

**Series 37 - Port Arthur Miscellaneous Tax Arrears and Tax Sale Records Port Arthur Fonds**

1897-1909, 1918-1969

1 m., 28 cm. of textual records (9 volumes, 1 box)

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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 City of Port Arthur passed By-Law 1545 on December 30, 1918, which set out in detail the duties of its Officials. The duties of the City Treasurer included advertising tax sales, holding tax sales and compiling lists of arrears for tax sale.

This series consists of 10 volumes of miscellaneous tax arrears and tax sale records.

The first volume (1897 – 1909) appears to be a record of documents signed by the Mayor, Treasurer and Clerk. Most of the documents appear to be tax deeds and quit claim deeds. The information recorded includes the date signed, the type of document, the name of the individual on the document, a legal description and the names of the Town/City Officials who signed the documents.

The second volume is a record of tax sale properties for the year 1918. Arranged by Ward, the information recorded includes roll numbers for the properties for the three years previous to 1918 and possibly for the year 1918, a description of the property, the plan number, quantity of land, taxes for the three years previous to 1918, total taxes, costs and total amount.

The third volume contains a tax sale list of properties sold to a Mr. Walser for the years 1918, 1919 and 1920. Arranged chronologically by ward the information recorded includes a description of the lot, the assessment and the price to Mr. Walser.

In addition to the above, this volume also contains a record pertaining to the sales of city property for the year 1926. The information recorded includes the date, a description of the property, the assessed value, the sale price, the cash paid, the name of the purchaser, agent, if any, commission paid and notations on some of the properties to the effect that the original owner was allowed to redeem the property.

The fourth volume, circa 1918 – 1942 is a property register. Arranged by ward this register generally includes the following details:

a property description, the year reverted from tax sale, the cost to the City from the tax sale and the particulars of the sale, including the date, price, journal folio, the purchaser's name and address and any remarks.

The fifth volume is a Register of Property Purchased by the City of Port Arthur at Tax Sales held in 1918 and 1919. The purchases were finalized in 1920 and 1921. Arranged by Ward,

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the information recorded in this volume includes the date of the sale, the date the deed was issued, a description of the property, the deed number and any remarks.

The sixth volume is a Record of Searches re Tax Sales and of Notices sent under Sec. 171 (2) of the Assessment Act. These searches were done by the City Solicitor at the request of the City Treasurer in the year 1925 and part of 1926. Arranged by Ward, the information recorded includes a legal description of the property, the search date and fees, the name and address of the owner, mortgagee or other incumbrancer, any execution creditors, the date of the notification and total charges.

The seventh volume is a Property Sales Journal for the years 1939 to 1969. Arranged chronologically, the information recorded includes the date, a description of the property, the ward, in some cases a resolution number or by-law number, the assessed value, property accounts receivable debits/credits, lands reverted debits/credits, profit & loss debits/credits, the names and addresses of the purchasers, the date taxes are payable from, the agreement or deed number, agent, if any and any remarks.

The eighth and ninth volumes consist of Tax Deeds. The first volume covers the years 1947 to 1958 and the second volume covers the years 1959 to 1970. The Deeds are arranged numerically by Deed Number.

The last item in this series consists of tax arrears ledger cards. It is unclear as to the order in which the cards are arranged, but the information recorded includes the owners name and address and a description of the property, the date, roll number, receipt no., interest charges and credits and the balance and arrears debits and credits and the balance.

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Further accruals are not anticipated.

Other records relating to this series may be found in Series 36 Certificates for Land Sales for Taxes, Series 101, Treasurer's Operating Files and Series 35, Records of Lands for Arrears of Taxes.