By-Laws to appoint Tax Collectors for the Town and City of Port Arthur were made as directed under the provisions of the Municipal Act, which also in part dictated the responsibilities of the position. 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.

Tax Collectors were appointed on a yearly basis and a number of individuals were appointed over the years. In 1884, the first Tax Collector for the newly established Town of Port Arthur was Amos Bowerman. In 1907, when Port Arthur attained City status, R.E. Mitchell was appointed.

As well as maintaining the Tax Collector’s Rolls, it appears that the Tax Collector or someone in that office, for the period 1884 to 1914, kept separate ledgers relating to taxes in arrears.

This series consists of these ledgers together with some indexes.

The indexes are arranged alphabetically by street with references to the page number and lot number where the arrears were recorded in the ledger. The information recorded in the ledgers includes a lot description, the amount of taxes, interest charged, and any payments made. There are also journal entry references relating to entries made on the Collector’s Rolls.

RST

A detailed list is available.

Further accruals are not anticipated.