

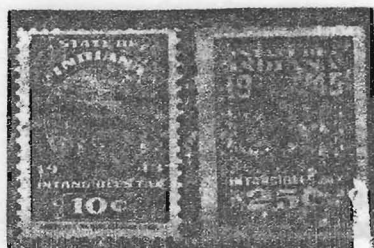
THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
1441 Urbana Lane
Lincoln, Nebraska 68505

Volume 8, Number 4

May 1968

Whole Number 76



THE INTANGIBLES OF INDIANA

A. J. Soderling

The law providing for these stamps was passed in 1933. Stamps had to be purchased each year at the rate of 5¢ for each \$20 market value ($\frac{1}{4}\%$). Intangibles subject to the tax included promissory notes, certificates of indebtedness, conditional sales contracts, stocks, bonds, corporate securities, mortgages, etc. Thus it was a documentary tax. The value of these securities for tax purposes was determined by the last Dec. 31 quotations for those securities subject to fluctuation in value.

A new issue of stamps was required each year and all stamps show the year for which they were valid. Stamps were supposed to be cancelled by writing or stamping the initials of the user and the date on the face of the stamp. Stamps were usually attached to the documents or kept in an envelope attached to the document as proof that the owner had paid the tax. Since this was an annual tax and documents had to be restamped every year, stamps were often affixed to separate sheets attached to the document.

Each County Treasurer was required to keep a supply of stamps for sale and he had to handle these at his own risk and expense until 1955. At that time the Treasurer was allowed 1% of the value of stamps sold (up to a maximum of \$1,000). In 1959 this was changed to a straight 1%. This money went into the County general fund. Many banks, brokerage houses and small loan companies also handled the stamps for their own convenience but were never given this discount.

Unused stamps of one year could not be redeemed for cash but could be exchanged for current stamps within a definite time period. Originally individuals had until Jan. 20 to exchange these at the County Treasurer's office and the County Treasurer was expected to exchange his stock by Jan. 30. However there were numerous cases in which stamps of the preceding year were required and this deadline was often extended. In 1959 the law was changed to allow the County Treasurer until Aug. 1 of the following year to exchange stamps and individuals were given until July 20. However

stamps could not be sold beyond June 30 following the year of issue and a penalty of \$100-\$500 and up to 60 days imprisonment was provided for such sales. One can only guess at the reason for this restriction; possibly some persons would attempt to use up old issues beyond the expiration date.

Of the net proceeds from sale of stamps, 10% went to the State General Fund and 90% was returned to the Counties in proportion to the amount of tax collected in each County. From the County's portion, 25% went to the County General Fund and 75% to school funds.

A 1951 law provided for the use of meters and in 1957 provision was made for special permits to small loan, finance, and installment sales companies. These firms were permitted to file monthly or quarterly reports and pay the tax in a lump sum. Each document, however, had to be stamped with a rubber stamp showing the Firm's Permit Number. A registration system was provided in lieu of stamps from the beginning of this tax. Securities could be registered with the tax commissioners and the tax paid in cash. A receipt was then issued which was attached to the document instead of stamps.

The use of stamps was discontinued in 1965. The new law, which became effective without the Governor's signature, provided for the filing of special reports. At that time, unused 1964 and 1965 stamps were redeemed for cash. This seems to be the only case in which cash refunds were ever made. While stamps have gone by the wayside, the Intangibles tax still continues.

During most years, the stamps were issued in denominations of 5¢, 10¢, 25¢, 50¢, \$1.00, 2.50, 5.00 and \$10.00 though in 1942 they added a 15¢ value which was discontinued in 1962. So there should be at least 285 different varieties of these stamps for the collectors.

Editor's note: Mr. Soderling specializes in the Indiana Intangible stamps and would like to buy or trade with other collectors. His address is 19 North Clark St., Chicago, Illinois 60602.

