

1886-1969

8 m., 75 cm. of textual records (280 volumes)

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By-Laws to appoint Assessors 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 City Assessor included looking after the taking of the assessments, reporting on the assessments to the City Council and City Treasurer, attending the Court of Revision in relation to any appeals for assessments, reporting on these to Council, noting any property transactions and making any necessary entries on the Assessment Rolls.

Assessors or Assessment Commissioners were usually appointed on a yearly basis and a number of individuals were appointed over the years. In 1884, Angus Campbell was appointed the Town of Port Arthur's Assessor and Collector. In 1907, when Port Arthur attained City status, R. E. Mitchell was appointed.

When established as a Town, Port Arthur was divided into three wards. Initially, an Assessment Roll was created for each ward. Early Assessment Rolls were also arranged by resident and non-resident status. After that the wards were divided into subdivisions.

Assessment Rolls can be a valuable source of information about a property. Created for property tax collection they contain some or all of the following information: name, address, owner/tenant, nationality, street number, name of street, occupation of owner, lot number, size of lot, value of land, value of buildings, total value of real property, business assessment, total assessment, religion, school support and total number of residents.

There are only Non Resident Assessment Rolls for the period 1890-1891. There is a Resident Assessment Roll only for the year 1892. There are no Assessment Rolls for the period 1895-1896. There is only a Non Resident Assessment Roll for 1897-1898. There are no Assessment Rolls for the period 1899-1918. There are no Assessment Rolls for the period 1921-1942. Commencing 1943-1944 a Supplementary Assessment Roll was produced and only Supplementary Assessment Rolls are available for the period 1943-1950.

Handwritten, Typescript

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Further accruals are not anticipated.

Refer to Series 24 (Tax Collector's Rolls) for tax and owner information for the missing years of Assessment Rolls from this series.