

Florida Fiscal History, 1865-1873

Purpose. This exhibit comprises a comprehensive documentary fiscal history of Florida for the classic period of federal stamp taxes.

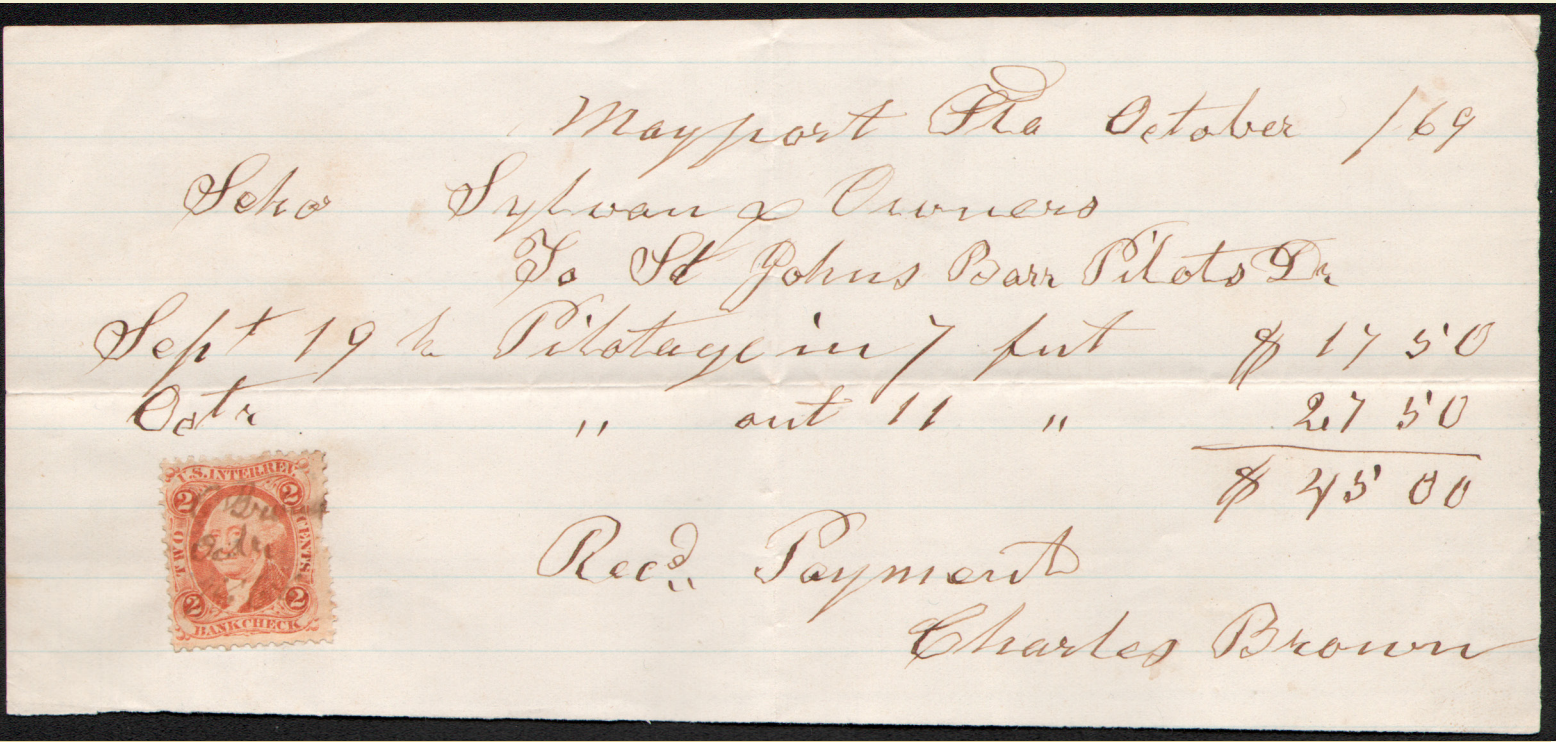
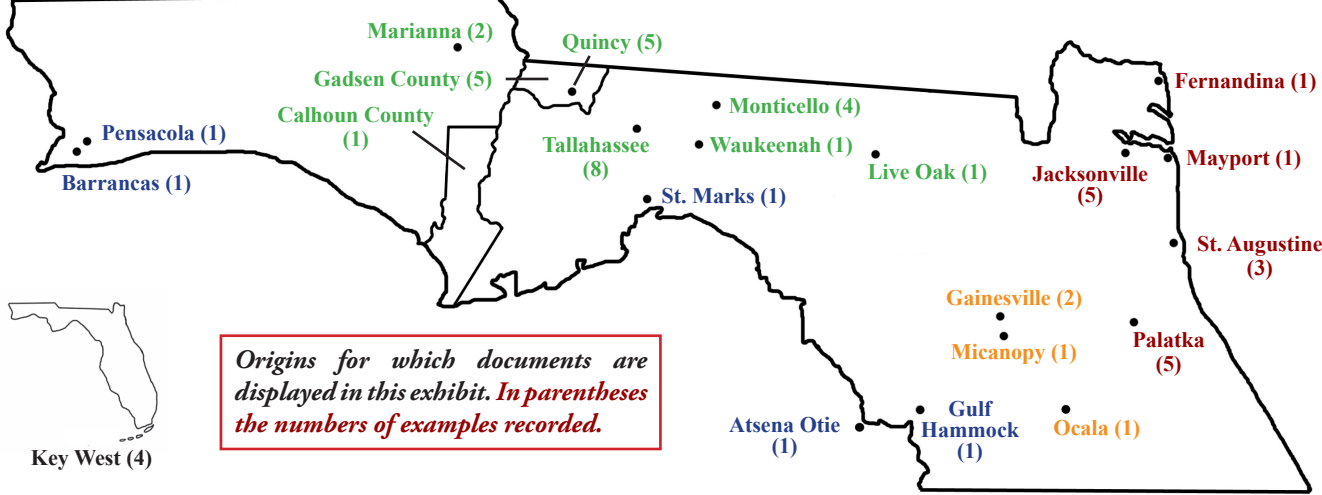
Only 53 Florida stamped documents have been recorded (exhibitor's research). The population was small (fewer than 80,000 whites in the 1860 census, and some 60,000 slaves), mostly rural, and the economy struggling.

