By-Laws to appoint Treasurers 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. The Treasurer’s duties included receiving and keeping all monies belonging to the Corporation and paying out same as directed by Provincial laws, by-laws and resolutions of Council. Outlined in By-Law 1545 (1918), duties of the Treasurer also included the responsibility of holding tax sales.

This series consists of five volumes of certificates relating to sales of lands for taxes. The volumes are arranged numerically by a certificate number and date. Details include:

a description of the property, the name of the purchaser, amount sold for taxes, sale costs, and a statement to the effect that a deed will be executed on the purchaser’s demand, after one year from the date of the certificate, as long as the lands have not been redeemed.

The certificates are usually signed by the Treasurer.

Starting in 1918, the certificates also include a Tax Sale Number and the statement refers to the deed becoming available at any time after the expiration of the time provided for redemption by the Assessment Act.

Further accruals are not anticipated.

Other records relating to this series may be found in Series 101, Treasurer’s Operating Files and Series 35, Records of Sale of Lands for Arrears of Taxes.