This series is a record of the assessment of industrial properties in the City.

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. The researcher must know the street address in order to use the assessment rolls efficiently, as well the ward would be beneficial. In addition to calculating property values for tax purposes, early assessment rolls were used for election purposes to establish polling subdivisions and to determine eligibility to vote on the basis of property ownership.

Under the Act Respecting Municipal Institutions 1914 (Chapter 192 Section 230) assessment commissioners could be appointed by a Council through a By-law. Included in each Assessment Roll is a form called “Affidavit of Assessor in Verification of Assessment Roll” that has been notarized by the commissioner and assessor. The Town of Fort William’s Assessment Commissioners were A. McNaughton from 1915 to 1944 and D. M. Martin from 1945 to 1949 and 1951. The Assessors were Charles England from 1915 to 1918, J. Richard Dagger from 1919 through 1944, A. Halliday from 1945 to 1949 and W. Paul Simpson in 1951.

Organized by Ward and Subdivision, details of the Assessment Rolls included part or all of the following: Name, Address and Occupation of the Property Owner, Owner or Tenant, the street name, lot number, house number, plan number, size of the lot, Rate, Actual Value of Land, Building Value and total of both, school support and date of delivery of notice. Each book also includes a summary of assessment and details.

A supplementary Assessment Roll for 1915, 1916, and 1917 was produced.

This series is virtually complete consisting of 37 bound volumes with detailed records of information for assessment purposes.

Handwritten, Typewritten

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Further Accruals are not anticipated