

STATE REVENUE NEWSLETTER

ISSN 0883-6760

VOL. 26, No. 2

March - April, 1988

Whole No. 181

MINNESOTA COUNTY DEED TAX STAMPS AND METERS

By Terence Hines



Figure 1.

Until July 1, 1985 the Minnesota deed tax was collected by the use of stamps printed and sold by the state or by metering machine imprints inscribed "STATE OF Minnesota / DEED STAMP TAX" (See Fig. 1, top). On July 1, 1985 the collection of the deed tax was taken over by the 87 individual counties in Minnesota. Section 285.25 of the Minnesota statutes states that each "county board shall determine the method for collection of the tax" and gives authority for payment of the tax by the use of stamps or a "receipt for such tax upon the face of the document or instrument." Section 287.26 requires that "A person using or affixing a stamp shall cancel it and so deface it as to render it unfit for reuse by marking it in ink with the person's initials and the date on which such affixing occurs." Section 287.27, subdivision 2 authorizes the use of metering machines.

Most of Minnesota's 87 counties use neither stamps nor metering

machines to indicate payment of the deed tax. Rather, they have opted for a simple rubber stamp/receipt system in which a rubber stamp on the deed indicates the amount of tax paid and the taxpayer is given a receipt. Several counties do use meters and of these some continue to use the same imprint design used when the tax was collected by the state (Fig. 1, top). A few counties have had the meter imprint design modified to reflect the fact that the tax is now a county tax. An example of the modified design is shown in Fig. 1, bottom. Wright County uses a state type meter imprint, but handstamps the imprint "WRIGHT / COUNTY" over the "STATE OF / Minnesota" wording in the design. Several counties continue to use the deed tax stamps printed by the state, although a few overprint these stamps with the county name. The overprinting is done by handstamp. Finally, at least six counties are using their own stamps. These stamps vary widely in format and are described in detail in the following listing of the methods used by each county to collect this tax.

The information in this article was obtained through a mail survey of all Minnesota County Treasurers. I thank them all for the time they took to answer my questions. The cost of postage and photocopying for the survey was paid by a research grant from the State Revenue Society.

<u>COUNTY</u>	<u>METHOD OF DEED TAX COLLECTION</u>
Aitkin	Rubber stamp.
Anoka	Meter, state type design.
Becker	Self-adhesive stamp (Fig. 2 - at end of article) with design in black, including serial number, on white background. Value written in.
Beltrami	Rubber stamp.
Benton	Will use state stamps handstamped "BENTON" (Fig. 3) until they run out.
Big Stone	Used state stamps until June 1, 1987 then went to rubber stamp.
Blue Earth	Rubber stamp and receipt.
Brown	Receipts.
Carlton	State stamps.
Carver	Meter, state type design. Meter # 10537. County name at left. (Shown in Fig. 1, top).
Cass	Meter, state design type, meter # 11380.
Chippewa	Receipts.
Chisago	Rubber stamp and receipt.
Clay	Receipts.
Clearwater	Rubber stamp.
Cook	Rubber stamp.
Cottonwood	Rubber stamp.
Crow Wing	Rubber stamp.
Dakota	Meter, county design type, meter # 10818.
Dodge	Rubber stamp and receipt.
Douglas	Rubber stamp.
Faribault	Receipt.
Fillmore	Rubber stamp.
Freeborn	Rubber stamp.
Goodhue	Rubber stamp.
Grant	Rubber stamp and receipt.

