

Florida Fiscal History, 1862–1873

U.S. Documentary Stamp Taxes, 1862-1883

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**, effective 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These document taxes did not end with the war; they **remained in effect until October 1, 1872**, when all were rescinded with the exception of a **2¢ levy on bank checks**, which persisted **until June 30, 1883**.

Internal Revenue Collection Districts

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).

Retroactive Stamping of Southern Wartime Documents

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

Three retroactively stamped Florida documents will be shown here.

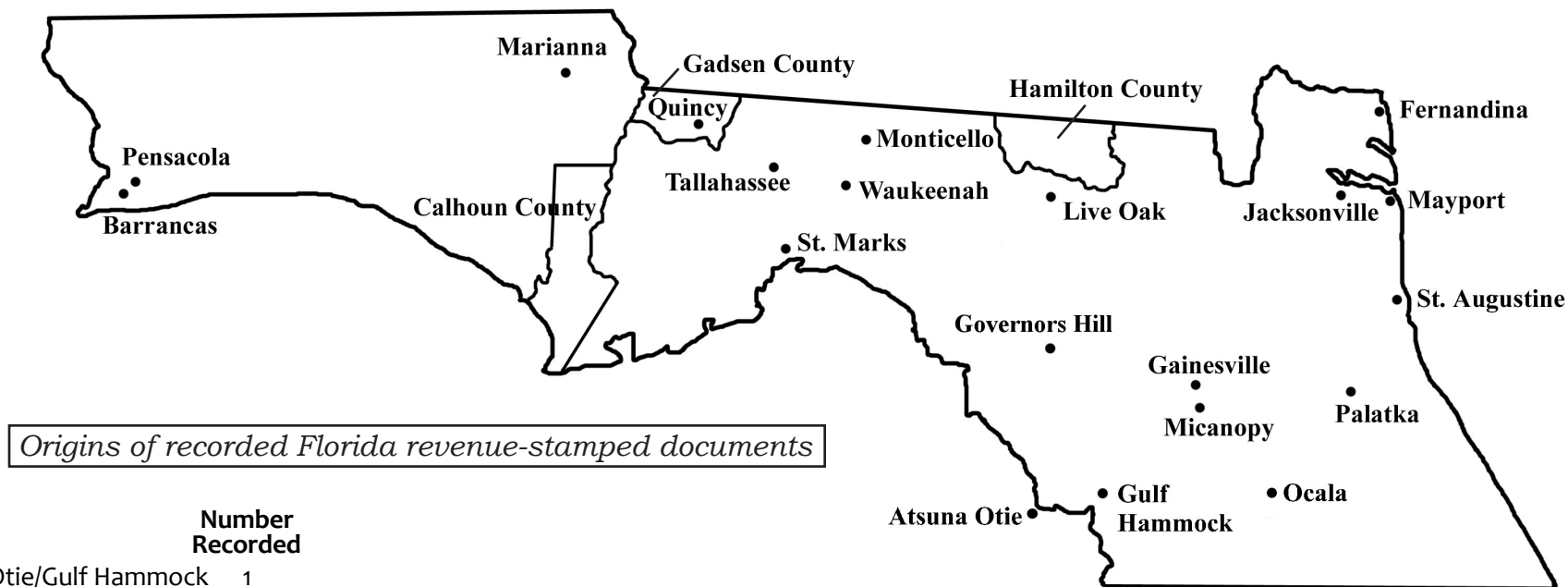
Florida Documents Are Practically Nonexistent.

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 40 years of assiduous searching I have **recorded only 55 Florida documents** with **adhesive revenues** affixed during **1865–72**, and estimate that perhaps 75–100 exist. All recorded pieces are tabulated herein.

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).



Origin	Number Recorded
Atsena Otie/Gulf Hammock	1
Barrancas	1
Calhoun County	1
Fernandina	1
Gadsen County	5
Gainesville/Alachua County	2
Hamilton County	1
Jacksonville	3/5
Key West	4
Live Oak	1
Marianna	2
Mayport	1
Micanopy	1
Monticello	5
Ocala	1
Palatka	5
Pensacola	1
Quincy	5
St. Augustine	2
St. Marks	1
Tallahassee	8
Waukeenah	1
Total	53/55

(Two Jacksonville documents probably stamped outside Florida)

Amazing Diversity of Origins

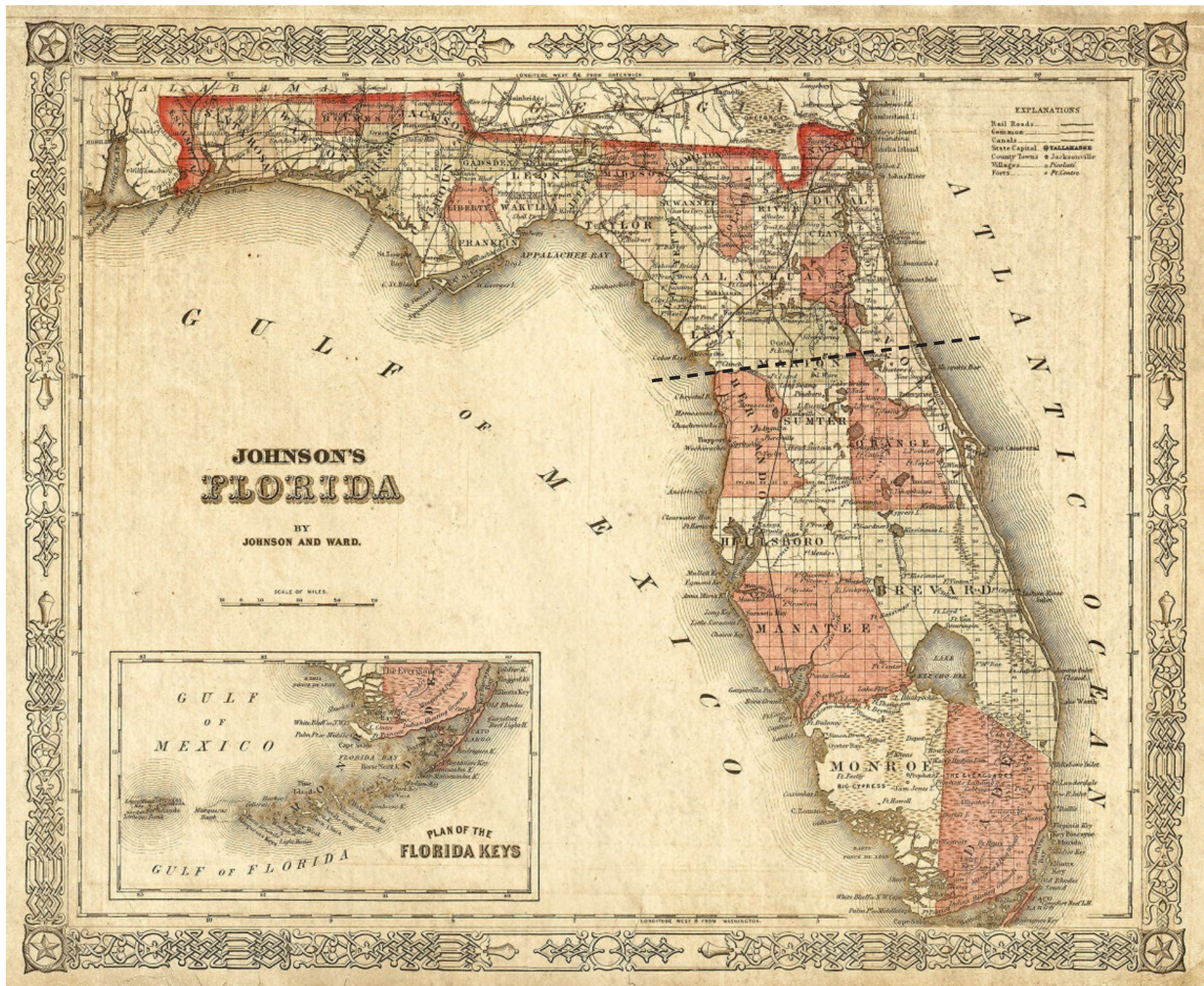
The **55 recorded usages** exhibit an amazing diversity of origins, with no fewer than **23 different towns or counties** represented.

The Southern Half Was Empty

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 half of the state**, none further south than Cedar Key. This is entirely in keeping, though, with the pattern of settlement of Florida; before 1900 the southern portion of the state was virtually empty.

All Origins Are Rare

As shown by the table at left, **15 origins** are represented by **only one or two examples**, and even the “commonest,” Tallahassee, by just eight; obviously, no hoards or archives have been found, or at least recorded.



How to Arrange Them?

By Origin

Origin	Number Recorded
Atsena Otie/Gulf Hammock	1
Barrancas	1
Calhoun County	1
Fernandina	1
Gadsen County	5
Gainesville/Alachua County	2
Hamilton County	1
Jacksonville	3/5
Key West	4
Live Oak	1
Marianna	2
Mayport	1
Micanopy	1
Monticello	5
Ocala	1
Palatka	5
Pensacola	1
Quincy	5
St. Augustine	2
St. Marks	1
Tallahassee	8
Waukeenah	1
Total	53/55

(Two Jacksonville documents probably stamped outside Florida)

By Document Type/Rate

Document Type/Rate	Number Recorded
Agreement	6
Bank Check	13
bank check	3
sight draft	11
Certificate, Stock	1
Conveyance	3
Entry of Goods	3
amounts to \$100, 25¢	1
over \$100 to \$500, 50¢	1
over \$500, \$1	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
Stamps probably affixed elsewhere:	
Bank Check	1
Inland Exchange	1

By Stamp(s)

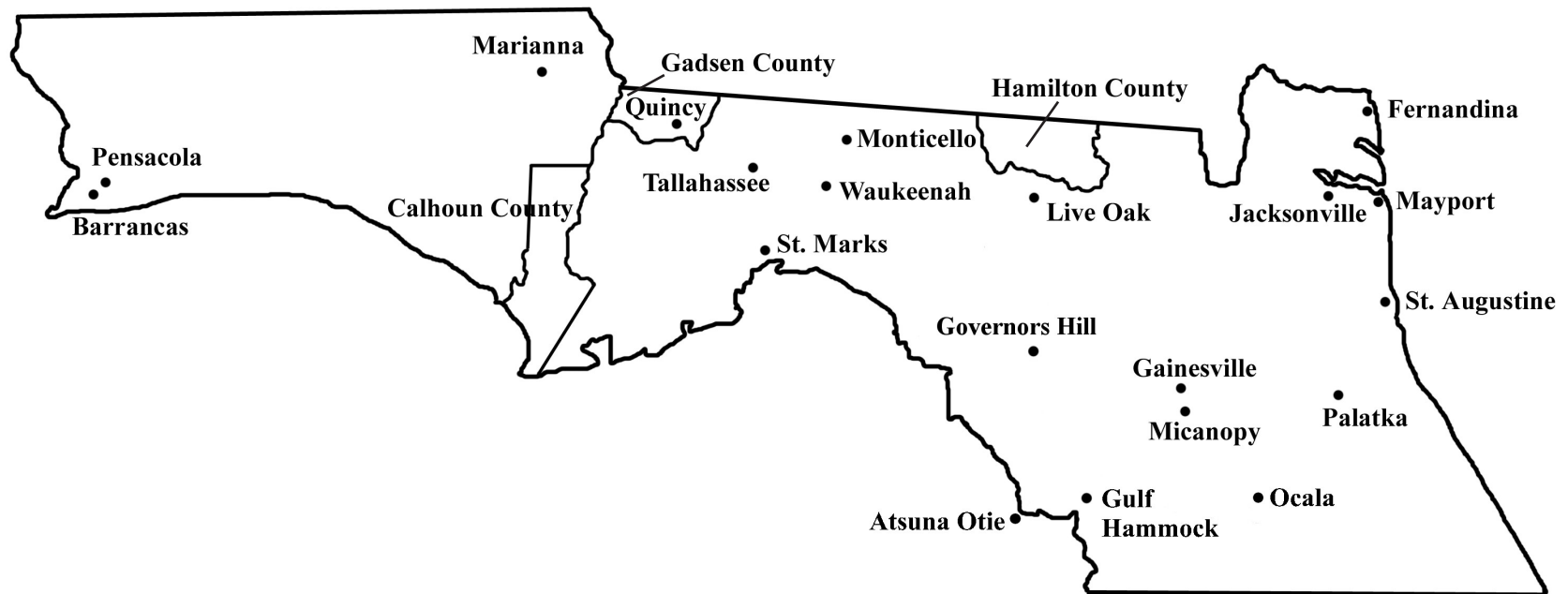
Denomination	Scott #	Number Recorded
1¢	R3c	2
2¢	R5a	1
	R6c	20
	R15c	14
	R104	1
	R135	1
5¢	R24c	26
	R27c	5
	Postage #76	1
10¢	R33c	2
	R34e	4
15¢	R40c	2
25¢	R44c	2
	R46c	12
	R50c	1
50¢	R54c	7
	R55c	2
	R59c	1
\$1	R67c	1
	R69c	5
	R70c	1
\$5	R91c	1
Probably affixed elsewhere:		
2¢	R6c	1
25¢	R48c	2
\$1	R75c	1

By Document Type/Rate. Eleven basic document types are represented. When subtypes and rates are taken into account, this total swells to **sixteen**. However, within the broad field of Civil War era fiscal history, are **all these usages are common**. Nearly 70% are **bank checks, receipts, promissory notes or deeds**, the commonest of surviving documents. A stock certificate, an insurance policy, and three entry of goods documents add spice to the mix, but even were **generated in the hundreds elsewhere**.

By Stamp(s). Twenty-two different stamps in nine denominations from **1¢ to \$5** were used, but again, there is **nothing rare** here. Nearly 60% are the commonest 2¢ and 5¢ denominations. A postage 5¢, re-used 2¢ Bank Check imperforate, 10¢ ultramarines and a lone \$5 are highlights, but again, on the grand scale, they are scarce at best.