Mr. Soderling also explains why he likes these stamps. All are paper adhesive stamps, a type preferred by many collectors. All are a nice 'normal' size and most are well centered and perforated. All are clearly identified on the stamp as to State, intended use, and exact year of validity. They are well designed and printed in a variety of pleasing colors. There are 285 different; this is enough to make formation of a collection challenging, yet possible to complete. There are no extremely rare or expensive ones and, as state revenues go, are relatively easy to acquire.

Do you know a better series to collect? Why not tell us about it.

KANSAS HUNTING STAMPS AVAILABLE TO COLLECTORS - The following stamps are available at face value from Kansas Forestry, Fish and Game Commission, Box 1028, Pratt, Kansas 67124. Payment must accompany orders.

50¢ Quail: 1938, 40, 43, 46, 47, 48, 49, 50, 52, 53, 54, 55, 56, 57,
58, 59, 60, 61, 62

\$1 Upland Game Bird: 1961, 62, 63, 64, 65

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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Seattle, Wash. 98106

DUES: \$2 per year. Includes sub-
scription to bimonthly Newsletter.

SECRETARY'S REPORT -

New Members:

#158 STADTMAN, EDWARD A.
201 Warren Street
Watertown, Massachusetts 02172

B.N.A., Swiss, U. N. Proposed
by E. L. Vanderford.

#159 LAURIA, FRANK P.
426 Mt. Pleasant Avenue
Mamaroneck, New York 10543

State revenues, government
revenues, food trading stamps,
union dues stamps, war ration
stamps, old sweepstakes tickets,
seals of all kinds, any
Cinderella material. Proposed
by K. Pruess

(Cont.)

TREASURERS REPORT - APRIL 30, 1968

Bank Balance - Sept. 1, 1966 \$ 8.58
Dues Received \$307.58
Advertising 39.87
Sale of Back Numbers 26.00
Sale of Addenda 2.50
Interest on bank account 3.51

379.46

Expenses donated by

Editor and Secretary

26.70

Total Receipts

406.16

\$414.74

Cost of Newsletters:

Electronic Stencils \$30.00

Regular stencils 16.50

Paper 45.72

Envelopes and labels 9.33

Ink and supplies 6.45

Editors postage 61.43

169.43

Subscriptions to other

periodicals 5.17

Membership cards

24.04

Secretary's postage

15.27

Total amount spent

213.91

Balance on hand April 30, 1968 \$200.83

Of this balance on hand there is:

In the Washington Mutual

Savings Bank

198.25

Check on hand

2.58

\$200.83

New Members (Cont.)

#160 STRITZINGER, EARL C.
819 Key Route Boulevard
Albany, California 94706

State revenue tax stamps. Proposed
by K. Pruess

#161 ZINDA, HENRY R.
8709-A West Lisbon Avenue
Milwaukee, Wisconsin 53222

All non-Scott and state revenues,
revenues of Poland, Austria,
Germany, Baltic countries. Pro-
posed by Chas. H. Hermann

(Continued next page)

SECRETARY'S REPORT (Cont.)

New Members:

#162 DRZAZGA, JOHN
Route 2, Box 39
Westville, Florida 32464

Revenues. Proposed by K. Pruess.

#163 PETERMAN, RAYMOND
909 West South
Salina, Kansas 67401

State Hunting Stamps. Hobbies:
Painting, Hunting & Fishing.
Proposed by Charles Bellinghausen.

#164 OLSON, STEVEN G.
10828 Lorene St.
Whittier, California 90601

U.S. revenues and taxpays; state
stamps for alcoholic products
only; hydrometers, lock seals,
etc. Orange Free State - every-
thing. Proposed by K. Pruess

#165 BRINK, WALTER C.
11520 - 110th St. N.
Largo, Florida 33540

Everything non-Scott. Proposed
by K. Pruess.

#166 PENHOLLOW, JACK E., M.D.
83 Kenosha Street
Albany, New York 12209

U.S.; British Empire; State
Revenues for Hunting and Fishing.
Proposed by K. Pruess

#167 EARLE, M. MACK
1602 Timbercrest Drive
Baltimore, Maryland 21228

Misc. revenues; U.S.; Canada;
Ship topicals; coins. Proposed
by K. Pruess.

