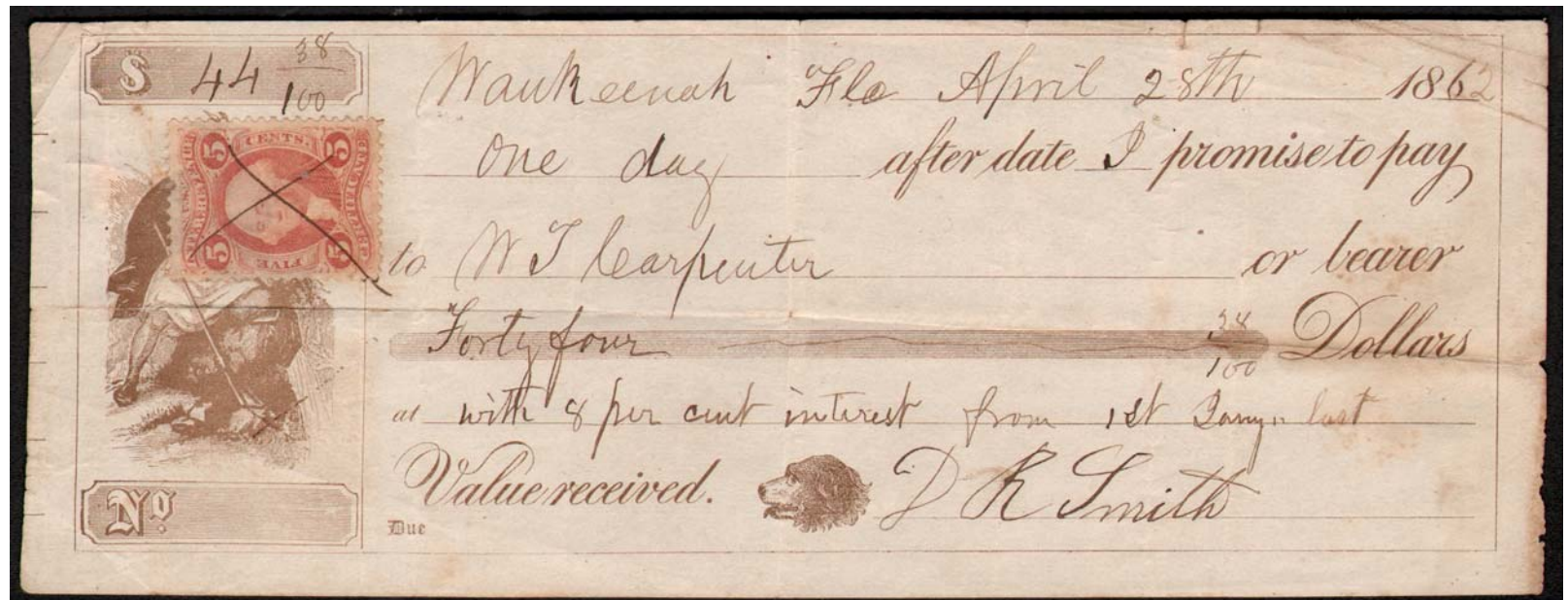
Figure 17. 1866 stock certificate, Tallahassee.

Tallahassee. Preferred stock certificate of Pensacola & Georgia Rail-Road Co., December 13, 1866, 25¢ tax paid by 10¢ Certificate pair plus 5¢ Certificate (Figure 17). Locally printed with woodcut vignette and imprint "SEMI-WEEKLY FLORIDIAN Steam Power Press print." Serial number 98, for 12 shares to Theodore Rogers. The only recorded stamped Florida stock certificate. Moreover this is the discovery copy of this certificate for preferred shares, which paid (or promised!) 7% interest; previously it was unlisted in Terry Cox's prodigiously detailed compendium of U.S. railroad stocks (<http://www.coxrail.com>); ornate common stock certificates dated as early as 1858 have also survived.

Waukeenah. Promissory note made April 28, 1862, bearing interest from January 1, unpaid and filed in court in September 1869, stamped retroactively with 5¢ Certificate tied by manuscript "X" (Figure 18). This note need not have been stamped, as the taxes had not taken effect until October 1, 1862.

Waukeenah, usually assumed to be an Indian name, is in fact the "Indianization" of the Spanish "Joaquina." It was a tiny hamlet, so small its post office was discontinued between June 1869 and June 1870; even by 1900 it still had a population of only about 100.

