

THE ‘1907/1908’ LAW STAMP ISSUES OF SASKATCHEWAN

Norman Kelso

In 1882, the administrative districts of Alberta, Assiniboia, Athabasca, and Saskatchewan were created out of the Northwest Territories of Canada.

In September 1905, the Saskatchewan Act established and provided for the Government of the Province of Saskatchewan, which was formed out of the administrative districts of Saskatchewan and Assiniboia. This Act was assented to on the 20th of July 1905.

Saskatchewan is a prairie and boreal province in Canada with an area of 651,900 sqkm. (Note that Great Britain is only 209,331sqkm). In 1901 the population in Saskatchewan was approximately 91,279.

The first revenue stamps in Saskatchewan were issued in 1907 to pay the fees when registering or filing legal documents with the judicial district courts. Four different printings of the revenue stamps occurred in the first two years, the first two showing the Coat of Arms (A lion passant above three gold wheat sheaves) in the centre. The third printing was typeset in black on a green background with a “Dominion of Canada” security background and a fourth in 1908 this time engraved and showing the Coat of Arms.

The First Issue

Requested my Mr. Ford (Deputy Attorney General for the province) on 10th June 1907, with the first issue on 15th July, they were to be used as vouchers in payment of court fees with all revenue stamps to be placed on legal documents filed in the court houses. At that time there were only six court houses in Regina (the capital), Moose Jaw, Moosomin, Prince Albert, Battleford, and Yorkton.

The stamps were printed by the local newspaper “The Regina Leader” and were printed on a creamy white variety of wove paper without any form of watermark and other than the 5¢ and \$1 stamps were surface coloured. They were printed in sheets of twenty-five arranged in 5 rows of 5 stamps, and were perforated 12, apart from the margins of the sheets which were left imperforate.

The centre of the stamps as shown in Figure 1 depicts the “Coat of Arms” of the province, which is a lion



Fig 1

This wording is printed 3mm above the bottom frame line and the scroll background is printed green on most values.

PROVINCE OF SASKATCHEWAN

REQUISITION

To The Local Registrar S.C., etc.

REQUIRED

Search for _____ in suit or proceeding No 2644 of 1906 Warren vs. Hofield

Certificate re. _____

Copy (certified) of _____

Exemplification of _____

Repeal

Search for Bills of Sale and Chattel Mortgages, etc., in name of _____ of _____

Search for Hire Receipts and Conditional Sales, etc., in name of _____ of _____

Certificate re. _____

Copy (certified) of _____

Place _____

Date Dec 1908

Signature of Applicant Beaverly and Muel

Figure 2 A 50¢ fee paid in February 1908 for a Requisition asking the Local Registrar S.C. to search for documents related to a previous proceeding No. E644 in 1906 in the case of Warren vs Nofield. The stamps on the documents are punched with an “M” for Moosomin District.

The quantities of stamps printed for this first issue were as follows:

<i>Denomination</i>	<i>Colour of Paper</i>	<i>Colour of Ink</i>	<i>Quantity Issued</i>
5¢	White	Blue	2000
10¢	Pink	Purple	3000
20¢	Blue	Black	4000
25¢	Green	Red	8000
50¢	Yellow	Green	4000
75¢	Salmon	Brown	1000
\$1	White	Brown	500
\$2	Pink	Blue	500
\$3	Blue	Red	300
\$5	Green	Black	200
\$10	Yellow	Purple	200
\$20	Salmon	Green	200

The Second Issue

It was becoming clear on 5th August of 1907 that supplies of some of the stamps from this first issue would soon be exhausted and further stamps were ordered.

These stamps were again printed by the local newspaper “The Regina Leader” and were almost identical to the first issue with the one exception being the space between the words “Cents” and “Dollars” and the bottom frame line was only 2mm in this issue. The colour of the 50 cents stamps was also changed from yellow to orange.

The example stamp shown in figure 3 is punched with a “B” for Battleford.

The quantities of stamps printed for this second issue were as follows:

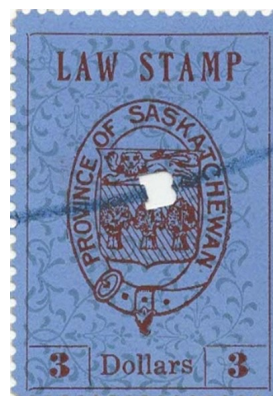


Fig 3

<i>Denomination</i>	<i>Colour of Paper</i>	<i>Colour of Ink</i>	<i>Quantity Issued</i>
5¢	White	Blue	1000
10¢	Pink	Purple	7000
25¢	Green	Red	5000
50¢	Orange	Green	4000
75¢	Salmon	Brown	2000
\$1	White	Brown	4000
\$2	Pink	Blue	3000
\$3	Blue	Red	1500

The Third Issue

Following the printing of the second issue negotiations were being carried out with the American Bank Note Company, Ottawa to produce a steel engraved issue as the locally produced stamps were deemed unsatisfactory.