Resignations:

#106 Beatty, Franklin C.
#22 Horney, William R.

Deceased:

#46 Foster, Jerome B.
#7 Makepeace, Colin MacR.

Change of Address:

#142 PUSTEL, GABRIEL
34 Laurelton Ave.
Jackson, N. J. 08527

#118 THILL, DR. ALBERT E.
5642 Grandview
Yorba Linda, Calif. 92686

NEW JERSEY CIGARETTE TAX METERS -

Harold Effner Jr. shows us a pane of
10 of N. J. meter no. 40742 in orange.
This is as described in your editor's
article so far as horizontal and di-
agonal bars are concerned and every
position has a different perforation
combination. Position 4 is perforated
15-7-15-7 with number "62". The in-
teresting thing is that the "J" of
"Jersey" in positions 3 and 8 differs
from the other eight positions. Is
this a fault in the plate or might it
be another significant variation? Can
someone find this variety in other
New Jersey meters? If so, in what
positions does it occur?

Mr. Effner also corrects me on the
history of color changes on New Jersey
meters. Color has changed with each
tax change plus two extra changes as
follows:

Color	Represented	Effective Dates
Purple	3¢	7/1/48 - 4/15/56
Blue	5¢	4/16/56 - 1/5/61
Purple	6¢	1/6/61 - 5/22/61
Green	7¢	5/23/61 - 5/31/62
Blue	7¢	6/1/62 - 5/30/63
Red	8¢	5/31/63 - 6/15/66
Red	11¢	6/16/66 - 6/27/66
Orange	11¢	6/27/66 - present

Two color changes would appear to
have been made without a tax change.
But since red was used for the 11¢ tax
for only a short period, we can proba-
bly state that a tax change always
resulted in a color change.

According to the Cigarette Tax
Bureau, the number "62" designates the
ink color. This point needs further
study. The same number has been found
in Nebraska on two different colors
but this might result from a delay in
preparing a new slug for the number.

INDIANA

Trout Stamps

First issued 1950. 1950 through 1959 stamps were from small sheets with perforated selvage all four sides. 1963 through 1966, and 1968 stamps had "dry" gum. All sizes listed (1950-1968 incl.) are of design. No serial numbers prior to 1960.

- 1950 \$1.00 black on white. Leaping trout. 36 x 22 mm. Perf 12½.
(Verification by actual inspection desired)



- 1951 \$1.00 black on white. Trout and insect. 36½ x 22 mm. Perf 12½.
1952 \$1.00 black on white. Stream and forest scene. Labeled "Cobus Creek, Elkhart County" at bottom. 35½ x 21½ mm. Perf 12½.
1953 \$1.00 black on white. Similar to 1952 except scene is of Little Kankakee River, La Porte County, and is so labeled.
(Verification by actual inspection desired)
1954 \$1.00 black on white. Same as 1951 except year date and perf 11 3/4.



- 1955 \$1.00 black on white. Trout leaping for artificial fly. 35 x 22½ mm. Perf 12½.
1956 \$1.00 blue on white. Rainbow trout and insect. 48 x 30 mm. Perf 12½.

Trout Stamps

5/1/57 - \$1.00 black on white. Leaping brown trout and insect. 38 x 28
6/30/57 mm. Perf 12 $\frac{1}{2}$.

7/1/57 - \$2.00 stamp as last listed above except overprinted "\$2.00" in
8/31/57 blue. Height of overprint is approximately 10 mm.



1958 \$2.00 black on white. Brown trout. 38 x 25 $\frac{1}{2}$ mm. Perf 12 $\frac{1}{2}$.

1959 \$2.00 green on white. Brown trout fingerlings. 37 $\frac{1}{2}$ x 24 mm.
Perf 12 $\frac{1}{2}$.