Yet the survivors exhibit an amazing diversity of origins, mapped below. With the exception of Key West, all are clustered in the northern third of the state, the vast central and southern regions being then virtually uninhabited.

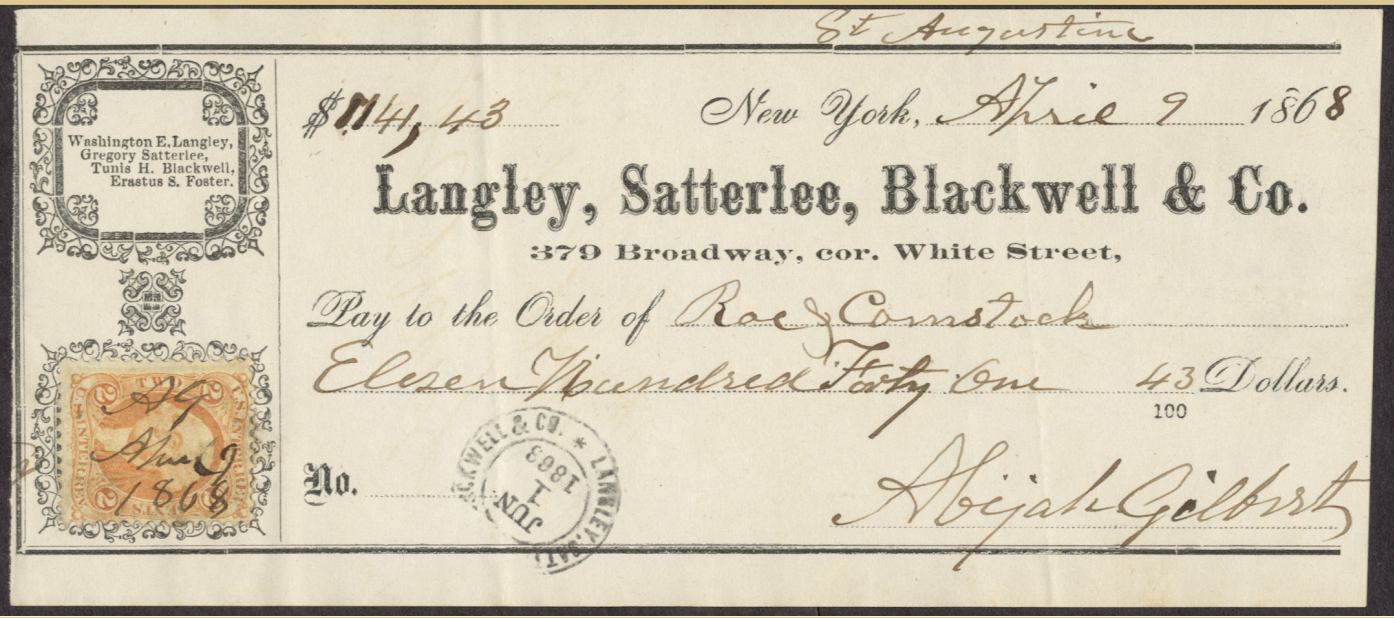
Exhibit Plan. To borrow a phrase, the key factor distinguishing these documents is "location, location, location," the tax rates and stamps being mostly common. Documents are arranged here by origin, circumnavigating clockwise within five regions:

- 1. Atlantic Coast (Fernandina south to Palatka)
- 2. North Central (Gainesville, Micanopy, Ocala)
- 3. Gulf Coast (Gulf Hammock northwest to Barrancas)
- 4. Northern Panhandle (Marianna east to Live Oak)
- 5. Key West