<u>COUNTY</u>	<u>METHOD OF DEED TAX COLLECTION</u>
Hennepin	Meter, county type design, meter # 10516.
Houston	Rubber stamp and receipt.
Hubbard	Rubber stamp and receipt.
Isanti	Rubber stamp.
Itasca	Rubber stamp and receipt.
Jackson	State stamps with handstamp overprint reading "JACKSON CO. / Jackson, MN."
Kanabec	Rubber stamp.
Kandiyohi	Receipt.
Kittson	Rubber stamp.
Koochiching	Meter, details not available.
Lac Qui Parle	Rubber stamp.
Lake	Rubber stamp.
Lake of the Woods	Rubber stamp.
Le Sueur	County stamps printed in black on white with red serial number (Fig. 4), roul. 7. Value written in.
Lincoln	State stamps.
Lyon	Rubber stamps.
McLeod	Meter, county design type, meter # 10819.
Mahnomen	Rubber stamp and receipt.
Marshall	Rubber stamp.
Martin	State stamps until about September 1, 1987 when switch was made to rubber stamp and receipt.
Meeker	Receipt.
Mille Lacs	Rubber stamp.
Morrison	County stamps printed in black on white background on peel-off labels. Illustrated in Fig. 5.
Mower	Rubber stamp with receipt, but may "look into" the use of stamps in the future.
Murray	Rubber stamp.
Nicollet	Rubber stamp.
Nobles	State stamps.
Norman	Rubber stamp.
Olmsted	Meter, state design type, meter # 10515.
Otter Tail	County stamps printed in black on white background on peel-off labels. Illustrated in Fig. 6.
Pennington	State stamps until July 1, 1987, then rubber stamp.
Pine	Rubber stamp and receipts.
Pipestone	Rubber stamp.
Polk	Rubber stamp and receipts.
Pope	Receipts.
Ramsey	Self-adhesive stamps printed in black on white. See Fig. 7. Serial number is also black. Value written in.
Red Lake	State stamps.
Redwood	Receipts.
Renville	Rubber stamp.
Rice	Rubber stamp.
Rock	Receipt.
Roseau	Rubber stamp.

<u>COUNTY</u>	<u>METHOD OF DEED TAX COLLECTION</u>
St. Louis	Meter, county design type, meter # 10821.
Scott	Meter, county design type, meter # 10820
Sherburne	Meter, details unavailable.
Sibley	Meter, state design type.
Stearns	National Cash Register machine imprint.
Steele	Meter, state design type, meter # 11271. County name at end.
Stevens	Rubber stamp.
Swift	Receipts.
Todd	County stamp. Peel off labels generated on computer, black lettering (Fig. 8). Value written in.
Traverse	Receipt.
Wabasha	Rubber stamp.
Wadena	Rubber stamp.
Waseca	Rubber stamp.
Washington	Cash register receipt.
Watonwan	Receipts.
Wilkin	State stamps through June 30, 1987, "decal stickers" thereafter. Details on the decals unavailable.
Winona	Meter, state design type, meter # 11384.
Wright	Meter, state design type with "WRIGHT / COUNTY" handstamp, meter # 11185.
Yellow Medicine	Rubber stamp.

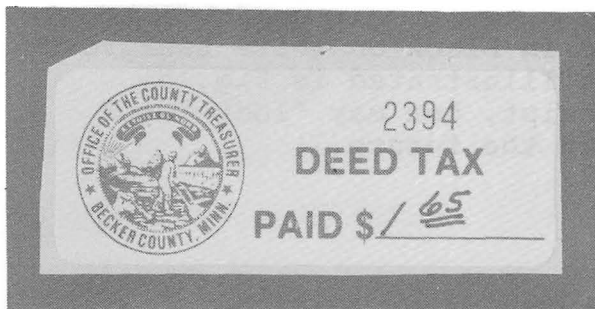


Figure 2.



Figure 3.

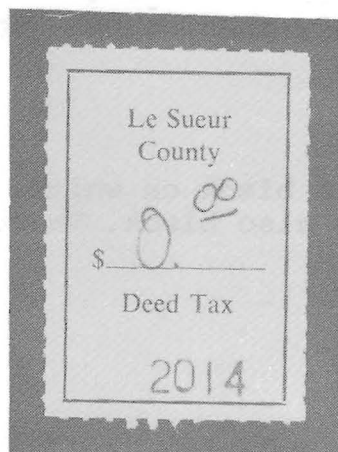


Figure 4.

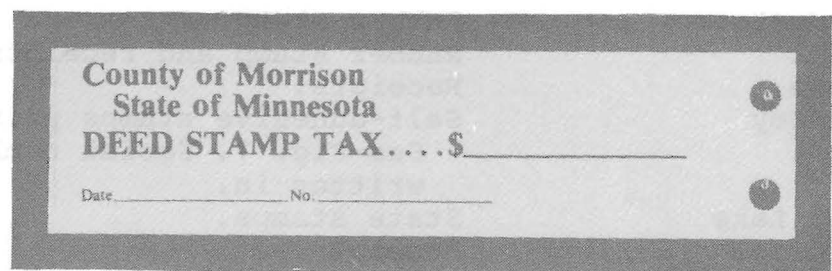


Figure 5.