1960 \$2.00 brown on white. One artificial and two natural stone flies.
Red serial no. 38 x 24 $\frac{1}{2}$ mm. From vertical panes of five,
imperf sides and bottom. Perf 12 $\frac{1}{2}$ between stamps and at
top selvage.

1961 \$2.00 green on white. Rainbow trout taking artificial insect.
Black serial no. 47 x 30 mm. From vertical booklet panes
of five, imperf sides and bottom. Perf 12 $\frac{1}{2}$ between stamps
and at top selvage.

1962 \$2.00 brown on white. Fisherman and stream scene. Black serial
number. 47 x 30 mm. From vertical booklet panes of five,
imperf sides and bottom. Roul 5 5/8 between stamps and at
top selvage.

Trout Stamps

- 1963 \$2.00 blue on white. Hook and symbolic fish superposed on Indiana map. Red serial no. 44 x 29 mm. From small panes imperf sides and bottom. Roul 6 $\frac{3}{4}$ horizontally and vertically between stamps



- 1964 \$2.00 brownish red on white. Trout leaping for artificial fly. Black serial no. 44 $\frac{1}{2}$ x 28 $\frac{1}{2}$ mm. From small panes, imperf sides and bottom. Roul 6 $\frac{3}{4}$ horizontally and vertically between stamps.
- 1965 \$2.00 deep blue on white. Hooked trout and artificial fly. Black serial no. 44 $\frac{1}{2}$ x 28 $\frac{1}{2}$ mm. From small panes roul 9 $\frac{1}{4}$ horizontally and vertically between stamps.
- 1966 \$2.00 deep green and light green on white. Rainbow trout. Dark green serial no. 45 x 30 mm. From small panes roul 9 $\frac{1}{4}$ horizontally and vertically between stamps.

Trout Stamps

- 1967 \$2.00 orange red and white. Leaping hooked trout. Black serial no. 27 $\frac{1}{2}$ x 40 $\frac{1}{2}$ mm. From small panes roul 6 $\frac{1}{4}$ horizontally and vertically between stamps.
- 1968 \$2.00 green on white. Brown trout. Black serial no. 40 $\frac{1}{2}$ x 27 mm. From booklet panes of four (2 x 2) imperf sides and bottom, roul 9 $\frac{1}{4}$ between stamps and at top selvage.

Pheasant Legal Food Sale Stamps

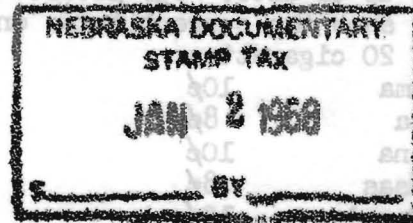
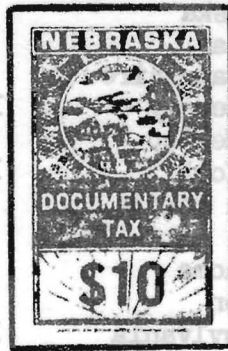
Required by Indiana Division of Fish and Game to identify domestically raised pheasants. Although in no sense a license stamp, most collectors have included them in their collections. The stamps were undated, first issued in 1951 and used for an unknown number of years thereafter.



- 10¢ black on white. Inscribed "One Pheasant Legal Food Sale". Cock pheasant. Red serial number. Design size 37 x 23 mm. From vertical booklet panes of five measuring 44 x 154 mm including 12 mm selvage at top. Roul 9 $\frac{1}{2}$ between stamps and at top selvage.

THE NEBRASKA REAL ESTATE TRANSFER STAMP

K. P. Pruess



The illustrations above were primarily to catch your attention. The two which most look like stamps exist only as essays, the one which looks least like a stamp is what is actually in use. We illustrate these through the courtesy of the State Tax Commission.

Nebraska anticipated discontinuance of the federal tax in 1965 and the legislature passed an act which would levy a similar state tax as a replacement. This tax was to take effect Jan. 1, 1966 or at such time as the federal tax was repealed. Thus the actual starting date was Jan. 1, 1968. Since this was a legal holiday, our third illustration constitutes a valid First Day of Issue for a revenue stamp.

