

*Paying for the Privilege: How the  
US collected revenue and  
administered the city during the  
1914 Vera Cruz Occupation*

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Collectors Club of New York



# Goal of Presentation:

Appreciate political and economic realities alongside world and domestic events which played out during the 8 month (April - November 1914) U. S. occupation of Vera Cruz.



# Presentation Outline:

- ◆ Background
- ◆ Mexican Revenue Generation (Laws & Practices)
- ◆ US Justification/Declaration of Martial Law/Stamp Production
- ◆ Key Questions
- ◆ Wrap-up
- ◆ References

# Background

- ◆ American commercial interests: Minerals, Energy, Agriculture, Finance
- ◆ Possible disruption from nescient Mexican Revolution
- ◆ 75,000 US citizens living/working in Mexico at beginning of 1914



# Interests included Oil, Minerals, Finance, & Transportation



# ‘Tampico Incident’ Occurred in Tampico, Vera Cruz occupied





- ◆ Initial justification was to prevent arms & munitions from German vessel to be offloaded (MV 'Ypiranga') to benefit Huerta Government
- ◆ Port Agents (Bussing y Cia) continued operations throughout period.



# Vera Cruz was Mexico's most important Gulf port



Compañía Mexicana de Navegación, S. A. Forma 219

Veracruz, de **AGO 6 1914** de 191

Sr. \_\_\_\_\_

Participamos a Ud. que el vapor nacional **"TAMAULIPAS"**  
su capitán **Raldondo** saldrá el día de **AGO 11 1914**  
á las 2 p. m., para **COATZACOALCOS. FRONTERA.**  
**LAGUNA. CAMPECHE.** Tiene abierto registro.

Papeletas hasta las 9 a. m. del día **AGO 10 1914** La bodega recibira  
hasta las 11 a. m. del día del **AGO 10 1914**

De Ud. \_\_\_\_\_ atos. y S. S.

Por la Compañía Mexicana de Navegación S. A. *[Signature]*



# City of Vera Cruz



## Justification For US Administration of Vera Cruz Revenue Offices

### Chronology

April 22, 1914: Admiral Fletcher (US Navy) 'invites' all Vera Cruz officials to continue in their duties.

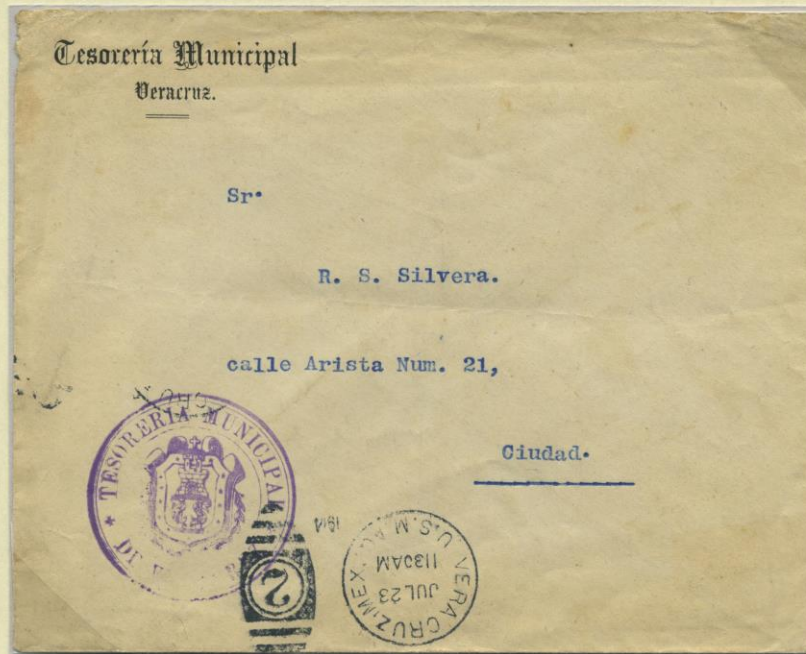
April 26: Martial Law proclaimed; (see following documents) Mexican Officials unable to continue in their duties. "[Adm. Fletcher] vested with the power and responsibility of government in all it's functions...."

May 2: General Orders #3: General Funston [Army] relieves Fletcher [Navy] as Military Governor. All funds to be deposited in the Vera Cruz Treasury which reports directly to the Military Governor.

May 6: Initial 'US GOV' surcharged Revenue Stamp sales.

May 20: Proposal for printing of US 1914-1915 revenue stamp issues submitted and accepted

*Treasury, Customs, and the Post Office reported directly to the Military Governor.  
All other Vera Cruz administrative offices reported through the Provost Marshal.*



Official Treasury correspondence (free frank) delivered locally.



