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 so 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 These document taxes did not end with the war; they remained in effect until October 1, 1872, when all were rescinded with the exception of a 2¢ levy on bank checks, which persisted until June 30, 1883.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).
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. Guilmin & 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 Bros. & 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 datetamp of Guilmin & 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. I, Mariana Atkins of the State and Count
in aforesaid, have made, ordained, constituted and appointed
W. 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
cen McCall deceased late of Jefferson County State of
Florida, all monies or dues coming to me as heir of said
Estate aforesaid; and receipts 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
lawnfully do in the premises. Also all other property or dues
coming to the Estate of said Allan McCall deceased as afore
said.
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.

Sealed and delivered in the presence of

Jacob Brown
Charles H. Brown

1868 power of attorney, Calhoun County, stamped illegally
with two 1¢ Proprietary, later with 25¢ Certificate, correct tax was 50¢!
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,” 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 Gadsen 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, Gadsen County, $1 tax paid with 24 stamps.
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 “Fayetteville” 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

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

$174.12 $77.40

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

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 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 Waukeenah 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 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¢.
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.
<table>
<thead>
<tr>
<th>Location</th>
<th>Document Type</th>
<th>Date</th>
<th>Stamp(s)</th>
<th>Details/Comments</th>
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</thead>
<tbody>
<tr>
<td>Calhoun County</td>
<td>Power of attorney</td>
<td>12/30/1868</td>
<td>R3c (x2), R44c</td>
<td>Ms., embossed Calhoun County Circuit Court seals, proper tax 50¢</td>
</tr>
<tr>
<td>Gadsen County</td>
<td>Agreement</td>
<td>1/15/1866</td>
<td>R24c</td>
<td>Ms. contract for services of ex-slave Milly for food, clothing, medical attention, but no pay</td>
</tr>
<tr>
<td></td>
<td>Agreement</td>
<td>2/9/1867</td>
<td>R24c</td>
<td>Ms. sharecropping contract</td>
</tr>
<tr>
<td></td>
<td>Agreement</td>
<td>2/16/1867</td>
<td>R27c</td>
<td>Ms. contract for field work at $15 per month</td>
</tr>
<tr>
<td></td>
<td>Deed</td>
<td>8/7/1867</td>
<td>R40c, R24c (x13), R6c (x10)</td>
<td>Ms., amount $640, properly taxed at $1</td>
</tr>
<tr>
<td>Gainesville</td>
<td>Sight draft</td>
<td>7/28/1873</td>
<td>R104</td>
<td>Printed draft of Foster &amp; Colclough, Gainesville, N.Y imprint; drawn on Nourse &amp; Brooks, N.Y.</td>
</tr>
</tbody>
</table>

*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 “Fayetteville” on May 19, 1860, for $50 plus interest from August 6, 1855. After Layfayette 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 Mary Fletcher

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 Lautaro from Havana 8/7/1867, value $174.12
Entry of goods 8/31/1867 R50c Entry #2, Am. Schr. Belle of the Cape from Havana 8/14/1867, value $78.54
Entry of goods 8/31/1867 R70c Entry #4, Am. Schr. King of the Forest from Havana 8/28/1867, value $1210
All stamped 8/31/1867, stamps with Collector’s circular datestamp “CHARLES HOWE KEY WEST”
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 18th 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 Sylvan for pilotage in and out