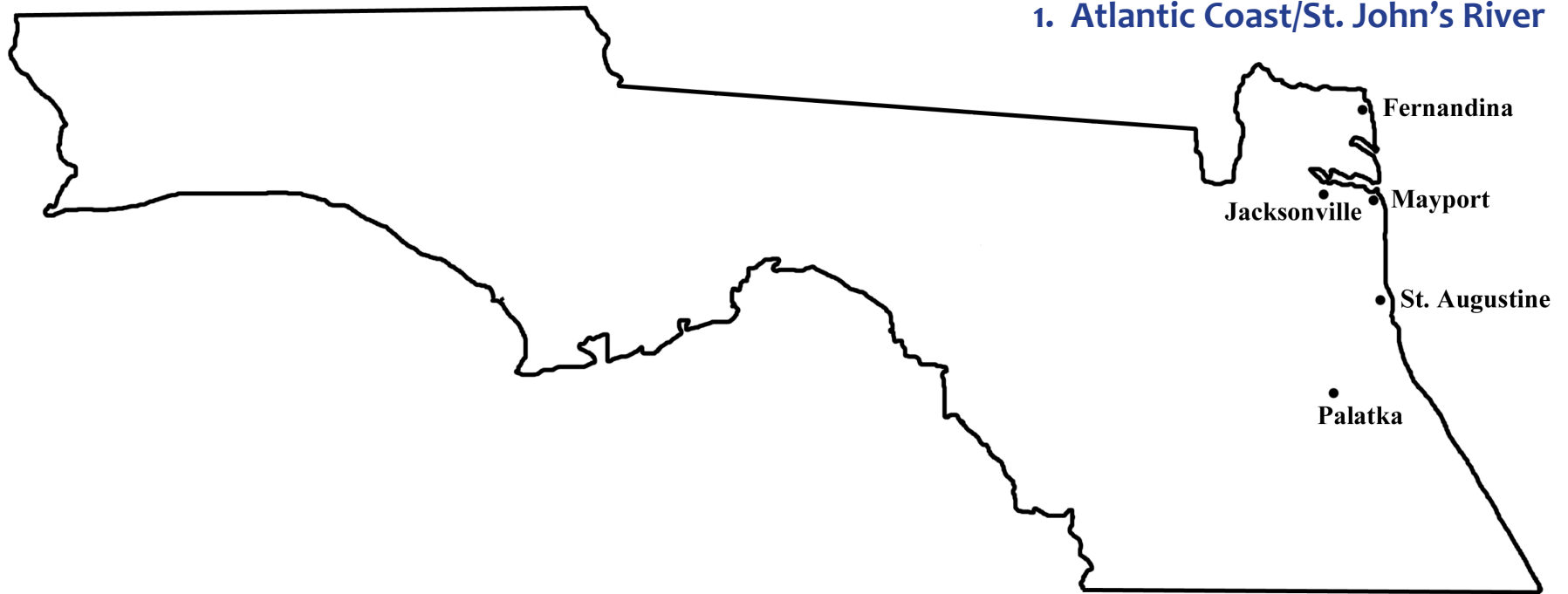
By Origin. The verdict is clear! The Florida origins of these documents, and the attendant backstories, are **light years more significant** than the taxes paid or the stamps affixed!

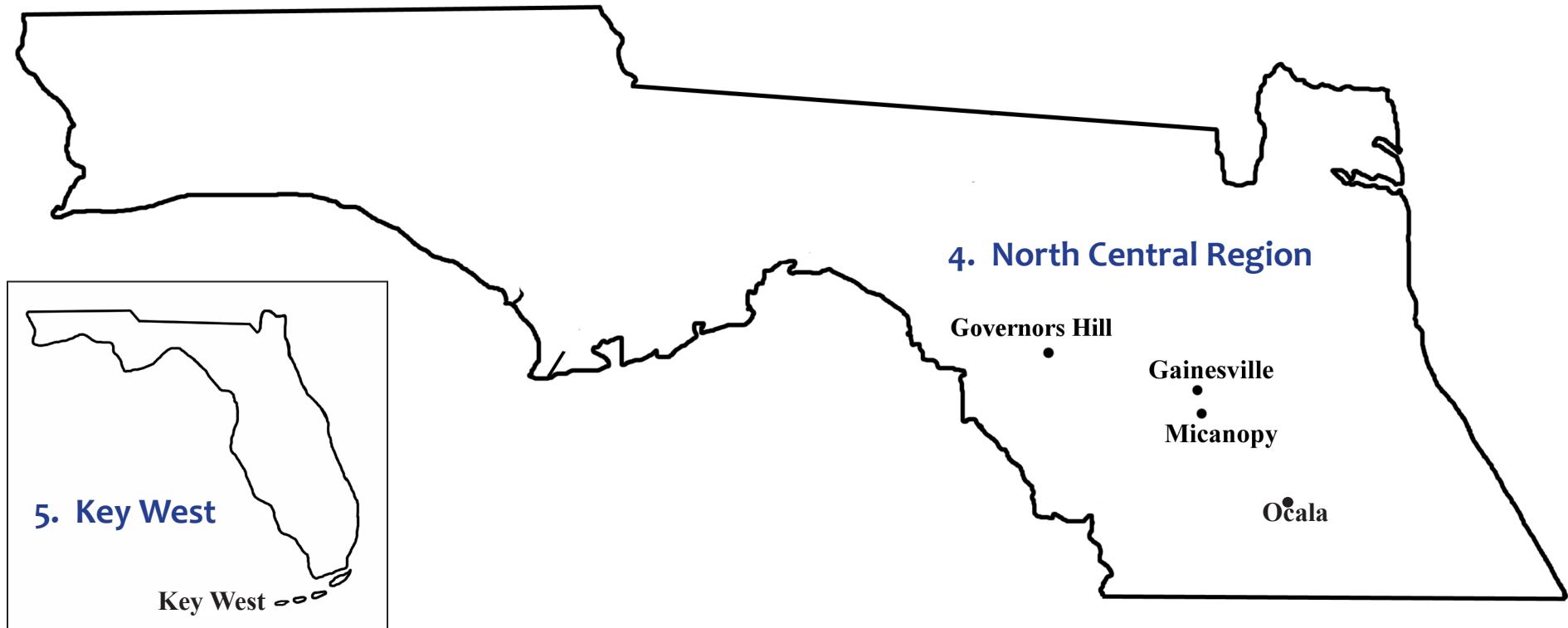
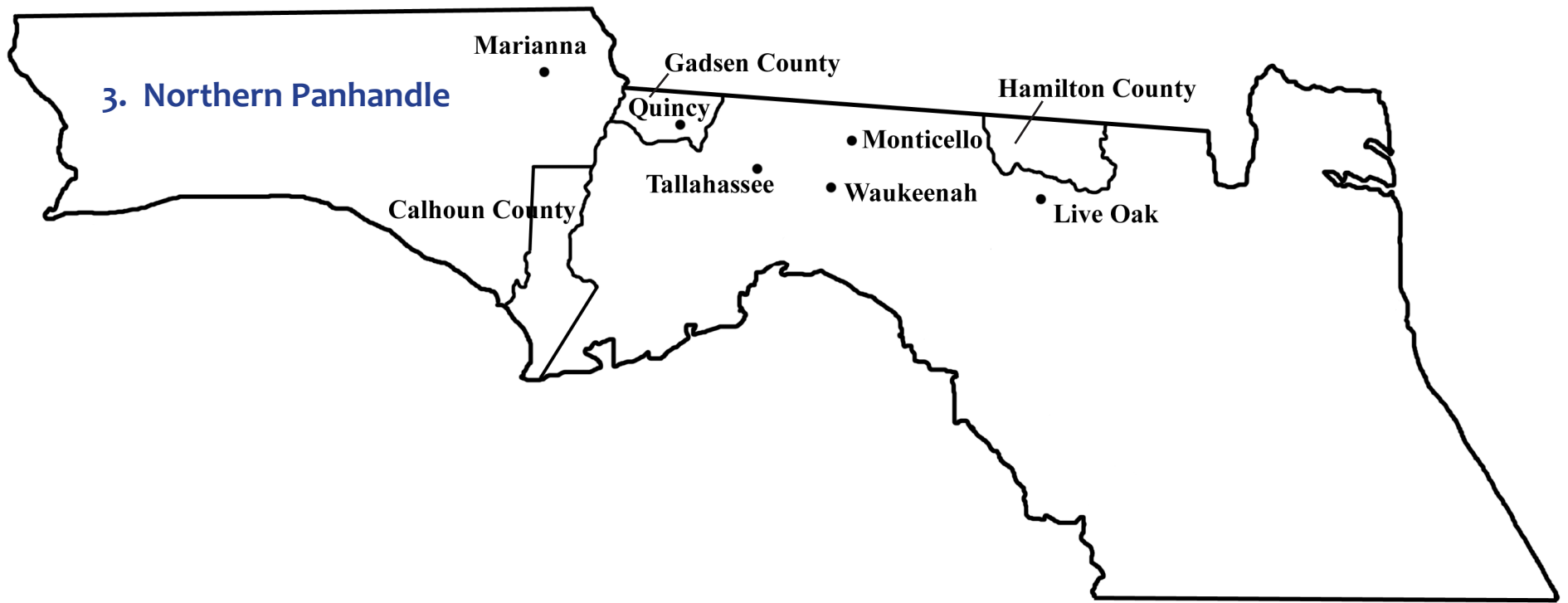
How, then, to arrange the origins?



They are presented here **by region:**

1. Atlantic Coast/St. John's River





Let's begin!

1. Atlantic Coast/St. John's River





Fernandina



1868 sight draft, **Fernandina**, for **expenses** on shipments by **steamer Dictator**, Trip 106,
drawn on **its agents in Savannah**, L. J. Guilmartin & Co., Bank Check 2¢ tax paid by 2¢ Bank Check orange

Made to John Hedges, **Assistant Treasurer, Florida Rail Road Co.**, by Jeffreys Bro. & Son, Agents, who are identified by an extraordinary blue dated handstamp cancel reading **"OFFICE GENERAL FREIGHT & TICKET AGENT. FLORIDA RAIL. ROAD. CO."**

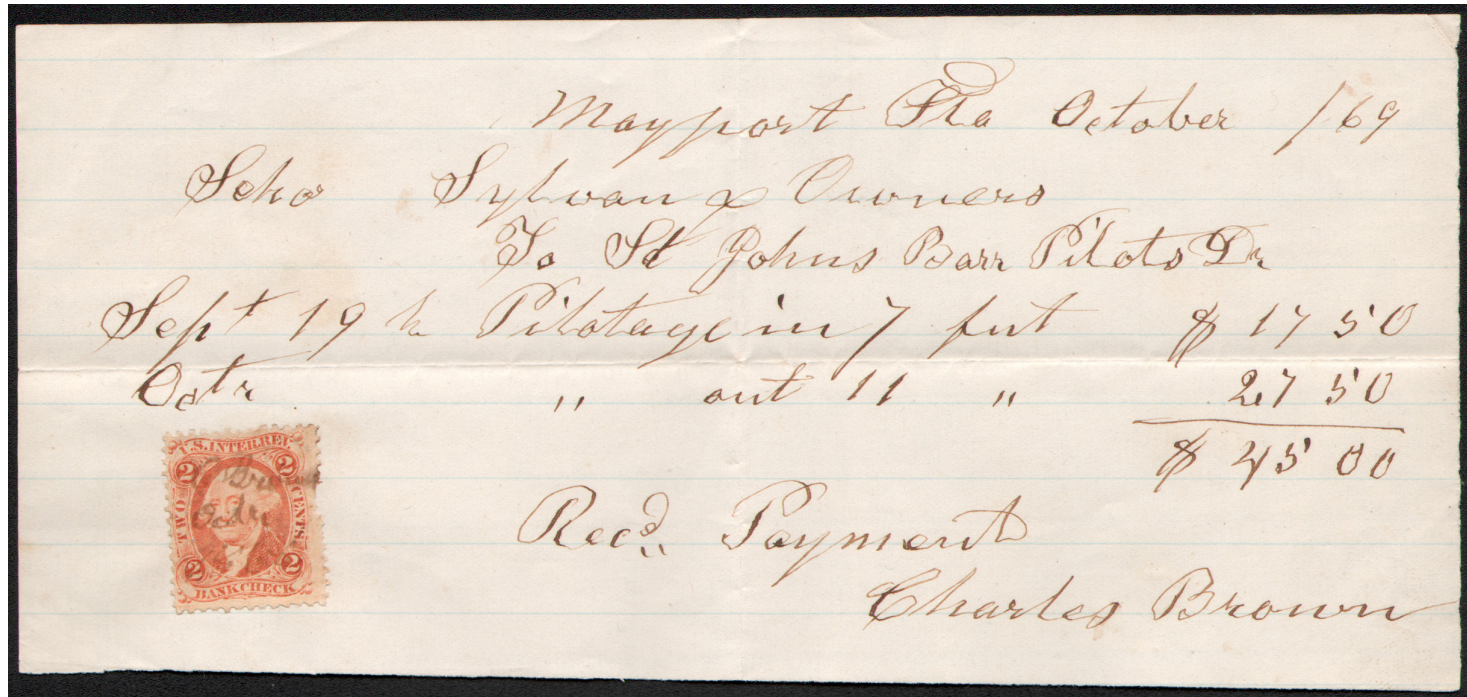
The draft also bears a blue datestamp of Guilmartin & Co. The **Florida Rail Road**, running from **Fernandina to Cedar Key** on the Gulf, was the **state's first railroad**, indeed the only one completed before the Reconstruction era.

The **Dictator** was a well known St. Johns River steamer.

Sole recorded stamped document from Fernandina

Discovery copy of this cancel, **unlisted** in the Shellabear/Tolman compendium of railroad cancels

Mayport



1869 receipt, Mayport, 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

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**, now more cargo.

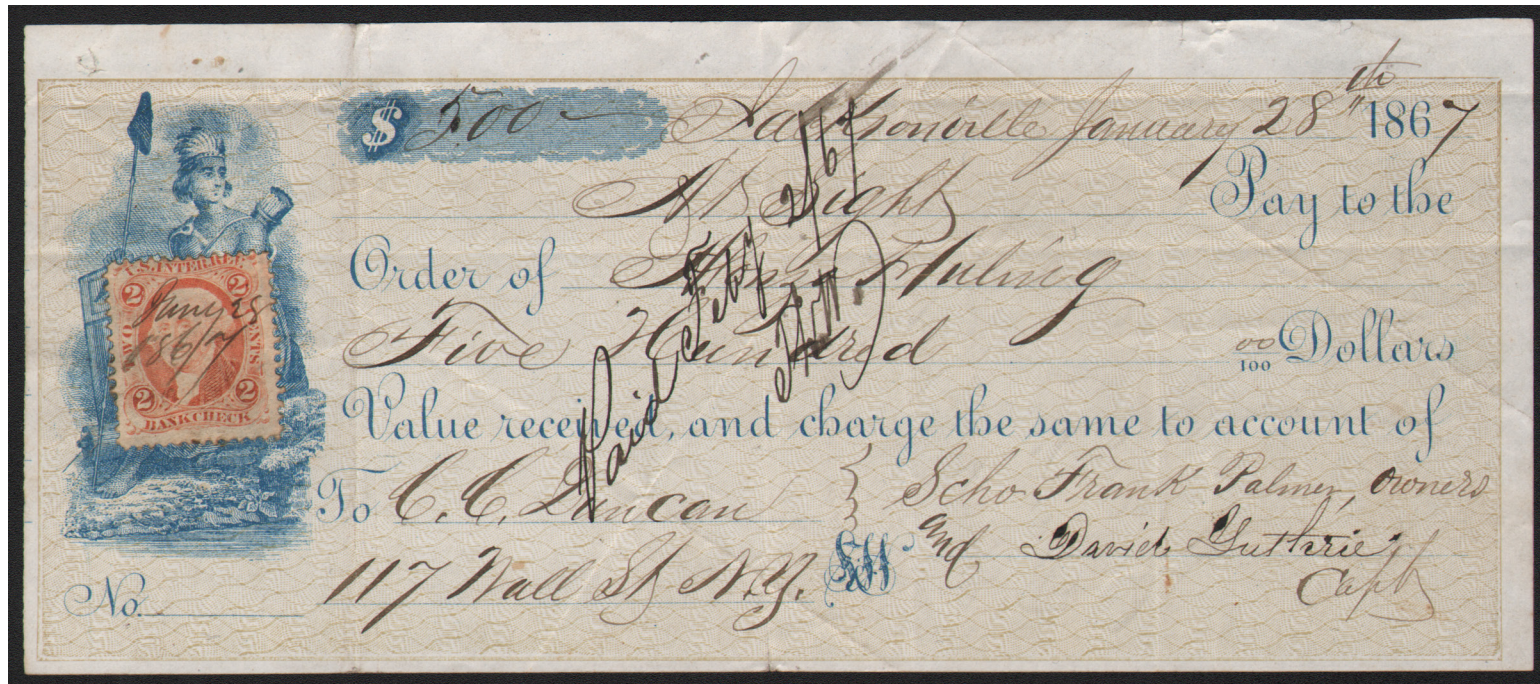
[A ship’s draft is the distance from the waterline to the keel (bottom), i.e. how low it sits in the water.]