PROCLAMATION  
TO THE PEOPLE OF VERACRUZ

The officials of the Mexican federation and of the State of Veracruz who were in office in Veracruz at the time of the landing of the United States forces under my command have informed me of their inability to continue in the discharge of the functions of their respective offices. Although the municipal authorities of the city, with a fine consideration for the interests of their fellow citizens, ~~XXXXXXXXXXXXXXXXXXXX~~ have, in reply to my request, resolved to continue in the performance of their respective duties, there is no provision in the municipal laws and ordinances for the performance of many important functions of government.

These facts have created a condition which requires the adoption of different measures than those proposed in my ~~XXXXXX~~ proclamation of the 22nd instant. Therefore, in order to afford to the inhabitants of Veracruz and of the other territory hereafter described the privileges of a government exercising all the functions necessary for the establishment and maintenance of the fundamental rights of ~~XXXXXXXXXX~~ <sup>men</sup> I do hereby, under my authority as commanding officer of the military forces of the United States of America, proclaim that martial law exists in the City of Veracruz and the territory ~~XXXXXX~~

under my command  
such additional  
military forces of the United States.

*Original [carbon] signed and annotated draft of April 26th Declaration of Martial Law, Spanish translation, and public notice [broadside] of same.*

*These documents formed the legal basis for US military administration of Vera Cruz civil government including revenue collection and expenditures.*

I further proclaim, in accordance with the law of nations and the usages, ~~XX~~ customs and conventions of my own and other governments, that I am vested with the power and responsibility of government in all its functions and branches throughout the territory above described. The proper administration of such government by martial law will be provided for in regulations to be issued from time to time as required, by ~~XXXXXXXXXXXXXXXXXXXX~~ <sup>the</sup> commanding officer of the forces of the United States of America.

Done at the City of Veracruz this twenty sixth day of April, A. D. 1914.

*Fletcher*



## AL PUEBLO DE VERACRUZ

~~XXXXXXXXXX~~ Las autoridades de la Federación Mexicana y del Estado de Veracruz que ejercían sus funciones en Veracruz cuando se desembarcaron las fuerzas de los Estados Unidos de América bajo mi mando, me han participado <sup>podrían</sup> que no ~~podrían~~ continuar en el desempeño de sus cargos respectivos. Aunque las autoridades municipales de esta ciudad, vigilando por los intereses de sus conciudadanos, y correspondiendo a mi indicación, han resuelto continuar en el ejercicio de sus <sup>cargos</sup> funciones, las leyes y disposiciones municipales no son suficientemente amplias para hacer efectivas muchas funciones indispensables al gobierno.

Estos hechos han dado lugar a una situación que hace necesaria la formulación de medidas distintas a las que fueron propuestas en mi proclama de l 22 del actual. Por lo tanto, y a fin de proporcionar a los habitantes de Veracruz y del territorio a que despues se hará ~~se~~ sin ~~los~~ los privilegios que emanan de un gobierno que ejerce las funciones adecuadas para establecer y mantener los derechos fundamentales del hombre, por la presente, y ~~por~~ <sup>en</sup> virtud de <sup>las facultades</sup> ~~XXXXXXX~~ que poseo como comandante de las fuerzas militares de los Estados Unidos de América, decreto que está vigente y rige la ley marcial en la Ciudad de Veracruz y el territorio contiguo que se halla ocupado por las fuerzas de mi mando, y que dicha ley marcial se hará <sup>extensiva</sup> al territorio que sea ocupado posteriormente por mis fuerzas.

Además decreto, de acuerdo las disposiciones del derecho internacional, de los usos y costumbres y de los convenios de mi gobierno y de otros gobiernos, que me hallo investido, dentro del territorio aludido, con las facultades y obligaciones de gobierno en todas sus atribuciones y divisiones. Las medidas para hacer efectivo dicho gobierno se harán constar en reglamentos que se publicarán cuando lo exijan las circunstancias, por el comandante de las fuerzas de los Estados Unidos de América.

Expedido en la Ciudad de Veracruz hoy veintiseis de abril de 1914.

FLETCHER

Contra Almirante de la Armada de los Estados Unidos,  
Comandante de las fuerzas de los Estados Unidos de América en posesión de Veracruz.

# Proclama al Pueblo de Veracruz

LA FUERZA NAVAL DE LOS ESTADOS UNIDOS QUE ESTAN BAJO MI MANDO HAN OCUPADO TEMPORALMENTE LA CIUDAD DE VERACRUZ PARA INSPECCIONAR LA ADMINISTRACION PUBLICA, A CAUSA DE LOS DISTURBIOS QUE ACTUALMENTE REINAN EN MEXICO.