Micanopy Sight draft 8/14/1869 R15c Ms., drawn on Guilmartin & Co., Savannah

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1869 sight draft, Micanopy
<table>
<thead>
<tr>
<th>Location</th>
<th>Type</th>
<th>Date</th>
<th>Value</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receipt</td>
<td>6/1/1867</td>
<td>R6c</td>
<td>Ms., on reverse of 1863 note, acknowledging payment by executor of maker’s estate</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>7/30/1867</td>
<td>R24c</td>
<td>Generic; amount $112.32</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>11/30/1869</td>
<td>R24c</td>
<td>Generic Monticello form</td>
</tr>
<tr>
<td></td>
<td>Sight draft</td>
<td>12/23/1869</td>
<td>R15c</td>
<td>Generic, vignetted; drawn locally</td>
</tr>
<tr>
<td>Palatka</td>
<td>Receipt</td>
<td>5/13/1867</td>
<td>R15c</td>
<td>Ms., from H. L. Hart per settlement</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>6/8/1869</td>
<td>R46c (x12)</td>
<td>Ms., H. L. Hart to Prosper Merrill, $6000 five years from date, 10% annual interest, at office of Gordon, Trask &amp; Presby, Boston</td>
</tr>
<tr>
<td></td>
<td>Sight draft</td>
<td>8/30/1869</td>
<td>R15c</td>
<td>Ms., R. S. Butler to H. L. Hart, $100, drawn on Jas. O. Woodruff, Auburn, N.Y.</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>4/1/1870</td>
<td>R34c (x4)</td>
<td>Ms., H. L. Hart to David Clark, demand note, 12% interest</td>
</tr>
<tr>
<td>Pensacola</td>
<td>Receipt</td>
<td>10/11/1870</td>
<td>R15c</td>
<td>Ms., oval h.s. cancel “DERSON, HYER &amp; CO. PENSACOLA, FLA.”</td>
</tr>
<tr>
<td>Quincy</td>
<td>Agreement</td>
<td>5/12/1866</td>
<td>R24c</td>
<td>Printed apprenticeship contract, Gadsen County Probate Court, for “poor colored child Maria,” age 7</td>
</tr>
</tbody>
</table>

1870 receipt, Pensacola
<table>
<thead>
<tr>
<th>Location</th>
<th>Document Type</th>
<th>Date</th>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quincy (cont.)</td>
<td>Agreement</td>
<td>1/2/1867</td>
<td>R6c</td>
<td>Ms. contract for house servant for year 1867, pay $40.</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>1/1/1861</td>
<td>R40c</td>
<td>Vignetted 8% interest-bearing note of Gunn &amp; Gunn, Quincy, blue paper, N.Y. imprint; amount $269.22; no stamp necessary, U.S. taxes not in effect until 10/1/1862.</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>1/1/1870</td>
<td>R24c (x2)</td>
<td>Printed note of Jno. H. Gee, Quincy, blue paper; amount $181.75, interest 8%.</td>
</tr>
<tr>
<td>St. Augustine</td>
<td>Certificate</td>
<td>11/25/1867</td>
<td>R24c</td>
<td>Ms. Circuit Court Clerk's jurat pertaining to deed.</td>
</tr>
<tr>
<td>St. Marks</td>
<td>Sight draft</td>
<td>11/12/1866</td>
<td>Postage 5¢ (#76)</td>
<td>Generic, vignetted, drawn by J. W. Skipper &amp; Co. on Nourse, Brooks &amp; Co., N.Y.</td>
</tr>
<tr>
<td>Tallahassee</td>
<td>Insurance</td>
<td>1/1/1866</td>
<td>R44c</td>
<td>Policy of Gulf State Insurance Co.</td>
</tr>
<tr>
<td></td>
<td>Summons</td>
<td>3/16/1866</td>
<td>R59c</td>
<td>Circuit Court form, to Sheriff of Leon County, imprint of Tallahassee “Sentinel” Office.</td>
</tr>
<tr>
<td></td>
<td>Summons</td>
<td>10/10/1866</td>
<td>R54c</td>
<td>Ditto; summons to Pensacola &amp; Georgia R.R. Co.</td>
</tr>
<tr>
<td></td>
<td>Stock certificate</td>
<td>12/13/1866</td>
<td>R33c pair, R24c</td>
<td>Pensacola &amp; Georgia R.R. Co., #98</td>
</tr>
<tr>
<td></td>
<td>Promissory note</td>
<td>1/1/1870</td>
<td>R24c</td>
<td>Generic, two vignettes; amount $72.33.</td>
</tr>
</tbody>
</table>

1871 sight draft, Tallahassee
Tallahassee (cont.) Check ??/??/1872 R135 Two vignettes
Waukeenah Promissory note 4/28/1862 R24c Generic, vignette; amount $44.38 with 8% interest from 1/1/1862, stamp tied by
ts by "X", on reverse "Filed Sept. 6 69"; no stamp necessary, U.S. taxes not in effect
until 10/1/1862

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.

References


Mahler, Michael. Postage Stamps were Invalid for Payment of Documentary Taxes of the Civil War and Spanish-American War Periods. The American Revenuer 1987 February; 41:24–6.