Sole recorded stamped document from Mayport

Jacksonville



1867 sight draft,
Jacksonville
 by captain of schooner
Frank Palmer
 on party on Wall St., N.Y.



1869 sight draft,
Jacksonville
 by captain of schooner
Mary Fletcher
 on party in Bath, Maine
 Paid to M. W. Drew with
 his partial blue handstamp
 cancel

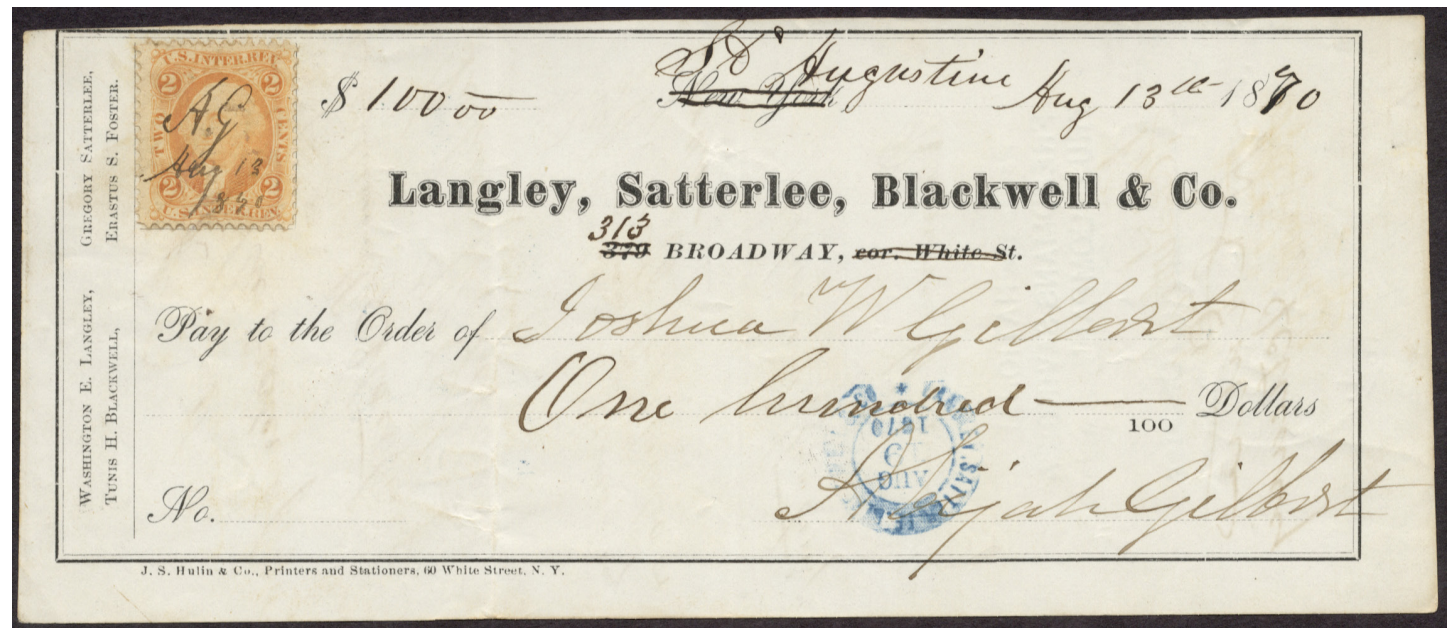
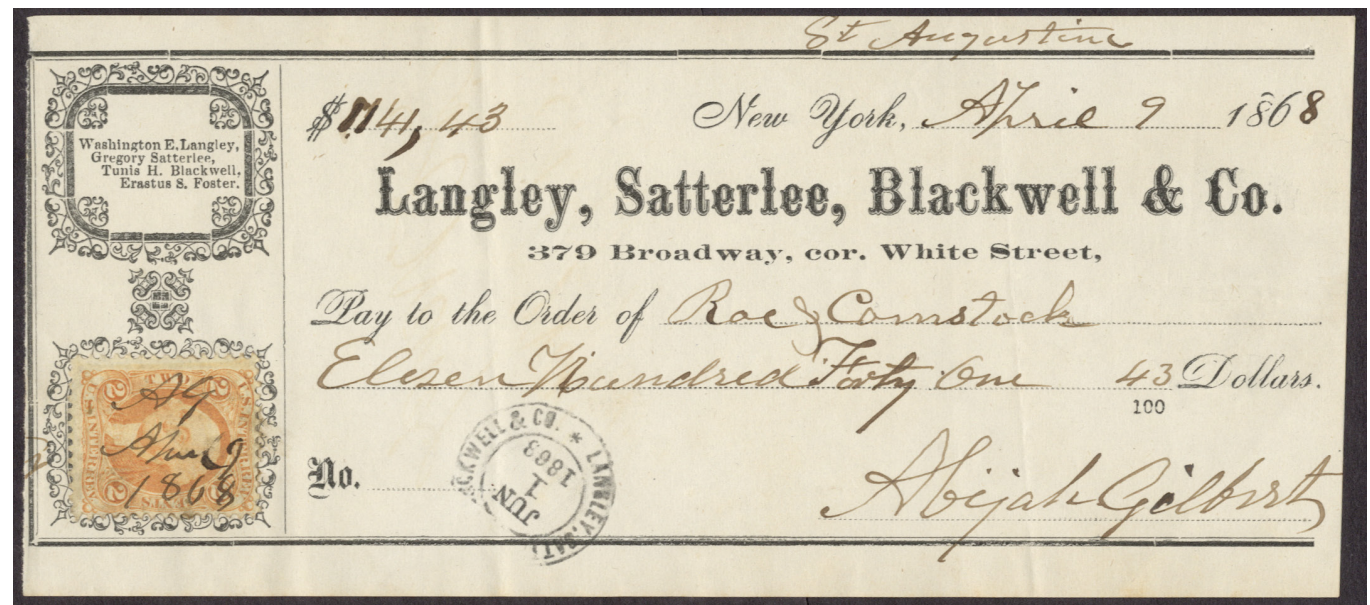


Three stamped documents recorded from Jacksonville

St. Augustine



Abijah Gilbert



Checks 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**, each stamped with 2¢ USIR initialed and dated in Gilbert’s hand

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, which he was still using in 1870. (See p. 32 for yet another used 1873 in Tallahassee!)

Sole recorded stamped documents from St. Augustine

Palatka



H. L. Hart

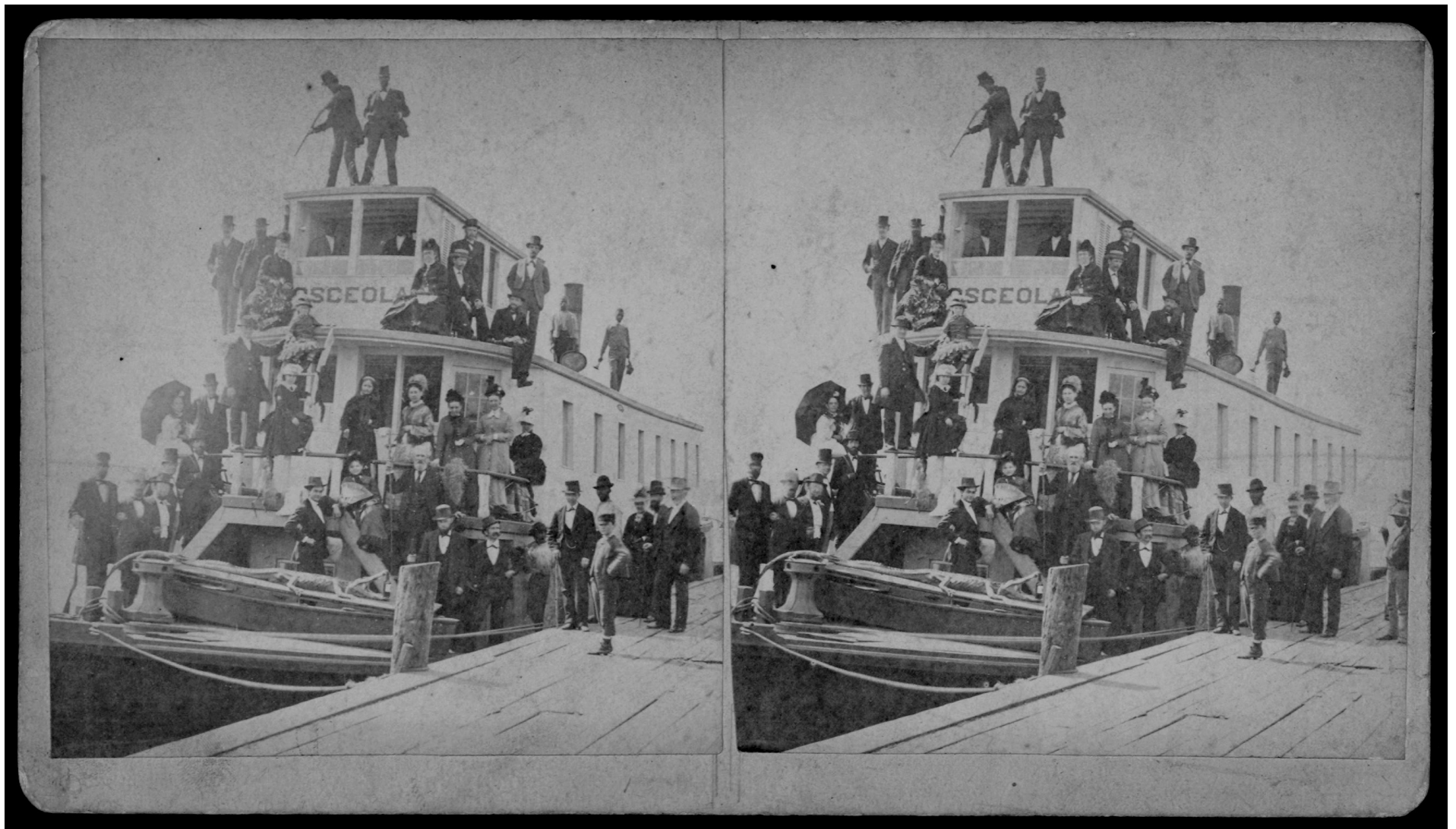


1870 promissory note, **Palatka**, bearing 10¢ **Contract ultramarine blue** (x4),
an exotic use of a stamp which is scarce in its own right

Signed by **Hubbard L. Hart**, proprietor of the **most prominent steamboat line** in Florida, the **Hart Line**, on the Ocklawaha River, which joins the St. Johns near Beecher Point, about 15 river miles south of Palatka; and of hotels, orange groves and lumber mills. Hart was instrumental in development of the state as a **tourist destination**.

Five stamped documents recorded from 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**, on his own accord, **changed the color of six stamps from blue to ultramarine**. Not only were cancels now much more visible, but the new ink was 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**.

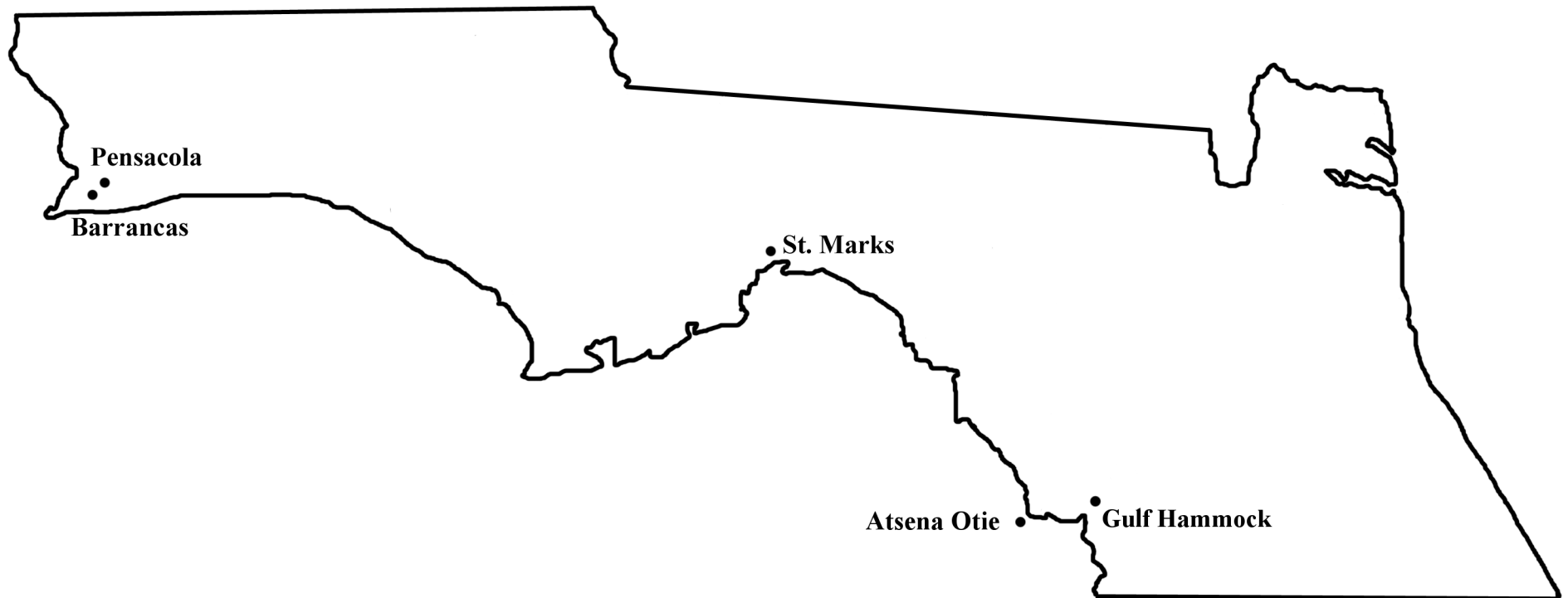


Stereo photo captioned “**Three days and nights on the wonderful Ocklawaha River** among the wilds and beauties of the interior of Florida. **Steamer Osceola, Col. H. L. Hart’s line**, D. A. Dunham, Captain; Geo. H. Washington, Pilot, Left Palatka, Monday, February 22; Returned Thursday, February 25. Thermometer average 87 degrees. One of the most romantic, enjoyable and never to be forgotten excursions in America is a trip up the Ocklawaha, penetrating the heart and wilds of Florida. It is a tour as strange and wonderful as it is indescribable, and the parties who enjoy it (in the novel boats constructed especially for its navigation) form a peculiar home like associations, that frequently result in the carrying away such remembrance as this one — the photographs and trophies of the party. 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.”