It would take some months before the new stamps would be ready, so a request was made to print a temporary issue as well. This was authorised for the company to proceed with printing on 16th August 1907 by Mr Ford.

These stamps were printed in sheets of 50 (5 rows of 10 stamps each) on white unwatermarked safety paper. The safety device “Dominion of Canada” was printed in light green on the front of the sheets (easily distinguished with the naked eye). Figure 5 overleaf shows an example of the stamp with an enlarged area of the stamp around the full stop to show the background printing.

This gives the stamp a light mottled green look. The stamps were perforated 12 although the margins of the sheet were left imperforate.

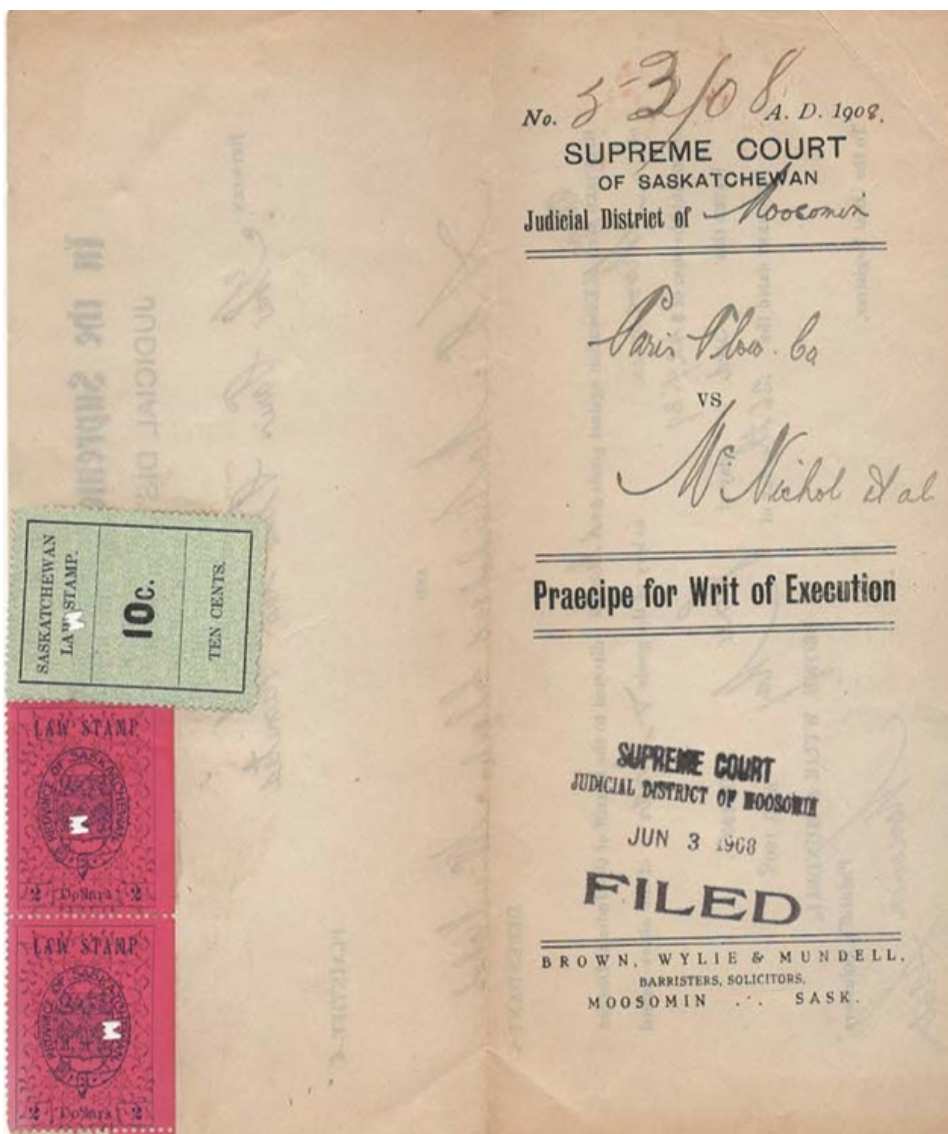


Figure 4 A fee of \$4.10¢ paid in June 1908 for a Praeipie Writ of Execution served by the Supreme Court of Saskatchewan in the Judicial District of Moosomin between The Paris Plow Co. Ltd and A.P. McNichol and Charles McNichol for the sum of \$427.39¢ against goods and land.