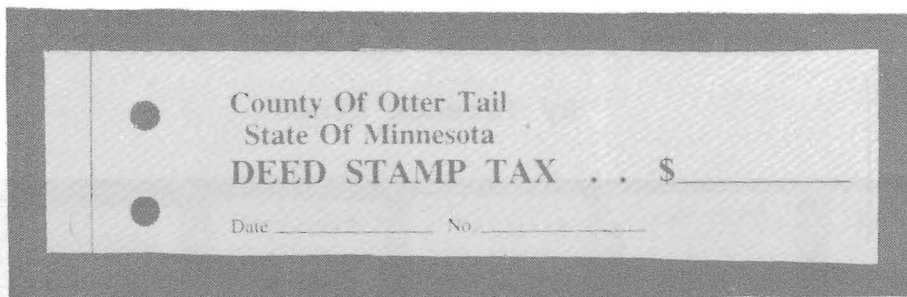


Figure 6.

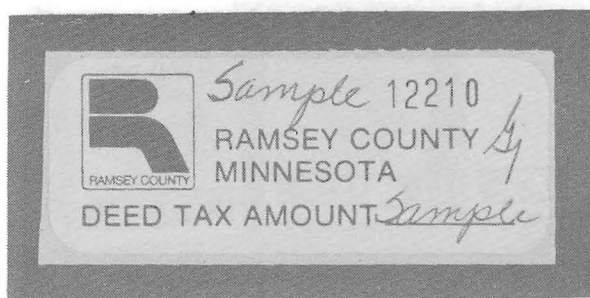


Figure 7.

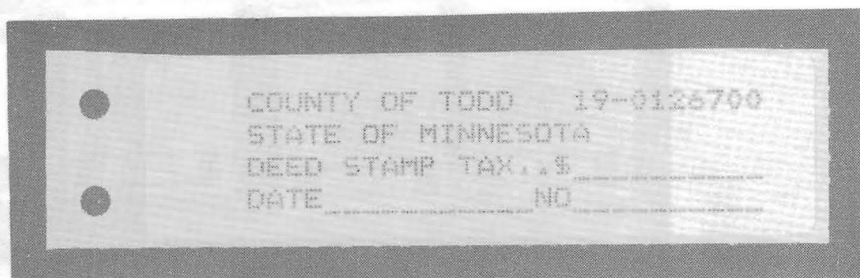


Figure 8.

FISH AND GAME STAMPS AVAILABLE FROM STATE AGENCIES: ADDENDA.

MISSOURI

Waterfowl Stamp. 1987, face value \$3, sold for \$3 each or \$25 for a book of 10.

Trout Stamp. 1987, face value \$5, sold for \$3 each or \$25 for a book of 10.

Check or money order payable to Missouri Dept. of Conservation, Box 180, Jefferson City, MO 65102. Any remaining stamps will be destroyed after sales end on December 31, 1988.