2. Gulf Coast



Gulf Hammock/Atsena Otie



Mortgage on plantation of **7,080 acres** at junction of Wekiva and Little Wekiva Rivers, Levy County [near **Gulf Hammock**], mules, cattle, crops, etc.,

also on lot and store “at **Atseena Otie — Cedar Keys**”;

made November 21, 1868, to secure payment of a note for \$5,074.03 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.

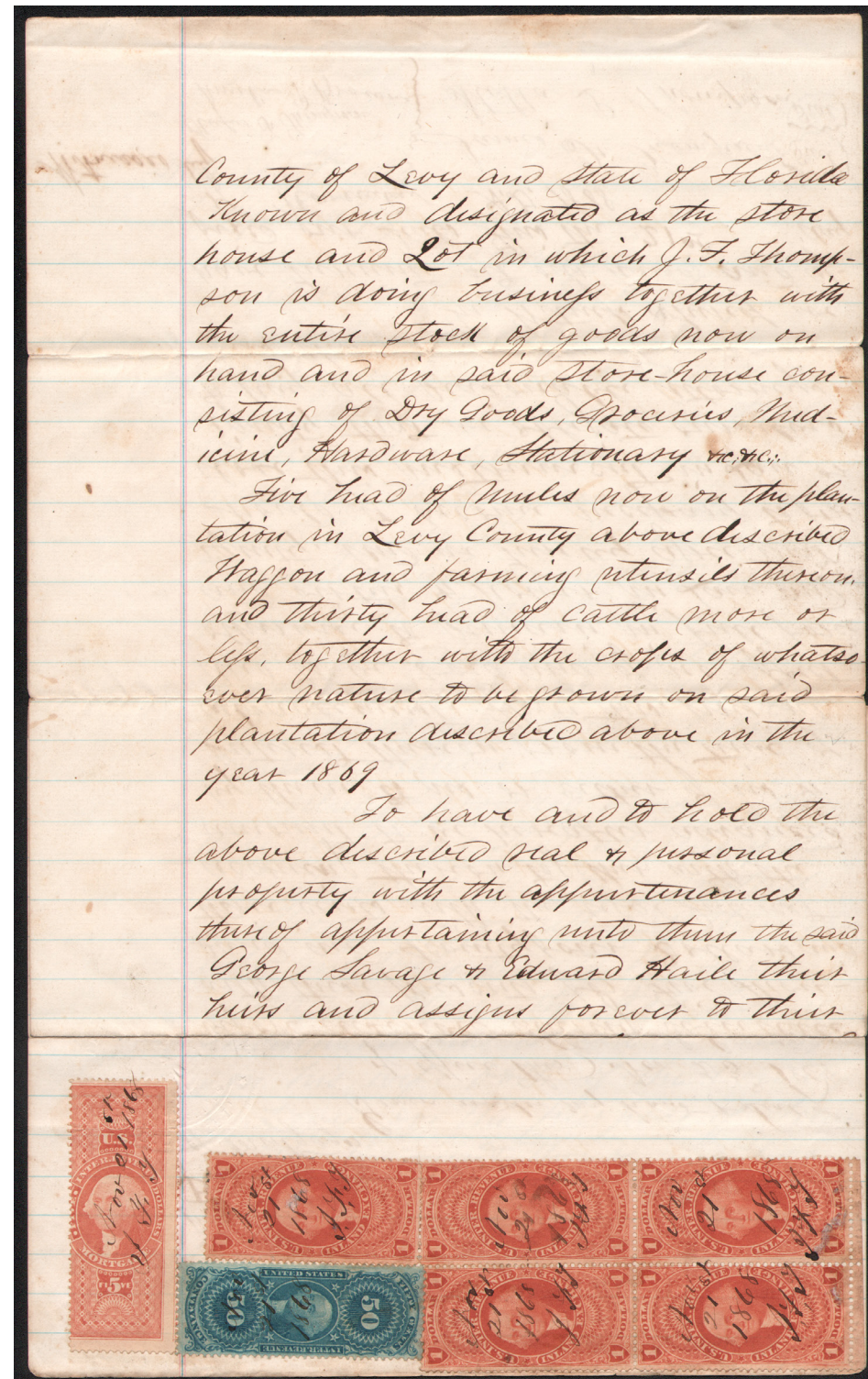
Largest tax and highest-denomination stamp recorded on any Florida document

Sole recorded stamped document from Gulf Hammock
Sole recorded stamped document from Atsena Otie

This **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.

Names here are confusing. **Atsena Otie Key** is one of the **Cedar Keys**, a cluster of **small islands** just off the Gulf Coast. Its excellent harbor was chosen as the **southern terminus** of the **Florida Railroad**. The **town** which grew up here was confusingly also named **Atsena Otie**, and even more confusingly later **renamed Cedar Key**.

The **Florida Railroad** crossed the state **from Fernandina** on the Atlantic, some **156 miles**, providing an **alternative** to the **water route**



between the East and Gulf coasts of the U.S. Besides **cutting 800 miles** from the trip, it **obviated passage** through the treacherous **Straits of Florida** at the southern end of the peninsula, the site of numerous shipwrecks. Construction started in Fernandina in 1855 and was completed to Gainesville in 1859 and Cedar Key in 1861.

In September **1896** a powerful hurricane and a **ten-foot tidal wave** crossed **Atsena Otie Key**, wrecking virtually all structures. By 1897 the island was **abandoned**. The present town of **Cedar Key** was **rebuilt** on nearby **Way Key**.



Published by J. J. STONER, Madison, Wis.

1. U. S. Custom House. J. H. H. H. H.
2. Public School.
3. Episcopal Church.
4. African Church.
5. Eagle Pencil Co.'s Cedar Mill. J. E. Richards, Supt.
6. Palmer Pencil Co.'s Cedar Mill. Henry Winter, Supt.
7. Penmanship House and Planing Mill. Chas. A. Fairchild, Prop.
8. Saw Mill.
9. Seaside Hotel. R. H. McMillan, Prop.
10. Bittern Hotel. D. H. H. H.
11. Gulf House. A. B. Whitcomb, Prop.
12. Magnolia House. T. L. Carter, Prop.
13. C. E. Rogers & Co. Wholesale and Retail Dealers in General Merchandise.
14. E. J. Lockish, Attorney at Law.
15. J. A. Redford, Druggist and Toilet Articles.
16. Nicholas Schimmer, Bakery and Groceries.
17. Walpole & Ellis, General Merchandise.

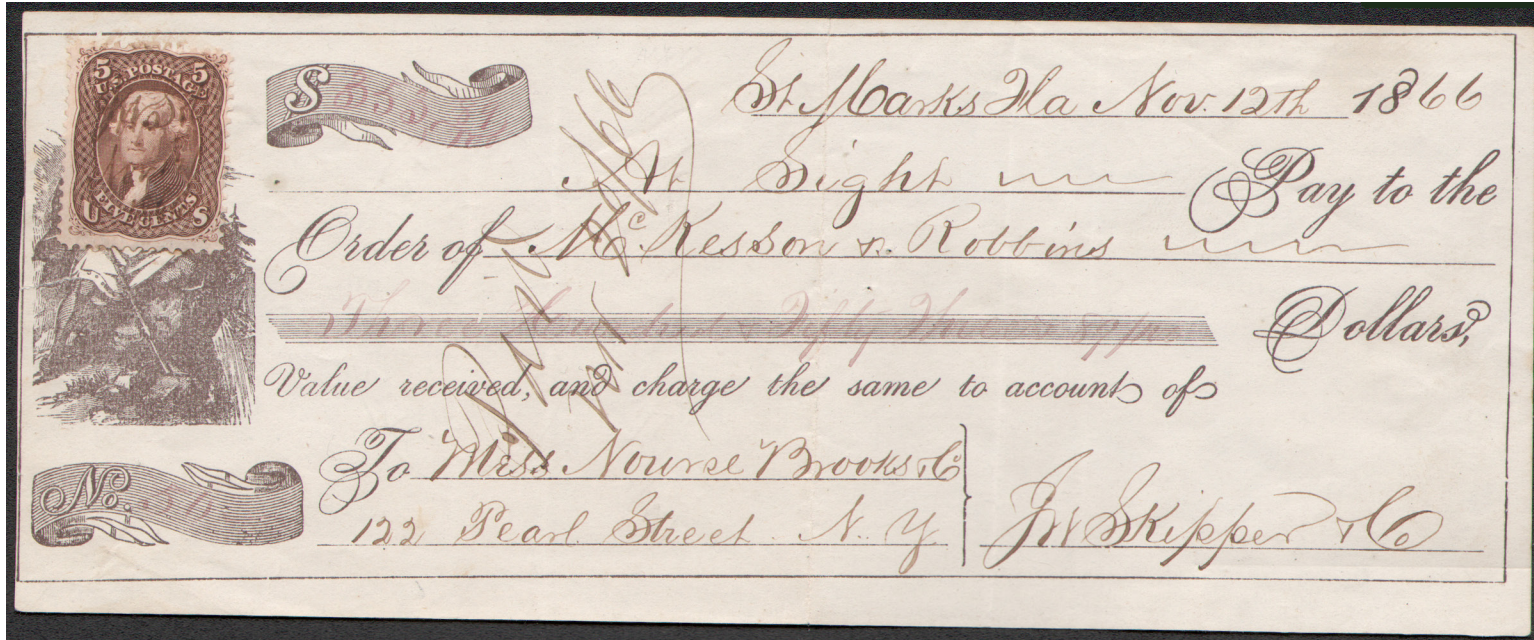
BIRD'S EYE VIEW OF
CEDAR KEY, FLA.
 LEVY CO
 1884

18. Wm. H. H. H. H. H.
19. W. L. H. H. H. H.
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BECK & PAULI, Litho, Milwaukee, Wis.

Busy Cedar Key circa 1884, pre-tidal wave

St. Marks



1866 sight draft, **St. Marks**, of J. W. Skipper & Co. on Nourse & Brooks, N.Y., the **2¢ tax overpaid** by an **1863 5¢ Jefferson postage stamp**. Payment of documentary taxes with postage stamps was **nominally illegal** but often **tolerated** (Mahler, 1987).

Sole recorded stamped document from St. Marks

Note that the Gainesville sight draft described on p. 42 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.

Pensacola



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

Sole recorded stamped document from Pensacola

Only four Florida handstamp cancels (and six examples) recorded

Barrancas



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,

No. 1.

RECEIVED OF *Barranca Fla May 25th 1865*
Edwin R Munson 2nd Me
Mr Not Value *High as Dreg*
Marked *John A Gilpatric to*
Limerick Maine

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only, and there delivered to order, packed 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 act 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 L Alden*

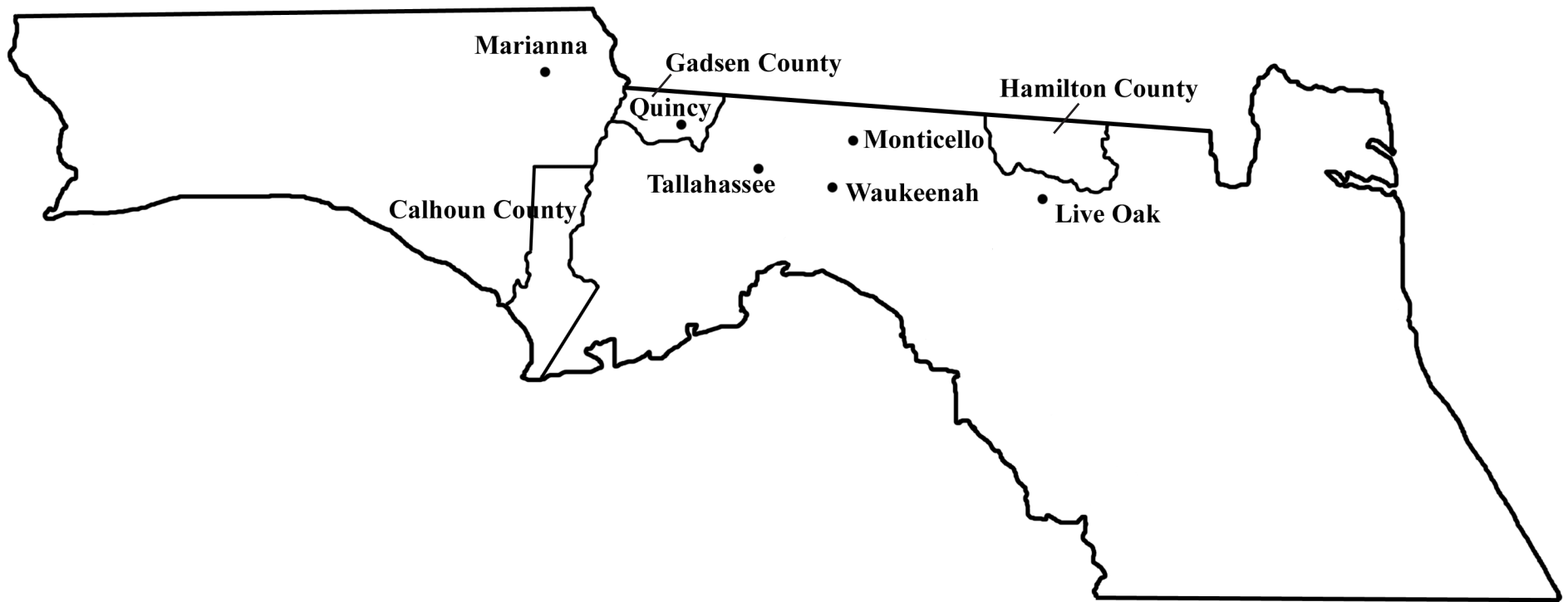
Adams Express Co. receipt, manuscript “Barrancas Fla” dateline, May 25, 1865, for package sent by Edwin Munson, 2nd Maine, to Limerick Maine, with Receipt 2¢ tax paid by 2¢ USIR. Munson was evidently stationed at Fort Barrancas.

Earliest recorded use of a U.S. revenue stamp in Florida

Sole recorded stamped document from Barrancas

The USIR collection district for Florida had been established May 4, 1865. In this case, though, the stamp was probably provided not via 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.

3. Northern Panhandle



Marianna



Stamped Retroactively (1)

Promissory note made at **Marianna 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. The **stamps were affixed retroactively, evidently in 1868**. As explained in the Introduction, 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.

Two stamped documents recorded from Marianna

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 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 these amounts were the same. **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. 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 until 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!

