

STATE

REVENUE

NEWSLETTER

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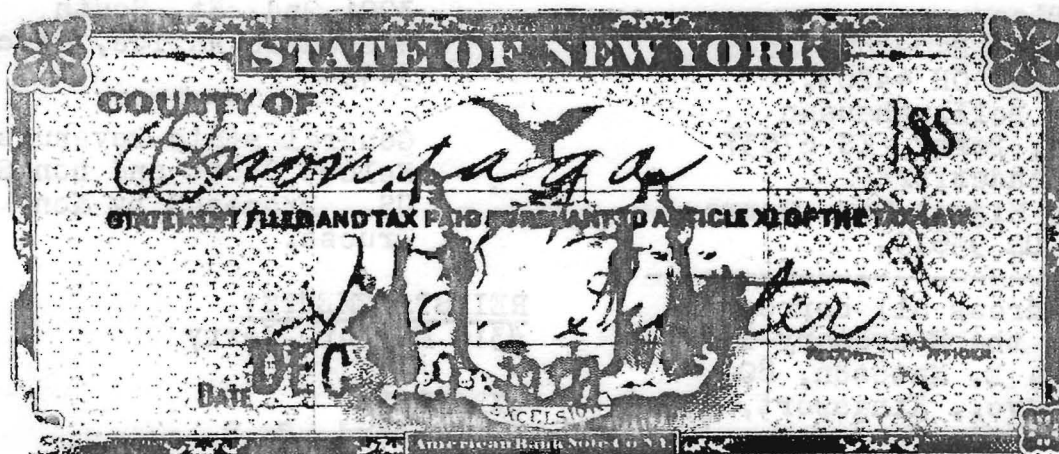
Editorial Office

Box 242

Pineville, Pa. 18946

NEW YORK MORTGAGE ENDORSEMENT STAMPS

Kenneth P. Pruess. SRS 48



The discovery by Mack Matesen of a remarkable letter accompanied by a sample stamp sent me scampering to the library to unearth the history of the New York Mortgage Endorsement stamps. The results will necessitate some changes in the present listing of these stamps as given in Hubbard's 1960 catalog.

There was a series of laws, with only very minor changes, dating back to 1905 which cover this tax. These laws imposed a tax of 5 mills/dollar (50¢/\$100) on "bonds." A bond is described as any note or other evidence of indebtedness and included, but was not limited to, mortgages. The 1905 law was only an alternative to an even older law which imposed a higher tax. Apparently the old law was difficult to enforce and the primary purpose of the new law was to force compliance. While it was still permissible (under the 1905 law) to pay the tax under the older laws, the new law provided that a mortgage could not be released until all taxes due had been paid. To take advantage of the tax break afforded by the 1905 law, holders of mortgages were obligated to have them endorsed by a recording officer (in most cases the County Clerk) to the effect that the tax had been paid.

(Cont. page 31)

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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Please address all correspon-
dence for the Secretary-Treas-
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Fairmont Ave., Kingsport, TN
37660.

SECRETARY'S REPORT

NEW MEMBERS

359 GMBREK, RONALD F.
404 Woodcrest Drive
Fallbrook, CA 92028

Fish and Game -particular-
ly trout stamps - fish
topical. Proposed by
Ken Pruess.

360 ENDICOTT, DAVID A.
P.O. Box 80362
Chamblee, GA 30341

US and State revenues;
postage dues. Proposed
by Ken Pruess.

361 GENTILE, JOHN R.
1018 Bradford Ave.
Charleston, SC 29412

USSR 1750-1950, special-
ized. Proposed by Ken
Pruess.

362 ROSSER, DENNIS R.
8 Leaveland Close
Stanhope Estate
Ashford, Kent TN23 2SW
England

Scott listed revenues,
states and US precancels.
Proposed by Ken Pruess.

363 BERRYMAN, DOUGLAS E.
3001 2nd. St. South
Wisconsin Rapids, Wisc.
54494

General state revenues,
Select Scott and non-Scott
US. Proposed by Ken
Pruess.