Figure 18. 1862 promissory note, Waukeenah, stamped retroactively in 1869 although no stamp was necessary.



Census of Florida Stamped Documents, 1865-1872

Location	Document Type	Date	Stamp(s)	Details/Comments
Barrancas	Receipt	5/25/1865	R15c	Adams Express Co., Edwin Munson, 2nd Maine (at Ft. Barrancas), to Limerick Maine. Earliest use of U.S. revenue in Florida.
Calhoun County	Power of attorney	12/30/1868	R3c (x2), R44c	Ms., embossed Calhoun County Circuit Court seals, proper tax 50¢
Fernandina	Sight draft	12/12/1868	R6c	Ms., to Asst. Treasurer, Florida R.R. Co., for expenses on shipments by Steamer <i>Dictator</i> , drawn by Jeffrys Bro. & Son, Agts., on L. J. Guilmartin & Co., Agents St. <i>Dictator</i> , Savannah; blue oval h.s. cancel "OFFICE GEN'L FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO."
Gadsen County	Agreement	1/15/1866	R24c	Ms. contract for services of ex-slave Milly for food, clothing, medical attention, but no pay
	Agreement	2/9/1867	R24c	Ms. sharecropping contract
	Agreement	2/16/1867	R27c	Ms. contract for field work at \$15 per month
	Deed	8/7/1867	R40c, R24c (x13), R6c (x10)	Ms., amount \$640, properly taxed at \$1
Gainesville	Sight draft	7/28/1873	R104	Printed draft of Foster & Colclough, Gainesville, N.Y imprint; drawn on Nourse & Brooks, N.Y.



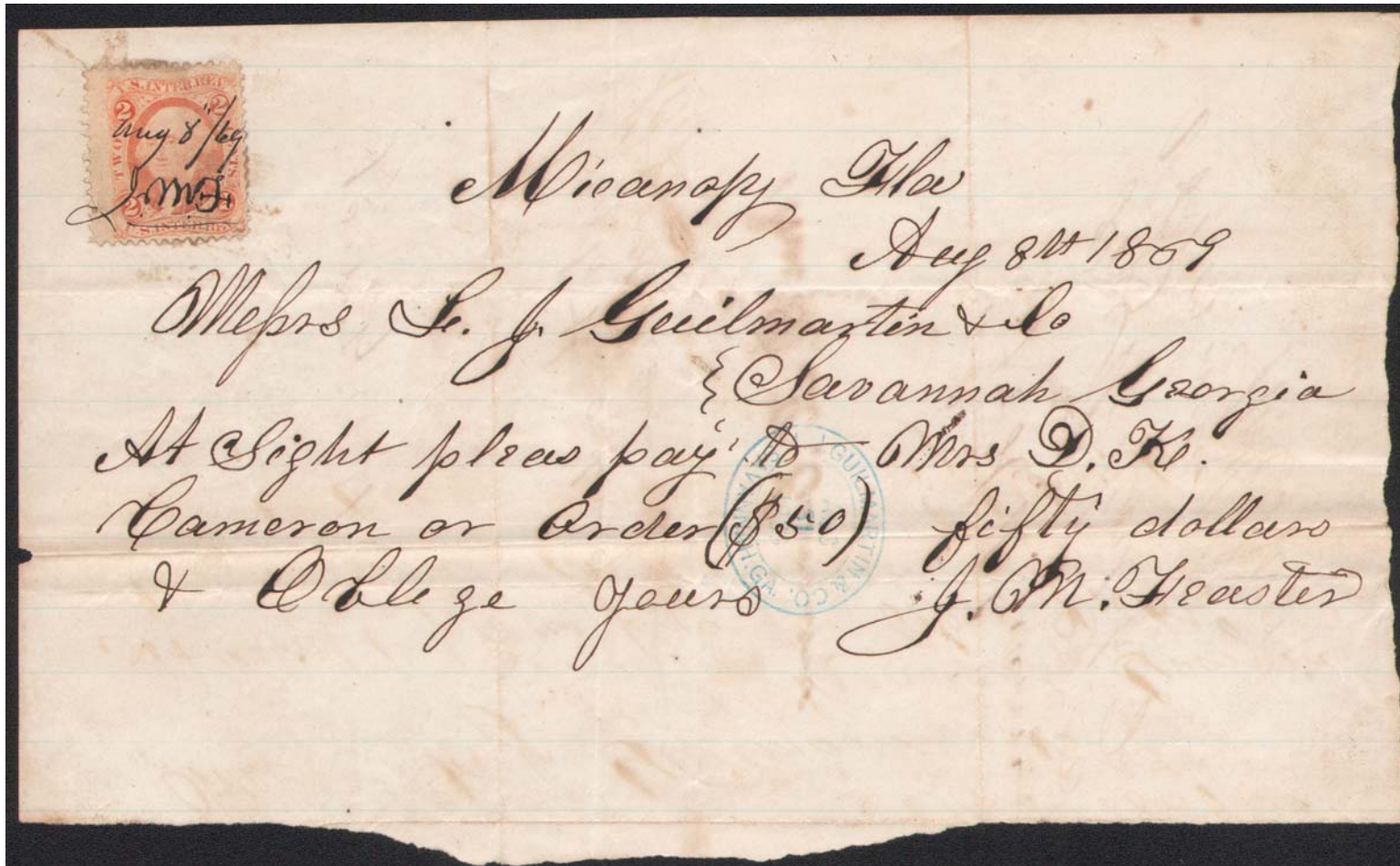
1873 sight draft,
Gainesville, Second
Issue 2¢.