Calhoun County



Power of attorney to collect monies from an estate, executed December 30, 1868, in **Calhoun County**, stamped with **1¢ Proprietary (x2)** canceled with matching hand and date. This 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¢ is canceled "H. A. Att Dec 30, 1868," evidently backdated. On the reverse is a statement of the

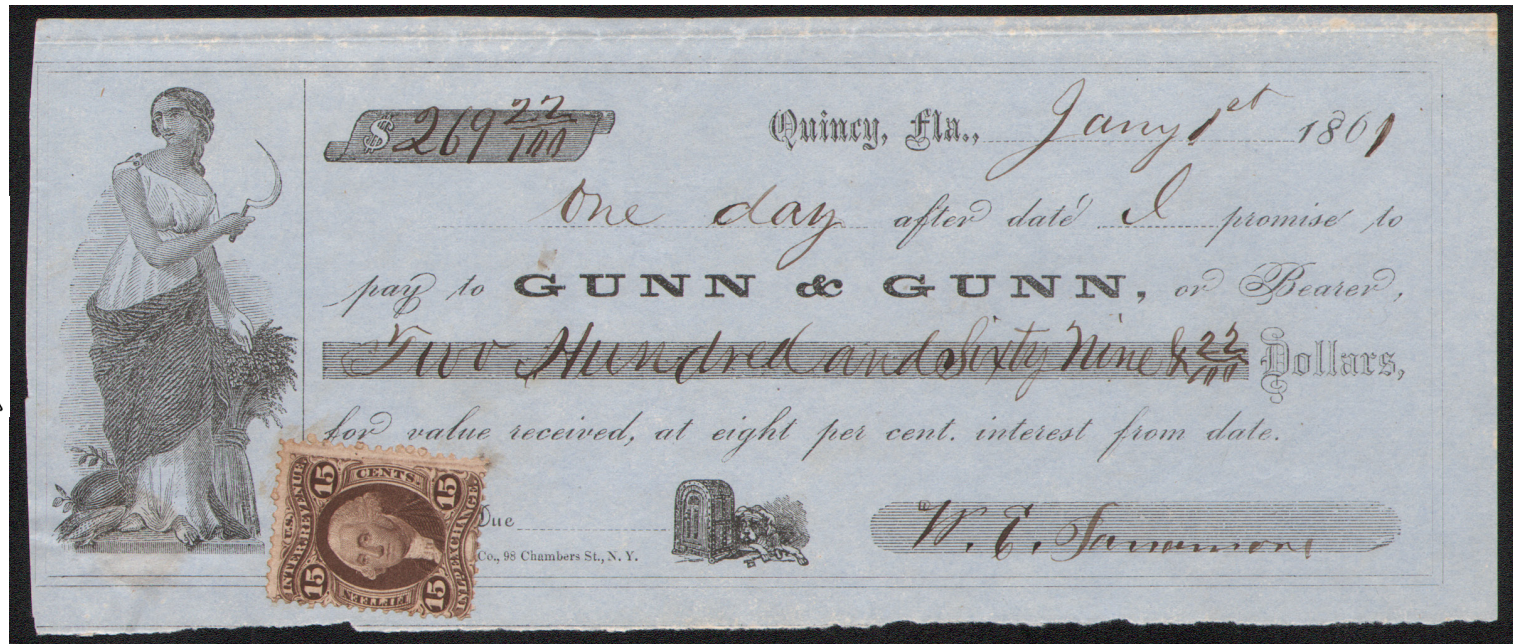
Circuit Court Clerk (at **Blountstown**) dated January 26, 1869, that the parties had appeared before him, and on February 22, 1869, the document was filed in Jefferson County, presumably at **Monticello**; probably the stamp was affixed at one of these locations. All of this speaks to a shortage of stamps and an unfamiliarity with the stamp taxes, themes that are 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).



Sole recorded stamped document from "Calhoun County"

Quincy



Stamped Retroactively (2)

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

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.

Five stamped documents recorded from Quincy

W. J. Gunn: First Military Encounter of the Civil War in Florida.

Days after this 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 6, 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!**

Promissory note to **Jno. H. Gee**, Quincy, January 1, 1870, interest at 8%, with 5¢ Certificate (x2)

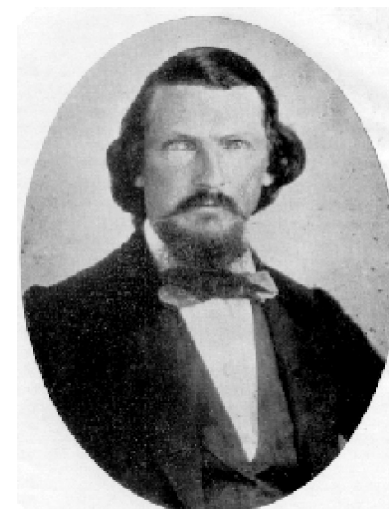
Gee, a physician before the war, was **commandant** of the **Confederate prisoner of war camp** at **Salisbury, North Carolina**, from 1864 through February 1865, when a **larger percentage of prisoners died** from starvation and disease than at the infamous **Andersonville** prison in Georgia. Like Andersonville

commandant Henry Wirz, Major Gee was **charged with war crimes** by the federal government. But unlike Wirz, who was executed, Gee was **acquitted** after a four-month trial and returned to Quincy to a hero's welcome.

Outrage at horrific conditions in Confederate prisoner camps is typically in large part misdirected. Mangum (1899) quoted two *New York Tribune* war correspondents, Albert Richardson and Junius Browne, who had been captured near Vicksburg and shuffled between various prison camps before escaping from Salisbury in December 1864 and publishing accounts of their odyssey in 1865 and 1866, respectively.

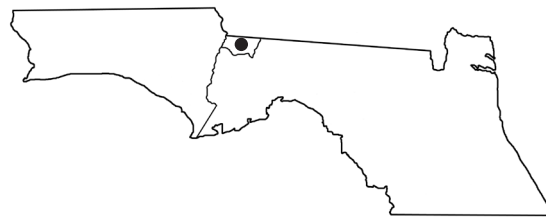
[From Richardson] The government held a large excess of prisoners and the **rebels were anxious to exchange man for man**, but our authorities acted upon the **cold-blooded theory of Edwin M. Stanton, Secretary of War**, that we **could not afford to give well-fed, rugged men for invalids and skeletons**—that returned prisoners were infinitely more valuable to the rebels than to us, because their soldiers were inexorably kept in the army, while many of ours, whose term of service had expired, would not reenlist.

[From Browne] We particularly endeavored to learn **who was responsible** for the murder—for it was nothing else — of thousands of our brave soldiers; and we did learn. There was **but one answer** to all our questions, and that was, **Edwin M. Stanton, Secretary of War**. Although he knew the exact condition of affairs in the rebel prisons, he always insisted that **we could not afford to exchange captives** with the South: that **it was not policy**. Perhaps it was not; but it was humanity, and possibly that is almost as good as policy in other eyes than Mr. Stanton's. After our departure from Washington, such a storm was raised about the Secretary's ears—such a tremendous outside feeling was created—that he was compelled to make an exchange."



John H. Gee

Gadsden County



Labor contract with ex-slave “Milly” reading:

“State of Fla., Gadsden 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.

“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.**

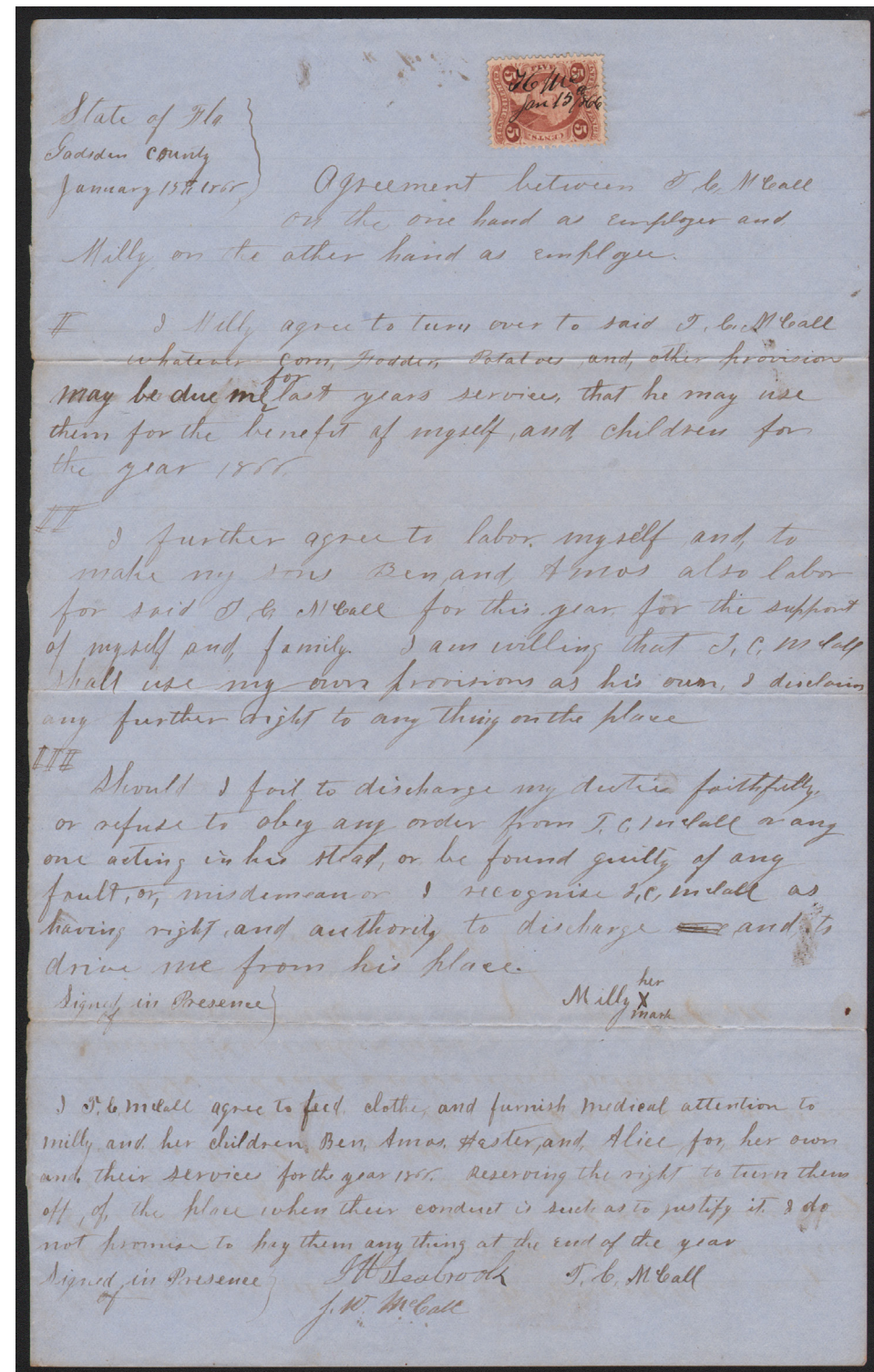
“Milly (X) her mark

“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.**

Five stamped documents recorded from “Gadsden County”



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, 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.

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.

Gadsden County (cont.)

Deed executed **Gadsden County** August 7, 1867, amount \$640 for 80 acres

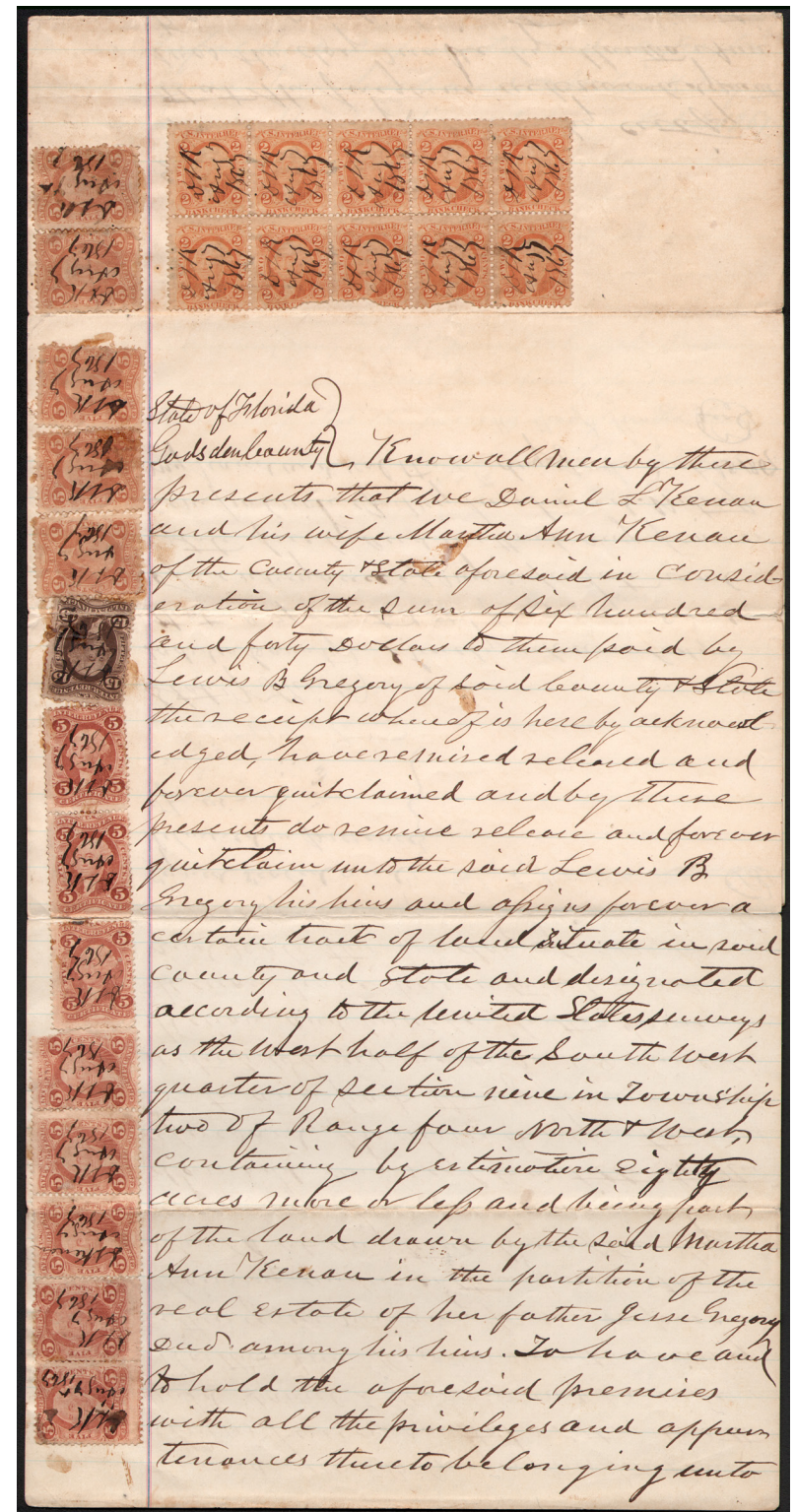
The Conveyance tax of 50¢ per \$500 applied, and the **\$1 tax** was paid by **24 stamps: 15¢ Inland Exchange, 5¢ Certificate (x13), and 2¢ Bank Check orange (x10),**

each painstakingly canceled with initials and date. Another case where no location more specific than the county was given.

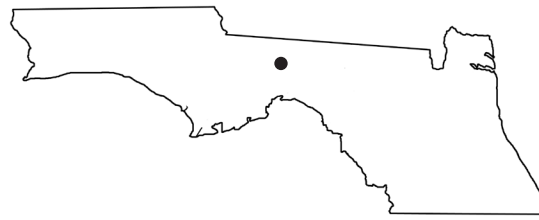
Revenue stamps were often in **short supply** in the South, resulting in “**wallpaper stampings**” like this one.

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).