REINSTATEMENTS:

#310 Marver, Jerry

EXPELLED:

#1 Hubbard, E. S. A.

Previous Membership	192
New Members	5
Reinstated	1
Expelled	1
Current Membership	197

BOARD ACTION - By unanimous vote
of the Board of Governors, Mr.
E. S. A. Hubbard was expelled on
the first of July 1974 for action
unbecoming of a member of the
State Revenue Society.

Frank A. Mead (who had been re-
ported as dropped in the May
Newsletter) has been reported
deceased.

N.Y. MORTGAGE ENDORSEMENT (Cont.)

In many respects this tax was similar to the later taxes on Secured Debts and Investments. However, at no place in the laws covering mortgage endorsement do we find any mention of stamps. Use of stamps can, however, be directly traced to a ruling by the Attorney General in 1910 which stated that "The endorsement upon bonds required to be made by a recording officer, of the payment of the tax, may be in the form of engraved adhesive stamps affixed to the bond and signed by the recording officer." While by law the use of an adhesive stamp would not seem mandatory, the state in effect adopted this means of conspicuously and uniformly providing for the required endorsement.

Ralph E. Thompson, State Mortgage Tax Clerk, apparently sent each County Clerk a form letter late in 1910 explaining the use of the new stamps. The example we have (see next page) is dated Dec. 29, 1910 and addressed to Charles B. Lixley, County Clerk in Batavia. This letter informs the County Clerk that he is being sent a supply of stamps to be used in making the endorsements on bonds required by Section 264 of the Tax Law (this reference to the law refers to the Consolidated Laws of 1909). The letter gives explicit instructions on how to use the stamps and is accompanied by an actual example. The stamp enclosed is the imperforate green stamp listed by Hubbard as D34a as a 1917 issue.

The stamp is affixed to the upper right corner of a sheet of paper which bears the typed legend "FACE OF BOND." It bears a black manuscript "Onondaga" on the line for name of County and is signed by J. C. Butler. The date, Dec. 29, 1910, is handstamped in black. In addition, the word "Sample" in red manuscript ties the stamp to the "document." Thus this stamp is not a true specimen but the entire document becomes a sample. A colorless impression of the seal of the State Board of Tax Commissioners further ties the stamp, this seal being added to lap the lower left corner of the stamp as specified in the letter of instructions.

This letter and sample provide clear evidence that the first Mortgage Endorsement stamp was issued in 1910 (though it probably didn't go into use until 1911). The catalog listing should thus be changed to show 1910 as the year stamps were first issued and the first stamp listed should be the imperforate green issue. It seems safe to assume that this was followed by the same stamp but perforated and that the orange stamp was the last -- rather than first -- to be issued. Possibly the 1917 date is correct for the orange stamp, but this could be confirmed only by the earliest date shown on used stamps.

References:

Laws of New York, 1905. Chapter 729.
Consolidated Laws of New York, 1909. Chapter 63, Section 264.
Report of Attorney General, 1910. Page 681.
Annotated Consolidated Laws of New York, 1918. Volume 8, page 8589.

The letter referred to is illustrated on the next page.

Mortgage Endorsement:

STATE OF NEW YORK

State Board of Tax Commissioners

Many

December 29, 1910.

Mr. Charles B. Finley,
County Clerk,
Batavia, N. Y.

Dear Sir:-

The State Board of Tax Commissioners is sending you a supply of stamps to be used in making the endorsement on bonds required by Section 264 of the Tax Law. You are hereby instructed to see that the proper statement is filed and the tax paid, pursuant to that section. Enter the serial numbers of the bonds on the margin of the record of the mortgage which secures such bonds, date of payment and amount of tax, attested by your signature or that of your duly authorized deputy. Attach one of the adhesive stamps to the upper right hand corner of the face of such bond, enter the name of your county, sign your name and enter the date of payment of tax on the lines designated on the stamp, and then add the impress of the seal of your office so as to lap the lower left hand corner of the attached stamp as per sample herewith enclosed. Enter on mortgage tax record book and give serial number, the same as you would a new mortgage.