Governors Hill	Writ	1/19/1867	unstamped	Ms. writ of J.P. Henry W. Copeland for attachment of so much of estate of John Collier as will satisfy a judgment made in Justice Court at "Fateville" on May 19, 1860, for \$50 plus interest from August 6, 1855. After Lafayette County was formed from Madison County (on December 23, 1856) the county courts first met at the home of Ariel Jones near Fayetteville. Governors Hill may be another name for Old Town; today unincorporated Old Town is near Governor Hill Lake. Writs from justices' courts were specifically exempted from stamp tax.
Hamilton County	Deed	5/21/1868	R6c (x5)	Ms., amount \$100, 50¢ tax underpaid; recorded 1891
Jacksonville	Sight draft	8/6/1866	R6c	Ms., drawn on Guilmartin & Co., Savannah; stamp probably affixed there
	Receipt	3/7/1868	R15c	Ms., by attorney D. M. Hammond for account of Railey Thomas vs. L. H. Markley
	Sight draft	6/4/1869	R15c	Generic, vignetted; drawn by Capt. G. W. Tracy on J. D. Robinson & Son, Bath, Maine, to account of Schooner <i>Mary Fletcher</i>
	Time draft	7/12/1865	R75c, R48c (x2)	Generic, on Amos D. Smith & Co., Providence, stamps probably affixed there
Key West	Receipt	7/31/1865	R6c	Ms., Charles Howe to Treasurer of U.S., for \$41.66 monthly salary as Collector of Customs, Key West District; early usage of stamps
	Entry of goods	8/31/1867	R54c	Entry #1, American Schooner <i>Lautaro</i> from Havana 8/7/1867, value \$174.12
	Entry of goods	8/31/1867	R50c	Entry #2, Am. Schr. <i>Belle of the Cape</i> from Havana 8/14/1867, value \$78.54
	Entry of goods	8/31/1867	R70c	Entry #4, Am. Schr. <i>King of the Forest</i> from Havana 8/28/1867, value \$1210 All stamped 8/31/1867, stamps with Collector's circular datestamp "CHARLES HOWE KEY WEST."



1869 sight draft,
Jacksonville

Levy County	Mortgage	11/21/1868	R91c, R69c (x5), R54c	Ms., on plantation of 7080 acres at junction of Wekiva and Little Wekiva Rivers, Levy County [near Gulf Hammock], mules, cattle, crops, etc., also on lot and store on Atseena Otie Key, Cedar Keys; to secure payment of note for \$5074.03 to Savage & Haile, Gainesville, plus any further advancements made before Jan 1, 1870. \$10.50 tax covers amounts to \$10,500.
[Live Oak]	Mortgage	12/6/1871	R67c, R55c (x2)	On Parshly Saw Mill and associated property, Live Oak, Suwannee County
Marianna	Promissory note	7/1/1864	R27c strip of four	Ms., amount \$350; on reverse "Presented to Col but ??? this Nov 16/66" and "Filed July 18 th 1868"; undated ms. cancel
	Receipt	4/6/1866	R15c	Ms., on reverse of note, acknowledging payment by administrator of maker's estate
Mayport	Receipt	10/1869	R6c	Ms., from St. Johns Barr Pilots to owners of Schooner <i>Sylvan</i> for pilotage in and out
Micanopy	Sight draft	8/14/1869	R15c	Ms., drawn on Guilmartin & Co., Savannah



