Under the provisions of the Municipal Act, the Council of the City of Port Arthur would pass by-laws to appoint and describe the duties of its officials. As set out in By-Law 1545 in 1918, the duties of the Tax Collector included receiving the tax rolls from the Clerk and checking same, entering payments on the tax rolls and balancing same, as well as the collection of business taxes.

Most likely maintained by someone in the tax collector's office, the three volumes in this series relate to monies owing regarding current taxes and taxes in arrears.

The first volume (TBA3969-01) records the date, a cash sheet number, taxes paid, current and supplementary, arrears, and daily and monthly totals.

The second volume (TBA6353-01) records the roll number, the name of the assessed person, a legal description, current taxes owing, local improvements owing, total arrears and any remarks.

The third volume (TBA7176-01) records the date, ward numbers, amounts owing for current taxes, arrears and business arrears, and daily, monthly and yearly totals.

Three volumes, Handwritten, Typescript

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Further accruals are not anticipated.