TODOS LOS CIUDADANOS PACIFICOS PUEDEN CONFIDAMENTE PERMANECER DEDICADOS A SUS USUALES OCUPACIONES. SEGUROS DE QUE SERAN PROTEGIDOS EN SUS PERSONAS Y PROPIEDADES, ASI COMO EN SUS CORRECTAS RELACIONES SOCIALES.

TODOS LOS EMPLEADOS QUE SIRVEN A LA MUNICIPALIDAD DE ESTE PUEBLO QUEDAN INVITADOS PARA CONTINUAR EN EL DESEMPEÑO DE SUS FUNCIONES COMO LO HAN HECHO HASTA AHORA.

EL COMANDANTE SUSCRITO, DA SEGURIDADES DE QUE NO TENDRA INTERVENCION CON LAS AUTORIDADES CIVILES, SINO EN CASOS DE ABSOLUTA NECESIDAD Y LLEVANDO SIEMPRE POR MIRA LA OBSERVANCIA DE LA LEY Y EL ORDEN.

LAS AUTORIDADES MILITARES NO INTERVENDRAN EN LOS ASUNTOS DE LAS CIVILES Y ADMINISTRATIVAS MIENTRAS EL BUEN ORDEN Y LA PAZ NO SE ALTEREN EN LA POBLACION.

EL RECAUDO DE CONTRIBUCIONES E INVERSION DE ELLAS, SE CONTINUARA HACIENDO EN LA MISMA FORMA QUE HASTA EL PRESENTE Y CONFORME A LA LEY.

EL CONTRA-ALMIRANTE

**F. F. FLETCHER.**



- ◆ Governance hampered by lack of Mexican assistance at all levels
- ◆ Occupation authorities originally assumed most civil servants would remain in their positions and routine continue day to day activities. In reality, most refused to cooperate with the occupying force!
- ◆ US forces had to improvise 'on the fly'.



# Mexican Revenue Generation (Laws & Practices)

- ◆ Documents and receipts not legally valid (or enforceable) unless they bore appropriate revenue stamps. Records/receipts had to be maintained for several years as per business law.
- ◆ New series of Revenue Stamps (with a few notable exceptions) were issued every year (July 1<sup>st</sup> - June 30<sup>th</sup>).
- ◆ Documents/receipts had to bear the correct series and type of stamp.
- ◆ Most stamps had two parts: body and 'talon' or coupon. They were either applied whole on a document, or part placed in a receipt book with the remainder on the document.

MEXICAN Issue - Renta Interior (Interior Tax)

Plate Proofs with Security Punch





MEXICAN Issue - Renta Interior (Interior Tax)

Peso Values:  
\$1 Violet  
\$5 Blue  
\$10 Carmine

'VERA CRUZ' & 'GOV USA'



'GOV USA'



June 30 1914  
Revenue Office Cancel



Probably used as part payment  
for ledger book fee @ \$0.10/page.  
(See 'Documentos y Libros')

*Most 'High Value' stamps [95% by one estimate] were used for 'Bebidas Importadas' (Imported Beverages) duties. The \$500 Renta Interior stamp has not yet been noted from Vera Cruz during the intervention period. After only 8 weeks use these stamps were replaced on July 1st with the locally produced U S 'Juarez Head' Renta Interior as per then current Mexican Fiscal Law.*



Mexican Issue - Renta Interior - Bebidas Importadas

Used During US Intervention

Stamps present in the salesroom at the start of the Intervention were already handstamped 'VERA CRUZ'. Additional supplies drawn from storage did not have the 'VERA CRUZ' name applied. All stamps bear the violet vertical 'GOV USA' handstamp.

Known only without talon (coupon).

'VERA CRUZ' & 'GOV USA'  
Handstamps

'BEBIDAS IMPORTADAS'  
Wide letters 2 mm tall



Multiples uncommon



MEXICAN Issue - Contribucion Federal (Federal Tax)

Plate Proofs with Security Punch





**Mexican Issue - Renta Interior - Capitales (Financial Instruments)**

Used During US Intervention

Subclassification of Renta Interior Taxes  
Applied on Instruments encompassing Capital Funds or Subscriptions

'VERA CRUZ'  
Handstamp

'CAPITALES'  
Wide letters 2 mm tall



These stamps were present in the Revenue Sales Office at the beginning of the intervention.

'BEBIDAS IMPORTADAS' and 'CAPITALES' are the only two out of several possible overprinted 1913-1914 Mexican Renta Interior stamp subclasses known to date from the Vera Cruz Revenue Office during the Intervention period.