The stamps on the documents are punched with an "M" for Moosomin District and are a mixture of the second and third issues.

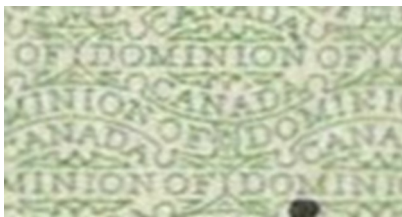
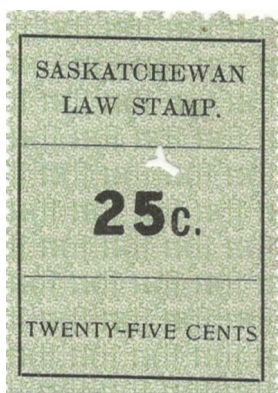


Fig 5 with detail of the safety device printed into the paper shown above.

Quantities printed were as follows:

<i>Denomination</i>	<i>Quantity Issued</i>	<i>Denomination</i>	<i>Quantity Issued</i>
5¢	3000	\$1	4000
10¢	10000	\$2	2000
20¢	1000	\$3	1000
25¢	10000	\$5	100
50¢	8000	\$10	100
75¢	2000	\$20	100

The document shown overleaf in fig 6 is a Judgement issued in the District Court in the Judicial District of Battleford in March 1908. The fee is paid by using a block of four 50¢ stamps from the third issue. Blocks of four are rarely seen on documents.

The 1908 Issue

This was followed in 1908 by another printing of revenue stamps, this time engraved with the centre being a shield showing the Coat of Arms (see fig 7).

These stamps were printed by the American Bank Note Company, Ottawa (*which later became "Canadian Bank Note Corporation Ltd" in 1913 and then the "Canadian Bank Note Company Limited" in 1923*) in sheets of 50 (5 rows of 10 stamps each) with perforation 12 on white unwatermarked medium wove paper with the plate numbers at the top of each sheet and the name of the engraver printed in very small plain type at the bottom. The coloured design of the stamp measures 25x37.5mm.

The stamp shown in Figure 7 is a proof on India Paper; one of only 100 printed.



