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.

Maintained in the office of the Tax Collector, this series consists of ledger sheets which provide a financial record of the payment of taxes. Organized by ward, subdivision and assessment roll number, they may contain the following information: mortgage company, card number, other changes/local improvements, assessment, residential, commercial, exemptions, owner or occupant address, school support, roll number and description, register number, receipt number, rate code, school taxes, municipal taxes, date, amount paid, adjustment - debit/credit, penalty on current tax, principal balance paid, balance pick-up and current tax balance due.

During the time frame of the records included in this series, J. M. Goulet was the appointed Tax Collector. In 1968, under By-Law 5724, the title of his position was changed to Tax Commissioner and Collector.

Tax Bill Ledger Sheets are not available prior to 1966.

Information about each property is recorded on a separate sheet. The sheets are not bound or in any type of book or binder.

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A detailed file list is available.

Further accruals are not expected.