

Slave-Related Revenue-Stamped Documents of the Civil War Tax Era, 1862–1872

Synopsis

For convenience of the judges, a digital version of the exhibit has been furnished along with the Title and Synopsis.

Treatment. Documents stamped while slavery was still in effect are treated first, not simply because of chronology or rarity, but because of the stunning irony they embody; U.S. tax stamps signify support of the Union effort in a war to eliminate slavery, yet they are used here on transactions in slaves! Documents stamped postwar are treated as a second group. Within groups, placement is in rough order of perceived significance, modified as necessary by spatial considerations.

Philatelic Importance. Three stampings are extraordinary:

- the early matching use (EMU) of Inland Exchange 60¢ and 40¢ part perforates on 1863 Kentucky promissory note for “a lot of negroes” (1.1.1)
- the 1867 combination of U.S. and Alabama issues (
- the 1870 Arkansas will with \$50 Probate of Will tax (2.7).

Otherwise the rates and stamps are common ones. Rather, the primary importance of these items lies elsewhere.

Historical Importance. Please see “A Plea for Formal Recognition of Historical Importance,” *The Philatelic Exhibitor*, Third Quarter 2023, pp. 22–31, and in particular,

As for the contention that an exhibit’s “story” is comprised exclusively of “stamps, markings, routes and rates,” I must vehemently disagree. Philately concerns itself with stamps and the objects on which they were placed. To reiterate, “once a stamp is placed on an object, every aspect of that object becomes a part of its philatelic profile.”

This exhibit brings under the philatelic umbrella, not just an entirely new subfield, but one whose subject matter has roiled the national conversation for some two centuries. In their own way, these documents lay bare the evils of slavery. Witness:

- the sale of “negro boy Charles” at public auction (1.1.2)
- the callous lumping together of “*Slaves and live Stock and natural increase thereof*” (2.3)
- the grave-robbing of a slave’s body for medical purposes (2.5).

At the same time they reflect the tremendous credit — too often unacknowledged — due the U.S. for the blood and treasure expended in abolishing slavery; reflected both directly and indirectly:

- \$100 Owner’s Bounty for Enlisted Slave (1.5)
- Contracts with Freedmen (Epilogue)

and affording glimpses of kindness even within an evil institution:

- solemnization of slave marriage (1.3)
- medical care for slaves (2.4).

Subject Importance. This is not just the best exhibit extant of this material, it is the only one.

Rarity and Difficulty of Acquisition. The entire field of recorded revenue-stamped slave-related items consists of only about fifty items. They are offered one here, one there, perhaps one or two per year, and filling a frame has been the work of four decades. Five items are unique:

- transfer of slaves
- medical care for slaves
- slave grave-robbing lawsuit!
- race-mixing revealed by will
- 1866 attempted hire of freedman by ex-master! (Epilogue)

and for six more just two or three have been recorded:

- sale of slaves, wartime stamping (1862 and 1863 tax rates)
- sale of slaves, stamped postwar (two examples)
- division of slaves
- solemnization of slave marriage

Knowledge/Research. Bringing these items to light has been almost entirely the province of the present exhibitor, primarily in a run of seven articles in *The American Stamp Collector and Dealer*, January 2021 through July 2021.

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1. Real-Time Transactions in Slaves

- 1.1 Sale of Slaves
- 1.2 Petition to Divide Slaves
- 1.3 Solemnization of Slave Marriage
- 1.4 Hire of Slaves
- 1.5 Maryland \$100 Owner's Bounty for Enlisted Slave

2. Transactions in Slaves, Stamped Postwar

- 2.1 Sale of Slaves
- 2.2 Valuation of Slaves
- 2.3 Transfer of Slaves
- 2.4 Medical Care for Slaves
- 2.5 The Body That Wouldn't Stay Buried
- 2.6 Slave Hire
- 2.7 Race-Mixing Revealed by Will
- Epilogue: Contracts with Freedmen