*There was probably little demand for this class of revenue stamp as Mexican economic activity became increasingly depressed during the Intervention and ongoing Mexican Civil War periods.*



## MEXICAN Issue - Metales Presiosos (Precious Metals)

Besides the two main Revenue Stamp classes (Renta Interior including its subclasses, and Contribucion Federal) there were several additional groups. Each (except for tobacco) was required to be issued in a different design each fiscal year. Only the current year's stamps were considered valid.

During the 1913 - 1914 stamp period these classes included 'Documentos y Libros (Documents and Books)', 'Hilaza y Tejidos' (Textiles), 'Metales Presiosos' (Precious Metals), and various types of Tobaccos. The Tobacco classes were not included in the annual stamp design changes.

Specific Revenue Stamp series for payment of Precious Metals/Bullion fees  
No 'VERA CRUZ' District Name



'GOV USA' Handstamp

*Mexican Revenue Laws were very specific in their requirements as to rates, accounting, retention of records, and use of designated classes of Revenue Stamps for their intended purposes. For example one can only use the Hilaza y Tejidos stamps when paying taxes due for textiles. Metales Presiosos would not be recognized even though the monetary amount was correct. Documents and receipts bearing 'out of date' or 'out of class' revenue stamps were NOT considered valid. This was done to facilitate the strict accounting required.*

**Mexican Issue - Hilaza Y Tejidos (Yarns and Fabrics [Textiles])**

Specific Revenue Stamp series for payment of Textile fees  
No 'VERA CRUZ' District Name

Pre Intervention



Usual 'GOV USA' Handstamp



Large 'U S A' Handstamp



Usually Manuscript cancelled

*Large 'U S A' handstamp unique to this stamp series*



MEXICAN Issue - Documentos y Libros (Document and Book Tax)

Plate Proofs with Security Punch  
(No Talon)





## US Issue - Renta Interior - Bebidas Importadas

### Centavo Values

1913-1914 and 1914-1915 Mexican Renta Interior issue stamps are known with several different overprints for specific duties. Bebidas Importadas [Imported Beverages], Impuesto Minero [Mineral Tax], Seguros [Securities], Vinos y Licores [Wines and Liquors], Capitales [Bonds], and Alcohols [Alcohols] are some types. US authorities at Vera Cruz overprinted only the 'Bebidas Importadas' on their Renta Interior stamp issue.



P 12 H, R 13 V



Perf 12 H, Roul 13 V  
Pair



R 13 @L, P 12

With the exception of the 1c and 2c values, all stamps are Perf 12.



Roul 13



*Typographed overprint 'Bebidas Importadas' over stamp and talon. These were prepared early in the overall stamp production process as there are fewer perforation varieties known than on the unoverprinted issue. All copies known are used without talon. The 3c 'Bebidas Importadas' value was probably not produced. None are known.*

US Issue - Renta Interior - Bebidas Importadas

Peso Values

Perf 12



*An estimated 95% of \$10, \$50, and \$100 value US Renta Interior, and up to 75% of other values were surcharged/used for Bebidas Importadas (Imported [Alcoholic] Beverages). All are without Talon (coupon), and none are known on document. Few multiples exist.*



**MEXICAN Issue - Tobacco**

National (Domestic Mexican) Cigars  
(Perf 11.5 x Imperf)  
Handstamp Ovpt Violet "GOV. U. S. A."

25 Cigars: quantity sold unknown  
(5 and 10 Cigar stamps not yet recorded)



**Domestic Tobacco**  
Black Surcharge (Perf 12)



**Surcharge:**

*"National - 100 Gramos  
Tabaco Cernido Y Rape  
Gov. U. S. A."*

**Imported Tobacco**  
Red Surcharge (Perf 12)



**Surcharge:**

*"100 Gramos  
Tabaco Cernido Y Rape  
Gov. U. S. A."*

*Tobacco stamps were valid indefinitely as opposed to other classes of Mexican revenue stamps which were valid only for a specific fiscal year.*

*U.S. authorities used Mexican stamps until supplies were exhausted.*



# U. S. GOV. +/- District Name

MEXICAN Issue - Renta Interior (Interior Tax)

Peso Values:

\$1 Violet

\$5 Blue

\$10 Carmine

'VERA CRUZ' & 'GOV USA'



'GOV USA'



June 30 1914  
Revenue Office Cancel



Probably used as part payment  
for ledger book fee @ \$0.10/page.  
(See 'Documentos y Libros')



Núm 504

Contiene 250 hojas vitales, esta y las última  
autorizadas con la firma del C. art fauer &  
Taylor Administrador Principal de la Renta  
del Timbre y las intermedias con el sello de la  
oficina de su cargo. Se destina para libro  
diario del Sr Pablo Stache, de

Veracruz  
24 de junio de 1914



- ◆ 1913-1914 Series: Existing Mexican Revenue Stamps bearing 'GOV. U. S. A.' handstamped overprint.
- ◆ 1914-1915 Series: New design prepared under authority of U. S. authorities in compliance with Mexican law.