Very truly yours,

STATE BOARD OF TAX COMMISSIONERS,

per *[Signature]*
Mortgage Tax Clerk.

JWT

Enclosures

LINPEX '74

SRS MEETING ROOM - Meet your revenue friends in Room 100 at the Ramada Inn. This room will be open at 6 PM Friday, October 4 and will remain open throughout the show. By all means bring along any material you want to sell or trade.

RESERVATIONS - Room reservations at the Ramada Inn are strongly recommended. This is a home football weekend and hotel rooms tend to fill early. Write Ramada Inn, 2301 N. W. 12th St., Lincoln, NE 68521.

BANQUET - Banquet tickets are \$6.00. They must be purchased before Noon, October 5. Ken Pruess will be glad to reserve tickets for you.

EXHIBITS - Entries have now closed. There will be at least 8 state revenue exhibits, 4 U. S., and 1 Foreign --quite a nice response!

DEALERS - Two revenue dealers have taken bourse space so you may want to bring along a little cash. At least 2 other part time revenue dealers will also be present.

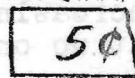
OPEN HOUSE - All SRS members and wives have an invitation to the Pruess home Saturday night after the banquet. Ken will have part of his collection available for inspection. Also you can see the SRS library (if you can get through the clutter).
Editor's note--I'll bet I can top your clutter, Ken.

Your editor plans to be in Lincoln and is eager to meet with all face to face instead of through the mails.

NORTH DAKOTA OLEO - The tax rate has been reduced (date unknown) and a new 5¢ stamp issued. This is of the same design as the past past 10¢ and 20¢ stamps, but printed in blue on white, die cut, pressure sensitive gum.

--Ken Pruess

OLEOMARKING
TAX STAMP



STATE OF
NORTH DAKOTA

TEXAS LIQUOR SEAL - Although Liquor tax stamps have been discontinued, a pressure sensitive stamp is used to identify liquor intended for "On premise" consumption. This is die-cut 25 x 25 mm and printed in red with serial number in violet.

--Ken Pruess

**T.A.B.C.
No**

A10272932

**ON PREMISE
CONSUMPTION**

Editor's note -- This letter was intended to be the conclusion of Mack's May letter. It somehow got passed over; My apologies.

OPEN LETTER TO THE MEMBERSHIP

Are we a secret organization also? Is there some special "high-sign" and handclasp or nod of the head that signifies membership in the SRS? Ridiculous! Yes, but you would not think so after reading some of the correspondence that has crossed your President's desk from non-SRS members making inquiry about our organization. For those of you that are also members of the ARA the March 1974 issue of the "American Revenuer" had an excellent article dealing with the "SECRET SOCIETY" which applies just as much to our organization as it does theirs. We may have a slight jump on the ARA in recognizing this problem (i.e., SRS NEEDS MORE MEMBERS-January 1974 Newsletter) but this cannot and will not be a one time shot. Your Board of Governors has continually strived to promote the SRS outside our own Society with publications in other major philatelic journals, magazines, etc., but we still need and want the assistance of the membership at large. A new revision of the SRS membership application is just off the press. Prepared by Mr. Pruess it provides a concise, but brief synopsis of our society, including such data as availability of recently published catalogs, articles which have appeared in the Newsletter plus many other interesting items. These are available, on request from me for a SASE (No. 10 please). My address is 801 Fairmont Ave., Kingsport, TN 37660. In our continuing effort to provide greater exposure of the SRS to the philatelic and revenue world in general, Mr. Pruess has prepared a slide presentation on the collection of state revenue stamps which will be utilized at LINPEX '74. Thanks to Mr. Pruess it will become the property of the SRS library after the show, with the stipulation that it be made available for loan to any stamp club. I know of at least one member of our organization who has made such a presentation to his local stamp club concerning state revenues; but now we have a "ready-made" show with accompanying text. Why can't this be extended to many instead of just one? Increasing our membership benefits everyone -- decreases benefit no one.