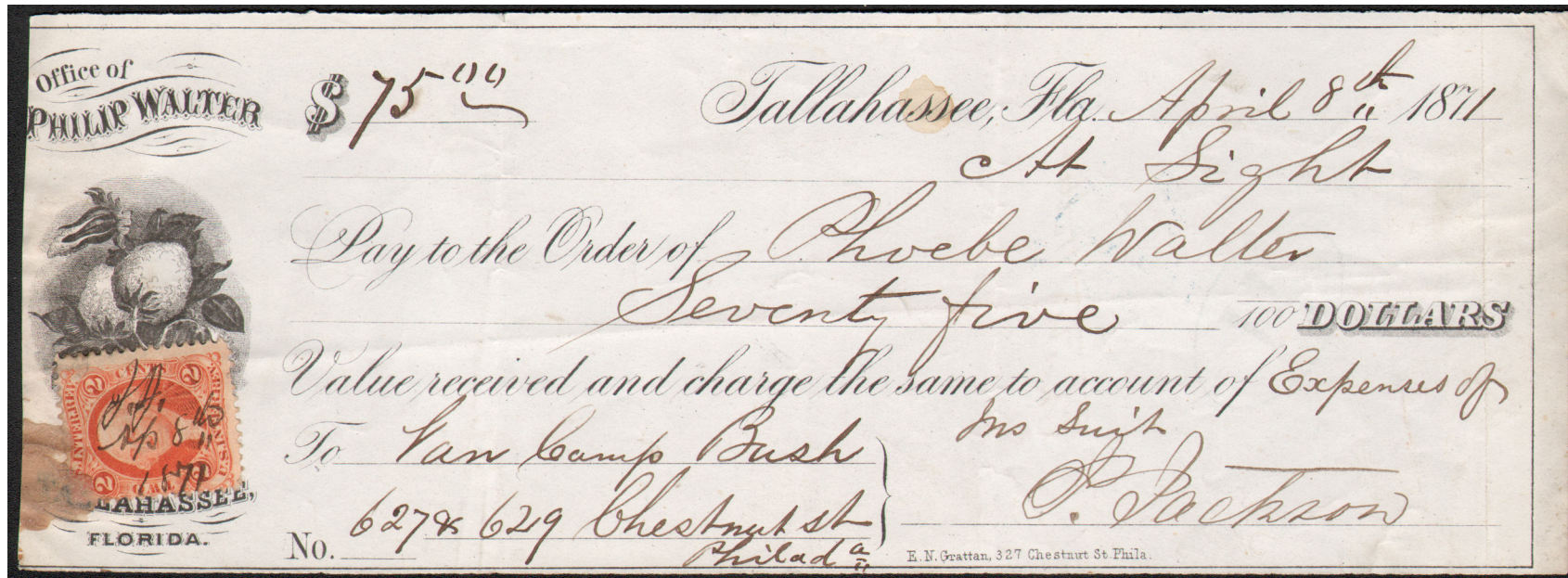
Money was in such short supply, especially the outlying regions, and the potential profit in stamp sales so small, that agents would have been reluctant to invest much of their capital in stamps.



Tallahassee



1871 sight draft of
cotton factor Philip
Walter, Tallahassee,
drawn on frm in
Philadelphia



Carpetbag Senator Abijah Gilbert,
late of St. Augustine (p. 7),
was still using his old New York
checks in Tallahassee in 1873!



Tallahassee (cont.)

1866 preferred **stock certificate** of **Pensacola & Georgia Rail-Road Co., Tallahassee**, 25¢ tax paid by 10¢ Certificate pair plus 5¢ Certificate; **Imprint “SEMI-WEEKLY FLORIDIAN Steam Power Press print.”**

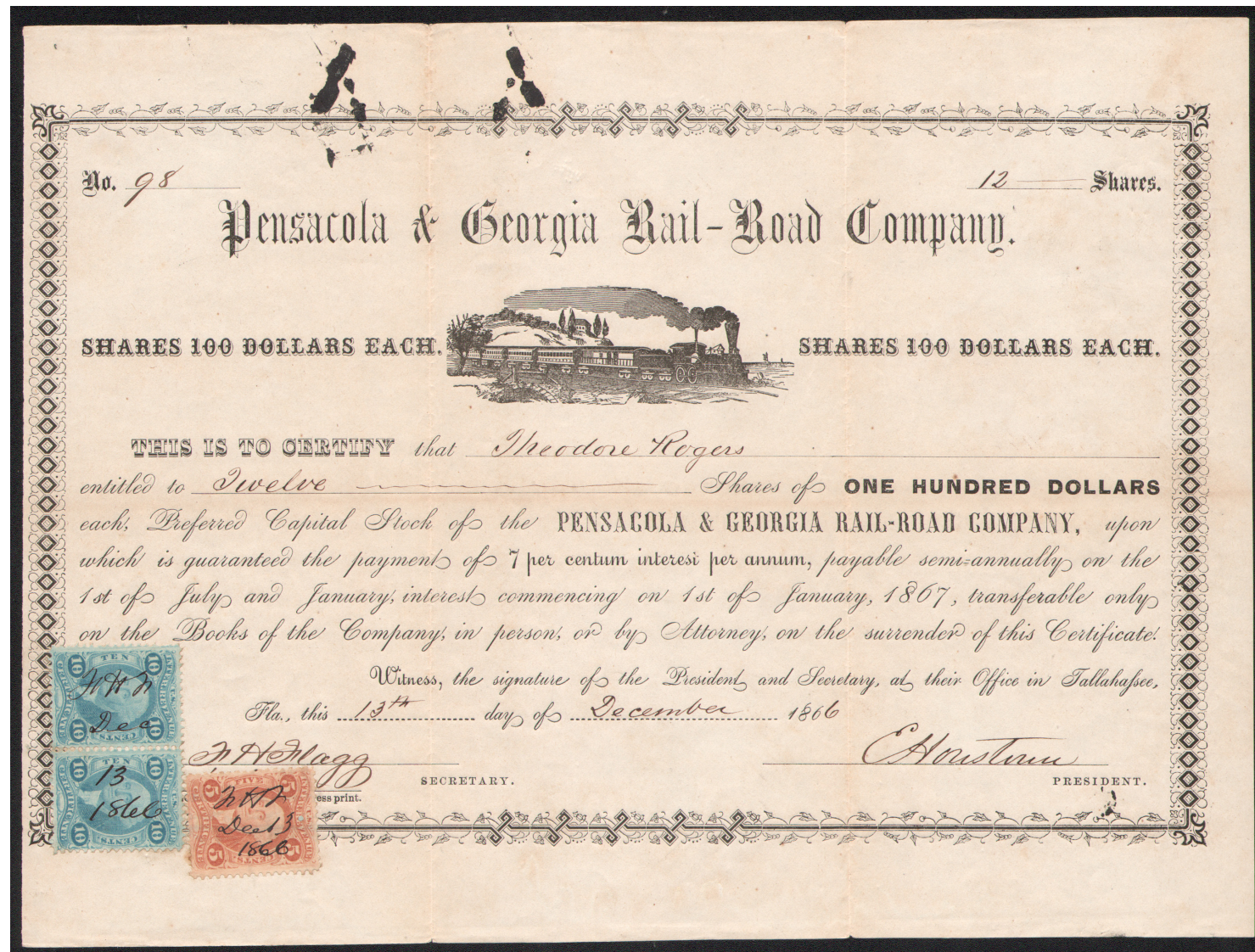
The only recorded stamped Florida stock certificate

This is the **discovery copy** of this certificate, 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.

The **Pensacola and Georgia Railroad** was a 5 ft gauge line chartered in January 1853 that, by 1863, ran from **Tallahassee east to Lake City** and **west to Quincy**.

Merged as one of two components within the Jacksonville, Pensacola and Mobile Railroad in 1869, the line ultimately came under the control of the Seaboard Air Line Railway (now CSX) in 1900.

In **1855**, the P&G, as it was known, took over the **Tallahassee Railroad**, which ran south from Tallahassee **to the port at St. Marks** on the Gulf of Mexico. The P&G also constructed the still-standing Tallahassee depot in 1858. The line thrived during the Civil War, in large part because of a **branch line** it constructed from its main line in **Live Oak, Florida**, to **Lawton (now Dupont), Georgia**, where there was connecting service to Savannah.



Tallahassee (cont.)

1866 policy of **Gulf State Insurance Co.**
on dwelling of James H. Bull in **Tallahassee**, premium \$30,
Insurance 25¢ rate paid by 25¢ Certificate

Sole recorded stamped Florida insurance usage

F. H. Flagg, who signs here as Secretary, was also Secretary of the Pensacola & Georgia Rail-Road Co., as shown by the stock certificate on the previous page. Flagg was also a two-term city councilman. President B. C. Lewis was the proprietor of a banking house of that name, founded in 1856.

Eight stamped documents recorded from Tallahassee


THE GULF STATE INSURANCE CO.

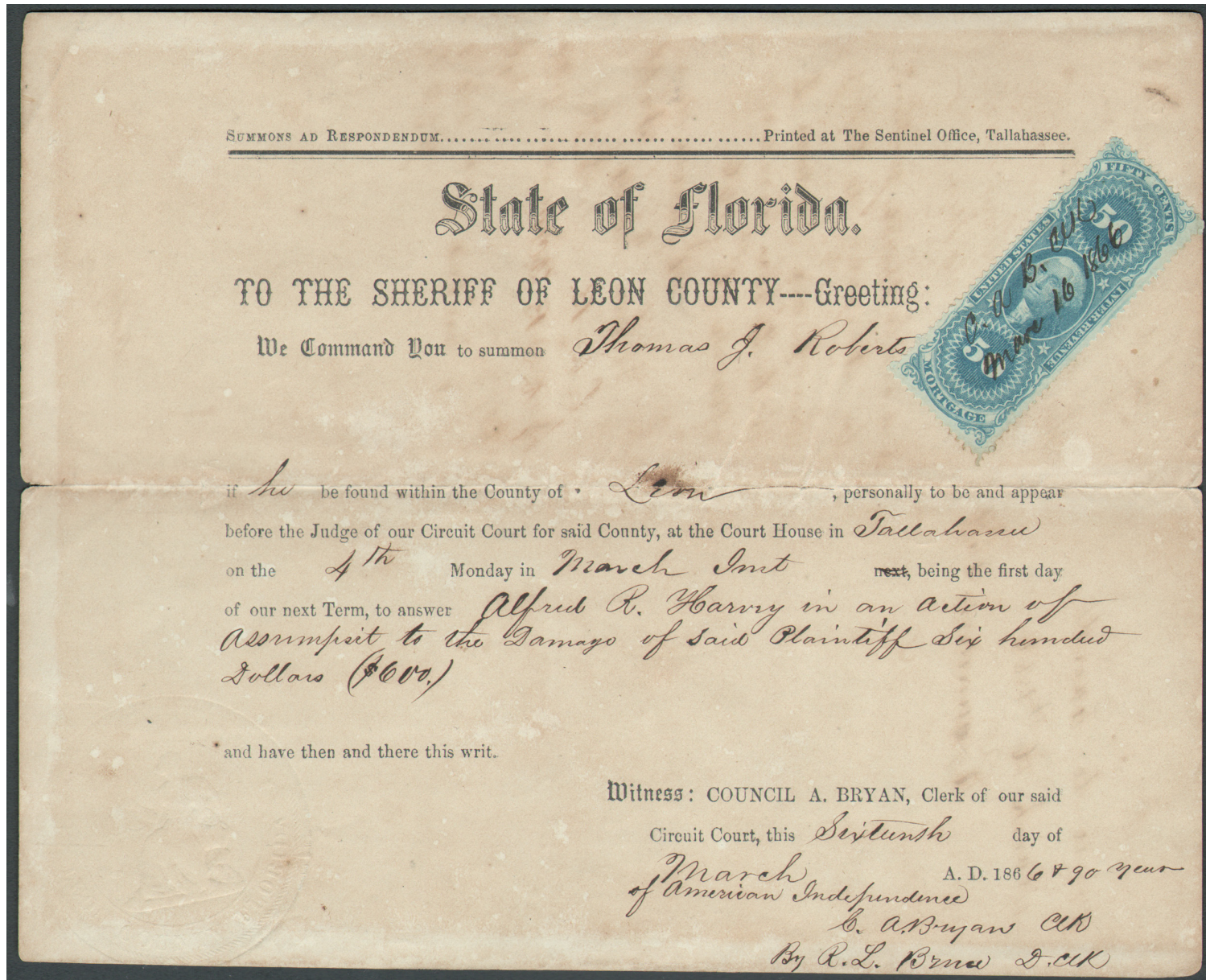
BY THIS POLICY OF INSURANCE,
THE GULF STATE INSURANCE COMPANY,

In consideration of Twenty Dollars,
in hand paid to them by the Assured hereinafter named, the receipt whereof is
hereby acknowledged, Do Insure James H. Bull, late of Prob. of Fla. Bull
of Tallahassee in the State of Florida against loss
or damage by Fire to the Amount of Twenty Thousand
Dollars on the following Property, to wit:
On the dwelling house occupied by James H. Bull
Situated on lot 9 in the north addition of Tallahassee Fla.

AND THE SAID COMPANY DO HEREBY PROMISE AND AGREE, to make good unto the said assured his Executors, Administrators and Assigns, all such
immediate loss or damage, not exceeding in amount the sum insured, as shall happen by fire, to the property as above specified, from the first day of January
one thousand eight hundred and sixty six (at 12 o'clock noon), unto the first day of January one thousand
eight hundred and sixty seven (at 12 o'clock noon), the said loss or damage to be estimated according to the true and actual cash value of the property at the time the
same shall happen, and to be paid within sixty days after notice, proof made by the assured, and adjustment thereof, in conformity to the conditions annexed to this policy,
Provided always, and it is hereby declared, that this Company shall not be liable to make good any loss by theft or after a fire, or any loss or damage by fire,
which may happen or take place, by means of any invasion, insurrection, riot, or civil commotion, or of any military or insurrectionary power: **And provided further,** that
in case the assured shall have already any other insurance against loss by fire, on the property hereby insured, not notified to this Company, and mentioned in or endorsed
on this policy, then this insurance shall be void and of no effect; and if the said assured, or his assigns, shall hereafter make any other insurance on the same property,
and shall not, with all reasonable diligence, give notice thereof to this Company, and have the same endorsed on this instrument, or otherwise acknowledged by them in
writing, this policy shall cease, and be of no further effect and if any subsequent insurance should be made on the property hereby insured, which, with the sum or sums already
insured, should, to the option of the said Gulf State Insurance Company, amount to an over insurance, said Company reserve to themselves the right of cancelling
this policy, by paying to the insured the unexpired premium pro rata, and in case of any other insurance upon the property hereby insured, whether prior or subsequent
to the date of this policy, the assured shall not in case of loss or damage, be entitled to demand or recover of this Company, any greater portion of the loss or damage sustained,
than the amount hereby insured shall bear to the whole amount insured on the said property: **And it is Agreed and Declared,** to be the true intent and meaning
of the parties hereto, that in case the above-mentioned James H. Bull shall, at any time, after the making, and during the continuance of this insurance, be
appropriated, applied or used, in or for the purpose of carrying on or exercising therein any trade, business or vocation, or for the purpose of storing, keeping or residing
therein, any articles, goods or merchandise, which would, in any way increase the risk, unless herein otherwise especially provided for, or hereafter agreed to by
this Company in writing, and added to or endorsed upon this policy, then and from the moment these presents shall cease and be of no force or effect: **And it is more-
over declared,** That this Insurance is not intended to apply to, or cover any books of account, written securities, deeds or other evidences of title to lands, nor to bonds,
silk, notes or other evidences of debt, nor to money or bullion. And this policy is made and accepted, in reference to the conditions hereto annexed, which are to be used
and resorted to in order to explain the rights and obligations of the parties hereto. In all cases not herein otherwise specially provided for.