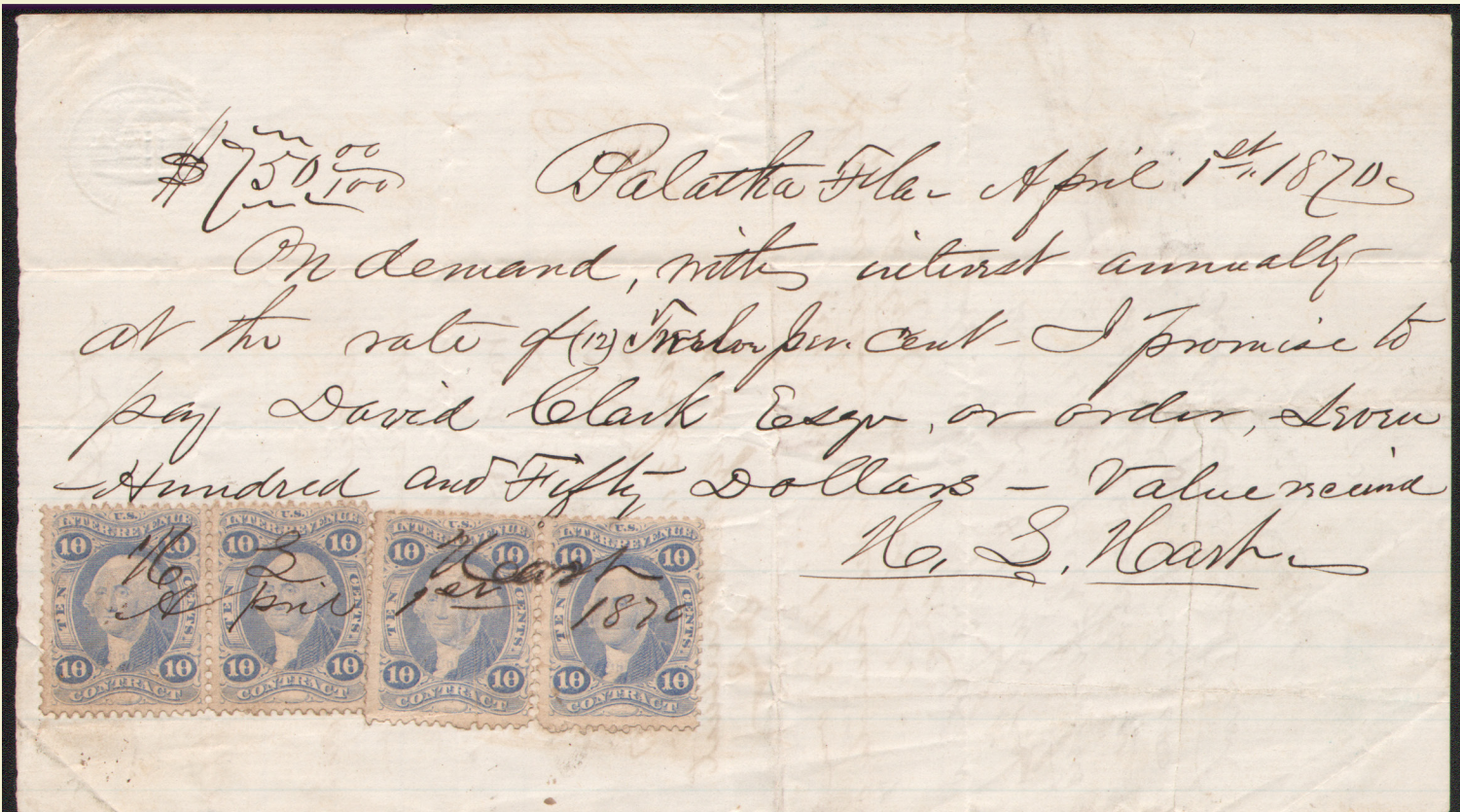
Included here are 22 of the 23 recorded origins. In exhibit captions the number of examples recorded for an origin are in parentheses. For 12 of these only one example has been recorded.



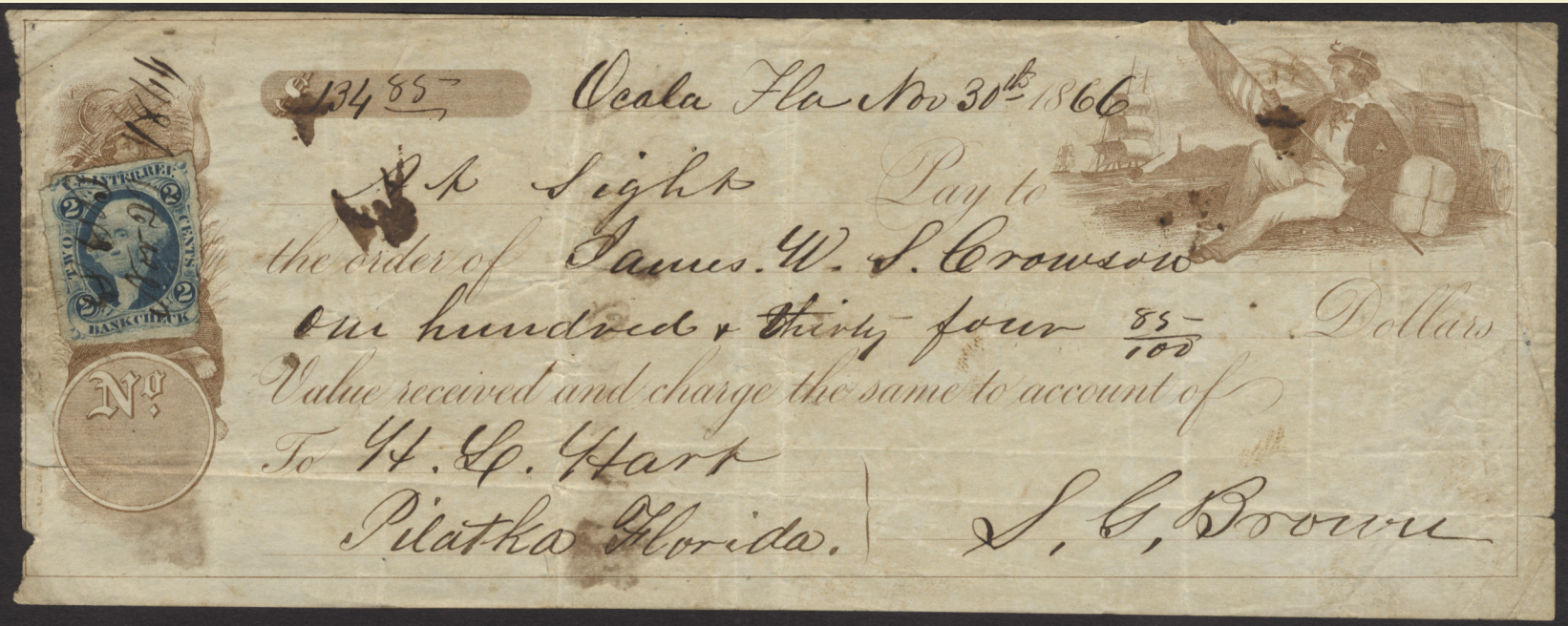
Mayport (1) 1869 receipt from St. Johns Barr Pilots for Pilotage of Schooner in ("7 fut") and out ("11 fut")



St. Augustine (3) 1868 New York bank check with ms. "St. Augustine" written in, made by Abijah Gilbert, Republican U.S. Senator from Florida in 1869-1875, a quintessential "carpetbagger" politician who even brought his own checks!