M. E. Matesen

STIDEX 1974 - Two of our members received awards for revenue exhibits at the Staten Island Philatelic Exposition 1974 held on May 3-5. Ken Pruess received a silver medal for his Pictorial State-Issued Fishing and Hunting Stamps and Steve Shedrowitz a bronze for The First Newspaper Stamp (Austria's 1851 newspaper stamp).

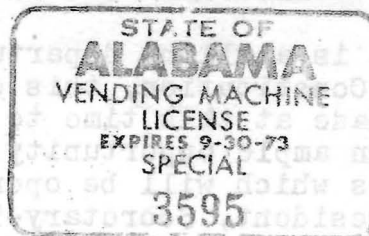
Steve Shedrowitz's pamphlet of Paid Under Protest Cancels that all of you received with the January Newsletter was reviewed in the February American Philatelist.

These two notes illustrate Mack's point above. We have begun to get recognition.

ALABAMA VENDING MACHINE

The illustrated decal is printed in black on white on light blue paper backing. It was found on a Coke vending machine in Ozark, Alabama.

--John E. Sampson



NEW YORK CITY MOTOR VEHICLE TAX - The 1952-53 stamp was illustrated in the May 1972 Newsletter. I can now report 3 additional issues.

- 1954-55 - \$5 Black on dark green. Value and serial panels in yellow.
- 1955-56 - \$5 Black and orange on yellow. Right half of top serial panel in silver. (Illustrated below)
- 1956-57 - \$5 Black and red on yellow. Right half of top serial panel in silver. (Illustrated below)

All three of these stamps have stubs attached. Who knows the first year of issuance for these stamps and when they were discontinued?

--Ken Truess



ELECTION ** CALL FOR NOMINATIONS

Although this is a slight departure from the September date called for in our Constitution, this early solicitation for candidates is being made at this time to give each and every member of our organization ample opportunity to consider the question of candidacy. Offices which will be open for nominations are that of President, Vice-President, Secretary-Treasurer and two members "at large" for positions on the Board of Governors.

Prerequisites for nominations and balloting procedures are as follows:

- (1) Must be a member in good standing of the SRS.
- (2) Nominees must provide written acknowledgement of their willingness to be nominated for office. (Such statements to be provided to the President with the nominations).
- (3) All nomination must be received by the President not later than OCTOBER 1, 1974. Nominations cannot be accepted without compliance with note (2).
- (4) If nominations for office are not received by October 1st, 1974 a slate of elective officers will be prepared by the Board of Governors. (Article 5, SRS Constitution refers).
- (5) Not later than November 10th, 1974 ballots will be mailed to all members in good standing, to be returned within 30 days of the mailing date. Ballots received after December 10th will be invalidated.
- (6) Write-in candidates can be made on the ballot provided the stipulations of note (2) are complied with.
- (7) Each member in good standing will have one vote for each office to be filled. The candidate having the most votes shall be elected. In case of tie votes, the Board of Governors shall have the final decision.
- (8) Election results will be published in the January 1975 News Newsletter with elected officers taking office effective the 1st.

Questions or inquiries on the above should be directed to the President: M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

AUCTION **DEALERS & ACCUMULATORS**

Minnesota Case Stamps. To be sold to highest bid received by October 31, 1974 at slight advance over 2nd. high bid. Postage extra.

Lot consists of over 700 Minnesota wine & liquor case stamps includes scarce 4¢ green (25 copies), 6¢ (50 copies), 12¢ (80 copies), 24¢ (12 copies); 12 container black (500), 48 container culls (35). This lot was donated by Tom Betz and proceeds will be used for the SRS library. Estimated wholesale value \$15.00 plus. Send bids to Ken Truess, 1441 Urbana Lane, Lincoln, NE 68505.

SOUTH CAROLINA SOFT DRINKS - Effective July 1, 1974 this tax is repealed.