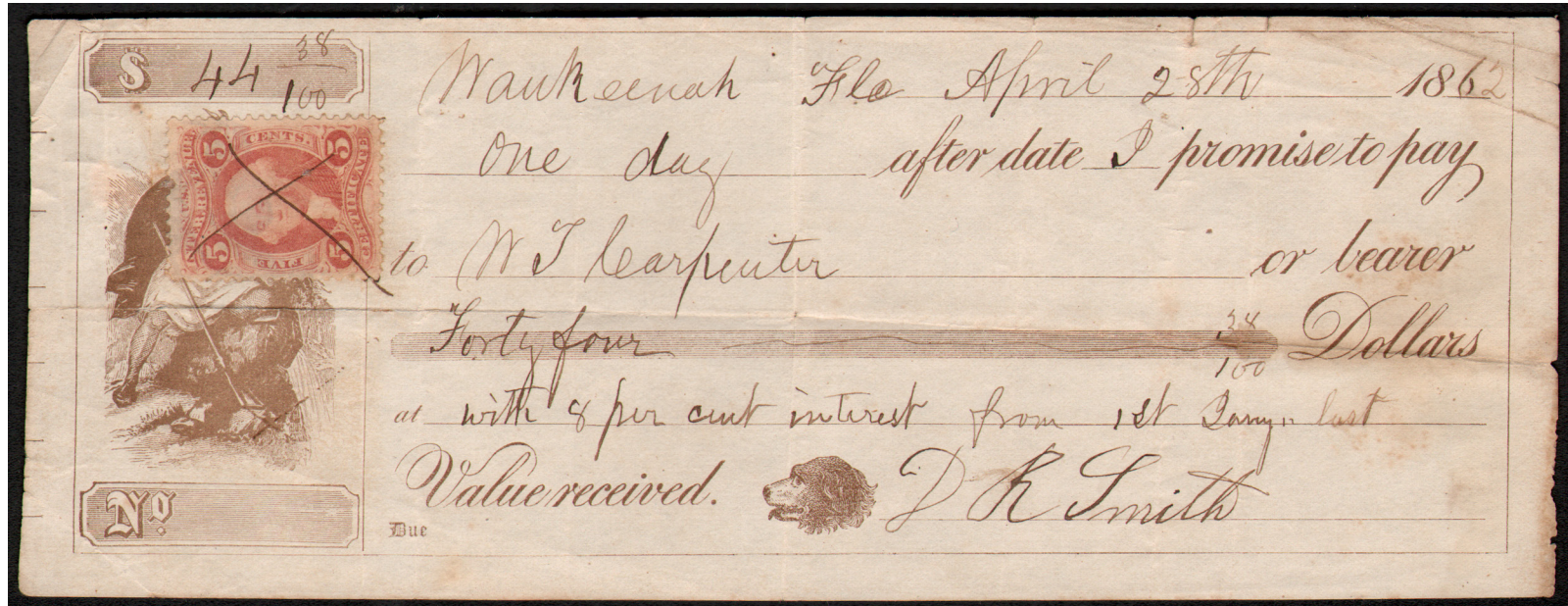
In witness whereof, the said GULF STATE INSURANCE COMPANY hath caused these presents to be
signed by their President and Secretary, at their office in the City of Tallahassee and State of
Florida, the first day of January, one thousand eight hundred and sixty six
B. C. Lewis, President.
F. H. Flagg, Secretary.





1866 Leon County **summons** to appear before Circuit Court at **Tallahassee**,
Original Process 50¢ tax paid by 50¢ Mortgage
Imprint of Tallahassee Sentinel Office

Waukeenah



Stamped Retroactively (3)

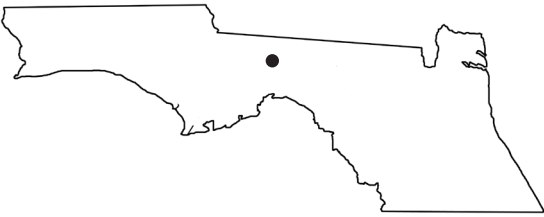
Promissory note, **Waukeenah**, made **April 28, 1862**, bearing interest from January 1, unpaid and filed in court in September 1869, **stamped retroactively** with 5¢ Certificate tied by manuscript “X”

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.

Sole recorded stamped document from Waukeenah

Monticello



Billhead of J. M. & W. P. Marvin, Dealers in Staple and Fancy Dry Goods, **Monticello**, acknowledging receipt of payment, **October 25, 1865**, stamped with 2¢ USIR

Early usage of a revenue stamp in Florida

Items purchased included:

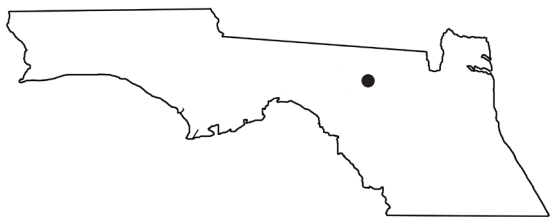
- ten yards French calico @ 85¢
- eight yards brillante @ 75¢
- two yards ribbon @ 37¢
- scissors at \$1.25
- belt at \$2.25
- toilet kit at \$3.

Five stamped documents recorded from Monticello

J. M. & W. P. Marvin,		Monticello, Fla. 186	
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.		<i>Miss Willie Bellamy</i> Bought of J. M. & W. P. Marvin, Dealers in Staple and Fancy Dry Goods.	
1865	Sept 23 2 Cans H. & G. 12 25	100	
	10 Scissors	125	
	Oct 2 10 Yds French Calico @ 85	850	
	" 4 Yds Col'd Spool	25	
	" 10 8 Yds Brillante @ 75	600	
	" 14 1 Belt 2.25 (20) 7 1/2 Yds Ribbon @ 37	680	
	" 23 1 pair 25 1 pair 15 1 Toilet Kit 3.00	340	2720
of J. Simpson & Co. Monticello Paid to J. M. & W. P. Marvin October 25 1865		<i>J. M. & W. P. Marvin</i>	



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

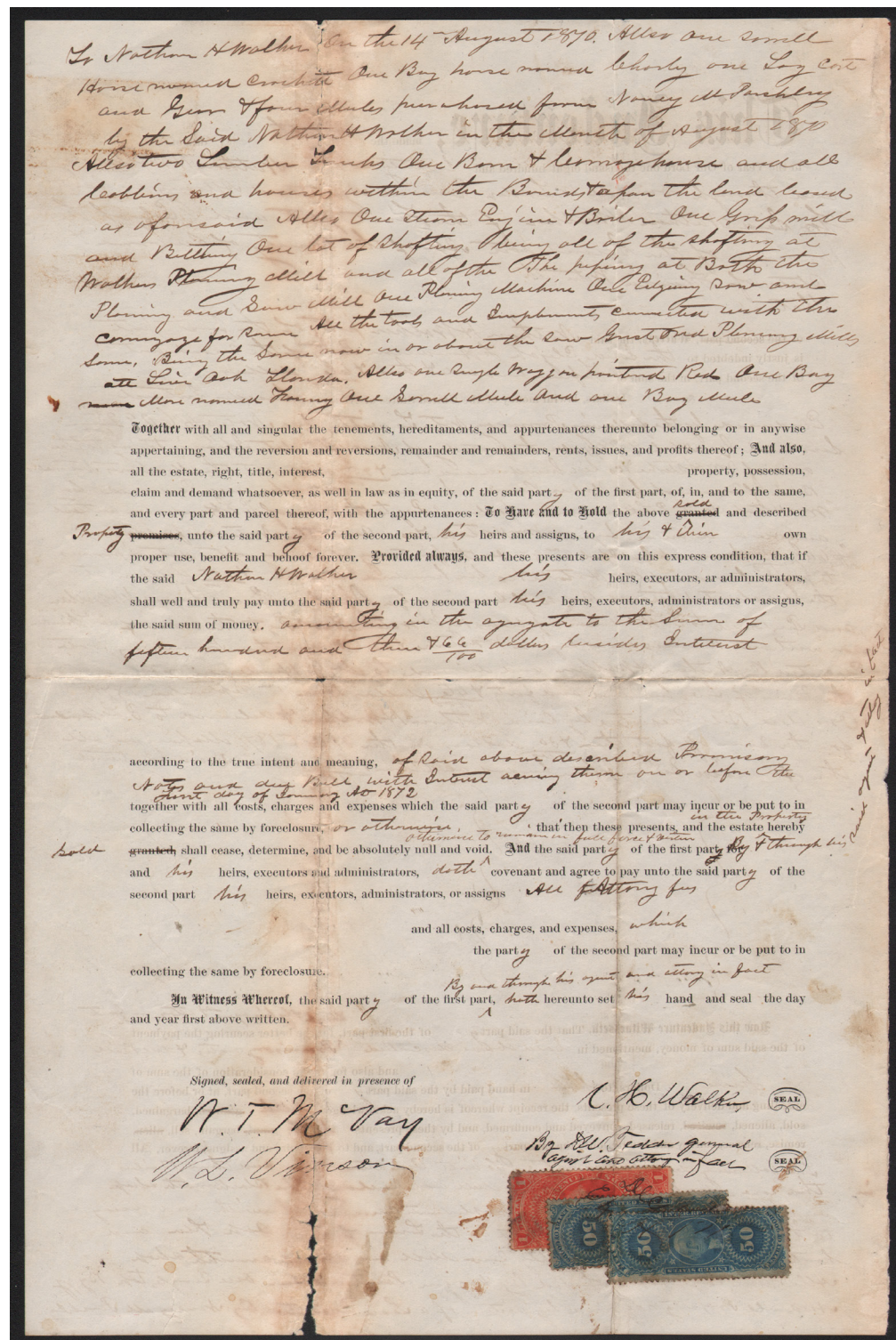
one single Waggon painted red

One Bay Mare named Fanny

One Sorrel and one Bay Mule”

amount \$1503.66, tax 50¢ per \$500, stamped with \$1 Entry of Goods and two 50¢ Entry of Goods.

Sole recorded stamped document from Live Oak



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,

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.

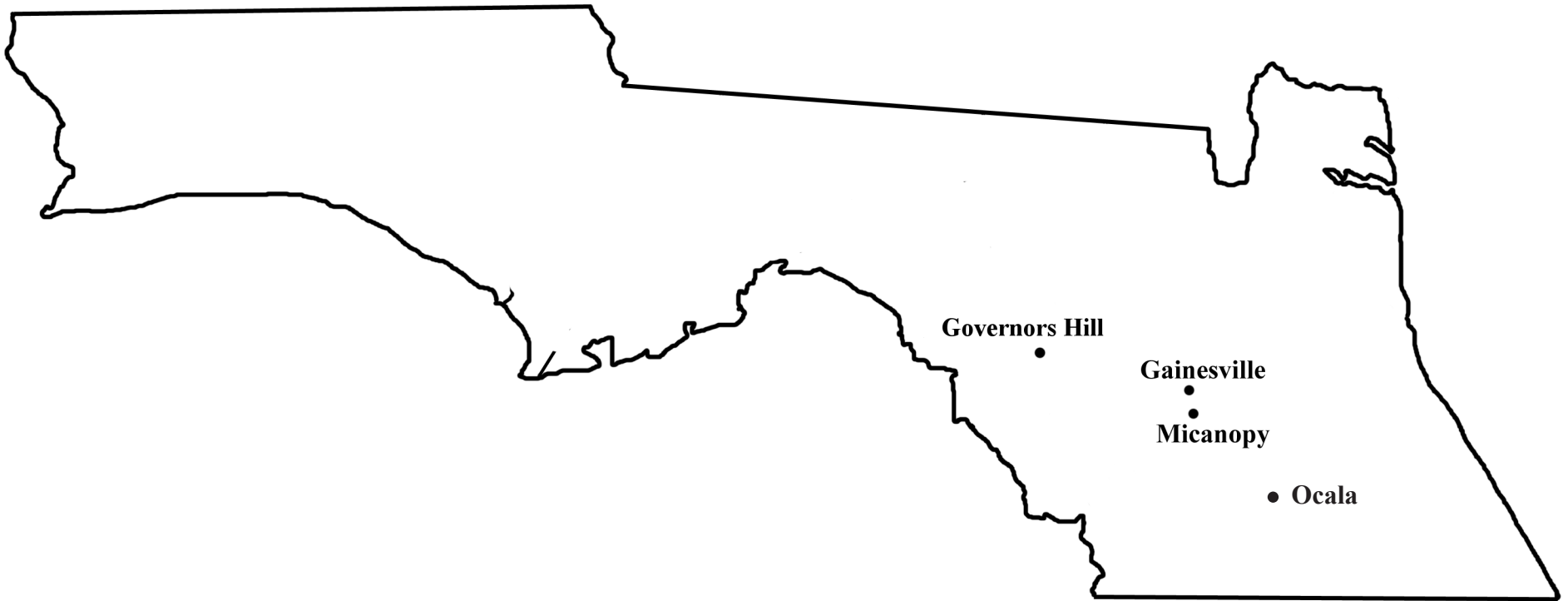
After the death of her husband, **Nancy Parshley took up where he had left off.** On November 6, 1868, she proposed the location of the Suwannee County Court House. Although her proposal was accepted, it would be years before the structure was actually built.

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.

Why Walker Executed This Mortgage from a Distance!

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.

4. North Central Region



Governors Hill



Unstamped 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 “helt 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 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.