Palatka (5) 1870 note bearing 10c Contract ultramarine blue (x4), an exotic use of a scarce stamp. Signed Hubbard L. Hart, proprietor of the Hart Line, Florida's most prominent steamboat line, and of hotels, orange groves and lumber mills; instrumental in Florida's development as a tourist destination.

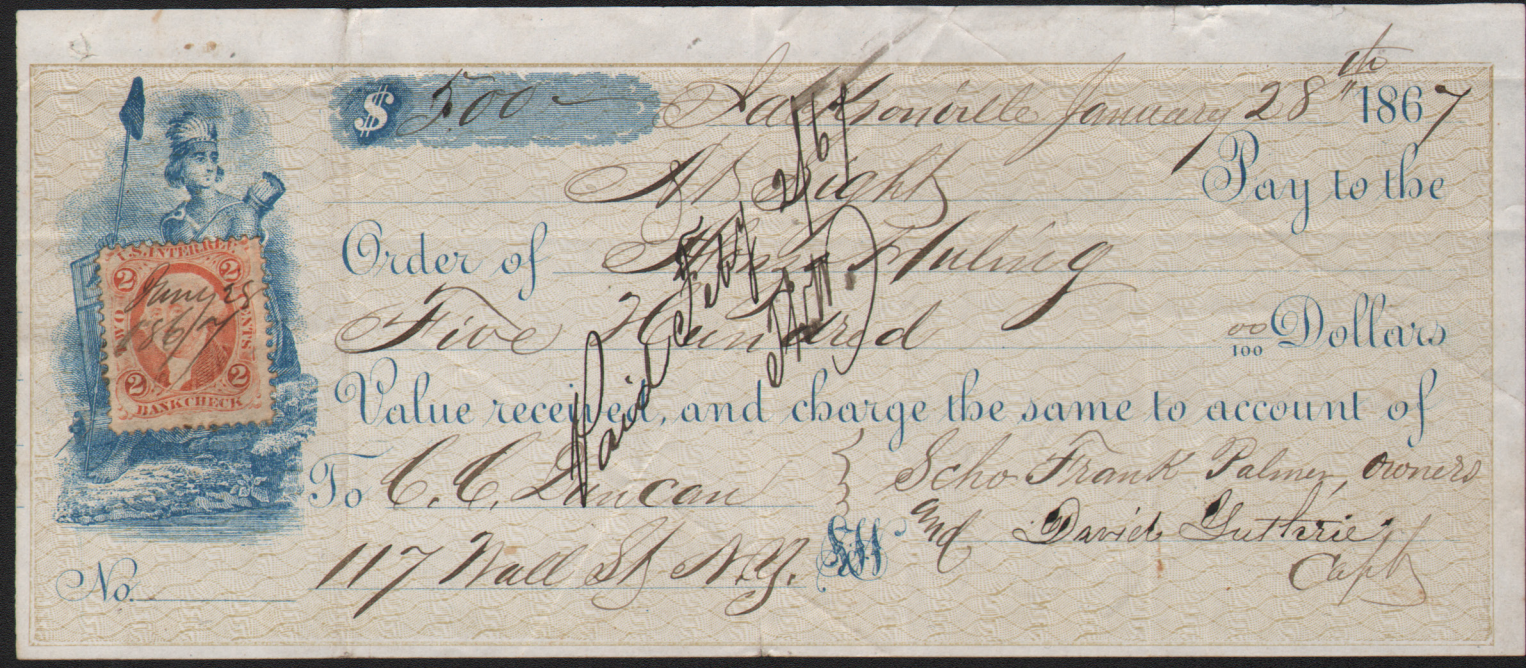


1. Atlantic Coast/St. John's River: Fernandina to Palatka



Fernandina (1 recorded)

1868 sight draft to Florida Rail Road Co., drawn on agents of steamer Dictator. Only three Florida handstamp cancels (and five examples) have been recorded: "OFFICE GENERAL FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO."



Jacksonville (5) 1867 sight draft drawn by captain of schooner Frank Palmer, on party on Wall St., New York