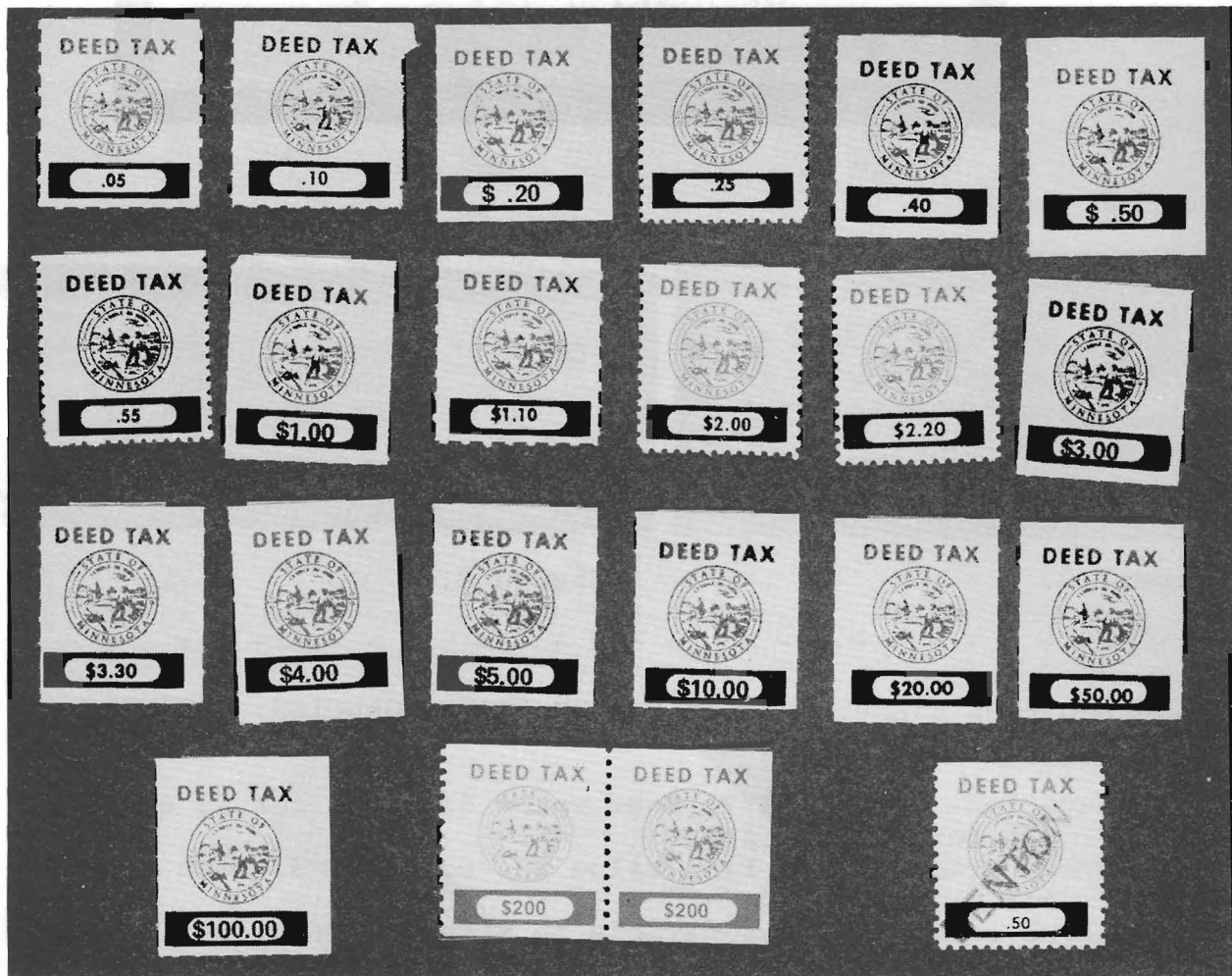
NOTE: The SRS has ordered 20 of each of these stamps and they are available also from SRS Treasurer Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717.

TEXAS

The Texas Parks & Wildlife Dept. at 4200 Smith School Road, Austin, TX 78744, sells both current and obsolete hunting and fishing stamps. Current stamps are sold singly at full face value. Until Aug.31, 1988 current stamps are: 1987 \$6 white-winged dove; 1987 \$6 archery; 1987 \$5 waterfowl; 1988 \$5 trout and 1988 \$5 saltwater fishing. Obsolete stamps are for these catagories of the previous year. They are sold ONLY in books of 10 at 10 times face value (face value is the same for the two years) plus tax of \$3.60 (dove and archery) or \$3 (other three types) per book. There is a \$1.24 postage charge. Interested collectors should write for official order forms.

MINNESOTA STATE DEED TAX STAMP VARIETIES

By Terence Hines



The Minnesota state deed tax went into effect in 1961. The addenda to the Minnesota section of Hubbard's (1960) State Revenue Catalog that was published in the March, 1968 issue of the State Revenue Newsletter lists a set of 17 deed tax stamps (5¢, 10¢, 20¢, 25¢, 50¢, 55¢, \$1, \$1.10, \$2, \$2.20, \$3, \$3.30, \$4, \$5, \$10, \$20, and \$50) that were issued in 1961. The addenda incorrectly states that the stamps are red with black lettering. In fact, the entire design is printed in red on a white background. The set actually consists of 20 denominations. The addenda does not list the 40¢, \$100, and \$200 denominations, which may have been issued later. The \$200 stamp is printed in dark blue. The addenda also lists all stamps in the set as being perf. 12½. A recently obtained full set, shown above, contains stamps with various different types of separation, as listed: 5¢, roul. 7; 10¢, roul. 7; 20¢, roul. 6; 25¢, perf. 12½; 40¢, roul. 6; 50¢, roul. 6; 55¢, perf. 12½; \$1, roul. 6; \$1.10, roul. 7;