Fig 7

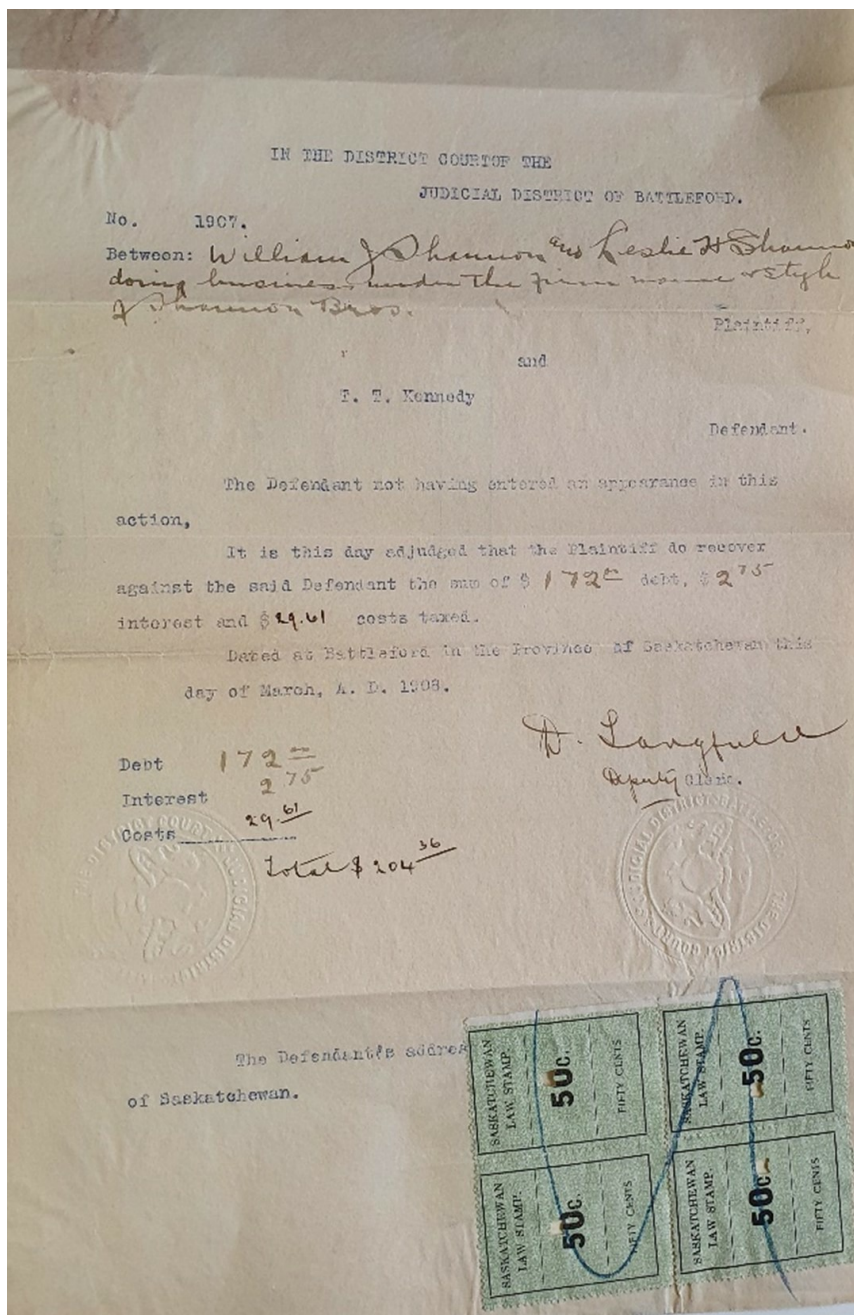


Figure 6 A fee of \$2 paid in March 1908 for a Judgement made in the District Court in the Judicial District of Battleford between Messrs Shannon and T.T. Kennedy for the sum of \$204.36¢ against the defendants with them not appearing in the action. The stamps on the documents are punched with an "B" for Battleford District.

Above the Coat of Arms in the centre the words “Province of Saskatchewan” is printed in curved letters and below the Coat of Arms are the words “Law Stamp.” The denomination of the stamp is printed in words and numerals below this.

Various orders were placed for the printing of these stamps, and it is unclear as to how many in total were actually printed. Investigations by J.A. Calder and C Rubec have thrown up two different quantities as follows:

<i>Denomination</i>	<i>Colour of Ink</i>	<i>Quantity Issued (Calder)</i>	<i>Quantity Issued (Rubec)</i>
5¢	Blue	20000	20000
10¢	Lake	50000	95000
20¢	Olive Green	12000	14000
25¢	Lilac	70000	105000
50¢	Orange	40000	67000
75¢	Yellow Brown	12000	24200
\$1	Black-Brown	25000	36000
\$2	Brown	15000	21800
\$3	Slate	10000	13000
\$5	Blue Green	1000	6000
\$10	Brown	1000	7000
\$20	Indian Red	500	500

These stamps were used until a new issue was requested and issued in 1938.

It should be noted that many of the Court documents for the period prior to 1908 were destroyed in error after consignment to the provincial archives and these included stamps from the first three issues.

References:

- Rubec, C (1985) Saskatchewan Law Stamps & Documents 1908 – 1940: Research Notes, BNA Topics (May-June 1985) 28-35
- Calder, J A (1924) Saskatchewan Law Stamps, Collectors Club Philatelist 28-36
- E.S.J. van Dam (2009) The Canadian Revenue Stamp Catalogue 2009 Edition

The next steps:

The author is currently in the process of reviewing the Statutes of Saskatchewan to identify the fees payable to the Clerks and Sheriffs of the Courts and hopes to be able to produce this information at a later date.

I am also working on the Law stamp issues for 1938 and 1968.

If any member of the Society has information which they feel would be of assistance to me in these quests I would be most grateful to receive it.

2891

Dated December 16th 1914

Jake Mans


TO

David Seeker

Chattel Mortgage
TO SECURE THE SUM OF

\$ 135⁰⁰/₁₀₀

Clark Bros. and Co., Winnipeg



REGISTERED
DEC 21 1914

Robert E. Nay
BARRISTER & SOLICITOR
SCOTT, - SASK.

CANADA
PROVINCE OF
SASKATCHEWAN

TO WIT: }
I, *Chas. Van Beldende*
of the town of *Scott*
in the Province of Saskatchewan

That I was personally present and did see the within Bill of Sale by way of Mortgage duly signed, sealed and delivered by *Jake Mans* name *Chas. Van Beldende* execution thereof is of the proper handwriting of me this deponent and that the same was executed at *Scott* in the said Province of Saskatchewan

SWORN before me in the town of *Scott* in the Province of Saskatchewan this 20th day of December in the year of our Lord, 1914

Chas. Van Beldende

A. F. Cunningham
A Commissioner for taking Affidavits, etc. and a Notary Public.

Figure 8 A Chattel Mortgage for \$135 on One 8 yrs old Grey Mare, One 8 yrs old Bay Mare and One 4 yrs old Black Mare, between Jake Mans of the post office of Leipzig and David Seeker, a general merchant in the town of Scott, both in the province of Saskatchewan. A fee of 50¢ was payable when the instrument was registered in the Scott Registration District.