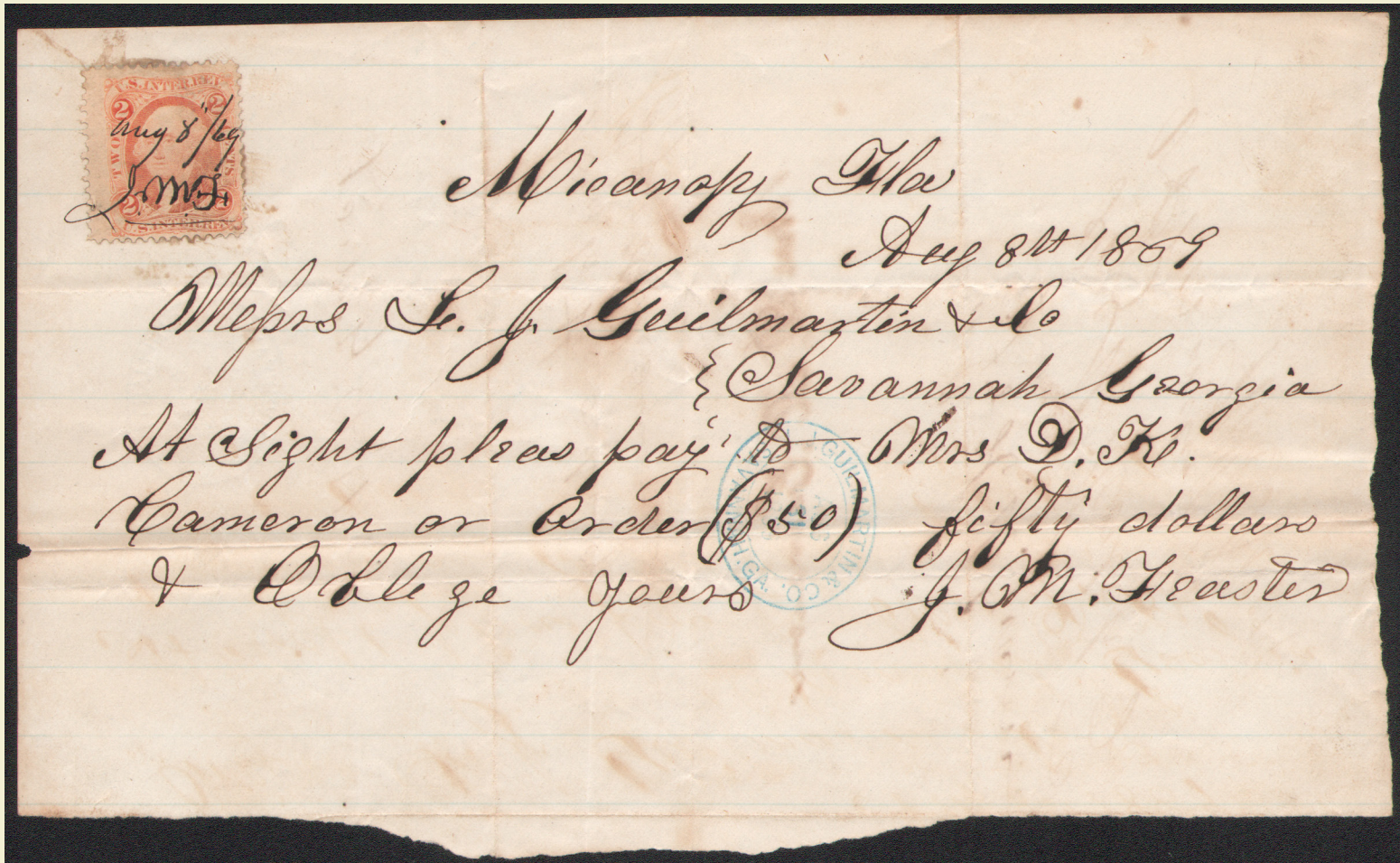
2. North Central Region: Gainesville, Micanopy, Ocala



Gainesville (2)

1873 sight draft bearing Second Issue 2c. Sole recorded use of a Second Issue stamp in Florida.

It need not have been stamped! Effective October 1872 documentary taxes except the 2c Bank Check levy were rescinded, and by decision of the Commissioner, instruments not drawn on banks were ruled exempt. As shown here, news of this exemption took some time to circulate!



Micanopy (1)

1869 sight draft on cotton factors Guilmartin & Co., Savannah

Ocala (1)

1866 sight draft on entrepreneur H. L. Hart, Palatka, bearing 2c Bank Check blue imperforate. Sole recorded use of an imperforate in Florida, almost certainly re-used.



3. Gulf Coast: Atsena Otie Key to Barrancas

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  
Hagon 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 Hail their  
heirs and assigns forever to their



Gulf Hammock (1)  
Atsena Otie Key (1)

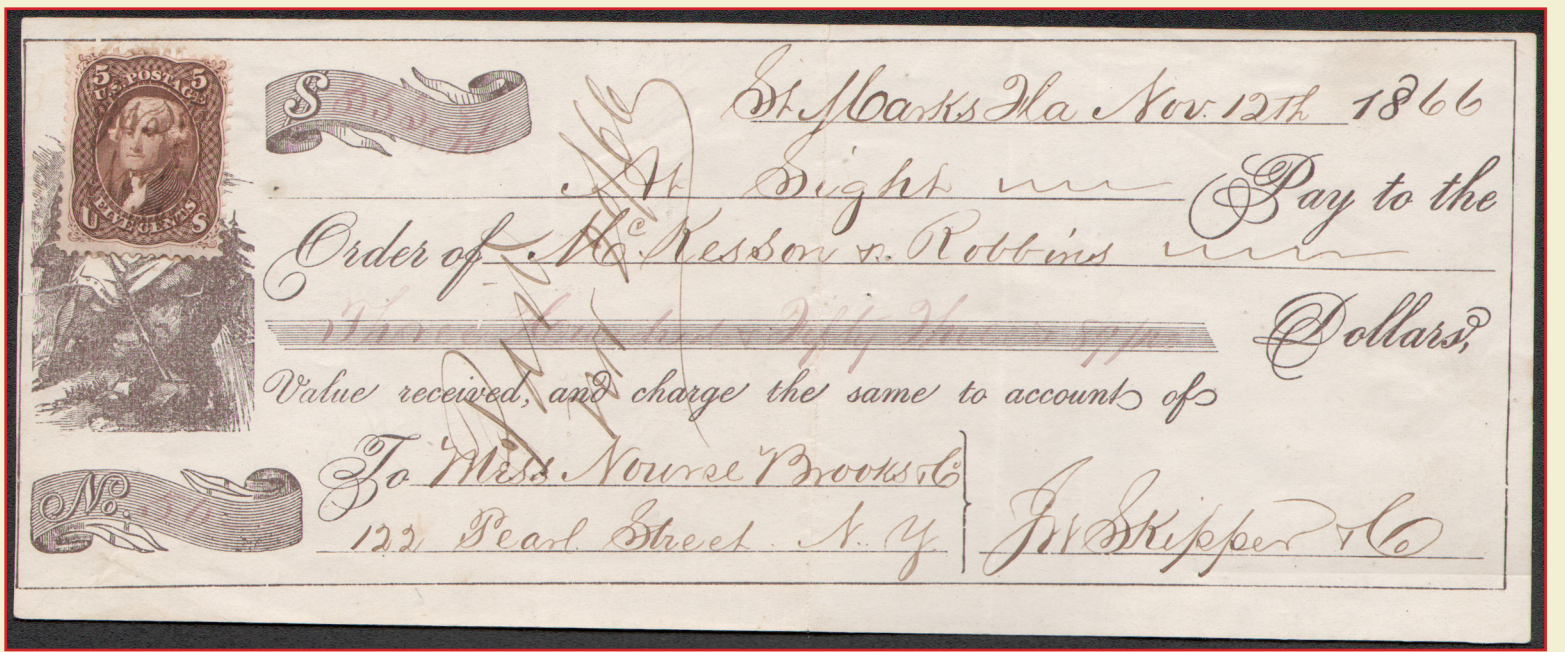
1868 mortgage on plantation at junction of Wekiva and Little Wekiva Rivers, Levy County, [near Gulf Hammock], mules, cattle, crops, etc., also lot and store on Atsena Otie Key