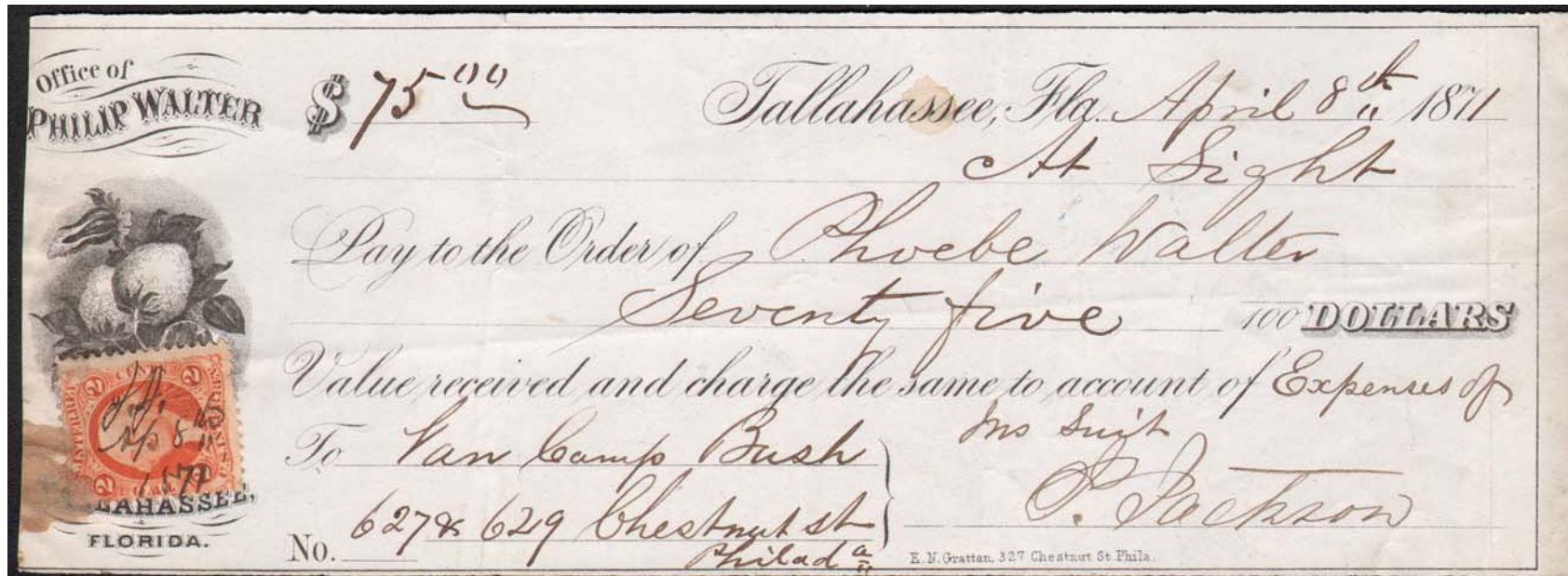
1869 sight draft,
Micanopy

Monticello	Receipt	10/25/1865	R15c	Printed form of J. M. & W. P. Marvin, Dealers in Staple and Fancy Dry Goods, Monticello; early usage of stamps
	Receipt	6/1/1867	R6c	Ms., on reverse of 1863 note, acknowledging payment by executor of maker's estate
	Promissory note	7/30/1867	R24c pair	Generic; amount \$112.32
	Promissory note	11/30/1869	R24c	Generic Monticello form
Palatka	Sight draft	12/23/1869	R15c	Generic, vignetted; drawn locally
	Receipt	5/13/1867	R15c	Ms., from H. L. Hart per settlement
	Promissory note	6/8/1869	R46c (x12)	Ms., H. L. Hart to Prosper Merrill, \$6000 five years from date, 10% annual interest, at office of Gordon, Trask & Presby, Boston
	Sight draft	8/30/1869	R15c	Ms., R. S. Butler to H. L. Hart, \$100, drawn on Jas. O. Woodruff, Auburn, N.Y.
Pensacola	Promissory note	4/1/1870	R34e (x4)	Ms., H. L. Hart to David Clark, demand note, 12% interest
	Receipt	10/11/1870	R15c	Ms., oval h.s. cancel "DERSON, HYER & CO. PENSACOLA, FLA."
Quincy	Agreement	5/12/1866	R24c	Printed apprenticeship contract, Gadsen County Probate Court, for "poor colored child Maria," age 7