# U. S. Stamp Production

## US Issues - Renta Interior and Contribucion Federal

Designed and printed by National Type and Paper Company office in Vera Cruz as per existing Mexican Revenue law under US authority. Equipment and supplies from US and local sources.

Design source: Renta Interior (Local Revenue): Benito Jaurez  
Contribucion Federal (Federal Surcharge and Fees): Indian Head (after Moctezuma)

Stamp dimensions: 21.5 x 42 mm consisting of stamp and detachable talon (coupon)

Unwatermarked poor quality wove paper 0.067 mm thick, Lithographed in sheets of 50 (10 x 5) or 10 (5 x 2) [\$5 Renta Interior known, \$50 and \$100 values possible]. Gummed and perforated manually after printing.

Printed by lithography with a single stone for each value except \$0.02 which utilized two stones. Many values have two identifiable transfer types (unpublished research). \$50 and \$100 were produced in two colors sharing a common central design which probably required a single stone, and separate vignette stones. Like values had the same color in each series.



Compound Die Proof  
Renta Interior and  
Contribucion Federal Designs

Discovery copy



NATIONAL PAPER & TYPE COMPANY

VERACRUZ.

MEXICO

I. H. JACOBS,  
MANAGER.

P. O. Box. 220.

PROPOSAL FOR FURNISHING REVENUE STAMPS.

Capt. H. B. Fiske,  
Genl. Finance Agent,  
U.S. Expeditionary Forces in Veracruz,  
Veracruz.

*Veracruz, May 20, 1914*

Dear Sir:-

With reference to making lithographed and printed Revenue Stamps for Fiscal Year 1914-1915, as per list furnished us, dated Veracruz, May 14, 1914, covering a little more than 4,000,000 stamps, total value \$1,692,806.80, Mexican money, with the change of making Estampillas Comunes instead of Contribucion Federal, but overprinting on same "Contribucion Federal" on the corresponding stamps, we beg to advise that we will accept the making of said stamps, making delivery of same by the end of June or early in July, 1914, the time of delivery depending, however, on our ability to secure prompt and quick transportation for the material we will need to import to make said stamps, and of the men, in case we find it necessary to bring from the U.S. one or more men.

Our price for the making of said stamps would be \$7750.00 gold, U.S. cy. or its equivalent in Mexican money, taking for basis the price of exchange on New York we would have to pay on the dates of receiving payments.

If for any reason, you find it desirable to cancel contract, you would pay us \$4000, if cancellation be made before the 3rd. of June, 1914; \$6000 if cancellation be made after June 3, but before June 15, 1914; and \$7750, if cancellation be made after June 15 and before or after July 5, 1914. These amounts are in gold, U. S. cy., but the government has the option to pay us in Mexican money on the basis indicated in paragraph two of this proposal. *Brd*

Payments on this contract to be made on and in proportion to deliveries.

It is understood that you will furnish us free of charge a suitable room in the Timbre building, so that we can install part of our machinery, etc. to do certain work there, we agreeing to take away our machinery, etc. from your building as soon as we finish the work for which we will need said machinery in making the stamps.

Yours very truly,

NATIONAL PAPER & TYPE CO.

*I.H.J.*  
10/2/14  
Mgr.

*I.H.J.*  
Mgr.

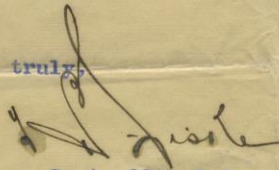
Veracruz, May 20, 1914.

The National Paper & Type Co.,  
Veracruz, Mexico.

Gentlemen:

We hereby accept the terms of your proposal dated Veracruz, Mexico, May 20, 1914, for lithographing and printing revenue stamps for the price therein stated of \$7750. U. S. Currency, or its equivalent in Mexican money at the price of exchange on New York on the dates of payment.

Yours truly,



Capt. 28th Infty.,

Chief, Finance Dept.,

Provost Marshal General's Office.

*Original production proposal  
for US issued Vera Cruz  
revenue stamps (amended,  
signed carbon copy).  
[previous page]*

*Original US Provost  
Marshal's signed acceptance  
of contract.  
[this page]*

*File copy of General Funston's  
(Vera Cruz US Military  
Governor) justification for  
Revenue Stamp production to  
US Army Adjutant General.  
[following page]*

*These documents were probably maintained on file at the  
Vera Cruz offices of the National Paper & Type Company.*



OFFICE OF THE MILITARY GOVERNOR,

Veracruz, Mexico, May 23, 1914.