Largest tax and highest-denomination stamp recorded on any Florida document

4. Northern Panhandle: Calhoun County to Live Oak

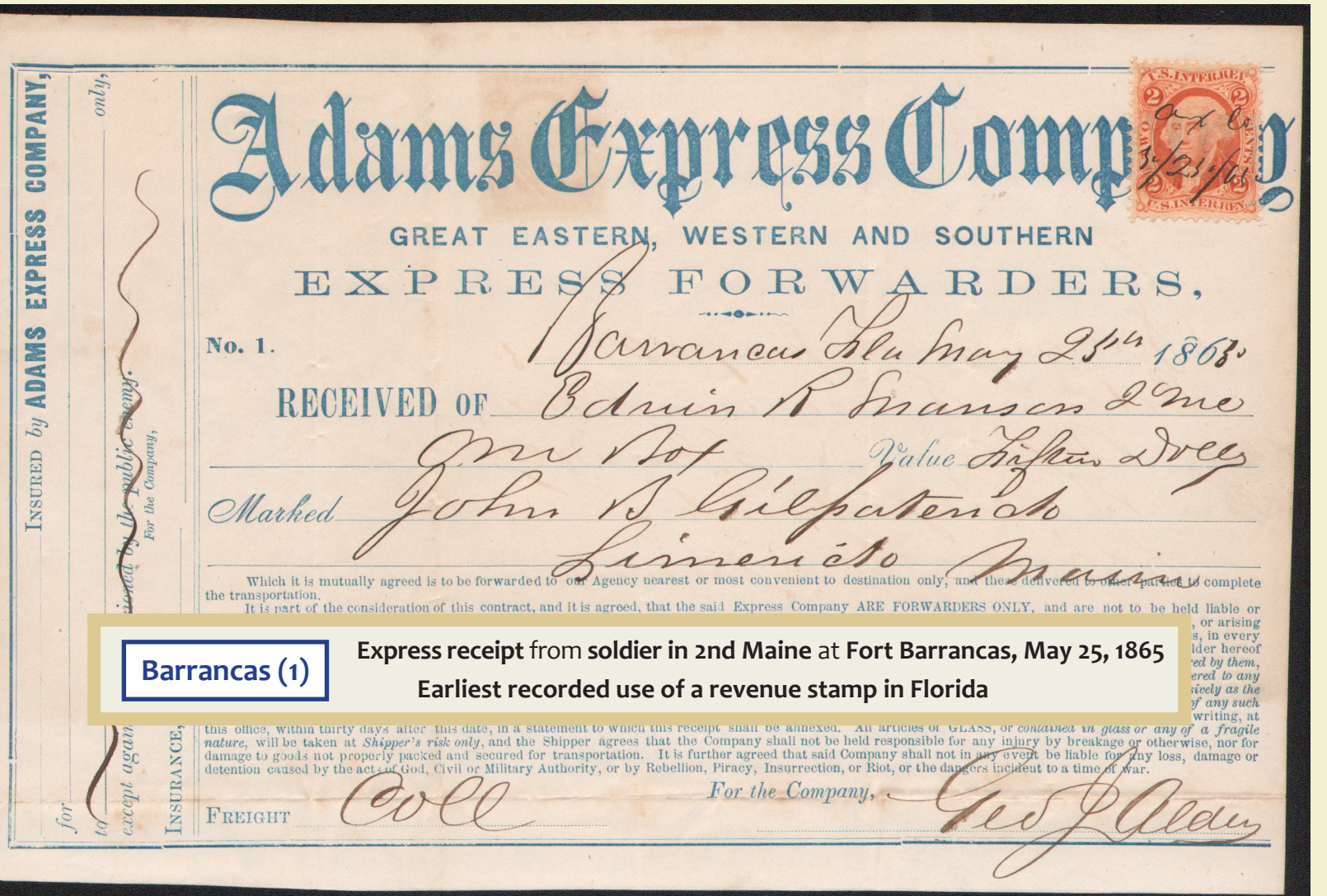
State of Florida } Know all men by these presents that  
Calhoun County } Mariana Atkins of the State and Coun-  
ty aforesaid, have made, ordained, constituted and appointed  
John C. McCall of the State and County aforesaid my  
true and lawful and attorney, for me and in my name,  
and for my use 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 afore-  
said. In witness whereof, I have hereunto set my hand  
and seal the 30<sup>th</sup> day of December, in the year of our Lord  
one thousand eight hundred and sixty eight.