In late November, 1967 I called the Tax Commission and was informed that a set of 15 stamps was in preparation. Just to preserve the record, the following values were planned: 5¢, 10¢, 25¢, 50¢ green; \$1, \$2, \$3, \$4, \$5, \$10 blue; \$20, \$30, \$40, \$50, \$100 red. All were to be of the same design and have the value in black. The first essay was prepared by American Bank Note Company and is a beautiful example of lithographing to which our illustration (prepared from a photocopy) can not do justice. Essays of only the 10¢, \$10, and \$100 were prepared as examples of the three colors. Only a single copy of each was sent the Tax Commission and thus are not available to collectors. If other copies exist, they would still be held by American Bank Note Company.

The bid by American Bank Note Company was considered too high and in early December a second design was prepared by a local Lincoln printer. These are illustrated by our second figure. They never reached the essay stage but exist only as three transparencies in different colors. This design was also rejected in mid-December following a visit by tax officials to Colorado and the discovery that Colorado was using a crude rubber hand stamp. On December 17 a special hearing was called with the result that Nebraska also decided to use a self-inking rubber stamping device. Identical devices were prepared and delivered to the recorder of deeds in each County by Jan. 2. All were initially supplied with red ink though this could change in the future. The law stated that stamps were to be used so this was complied with by incorporating the word "stamp" into the design! The value and signature of the register of deeds is written in by hand. Collectors are not permitted to purchase these showing an actual value but I will gladly furnish free samples without value to any interested collector.

It was originally intended to use stamps in the smaller counties with meters in Douglass, Lancaster and Hall Counties. Pitney-Bowes is believed to have prepared a design but the Tax Commission was unable to show me an example. If a meter design exists, it was retained by Pitney-Bowes.

STATE CIGARETTE TAXES - A list of current cigarette taxes published in TOBACCO RETAILERS' ALMANAC was submitted by Joseph Bill. These taxes change so frequently it is difficult to keep up to date. Our latest reports show the current taxes on a pack of 20 cigarettes:

Alabama	10¢
Alaska	8¢
Arizona	10¢
Arkansas	8¢
California	10¢
Colorado	5¢
Connecticut	8¢
Washington D.C.	3¢
Delaware	7¢
Florida	8¢
Georgia	8¢
Hawaii	8¢
Idaho	7¢
Illinois	9¢
Indiana	6¢
Iowa	10¢
Kansas	8¢
Kentucky	2½¢
Louisiana	8¢
Maine	¢
Maryland	6¢
Massachusetts	10¢
Michigan	7¢
Minnesota	8¢

Mississippi	9¢
Missouri	4¢
Montana	8¢
Nebraska	8¢
Nevada	7¢
New Hampshire	6½¢
New Jersey	11¢
New Mexico	8¢
New York	12¢
North Dakota	8¢
Ohio	7¢
Oklahoma	8¢
Oregon	4¢
Pennsylvania	13¢
Rhode Island	8¢
South Carolina	5¢
Tennessee	8¢
Texas	11¢
Utah	8¢
Vermont	10¢
Virginia	2½¢
Washington	11¢
West Virginia	6¢
Wisconsin	10¢
Wyoming	8¢

Note: The tax in Hawaii is based on 40% of the wholesale price and in New Hampshire at 30% of the retail price. Thus these tax rates are only approximate.

STAMPS WITH PRESSURE-SENSITIVE GUM -- A FEW WORDS OF CAUTION

Carter Litchfield, Art Soderling and Charles Hermann all comment on the problems involved in handling cigarette, oleo, hunting & fishing or other stamps with this type of adhesive. This adhesive is not water soluble, thus other chemicals must be used to remove the stamp. The choice of most collectors is benzine. Do not use alcohol or carbon tetrachloride! These may result in color changes or, in some cases, a complete loss of the design! Even benzine should be used cautiously. While not recommended for paper stamps in most cases, some of these with pressure sensitive gum are best removed by carefully peeling of the stamp and then gently swabbing the back with benzine to get rid of the adhesive.