\$2, perf. 12; \$2.20, perf. 12; \$3, roul. 6; \$3.30, roul. 6; \$4, roul. 6; \$5, roul. 6; \$10, roul. 6; \$20, roul. 6; \$50, roul. 6; \$100, roul. 6; \$200, perf. 12 vertically. As can be seen from the illustrated pair of the \$200 value, it appears to have been printed in horizontal coil format.

The differences in separation type can probably best be accounted for by noting that this series was in constant use for nearly 25 years, until it was eliminated by a change in the law in 1985 (see preceeding article). Thus, the more frequently used denominations must have been reprinted one or more times. In at least one case, such reprinting resulted not only in a change in the type of separation used, but also in the type style used to print the denomination. This is the 50¢ stamp. At the lower right of the illustration on the previous page is a copy of the 50¢ stamp with a handstamp overprint "BENTON" for use as a Benton County deed tax stamp. This stamp is perf. 12, not roul. 6 as is the unoverprinted 50¢. Further, the denomination on the overprinted variety is a small ".50" while on the unoverprinted variety it reads "\$.50" in a larger type face.

Readers should check their collection for further varieties of this issue. Please report any found to your editor.

NEW HAMPSHIRE SCAM - PART III

STAMP NEVER AVAILABLE FROM STATE

By Terence Hines

Further investigation of the circumstances surrounding the issuance and sale of the 1987 New Hampshire \$50 "governor's edition" waterfowl stamp have revealed that the stamp was never sold by the State of New Hampshire. It was available only through the firm of Steiner Prints in San Francisco. Robert Steiner was the artist of the painting on the stamp. The New Hampshire Fish and Game Department sold only the regular \$4 waterfowl stamps. Apparently the same procedure will be followed for the 1988 \$50 New Hampshire waterfowl stamp, although this is not yet absolutely certain.

The fact that the 1987 stamp was not available for sale from the issuing agency further strengthens the argument that this stamp is in the same class as the wallpaper issues of the various sand dune sheikdoms and other issuers of abusive pseudo-postage stamps around the world. Those issues are often officially "valid" for postage in the country allegedly issuing them. The New Hampshire \$50 stamp is "valid" for the \$4 duck hunting fee. The pseudo-postage stamps are frequently marketed only to stamp dealers who then sell them to collectors. The stamps never see the country of origin. This appears to be precisely the case with the New Hampshire \$50 stamps.

IOWA DOCUMENTARIES REVISITED

By Michael R. Florer

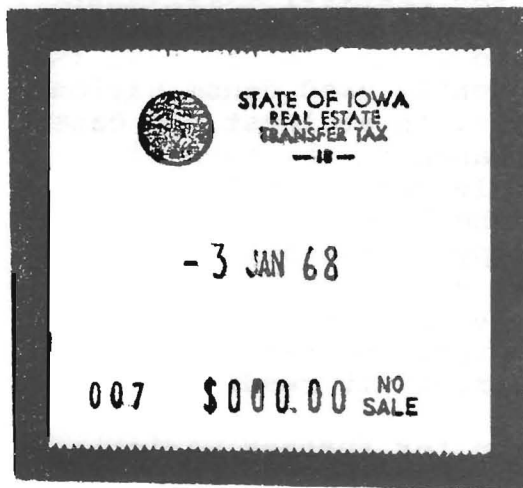


Figure 1.