Sealed and delivered in the presence of  
Joseph Brown  
Charles W. Brown



St. Marks (1)

1866 sight draft, 2¢ tax overpaid by postage 5¢. Payment of documentary taxes with postage stamps was nominally illegal but often tolerated.



Barrancas (1)

Express receipt from soldier in 2nd Maine at Fort Barrancas, May 25, 1865  
Earliest recorded use of a revenue stamp in Florida



Pensacola (1)

1870 receipt from County of Escambia, cancel "ANDERSON, HYER & Co. PENSACOLA, FLA." No stamp was required, as only receipts for amounts exceeding \$20 were taxed.

Only three Florida handstamp cancels (and five examples) recorded



Stamped Retroactively (1)

Marianna (2)

Promissory note made February 1, 1864, during the Civil War, stamped retroactively in 1868. It was presented for collection in November 1866, and filed in court in July 1868.

(The U.S. held that its wartime taxes applied in the "rebellious" states, and that to have legal standing, all documents executed after October 1, 1862, when the stamp taxes had taken effect, were required to be stamped retroactively.)

Calhoun County (1)

1868 power of attorney to collect monies from an estate, stamped with 1¢ Proprietary (x2). This was doubly inadequate: too small, and the use of Proprietaries was nominally illegal. A 25¢ Certificate affixed later still underpaid the 50¢ general Power of Attorney tax.





State of Florida  
Gadsden County  
Know all men by these presents that we Daniel L. Keenan and his wife Martha Ann Keenan of the County & State of said in consideration of the sum of six hundred and forty dollars to them said be

Gadsden County (5)

1867 deed, amount \$640, \$1 tax paid by 24 stamps, each painstakingly canceled. Stamps were often in short supply in the rural South.

QUINCY, Florida, Jan. 1<sup>st</sup> 1861  
One day after date I promise to pay to JNO. H. GEE, or Bearer One Hundred & Eighty one <sup>11</sup>/<sub>100</sub> Dollars, with interest at the rate of 8 per cent. per annum.  
for Value Received  
Witness My hand and seal,  
J. H. Gee [L. S.]  
Due. Feb 18 1861

Quincy, Fla., Jan 1<sup>st</sup> 1861  
One day after date I promise to pay to GUNN & GUNN, or Bearer, Five Hundred and Sixty Nine <sup>22</sup>/<sub>100</sub> Dollars, for value received, at eight per cent. interest from date.  
Due  
W. J. Gunn  
No. 50 Chambers St., N. Y.

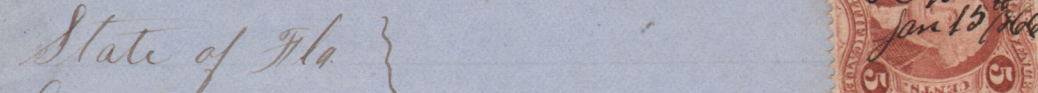
Quincy (5)

1861 and 1870 interest-bearing promissory notes made at Quincy January 1, payable in one day, typical of long-term loans; Southern merchants often assumed the money-lending function of banks.

**Stamped Retroactively (II).** The 1861 note was stamped retroactively, evidently to ensure legality during court proceedings; a court filing date is noted on the reverse. It need not have been stamped, as the taxes did not take effect until October 1862, nearly two years after this note was made! It is not surprising that the fine points of the wartime stamp taxes were not appreciated in the rural South.

**Confederate War Hero (I).** Days after this 1861 note was made, one of its principals, W. J. Gunn, was instrumental in the first military encounter of the Civil War in Florida. Although Florida had not yet left the Union, Governor Madison Perry ordered the seizure of the federal Apalachicola Arsenal in Chattahoochee, near Quincy. On January 7, 1861, Gunn, as commanding Colonel, 7th Regiment, Florida Militia, effected the seizure, taking some 5,000 pounds of gunpowder and 170,000 cartridges for the Confederate stockpile. Three months before Ft. Sumter!

**Confederate War Hero (II).** John H. Gee, payee on the second note, a physician before the war, was commandant of the Confederate prisoner of war camp at Salisbury, North Carolina, from 1864 through February 1865, when a larger percentage of prisoners died from starvation and disease than at the infamous Andersonville camp in Georgia. Like Andersonville commandant Henry Wirz, Gee was charged with war crimes by the U.S. government. But unlike Wirz, who was executed, Gee was acquitted after a four-month trial and returned to Quincy to a hero's welcome.



State of Fla  
Gadsden County  
January 15<sup>th</sup> 1866  
Agreement between T. C. McCall on the one hand as employer and Milly on the other hand as employee.

I Milly agree to turn over to said T. C. McCall whatever corn, potatoes and other provisions I may have for

Gadsden County (5)

1866 contract for labor of ex-slave "Milly" and her two sons. In return T.C. McCall agrees to feed, clothe and furnish medical attention to Milly and her children, "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." Note none of the ex-slaves had surnames. Taxed at Agreement 5¢ rate.

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

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 recognise T. C. McCall as having right and authority to discharge me and to drive me from his place.

Witness My hand and seal  
Milly X  
T. C. McCall  
J. W. McCall

T. C. McCall agree to feed, clothe and furnish medical attention to and her children Ben, Amos, Hester and Alice for her own services for the year 1866. Reserving the right to turn them from the place when their conduct is such as to justify it. I do promise to pay them any thing at the end of the year



Waukeenah Fla April 28<sup>th</sup> 1862  
One day after date I promise to pay to W. J. Carpenter or bearer Forty four <sup>38</sup>/<sub>100</sub> Dollars at with 8 per cent interest from 1<sup>st</sup> Jan'y last  
Value received.  
D. R. Smith

Stamped Retroactively (III)

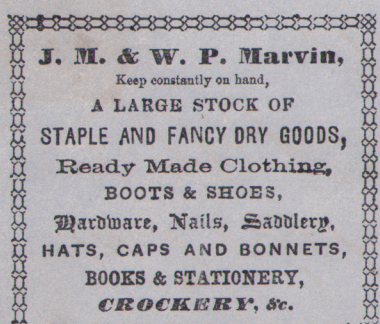
Waukeenah (1)

April 1862 promissory note, Waukeenah, filed September 1869, stamped retroactively to ensure legality in court. It need not have been stamped, as the stamp taxes had not taken effect until October 1862.