Why not just leave the stamp attached to the license or a piece of the package? Because this pressure sensitive gum will eventually result in discoloration. Even mint stamps should be removed from the backing as soon as possible. Discolored stamps can sometimes be restored by treatment with benzine but the procedure is more risky than removing the gum to start with. Fortunately, most state revenue collectors aren't original gum fanatics. If you want a mint copy or copy on document, we believe it is best to hinge the copy on the original backing after the original gum has been removed. Five or 10 years from now you will still have a nice copy. Any knowledgeable collector will understand why the stamp isn't glued in place.

MARYLAND STAMPS AVAILABLE TO COLLECTORS - Not only are they available, but Maryland has just printed a new order form especially for collectors! We know of no other state which does this. Your editor has a few extra copies of this order form or you may obtain by writing Alcoholic Beverages Division, Comptroller of the Treasury, State Office Building, Annapolis, Maryland 21401.

The only stamps now in use are five denominations of decals for liquor. Mr. Litchfield sends a used copy which we illustrate. Stamps for wine and beer have been discontinued; however the state still has a limited supply of these as well as earlier paper lithograph stamps for liquor. The following are shown as still available. No mention if made of the signature on these stamps but we assume most are Goldstein. **WRONG! See below.**

LIQUOR:	Price	Available in	
		Lithograph	Decal
1 gal.	1.50	x	
1/4 gal.	.375	x	x
1/5 gal.	.30	x	x
1/8 gal.	.1875	x	x
1/10 gal.	.15	x	x
1/16 gal.	.09375	x	x
1/10 pt.	.01875	x	

1/10 gal. black
on white, green
map. Details
on card unavail-
able as we go
to press.



WINE:		
5 gal.	1.00	x
1 gal.	.20	x
1/2 gal.	.10	x
1/4 gal.	.05	x
1/5 gal.	.04	x
1/8 gal.	.025	x
1/16 gal.	.0125	x

BEER:		
1 bbl.	.93	x
1/2 bbl.	.465	x
1/4 bbl.	.2325	x
1/6 bbl.	.155	x
1/8 bbl.	.1175	x

Send cash, money order, or certified check only, payable to the "Treasurer, State of Maryland". Stamps are sent by first class mail, at the purchaser's risk, unless you add sufficient to cover registration. The minimum order which will be accepted is \$1. The state reserves the right to limit quantities.

LINCOLN VENDING MACHINE LICENSE -

The 1967-68 issue is in dark green, otherwise like that shown in July 1967 Newsletter. Interested parties can obtain this by writing your editor. There were no remainders of the Cigarette machine license this year. I also still have a few of the 1966-67.

"THE TAX BURDEN ON TOBACCO" - A PUBLICATION WORTH WRITING FOR - Readers can probably obtain this interesting 115 page booklet by writing the publisher, Tobacco Tax Council, 5407 Patterson Ave., Richmond, Virginia 23226. While not dealing with stamps, we recommend it to anyone interested in tobacco and cigarette taxes. It gives all tax changes since 1950 and annual collections by each state, starting dates for cigaret taxes in each state, a summary of taxes collected by cities and counties, and much more. An interesting slogan meter was used on the copy mailed to your editor.

LATE NEWS FROM MARYLAND - Since typing the above news from Maryland, we have received some of the lithograph stamps. Most surprisingly, all were from the old perforated issue with Tawes signature. We do not know at this time if more recent issues might also be available.

All liquor decals are on yellow safety card roul 8 in black. All are black on white with colored map:
1/16 gal orange
1/10 gal light green
1/8 gal violet
1/5 gal brown
1/4 gal dark green

ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, 4109 - 25th Ave. SW, Seattle, Wash. 98106

"SPRINGFIELD LIST" of United States Tax Pairs, Hydrometer Labels, and Lock Seals. Reprint (by means of typewritten process). 45 pages and index. Originally published in 1912 by Bartlett and Norton. Price \$2.00 post paid.