From: The Military Governor.

To: The Adjutant General of the Army.

Subject: Printing of Revenue Stamps.

1. Mr. J. H. Jacobs of this city has been given the contract for manufacturing revenue stamps.

2. The supply of stamps is nearly exhausted and no additional supply can be obtained from the City of Mexico. A large proportion of the local Federal revenue is derived under Mexican Law from the sale of stamps.

3. Mr. Jacobs who represents the National Paper and Type Co. of 31 Burling Slip, New York City, left for the United States on the Monterey, in order to obtain paper and certain technical assistance.

4. I would request that the War Department, should it be necessary, give to Mr. Jacobs, his assistants and the material he will bring with him, such facilities as there may be for his return to this place.

5. Commercial communication with the United States is uncertain and haste in the manufacture of the stamps is necessary if the revenues are to be properly collected.

FREDERICK FUNSTON,

Brigadier General, U.S. Army,  
Military Governor.

nc

# Revenue Needs

- ◆ Public Health: Cleaning and reconstruction of market area
- ◆ Water supply
- ◆ Disease control (i. e.: yellow fever, malaria, dysentery)
- ◆ Public Security
- ◆ General Government functions



# Revenue Sources

- ◆ Customs Duties (held in escrow for Federal Government)
- ◆ Federal Tax receipts (as % surcharge of general collections)
- ◆ General Revenue collections including sub-classes: Bebidas Importadas (Imported Spirits), Tobacco Products and Financial Instruments

Document bearing  
\$0.99 Federal tax  
stamps

(\$0.25 x 3 roul. 13  
+ \$0.05 x 4 perf. 12  
+ \$0.01 x 4 roul. 13  
= \$0.99)



Partida Núm. 2310 IMPUESTOS DE PORTEO

Libro Núm. \_\_\_\_\_ Folio \_\_\_\_\_ Núm. 35

Pagó D. Román Jacias

33 pesos 99 centavos por derecho de ruelo del corcho particular de su propiedad y corresponde al mes de la fecha.

H. Veracruz, 30 JUL 1914 de 191

P. L. T.

Derecho	\$	330
Estampillas fed	\$	99
Recargo de 20%	\$	427
Total	\$	

EL TESORERO MUNICIPAL  
G. Saviard Turner  
Capt. 7<sup>o</sup> Int.

FORMA 13

**Internal Revenue:**  
tax due: \$3.30.

**Federal surcharge:**  
30% of Internal  
Revenue tax, (\$0.99)  
which is paid for  
with stamps  
canceled at the  
Municipal  
Treasurer's office.

The talons  
(coupons) were  
separated from the  
stamps and  
canceled in a receipt  
book.

Fewer than 5  
stamped documents  
are known outside  
of archives



Sales Receipt bearing \$8.20 (~1% of sales amount) in various US issued Internal Revenue stamps. Stamps placed on document, talons (coupons) placed in vender's receipt book.

VENTA N<sup>o</sup> 95881 Orden N. 1182 Folio del talonario 102  
 Veracruz, 11 de Agosto de 1914  
 Señor *The Chemical Manufacturing Co Mexico* DEBE  
**A ISIDORO DE OCHOA & CIA.**

Por los siguientes efectos comprados con intervencion del Señor *Conte* á pagar en esta en moneda de plata ú oro, dando pagaré por el importe, sin que haya lugar á reclamación después de pasado el término de OCHO DIAS. De no ser pagada esta factura á su vencimiento, cargaremos intereses, al 12% anual, y situación, caso de que giremos á su cargo.

LAS MERCANCIAS DESDE QUE SALEN DE NUESTRO ALMACEN, CAMINAN DE CUENTA Y RIESGO DEL COMPRADOR.-A NADIE AUTORIZAMOS A VARIAR NUESTRAS CONDICIONES DE VENTA NI ES VALIDA NINGUNA ENTREGA DE EFECTIVO QUE SE HAGA SIN NUESTRA ORDEN POR ESCRITO.-NUESTROS PRECIOS SON AL CONTADO, AL DAR PLAZO CARGAMOS 1% MENSUAL POR INTERESES.

TALLERES DE TIPOGRAFIA "EL ANCLA" DE ISIDORO DE OCHOA & CIA

50 Cajas hoja lata Charcoal	1625	812.50
TC 20x14		
Tumbes Renta		820
Conduccion		4-
Frete por cob		-
	\$	824.70 ✓

*Nota* *Fin*

*La mercaderia va consig "Adriana" notifiquese a todo*

Sales receipt for 50 cases of charcoal in the amount of \$812.50 plus tax and handling. Exchange rate for Mexican peso was around 4:1 (US 25c) against the US Dollar at this time.