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
 sixth day of August AD 1855 wick in a Justice Court
 helt 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
 Governors 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
service of summons	50 cents
mileage	42 cents

Gainesville



1873 sight draft of merchants Foster & Colclough, **Gainesville**, drawn on **Nourse & Brooks, N.Y.**, stamped with 2¢ **Second Issue**

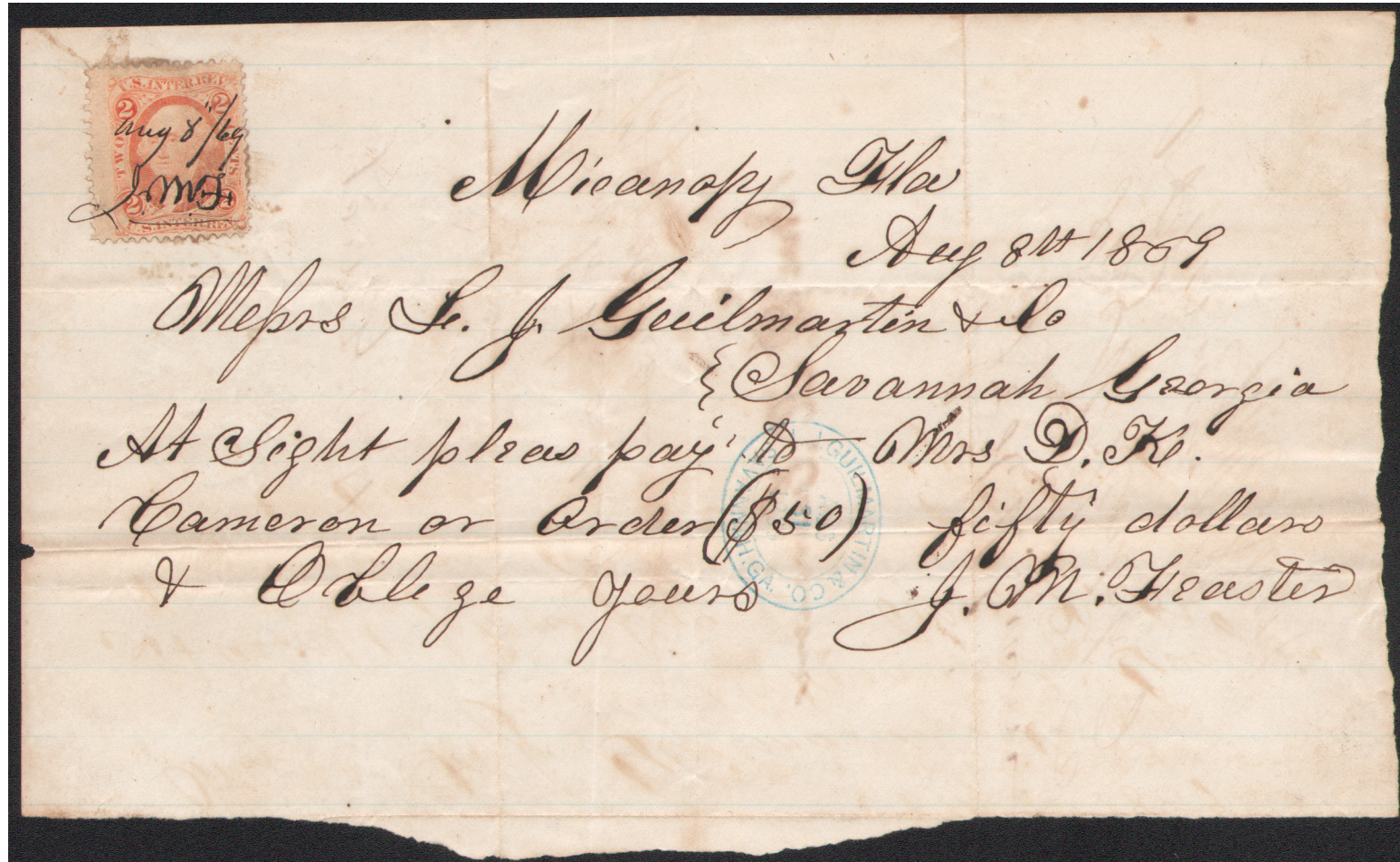
Only recorded use of a Second Issue stamp in Florida

Two stamped documents recorded from Gainesville

Nourse & Brooks were **cotton commission merchants**. Even though dated after the nominal census cutoff date of October 1, 1872, this piece has been included because of its significance. See p. 21 for a draft executed at St. Marks also drawn on Nourse & Brooks.

In fact this draft need not have been stamped. Effective October 1, 1872, all documentary stamp taxes were rescinded except the 2¢ Bank Check levy. Shortly thereafter it was ruled that this would apply only to checks or drafts drawn on a bank, banker or trust company; as Nourse & Brooks were simply merchants, drafts drawn on them were exempt.

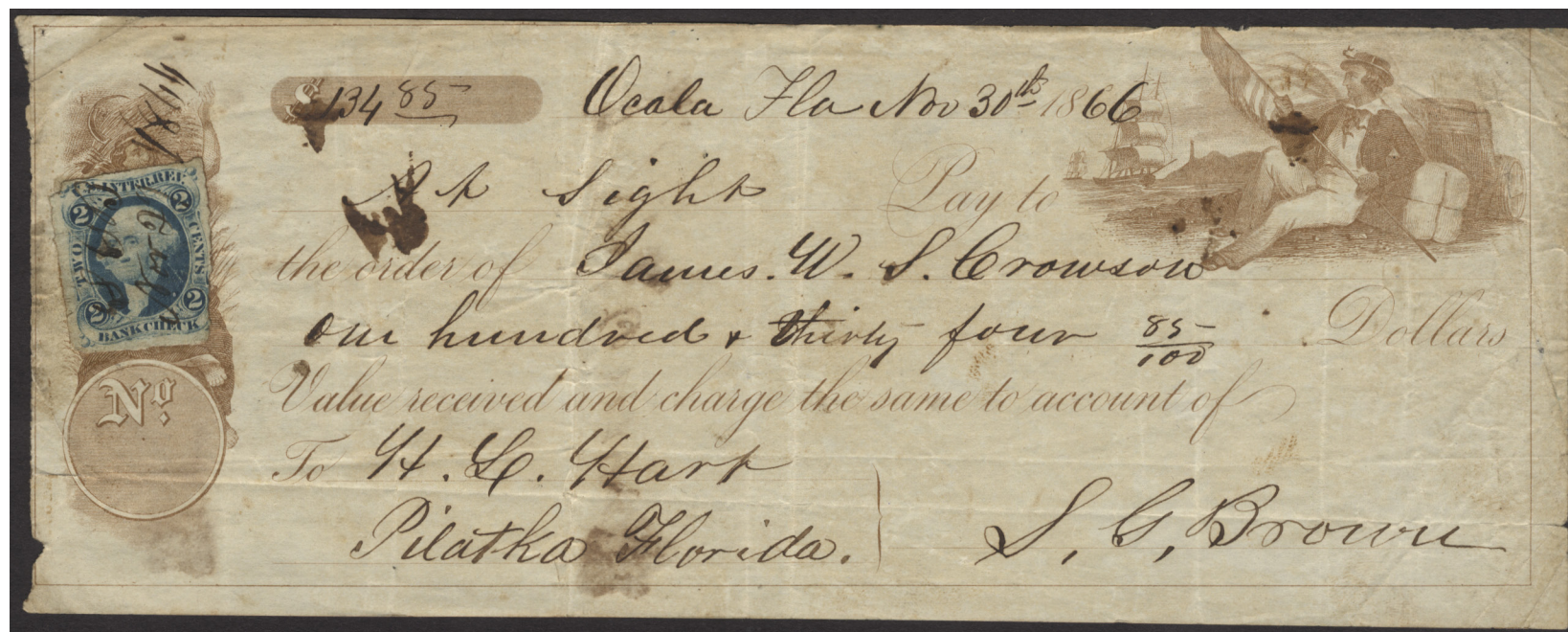
Micanopy



1869 sight draft, Micanopy, on Guilmartin & Co., Savannah, cotton factors and commission merchants

Sole recorded stamped document from Micanopy

Ocala



1866 sight draft, **Ocala**, drawn on **H. L. Hart** in **Pilatka** (sic),
by S. G. Brown payable to James W. S. Crowson

In 1866 **Hart's steamboat line on the Oklawaha River** (pp. 8–9) was still in development. Prior to the war he had run a stage line between Palatka and Ocala.

The very late use of the **2¢ Bank Check blue imperforate** is suspicious but **undoubtedly genuine**; the cancel “SGB Nov 29 1866” in Brown’s hand crosses and ties the stamp. However, the stamp was very **probably reused**; the supply of imperforates in the East, especially those in high demand like the 2¢ Bank Check, was virtually exhausted by mid-1863, with occasional stragglers seen to early 1864. And of course no stamps were available in central

Florida until after the war. The probability of this stamp finding its way onto a draft made in Ocala in late 1866 without having been reused is essentially zero.

Sole recorded stamped document from Ocala
Sole recorded use of an imperforate stamp in Florida

5. Key West



No 1.

Inward Foreign Entry
American Schooner
Alexander Roberts, Master
From Havana, Cuba
August 7th 1867.



No 2

Inward Foreign Entry
American Schooner
"Belle of the Cape"
Josi M. Artega Master
From Havana, Cuba
August 14th 1867



9950
7240
83.50
262.40

No 4

Inward Foreign Entry
American Schooner
"King of the Forest"
Josi M. Artega Master
From Havana, Cuba
August 28th 1867



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, 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 \$1,210, 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 selva imprint **“ENGRAVED BY Butler & Carpenter.”**

Four stamped documents recorded from Key West

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 tax of 44.5%** on its varied cargo, as shown in the table below.

Cargo of <i>Lautaro</i> 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

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Census of Florida Stamped Documents, 1865-1872

Location	Document Type	Date	Stamp(s)	Details/Comments
Alachua County	Deed	12/6/1865	R54c (x4)	Ms., John & Mary McDermott to Walter S. Sand (?), for lots #3 and #4, each 49ft 3 in, and half of lot #11 “fronting the Florida Rail Road near the Depot,” amount \$1400. In Gainesville?
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 and her four children for food, clothing, medical attention, but no pay
	Agreement	1/15/1867	R6c (x2), 3c	Ms. sharecroppers agreement for 15 laborers to work on the “Oliver place” for the year 1867, to receive one-third of crops, signed by L. D. Turner and by each of the laborers with their “x,” witnessed and approved by, M. (Marcellus) L. Stearns. Lieut and Sub Asst Comm’d, Quincy, Florida; Stearns became Governor in 1874.
	Agreement	2/9/1867	R24c	Ms. sharecropping contract between William. Davidson and Peter Croom (colored). Croom agrees M for himself and his hands or laborers to exert himself to the utmost of his ability to make a good crop; each to pay half of land rent and blacksmithing and other bills. Davidson to furnish two mules and their feed or forage, also wagon, harness, farming implements, etc. Crop to be divided share and share alike.
	Agreement	2/16/1867	R27c	Ms., John Robinson agrees to work for H. T. Jackson for balance of year planting and gathering such crop as H. T. Jackson may direct. Jackson to furnish “usual amount of provisions consisting of meat and Bread” and to pay \$15 per month plus all doctors bills and tax, less 75¢ per day for lost time, whether from sickness or otherwise.
	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.
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. 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	Time draft	7/12/1865	R75c, R48c (x2)	Generic, on Amos D. Smith & Co., Providence, stamps probably affixed there
	Sight draft	8/6/1866	R6c	Ms., drawn on Guilmartin & Co., Savannah; stamp probably affixed there

Location	Document Type	Date	Stamp(s)	Details/Comments
Jacksonville (cont.)	Sight draft	1/28/1867	R6c	Generic, vignnetted; drawn by Capt. David Guthrie on C. C. Duncan, Wall St., N.Y., to account of Schooner <i>Frank Palmer</i>
	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, vignnetted; by Capt. G. W. Tracy on J. D. Robinson & Son, Bath, Maine, to account of Schooner <i>Mary Fletcher</i> ; to M. W. Drew with his partial blue handstamp cancel
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, 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	Promissory note	2/15/1871	unstamped	Generic, A. Caraway (signs with "X") to Wood & Dexter or Bearer Amount \$50 with 8% interest; notes for amounts to \$100 exempt from tax after Oct 1, 1870
[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 for \$133.24, M. N. Dickson to R. J. Pittman; receipt is for \$178.68 (principal plus \$45.44 interest) from estate administrator Wm. Nickels. Note itself should have been stamped retroactively! Signed Pittman, who was a Jackson County Deputy Sheriff.
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
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 ornate vignnetted note of Denham and Palmer, Monticello, May 1, 1863, by Jn. M. Smith for \$430.55 plus 8% interest; receipt is for \$571.19 (principal plus \$140.64 interest) from estate administrator Joseph F. Bythewood. Note itself should have been stamped retroactively!
	Promissory note	7/30/1867	R24c pair	Generic; amount \$112.32
	Promissory note	11/30/1869	R24c	Generic Monticello form
	Sight draft	12/23/1869	R15c	Generic, vignnetted; drawn locally
Ocala	Sight draft	11/30/1866	R5a	Generic, vignnetted, in brown; by S. G. Brown on H. L. Hart, Pilatka (sic), to James W. S. Crowson; very late use of R5a (reuse?)

Location	Document Type	Date	Stamp(s)	Details/Comments
Palatka	Receipt	5/11/1866	(2¢ stamp)	Ms., Spears and Baisden, in exchange for their interest and title to Putnam Hotel and Furniture, acknowledge receipt from H. L. Hart of various notes and obligations all signed by Spears and Baisden: notes for \$1,777.78 made Nov 14, 1860; \$2,339.71 (Nov 14, 1865); \$1,118 (May 8, 1860); \$1,276 (May 8, 1860); also Spears and Baisden due bill for \$15, order for \$116; insurance on Putnam Hotel \$105; also detailed list of furnishings to be taken. Signed J. H. Baisden and H. L. Hart. Hart's new Putnam House became a centerpiece of his tourism operations.
	Receipt	5/13/1867	R15c	Ms., for \$944.67 from H. L. Hart "as per settlement on Harts Books" by J. L. McGahngin (?); stamp uncanceled
	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 "ANDERSON, HYER & CO. PENSACOLA, FLA."
	Agreement	5/12/1866	R24c	Printed apprenticeship contract, Gadsen County Probate Court, for "poor colored child Maria," age seven, to learn "Housekeeping &c." Signed with "X" by Maria's mother, Sally Thomas.
Quincy	Agreement	1/2/1867	R6c	Ms., Nancy Read agrees to "live as Servant with William Munroe the present year at his house in Quincy, do all the work required, nurse the children, make myself useful in any way ... and Sleep in the Dwelling house at night." Munroe agrees to find Nancy and pay \$40. Witnessed and approved by, M. (Marcellus) L. Stearns. Lieut and Sub Asst Comdt, BRF & RL; Stearns became Governor in 1874. Agreement 5¢ tax underpaid.
	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
	Promissory note	1/1/1870	R24c (x2)	Printed note of Jno. H. Gee, Quincy, blue paper; amount \$181.75, interest 8%
St. Augustine	Certificate	11/25/1867	R24c	(Ms. Circuit Court Clerk's jurat pertaining to deed; rest of deed missing; faulty)
	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
	Bank check	8/13/1870	R15c	Check of Langley, Satterlee, Blackwell & Co., New York, ms. "St. Augustine" written in with signature (Abijah Gilbert) and cancel "AG Aug 13 1870" in matching hand; Gilbert U.S. Senator from Florida 1869-75
St. Marks	Sight draft	11/12/1866	Postage 5¢ (#76)	Generic, vignетted, drawn by J. W. Skipper & Co. on Nourse, Brooks & Co., N.Y.
Tallahassee	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

Location	Document Type	Date	Stamp(s)	Details/Comments
(Tallahassee, cont.)	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.
	Sight draft	2/4/1873	R135	Generic, vignetted, J. P. & M. R. R. Co. (Jacksonville, Pensacola and Mobile) by Receiver, drawn on Auditor, Jeffersonville Mad[ison]. & Indianapolis]. RR
	Bank check	9/10/1873	R15c	Check of Langley, Satterlee, Blackwell & Co., New York, ms. "Tallahassee" written in with signature (Abijah Gilbert) and cancel "AG Sept 10 73" in matching hand; Gilbert
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
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.