DAVID C. STROCK
4109 - 25th Avenue S.W.
Seattle, Washington 98106

WILL BUY, SELL or TRADE FISHING AND HUNTING STAMPS. Also the INTANGIBLES.

A. SODERLING

19 N. Clark St.
Chicago, Ill. 60602

PROOF AND ESSAYS OF PA. DOCS & STOX. Circa 1936, imperf., 10 var., beautifully engraved. 75¢ each. Also have a few Texas and N. Y. trial color proofs, former property of engraving company. 50¢ & 75¢ each.

SHERWOOD SPRINGER

3761 W. 117th St.
Hawthorne, Calif. 90250

WANTED - EKKO stamps, Protective stamps, Union Dues stamps, Bank Savings Stamps, Travel stamps, Newspaper stamps, Express stamps, Railroad stamps, Telephone stamps. State Price.

GENE JONES

Route 1
Cambridge, Ohio 43725

WISCONSIN OLEO CHECKLIST - Enclosed with this issue is another list prepared by Carter Litchfield which he has kindly donated to the SRS. Keep up the good work, Carter. Many of our new members may have missed the checklist of Minnesota oleo-marine. We still have a few copies left. Just drop us a note. Or write Mr. Litchfield, enclosing a self-addressed stamped envelope.

UNUSUAL REVENUE/SIDELINES HANDBOOKS. Price lists & important research on USIR, State tax issues, Taxpays, foreign revenues and unusual sidelines. Introductory subscription only \$5.00 yr. Issued quarterly, \$2.00 each.

PHILATELIC SIDELINES HANDBOOKS

2116 Oak Glen Pl.
Los Angeles, Calif. 90039

WANTED TO BUY - REVENUES & SIDELINES Collections, Job Lots, Rarities. Describe.

R. WM. LARSEN

2116 Oak Glen Pl.
Los Angeles, Calif. 90039

WANTED - REVENUES - TAX PAIDS - REVENUE STAMPED PAPER OF - THE U. S. POSSESSIONS Before, during and since U.S. Administration. Philippines: Puerto Rico; U.S. Virgin Islands; Vera Cruz, Mexico, during U.S. 1914 Occupation; Hawaii & Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

ROBERT H. SHELLHAMER

2364 Crestview Road
Pittsburgh, Pa. 15216

USE THIS SPACE FOR TRADING. ONE INSERTION FREE.

PENNSYLVANIA LOCAL REAL ESTATE - The checklist is in preparation under the direction of Maurice Fox who assisted Frank Applegate in the original research. Since it will be impossible to illustrate all of these, we have attempted to reproduce some of the original drawings made by Mr. Applegate to show the different types. We will refer to these types throughout the checklist. This list will be presented alphabetically by Counties and will be on unnumbered pages. Hopefully, this list will stimulate further study and can later be rerun with additions and corrections on numbered pages. Your editor is certain there will be objections to this procedure but he knows of no better way to get started on such a large and difficult task. When the list is complete, we will prepare a cross index.

TENNESSEE F1 - A CLASSIC FEED STAMP

Except for size and color, no mention is made of the design. Thanks to Frank Sternad and the Spellman Museum, we are able to illustrate an exceedingly rare and unusual feed stamp.



CALIFORNIA REAL ESTATE TRANSFER

El Hubbard shows us the 55¢ stamp from San Mateo County. This is blue on white with value and county in black.



AN APOLOGY FROM YOUR EDITOR - I regret the lateness of this issue. The situation, unfortunately, is not likely to improve during the summer months. It will also be impossible to catch up on correspondence and fill orders for catalog addenda until July. These will be processed as rapidly as possible upon my return to Lincoln.

I will devote the last page of this issue to a summary of the questionnaire mailed in January. Several points are worthy of study and discussion in future issues. Hopefully SRS members will respond to the requests for an expanded Newsletter with greater, and better, coverage.

