

1924-1925 & 1931

31 cm of textual records

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Both the Assessor and Tax Collector for the City of Port Arthur had responsibilities relating to Municipal Income Tax Records. As set out in By-law 1545 (1918), the Assessor was responsible for obtaining a list of incomes, making the assessments and reporting same to the City Council and City Treasurer. The Tax Collector was responsible for collection of taxes, including delinquent income tax.

There are 3 volumes of income tax records in this series.

The first volume (TBA2292-01) is an Income Assessment Roll for the year 1925. Arranged alphabetically by name, details include the ward, subdivision, address, marital status, occupation, taxable income, total assessment, British subject or alien, public or separate school support and date of delivery of notice, for each individual listed.

The other two volumes in this series (TBA5737-01 and TBA5738-01) are Tax Collector's Rolls for the years 1924 and 1931 respectively. Similar information is included in both of these volumes. Arranged alphabetically by name, details generally include the individual's address, marital status, occupation, taxable income, total assessment, public or separate school support, taxes levied, date of demand or transmission of notice, remarks, amounts paid to August 31st, amounts paid from September 1st to December 31st and amounts collected after December 31st .

bound volumes

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Further accruals are not anticipated.