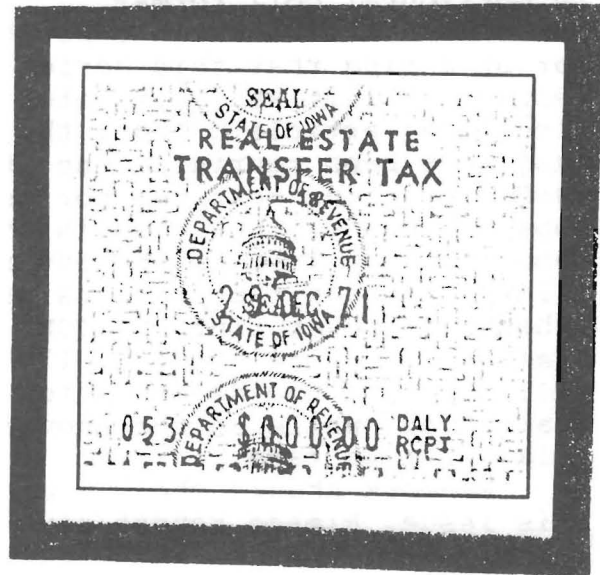


Figure 2.



Figure 3.



Figure 4.

My first article on Iowa documentary stamps appeared in the May - June, 1987 issue of the Newsletter. Since then Bill Smiley has provided me with some additional information which is reported in this update. There are at least four different major, and no doubt several minor, design types of the Iowa documentary stamps which are actually cash register tapes that are affixed to the taxed document. The first type (Fig. 1) has the Iowa state seal in the upper left

hand corner. The second type (Fig. 2) has the seal of the Iowa Department of Revenue repeated in the center of the stamp. The third type (Fig. 3) has smaller Department of Revenue seals on each side of the stamp. On this type the base of the capitol dome extends to both the left and the right side of the seal. The fourth type (Fig. 4) is the same as the third except that the base of the dome extends only to the right. Bill Smiley kindly provided The stamps shown in Figures 2 and 3 are similar to the two shown in my first article. The stamp in Fig. 1 is printed with purple ink on light blue paper. The stamp in Fig. 4 is printed in red violet ink on blue green paper that is much lighter than the paper of the stamp shown in Fig. 3.

3621

Entered for taxation this 3rd day of November 1976
Barbara Schmitz AUDITOR
W. B. Schmitz DEPUTY

STATE OF IOWA, BUTLER COUNTY
FILED FOR RECORD THE 1st DAY OF
NOV. 1976 AT 2:28 O'CLOCK
P.M. BOOK 64 - PAGE 225 \$ 1.00 Fee
FILE NO. 3621 FEE \$2.50
Barbara E. Schmitz RECORDER

REAL ESTATE
TRANSFER TAX
- 12 -
- 1 NOV 76
\$002.75
004
FEE E

And the grantors do **Hereby Covenant** with the said grantees, and successors in interest, that said grantors hold said real estate by title in fee simple; that they have good and lawful authority to sell and convey the same.

Figure 5.

The Scott County handstamp shown in Fig. 3 of my previous article is not a handstamp used in lieu of a stamp, as I at first thought. It was on the same deed as the stamp shown in Fig. 2 of that article. The reason for both being on the same deed was that there were, and still are, three different fees that must be paid when a deed is recorded. The first is a recording fee, the second a transfer fee and the third the actual transfer tax. The first two are paid via handstamps. The third was paid with a stamp until 1983. Since 1983 either a stamp or a handstamp can be used. Figure 5 shows separate indicia for all three of these fees on the same document.

I would like to thank Bill Smiley and Terence Hines for their help in preparing this article.

ALABAMA CORRECTION:

In the listing of the Brundage collection of Alabama local decals the town of "Red Falls" appears. This is a typographical error. The correct town name is "River Falls." This error appeared in the July-Aug./Sept.-Oct., 1983 issue of the Newsletter (Vol. 22, # 4 & 5, p. 54).

--- Terence Hines

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word above 25. No charge for name and address. Three insertions for the price of two, five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717.