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

Monticello (1)

Receipt, Monticello, stamped October 25, 1865, very early use of a revenue stamp in Florida



Monticello, Fla. 186

Wm. Miller Bellamy  
Bought of J. M. & W. P. Marvin,  
Dealers in Staple and Fancy Dry Goods.

1865  
Sept 23 2 Cans Apples 25  
Oto 2 10 1/2 Cans Apples 850  
" 10 8 Cans Apples 600  
" 14 1 Belt 225  
" 23 1 pair 25  
Total 3400  
Paid 2720  
Balance 680  
J. M. & W. P. Marvin



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 13<sup>th</sup> day of December 1866

SECRETARY.

PRESIDENT.

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 4<sup>th</sup> Monday in March next, being the first day

of our next Term, to answer Alfred R. Barry in an action of

assumpsit to the Damages 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 6<sup>th</sup> day of March

A. D. 1866

By R. L. Brown J. C. K.

Is Nathan H. Walker On the 14 August 1870. Altes one small

horse named Crockett One Bay horse named Charly one Log cart

and Gear & four Mules purchased from Nancy M. Parshly

by the said Nathan H. Walker in the month of August 1870

Altes two Lumber Trucks One Barn & carriage house and all

Cabbins and houses within the Parish of the land leased

as aforesaid Altes One Steam Engine & Boiler One Grip mill

and belting One lot of shafting being 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 and

Comings for same All the tools and implements connected with the

same, being the same now in or about the saw boat and Planing mill,

at Live Oak Florida. Altes one single Wagon painted Red One Bay

horse named Fanny One small mule and one Bay mule

Together with all and singular the tenements, hereditaments, and appurtenances thereunto belonging or in anywise

appertaining, and the reversion and reversions, remainder and remainders, rents, issues, and profits thereof; And also,

all the estate, right, title, interest, property, possession,

claim and demand whatsoever, as well in law as in equity, of the said party of the first part, of, in, and to the same,

and every part and parcel thereof, with the appurtenances: To Have and to Hold the above granted and described

Property unto the said party of the second part, his heirs and assigns, to his & his own

proper use, benefit and behoof forever. Provided always, and these presents are on this express condition, that if

the said Nathan H. Walker his heirs, executors, ar administrators,

shall well and truly pay unto the said party of the second part his heirs, executors, administrators or assigns,

the said sum of money, amounting in the aggregate to the sum of

fifty hundred and three & 66/100 dollars besides Interest

according to the true intent and meaning, of said above described Promissory

Notes and any bill with interest accruing thereon on or before the

first day of January 1872

together with all costs, charges and expenses which the said party of the second part may incur or be put to in

collecting the same by foreclosure, or otherwise, that then these presents, and the estate hereby

granted shall cease, determine, and be absolutely null and void. And the said party of the first part, by & through his

and his heirs, executors and administrators, doth covenant and agree to pay unto the said party of the

second part his heirs, executors, administrators, or assigns all attorney fees

and all costs, charges, and expenses, which

the party of the second part may incur or be put to in

collecting the same by foreclosure.

In Witness Whereof, the said party of the first part, hath hereunto set his hand and seal the day

and year first above written.

Signed, sealed, and delivered in presence of

N. H. Walker

M. L. Vinson

Live Oak (1)

1871 mortgage of Parshly Saw Mill, Live Oak, also:

one Horse named Crockett, one 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 belting, 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.

Tallahassee (8)

Above, executed at Tallahassee:

Left, 1866 stock certificate of Pensacola and Georgia Rail Road Co.

Right, 1866 Leon County summons,

Local imprints of "SEMI-WEEKLY FLORIDIAN Steam Power Press print"

on stock certificate and Tallahassee Sentinel on summons.

Sole recorded Florida stamped stock certificate

Two recorded stamped Florida examples of Original Process tax

5. Key West (4)

Key West

Entry of goods form No.4, Port of Key West, for goods imported from Havana on schooner King of the Forest August 1867

Value of goods \$1210, \$1 Lease paying Entry of Goods \$1 rate for goods valued over \$500

The handstamp cancel "CHARLES HOWE. KEY WEST" is that of the Port Collector.

Summary of Stamp Taxes and Denominations

Recorded on Florida Documents, 1865-1872

While the key factor characterizing these documents is their rare Florida origins, it is of interest to consider also the document types and tax rates, and the stamps affixed. These are summarized here, with details in the census linked below.

Document Type/Rate	Number Recorded	Stamp Denomination	Number Recorded
Agreement	6	1c	2
Bank Check	14	2c	35
bank check	3	5c	32
sight draft	11	5c postage	1
Certificate, Stock	1	10c	6
Conveyance	3	15c	2
Entry of Goods	3	25c	15
amounts to \$100, 25c	1	50c	6
over \$100 to \$500, 50c	1	\$1	7
over \$500, \$1	1	\$5	1
Inland Exchange	10		
Insurance	1		
Mortgage	2		
Original Process	2		
Power of Attorney	1		
Receipt	10		
for payment of money	9		
for delivery of property	1		
Total	53		

QR code

A virtual guided tour of this exhibit, with supplemental historical information is at: <https://revenuedocuments.wixsite.com/mysite>