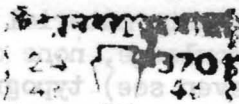
While we are not 'rich', money is no longer the limiting factor. The limited time available to your present editor-publisher and lack of response from the membership are more important in determining what, and how much, we can publish.

PENNSYLVANIA CIGARETTE METER COUNTER-

FEIT? - Shown us by Charles Hermann are two meters with the same number. The top illustration is the normal design. The meter shown below it differs in several ways:

1. Keystone about same width at top and bottom with little flare.
2. Meter number shorter and more rounded than usual and the first two digits are centered between the frame and keystone instead of close to keystone.
3. Letters of "Pennsylvania" start and end farther from right and left frames.
4. Letters of "Cigarette Tax" crowded together and more space between them and end frame.
5. Left "4¢" is centered under the first digit of meter number rather than the point of the 4¢ as on the standard type.

Meter number 24370 is shown in both types. Charles also has 22652 in the odd type.



SUMMARY OF JANUARY QUESTIONNAIRE - We received 56 replies which is a wonderful response considering the large number of members joining SRS since January who did not have this opportunity to voice their opinions. Thank you! Not all respondents answered each question while others gave several answers; totals may add to more or less than 56.

What catalogs do members own? 13 have only Hubbard, 5 have only Cabot, 14 have both Hubbard and Cabot, and 17 do not own a catalog. This latter figure is not as bad as it sounds since many of these members collect only fish & game stamps. Are the addenda pages useful? 36 yes (this is more than own the catalog!), 3 no.

Do you read the ads? 50 yes, 0 no. 37 say they buy from ads but many qualified this by stating they rarely see anything offered which is of interest.

Do you sell or trade revenues? only 16 sell and most of these say they have very little to offer; 35 are willing to trade.

Would you be interested in a sales circuit or auction? 12 would be interested in only a circuit, 5 in only auctions, and 24 think either would be OK. 41 say they would buy, 24 would be willing to sell. Since over 70% of the replies were in favor of one, or both, of these exchange media we will explore this further. There seems a slight preference towards a circuit but there would probably be fewer problems associated with an auction. ARA is considering a sales circuit and if they are able to start this, we probably would not care to duplicate this service (the majority of our members also belong to ARA). But this matter will receive serious consideration though we can not promise anything immediately.

What do members like, dislike, or want? The list of things mentioned only once is too long to print at this time. The majority of our members are specialists, collecting only a single state or type of revenue, and in many cases we believe only these members are in a position to help us with their wants.

Like Most		Like Least		Want	
New issue news	10	Poor Illustrations	4	Longer Research Articles	9
Fish & game	9	Small size	4	Priced Catalog (especially fish & game)	6
Everything	8	Irregular publication	2	Index and literature	5
Research articles	6	Ads	2	Where to buy at face	4
Advertising	4			Classics	4
Illustrations	3			Mounting, exhibiting	3
Checklists	2			More ads	3
Addenda	2			Other non-Scott	3
Free offers	2			Questions & answers	3
Informality	2			Swap column	3
				Reprints of old literature	3
				Meter news	2
				Uncataloged revenues	2
				Checklists	2

Will members contribute? 15 yes, 15 no, 26 non-committal. It is most interesting that your editor has never heard from a few of the potential contributors while some of those who say no do send us material! The reasons given for not contributing include no time, nothing of interest, don't know enough, can't write, etc. Well, your editor doesn't know everything either, has little time, and isn't the best writer either. Several members commented that the informal presentation permitted them to contribute material unsuitable for slick-paper publications. To the best of my knowledge, none of our members are English professors and will excuse (or not even see) typographical and grammatical errors. We welcome your contribution, no matter how small. Any increase in the size of the Newsletter can be obtained only through membership response. And if we had a bigger backlog of material to select from, this would assist your editor who must type a page at a time, using whatever is the proper length for a space-filler.