US Issue - Tobacco

National (Domestic Mexican) Cigars

10 Cigars: 4000 printed (Roul 13 x Imp)

25 Cigars: 300,000 printed



Imported Cigars

25 Cigars: 320 printed



Imported Cigarettes

8400 printed (Perf 12)



*US issue tobacco stamps were only produced as Mexican stamp supplies were exhausted. They remained valid indefinitely as opposed to other classes of revenue stamps which were valid only for a specific fiscal year.*



# U. S. Issue Production

- ◆ New Designs for 1914/5 Fiscal Year
- ◆ Litho, sheets of 50 on poor quality pregummed paper.
- ◆ No overprints
- ◆ Imperf, part perf, roulette, and perf 12
- ◆ Characteristics of rushed production under suboptimal conditions; produced locally under contract by National Paper & Type Company



\$0.02 Carmine

Variations of Carmine Shade and Ink Intensity



Roulette 13



Normal

\$0.02 Rose  
Error



Normal \$0.50  
Rose

Perf 12



\$0.02 Rose  
Error

Normal



\$0.02 x 3 on Receipt Fragment  
Talons in Vender's Receipt Book

*Color and perforation variations resulted from need for large quantity of stamps to be produced in brief period of time under suboptimal working conditions.*



US Issue - Renta Interior

\$0.05 Blue

200,000 Printed

64,700 Sold (32.35%)



Roul 13



Perf 12



P 12 H/R 13 V



Dual P 12/R 13  
(Rev.Shown)



Normal



Partial Offset  
(Dual Perf)



Complete  
Offset

*These are offset or 'kiss' impressions resulting from the sheet being placed on top of a sheet which was not completely dry. Note that the gum has been applied over the inked impression. They are NOT 'Printed on both sides' stamps. The current catalog listing refers to these stamps, not the true variety which has not yet been recorded.*

# Original Research

- ◆ Use of 2 transfer types on many values along with sheet layout
- ◆ 2 different stones for 2c value along with 4 transfer types







US Issue - Renta Interior

\$0.03 Dark Brown

40,000 Printed  
200 Sold (0.50%)

Type I



**Stamp:** "CE" of 'CENT'  
separated

**Talon:** Dot at base of  
'U'

Type II



**Stamp:** 'CE' of 'CENT'  
close

**Talon:** No dot at base  
of 'U'



Roulette 13



Unused  
With Gum



Used

Imperf, No gum

*Perforation and gumming  
of printed stamp sheets  
performed as needed.*



Transfer Layout for Sheet of 50  
(Next Page)




US Issue - Renta Interior

\$0.02 Carmine

Type I



**Stamp:** Flat top  
Left '2'

**Talon:** More  
formed 'S' of  
'US'

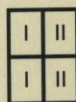
Type II



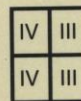
**Stamp:** Round  
top Left '2'

**Talon:** Cruder  
'S' of 'US'

Stone I



Stone II



Type III



**Stamp:** Angled  
Left shoulder of  
'M'

**Talon:** Thin Left  
leg 'M' of  
'MEXICO'

Type IV



**Stamp:** Squared  
Left shoulder of  
'M'

**Talon:** Thicker  
Left leg 'M' of  
'MEXICO'

# How did this material survive?

- ◆ Original contracts and documents probably in U. S. National Archives
- ◆ Copies retained by printer (contracts/published documents)
- ◆ Production material from Printer's files
- ◆ Stamps in possession of commercial houses at conclusion of intervention



# Renta Interior: Printed/sold; %

1c	100,000/50,000	50.00%
2c	1,000,000.346,600	19.26%
3c	40,000/200	0.50%
5c	200,000/64,700	32.35%
10c	200,000/70,247	35.12%
25c	80,000/35,200	44.00%
50c	70,000/13,000	18.57%
\$1	150,000/38,150	25.43%
\$5	10,000/5140	51.40%
\$10	7,000/4,230	60.43%
\$50	1,200/336	28.00%
\$100	1,000/130	13.00%

# Federal: Printed/Sold, %

<b>1c</b>	<b>85,000/35,500</b>	<b>41.76%</b>
5c	95,000/45,000	47.37%
25c	80,000/30,050	37.56%
\$1	63,000/25,000	38.46%
\$5	13,000/4,500	34.61%
\$10	6,000/3,100	31.67%
\$50	300/?	N/A
\$100	400/60	15.00%



