

1952-1968

1 m., 86 cm.

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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 in the office of the tax collector, this series consists of tax arrears ledgers, most of which are arranged by ward and subdivision and generally record the name of the owner of the property, the property address, whether the property is vacant or occupied, the lot and plan number and details regarding the balance owing for taxes by year, including the date, interest and payments.

This series also includes a ledger (TBA3662-01) divided into four sections: a section for business tax arrears (arranged alphabetically by name of owner of business or business name, also includes address of property), a welfare accounts receivables section (arranged alphabetically by City or Town), an inmates of public institutions section (arranged alphabetically by name) and a section for Port Arthur Isolation Hospital patients (arranged alphabetically by name of patient), as well as an additional ledger (TBA3676-01) which contains business tax arrears (arranged alphabetically by name of owner of business or business name, also includes address of property). Details in these two ledgers usually include the amount of the arrears, any interest and any payments.

Binders

RST

A detailed file list is available.

Further accruals are not anticipated.

For related records see also Series 22 Tax Ledgers & Indexes, Series 24 Tax Collectors Rolls, Series 35 Records of Sale of Lands for Arrears of Taxes, Series 36 Certificates for Land Sales for Taxes, Series 37 Miscellaneous Tax Arrears and Tax Sale Records, Series 65 Tax Bill Ledger Sheets, Series 133 Tax Collector's Files, Series 218 Tax Collector's Returns and Cash Books .