

1884-1969

43 m., 90 cm. of textual records (1096 v.)

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. Taxes were usually payable in two or three installments.

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.

When established as a Town, Port Arthur was divided into three wards. Initially, a Collector's Roll was created for each ward. Accordingly, a Collector's Roll was created to document the payment of taxes in each subdivision. Early Tax Collector's Rolls consisted of Resident and Non-Resident Rolls. The Resident Rolls included the name, and in later years the address of the party assessed, a property description, assessed value and amount, taxes, including school rates, totals, arrears and payment information. The Non-Resident Rolls included a description of the property, value, taxes, including school rates and any remarks. Non-resident Rolls appear to exist only up to and including the year 1906. Some of the rolls include an index by street name located inside the front cover, others may include an index by legal description or plan number.

In 1919, Council passed By-Law 1567, which authorized the Clerk to put arrears of Telephone, Electric Light and Power and Waterworks Department on the Collector's Rolls.

Commencing in 1944, a separate roll for supplementary taxes was produced. This usually contained any changes or additions not already included in the tax rolls. A supplementary tax roll is not available for the year 1945.

Only supplementary rolls are available for the years 1966, 1967, 1968 and 1969.

Handwritten. Typewritten.

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Further accruals are not anticipated.