- ◆ Stamps sold (Mexican 'on hand') through June 30, 1914 = 71% (by value) of July 1<sup>st</sup> – November 21<sup>st</sup> (U. S. Issue). Prior works [Mills] used straight 71% calculation to arrive at breakdown by value. Actual breakdown unknown.
- ◆ Quantities of 25c stamp may have been reported in prior literature as 10x my quantity [? transcription error]. Available evidence supports above quantity.
- ◆ All unsold stamps in Revenue office destroyed by burning prior to U. S. handover Nov. 21<sup>st</sup>, 1914. Supported by several eyewitness accounts; no 'samples' saved.
- ◆ Vast majority (>95%) of high value stamps bore 'BEBIDAS IMPORTADAS' overprint. One \$50 (Mexican) Federal stamp known used [MEPSI cert].

MEXICAN Issue - Contribucion Federal (Federal Tax)

Used during US Intervention

Peso Values



Largest known multiple



Discovery copy  
MEPSI Cert

*These stamps were only valid for the 8 week period May 3rd - June 30th 1914. They were replaced with the US produced issue on July 1st as per Mexican Revenue Law.*



# Outside Events

- ◆ By August 1914 external events changed the character of the intervention.
- ◆ Domestic [U. S.] support was waning after 5 months of 'stalemate'; Huerta was deposed with Constitutionalist forces entering Mexico City, realities of governing occupied city less glamorous than promised.
- ◆ Wilson's 1<sup>st</sup> wife Ellen died of Bright's Disease [Kidney failure resulting from chronic lead poisoning] 8 August 1914.
- ◆ In the larger world: 'ABC' Conference [Argentina, Brazil, Chile) at Niagara Falls attempted to provide resolution.
- ◆ Panama Canal opened mid August, 1914
- ◆ Events in Central Europe [Sarajevo] soon overtook news cycle

- ◆ By late August, 1914 the United States was looking for a face saving way out of it's Vera Cruz adventure. There was increasing cooperation on both local and Federal levels in coordinating government functions (Taxes, postal services, public health) between U. S. and Mexican authorities.
- ◆ Final U. S. departure on November 22<sup>nd</sup> was coordinated with Constitutionalist forces taking control of the City, and their making Vera Cruz the de facto Capital of Mexico until Mexico City could be secured.



# What Was Accomplished?

- ◆ Public Health: Facilities reverted back to pre-intervention state.
- ◆ Government: Several years of brutal Civil War followed.
- ◆ Lingering suspicion of U. S. motives and goals persists to the present day.
- ◆ U. S. Commercial interest saw many of their assets expropriated, activities severely constrained, and land holdings disallowed.

# Are these Revenue Stamps U. S. Issues?

- ◆ Issued under U. S. Martial Law
- ◆ Contracted for, authorized by, and produced under U. S. auspices
- ◆ Accounted for under U. S. Army records (Adjutant Generals Report)
- ◆ Monies used for day to day local purposes, remainder held in escrow for incoming Mexican Federal Government.



*Letter (carbon copy) from Secretary of War Harry H. Woodring to Senator Hiram W. Johnson 23 years after these events confirm incomplete records, destruction of US produced Vera Cruz revenue stamps at the end of the intervention, and by inference areas for future study.*

June 24, 1937.

Honorable Hiram W. Johnson,  
United States Senate.

Dear Senator Johnson:

Receipt is acknowledged of your letter of the 18th instant and the communication which you inclosed from Mr. D. G. White, 1140 Stratford Avenue, S. Pasadena, California, who states that he is interested in developing information with regard to the operations and use of revenue stamps in the Port of Vera Cruz, Mexico, during the American occupation in 1914, and desires data as to the denominations of the Mexican revenue stamps which were over-printed and the numbers which were sold prior to July 1st, also the denominations printed under the orders of General Funston and the quantity of each denomination which was sold.

While available records show that stamps were surcharged "U.S.Govt" nothing is found to afford information as to the denominations of the stamps used. The records also show that the unsold balance of Federal stamps printed during the occupation were destroyed upon the closing of the Stamp Office on November 10, 1914. It is regretted that more detailed information is not available.

The inclosure that accompanied your letter is returned herewith.

Sincerely yours,

**HARRY H. WOODRING**  
Secretary of War.

1 incl.

# References

- ◆ Hart, John Mason: Revolutionary Mexico; University of California Press; 1989
- ◆ Quark, Robert: An Affair of Honor; several editions & publishers
- ◆ Kugel, Alfred: American Philatelist
- ◆ Banchik, Mark: Several articles in MEXICANA
- ◆ Roberts, Michael: Mexican Revenue Catalog; MEPSI; 2013