E. S. Rutledge was appointed in 1903 as the Collector of Rates for the Town of Fort William and retired at the end of 1905.

When established as a Town on April 14th, 1892 by the Province of Ontario, four wards were established in Fort William and their boundaries defined. Assessment rolls, currently in preparation by the township of Neebing, were to be transferred as appropriate to the new Town of Fort William for the collection of taxes. It is unknown who acted as the original assessment commissioner and tax collector for the Town of Fort William, however, J.J. Wells held the position from 1905 to 1912 and was the original Assessment Commissioner /Tax Collector for the newly incorporated City in 1907.


Organized by Ward and Subdivision, details of the Assessment Rolls included the Name, Address and Occupation of the Property Owner, the street name, lot number, house number, plan number, size of the lot, The Rate, the Actual Land and Building Value, school support, number of children and whether the occupant was a tenant or an owner.

In addition to calculating property values for tax purposes, early Assessment rolls were used for election purposes to establish polling sub divisions and to determine eligibility to vote on the bases of property ownership.

Under By-law 4262 (1949) Assessment for the year was to be conducted between January and September, the assessment rolls to be returned to the City Clerk by dates specified in the by-law. In the same year, a report prepared by Stevenson and Kellogg indicated that the Commissioner completed all assessments and that the department was overburdened, spending most of its time on the collection of taxes. It was recommended that the department be severed in order to have one assessment office and one tax office. In 1950 this division was completed and a new Assessment Commissioner was hired for the City of Fort William.

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Further Accruals are not anticipated.