--Ken Truess

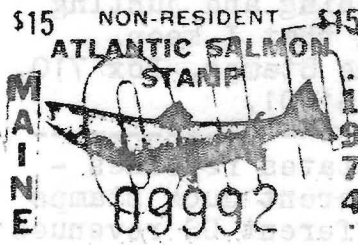
MAINE JOINS LIST OF FISH AND GAME STAMP ISSUING STATES

Starting with the 1973 season, Maine issued a \$1.00 pheasant stamp. This stamp, imperforate all four sides, measures approximately 41 x 25 mm and portrays a cock pheasant and is black on yellow. Face value is not shown.

1974 issues consist of a \$1.00 pheasant stamp (black on pink), a \$1.00 resident Atlantic Salmon stamp (black on blue) and a \$15.00 nonresident Atlantic Salmon stamp (black on orange). All 1974 stamps measure approximately 38 x 25 mm and are from vertical panes, slot perf approximately 7 horizontally between stamps. 1974 stamps may be purchased at face value from: Dept. of Inland Fisheries and Game, Attn: Mr. Ralph C. Will, Business Mgr., State Office Bldg., Augusta, Maine 04330. Remittance should be by money order or cashiers check.

Maine currently has no policy allowing sale of obsolete stamps at a discount to collectors, but legislation to permit this is now under consideration. Results will be reported in these columns when available.

-- E. L. Vanderford



STROCK REVENUES SOLD BY HARMER - Dave Strock's extensive collection and stock of world revenues was sold by Harmer on April 26. The state revenues, which were contained in about 27 large binders plus a number of boxes, were sold as one lot and realized \$4000.

--Ken Truess

GEORGIA CITY BEER TAX - The mandatory tax enacted last year was declared unconstitutional. But the state tried again this session! Every city which permits the sale of beer will be required to levy a city tax in addition to the state tax.

--Ken Truess

ADVERTISING: 2¢ per word, 3 insertions for the price of 2, 5 for the price of 3. Send copy and payment to M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

Special Display Rates: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00. Short ads offering material for trade accepted free for one time.

WANTED: Sales Tax Receipts and/or punch cards of Kentucky, IL, NC, W. VA, Iowa, Kans, CA, Nebr, Wash, and Ill Script and tokens used by food stores to make change in the federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301.

WANTED Beer stamps, both USIR (Federal) and State. Also tobacco tinfoils. Michael Zinman, P. O. Box 104, Ardsley, NY 10502.

I offer 40¢ catalogue in Scott's listed mint or used sets for each state fishing and hunting stamp you send that I keep. Humphrey's Fine Stamps, Box 710, Spencer, Iowa 51301.

35 different states revenues - \$2.00. 4 different duck stamps \$3.00. 25 different US revenues \$1.50. D. Gibbs, 223 N. 20th., La Crosse, Wisc. 54601.

WANTED Quality revenues paying 50% Scott's. What can you offer? Also wanted Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, Iowa 51301

Better grade state revenues on approval. Lots of fish and game such as Iowa trout, Michigan Cisco. Also beers, wines, etc. What are your needs? D. Gibbs, 223 N. 20th, La Crosse, Wisc. 54601.

Trading - Mississippi tobacco revenues(paper), for early Miss, LA, GA, FL, or German oriental revenues or perfins. Degenhart - LOB 4405, Biloxi, Miss. 39531

SELLING LARGE COLLECTION OF FISH AND GAME STAMPS. MANY

STATES COMPLETE OR NEARLY SO, TO 1972. INDIVIDUAL SCARCE

ITEMS FOR ADVANCED COLLECTORS;

LOTS OR GROUPS FOR BEGINNERS.

INQUIRIES INVITED.

W. R. Schroeder
151 Forest Place
Fredonia, NY 14063

FLORIDA PUBLIC HUNTING AREA STAMPS
All obsolete stamps from the 1966-67 issues to date are available at \$1 each. In addition to the regular stamps for both adult and under-age hunters, special stamps were issued for two other areas for the 1972-73 season. These are for Camp Blanding and the Ocala Management Area. There is a \$2.50 under-age and a \$10 adult stamp for each of the two areas. These are also available at \$1 each. Orders, accompanied by payment, should be sent to Florida Game and Fresh Water Fish Commission, 620 South Meridian, Tallahassee, FL 32304.

--Ken Truess