1870 receipt, Pensacola

Quincy (cont.)	Agreement	1/2/1867	R6c	Ms. contract for house servant for year 1867, pay \$40
	Promissory note	1/1/1861	R40c	Vignetted 8% interest-bearing note of Gunn & Gunn, Quincy, blue paper, N.Y. imprint; amount \$269.22; no stamp necessary, U.S. taxes not in effect until 10/1/1862
	Promissory note	1/1/1868	R24c	Printed 8% interest-bearing note of A. L. & A. W. Smith, Quincy, in blue, amt. \$39.48
St. Augustine	Promissory note	1/1/1870	R24c (x2)	Printed note of Jno. H. Gee, Quincy, blue paper; amount \$181.75, interest 8%
	Certificate	11/25/1867	R24c	Ms. Circuit Court Clerk's jurat pertaining to deed
Tallahassee	Bank check	4/9/1868	R15c	Check of Langley, Satterlee, Blackwell & Co., New York, ms. "St. Augustine" written in with signature (Abijah Gilbert) and cancel "AG April 9 1868" in matching hand; Gilbert U.S. Senator from Florida 1869-75
	Sight draft	11/12/1866	Postage 5¢ (#76)	Generic, vignette, drawn by J. W. Skipper & Co. on Nourse, Brooks & Co., N.Y.
	Insurance	1/1/1866	R44c	Policy of Gulf State Insurance Co.
	Summons	3/16/1866	R59c	Circuit Court form, to Sheriff of Leon County, imprint of Tallahassee "Sentinel" Office
	Summons	10/10/1866	R54c	Ditto; summons to Pensacola & Georgia R.R. Co.
	Stock certificate	12/13/1866	R33c pair, R24c	Pensacola & Georgia R.R. Co., #98
	Promissory note	1/1/1870	R24c	Generic, two vignettes; amount \$72.33
	Sight draft	4/8/1871	R15c	Draft of Office of Philip Walter, Tallahassee, vignette of cotton boll, Phila. imprint; drawn on Van Camp Bush, Phila.



1871 sight draft,
Tallahassee

Tallahassee (cont.) Check ??/??/1872 R135

Two vignettes

Waukeelah Promissory note 4/28/1862 R24c

Generic, vignetted; amount \$44.38 with 8% interest from 1/1/1862, stamp tied by ms. "X", on reverse "Filed Sept. 6 69"; no stamp necessary, U.S. taxes not in effect until 10/1/1862

SUMMONS AD RESPONDENDUM.....Printed at The Sentinel Office, Tallahassee.

State of Florida.

TO THE SHERIFF OF LEON COUNTY---Greeting:

We Command You to summon *Thomas J. Roberts*



if *he* be found within the County of *Leon*, personally to be and appear before the Judge of our Circuit Court for said County, at the Court House in *Tallahassee* on the *4th* Monday in *March Inst* next, being the first day of our next Term, to answer *Alfred R. Harry in an action of Assumpsit to the Damago of said Plaintiff Six hundred Dollars (\$600.)*

* and have then and there this writ.

Witness: COUNCIL A. BRYAN, Clerk of our said

Circuit Court, this *Sixteenth* day of

March A. D. 1866 *790* year
of American Independence

C. A. Bryan CLK

By *R. L. Brown* J. CLK

1866 summons,
Tallahassee

				Florida-related
(Apalachicola)	Deed	5/1/1865	R83c (x2)	Ms., first page only, Lewis Curtis & Nathaniel Thurston, Trustees of Apalachicola Land Co. to Isaac Wright, executed N.Y., cites stipulations of original 1835 deed of Forbes & Co.'s Purchase to Apalachicola Land Co.
“Waltoun”	County Deed	8/7/1869	R55c	Ms., executed by Silas Williams, Walton County, Florida, for land in Dale County, Alabama; recorded there 2/17/1870 with ms. “50¢ Stamp Required”; stamp cancel “1869” with “6” written over “7,” evidently affixed in Ala.

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