TRADE STATE FISH AND GAME STAMPS. I will trade Kansas quail and upland gamebird stamps, 1957 Minnesota conservation stamps, early state duck stamps (signed or mint) or RWs. I need recent signed copies of state duck stamps and ANY Canadian fish and game stamps. Also need Alberta game stamps. ROG BEALS, BOX 210, MONTEVIDEO, MN 56265 (3)

PLEASE SEND your duplicate state revenues or hunting and fishing licenses on approval. I collect all states. Also want National Park windshield stickers. Thanks! BILL SMILEY, BOX 361, PORTAGE, WI 53901 (2)

STATE AND FEDERAL DUCK STAMPS. Buying, selling, trading. Special!!! First Tennessee set of 2 (no backing), \$99.00. Write for your free price list today. HOWARD R. LUTZ, BOX 108, WARREN, OH 44482. Phone 216-856-2229. (2)

DISABLED VETERANS KEY CHAINS, tags, B.F. Goodrich key chains, tags, automobile registration and inspection windshield stickers, chauffers' badges, license plates, etc. WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019. (0)

WANTED - CANADIAN provincial hunting or game stamps. Will purchase or trade for my RWs, state ducks or state fish and game stamps. ROG BEALS, BOX 210, MONTEVIDEO, MN 56265. (3)

DUCK STAMPS: for pleasure and profit. Buying, selling! State, federal, new issue ducks. Request discount price lists. REUBEN KLEIN, 131 SADDLE ROCK ROAD, VALLEY STREAM, NY 11581. (3)

NEW ENGALND fish and game stamps wanted on license (except New Hampshire). Send photocopy with price or for offer. TERENCE HINES, BOX 258, THORNWOOD, NY 10594-0258. (2)

HANOVER, HANOVER CENTER AND ETNA, NH covers wanted. I need covers from all eras, stampless to present, especially advertising covers and covers with auxiliary postal markings. Pay minimum of \$10 for any cover I need. TERENCE HINES, BOX 258, THORNWOOD, NY 10594-0258. (2)

ANNUAL STATEMENT FOR THE STATE REVENUE SOCIETY

JAN. 1, 1987 - DEC. 31, 1987

Beginning balance, checking account: \$2325.27

INCOME

Dues	1134.00
Stamp sales	951.81
Advertising	45.15
Donations	30.72
Back issue sales	79.50
Interest	118.62
Overpayments	61.85
Catalog sales	79.70
TOTAL INCOME	\$2501.35

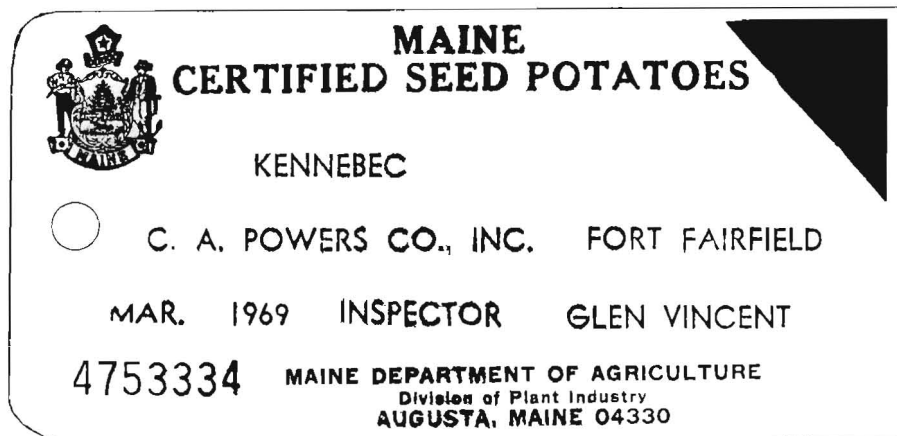
EXPENSES

President/Secretary	225.68
Librarian	31.14
Editor	379.76
Printer	502.26
Treasurer	122.42
Stamp purchases	689.60
Overpayments	61.85
Exhibition fees	13.75
Research grant	52.45
TOTAL EXPENSES	\$2078.91

NET FOR 1987: +422.44

Net balance as of December 31, 1987: \$2747.71

Signed, Harold A. Effner, Jr.
Treasurer, State Revenue Society
January 1, 1988



MAINE SEED POTATOE
TAGS

The tag shown at left, actual size, is printed in black on a dark blue background. The seal is printed in red-violet. These tags represent the payment of a fee of 10 cents per 100 pounds of seed potatoes. The fee is for the inspection of the growers crops for what the state terms "grade defects."

Thus, although not denominated in either pounds or cents, these tags fall into the same class as those inspection fee stamps issued by various other states. One might consider such tags the equivalent of postal stationery in relation to postage stamps. In any event, they would be collectible as state revenue stamp.

--- Terence Hines

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(181)

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