

1935 ASSESSMENT ROLL TOWNSHIP OF AMHERST ISLAND

The Thirties was a time of change on the Island; after our ferry arrived in 1928, the very first cars appeared, followed by the Great Depression and numerous Farm Tax Foreclosures. The time-honoured Islander employment as sailor had all but vanished. There were few millennials, and the pews of the four churches were filled with seniors.

Most of the Island was now owned by individual farmers: the Maxwell Estate had nearly disappeared in the preceding five decades, a mere remnant of six farms. The tenant log houses and log shanties which had previously prevailed, had consequently given way to these *assessed* “improved houses,” and these residences are still recognizable today.

Assessment Rolls were prepared annually for municipal taxation and voter franchise. The manuscript provides a rare, nominative list after the 1921 Federal Census.

The Neilson Store Museum was fortunate to receive the manuscript document, collected by Sinclair Knox, and donated by his daughter Debbie Knox McGinn in 2019. Sherri Jensen faithfully transcribed the data, February 2020.

The Roll was compiled by Maurice, *aka* Morris Smith (1903-1979). He frequently utilized *ditto* marks in his report and often skipped secondary details. Our transcription contains both the omitted and/or additional data *including maiden names*, all inserted within [square brackets].

The ambiguous and confounding, “1st NS Concession” has been corrected. These *two* concessions have been relabelled, “1st Concession” and “North Shore Concession.”

The Assessment Roll lists sequentially the, nearly forgotten, five School Sections of the Island:

| School Section | List sequence |
|----------------|--|
| S.S. No. 1 | Lots 21-1, North Shore Concession |
| S.S. No. 2 | Lots B & 82, [4th Con.]; 79-81, 3rd Con.; 1-21, South Shore Con. |
| S.S. No. 3 | Lots 52-57, 2nd Con. & 19-38, 1st Con. |
| S.S. No. 4 | Lots C, 1-18, 1st Con.; 57-65, 2nd Con.; & 66N-68N, 3rd Con. |
| S.S. No. 5 | Lots 66S-79, 3rd Con. & 49-51, 2nd Con. |

Assessment Rolls were used to record information about a resident's property in order to determine the amount of taxes payable on property. The following information was recorded: land and building value; status as residence or business, religion (for school taxation purposes), age, and occupation of head of household and number of people living on the property. Our manuscript lists a significant number of Roman Catholic households although their taxes were apportioned to the existing Public Schools.

The assessment roll included adult dependants aged 21⁺ in the household, when they were deemed eligible to vote municipally and/or provincially.

While the Museum is posting the transcript as a PDF, readers may enjoy crunching the data in a spreadsheet format; please just ask for it.

References:

Federal Censuses 1871-1921

findagrave.com

Ontario Vital Statistics: familysearch.org and ancestry.ca

Arthur Keates, volunteer *extraordinaire*, has compiled a 20 MB index for the *entire* collection of Anglican Church registers held by the Anglican Diocese of Ontario Archives, Kingston, ON.

Eric Bowler, *The Howard family of Amherst Island*, 1998. *soon to be on* Digital Kingston.

Helen Bulch, *Amherst Island Roman Catholic Cemetery*, Kingston Branch OGS, 1979

Helen Bulch, *Glenwood Cemetery, Amherst Island*, Kingston Branch OGS, 1980

Helen Bulch, *Pentland Cemetery, Amherst Island*, Kingston Branch OGS, 1980

Helen Bulch, *Birth and death records 1878-1896 Township of Amherst Island*, Kingston Branch OGS, 1980 (361 births and 5 deaths)

Jennifer Bunting, *Born on the Island: the 'turn of the century' generation, Amherst Island 1878-1896 and their world*, 1999.

Thomas Sylvester, *Amherst Island: a detailed survey [Sir John Johnson] circa 1790 and land ownership*, 1993.

Thomas Sylvester, *The McMullin family of Amherst Island*, 1998.

Thomas Sylvester, *Early residents of Amherst Island*, nearly finished thanks to the *Coronavirus*.

Russ Waller, *Amherst Island Loyalist links: a marital network file of the settlers & descendants of Amherst Island in Lennox and Addington County*, 1987.

Russ Waller, *Like rabbits in Ernestown! A marital network file of original settlers in 1784 of Frontenac, Lennox & Addington Counties in Eastern Ontario*, 1986.

Russ Waller, *Lennox & Addington County Loyalist families: up-date revision to U.E. Loyalist Links, vol. II & supplement*, 1997.

The Assessment Act, Revised Statutes of Ontario 1927, Chapter 238, p3013:

Column 5.- Statement whether the person is an owner or tenant by inserting opposite his name the letter "O." or "T." as the case may be, and where the person is qualified to vote at municipal elections as well as at elections for the Assembly, there shall also be entered opposite his name in that column, in capitals. The letters "L.F." meaning thereby "Legislative Franchise", and where the person is a "farmer's son," "farmer's daughter," or "farmer's sister." there shall also be similarly entered the letters "F.S." "F.D." or "F.Sis.," and in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by *The Municipal Act* or by reason of being the wife of a farmer's son, or a farmer's daughter, or farmer's sister. There shall also be entered the letters "M.F.N.C.." meaning that such person is entitled to vote at municipal election; but not to be counted for the purpose of determining representation in the County Council, and all such names shall be numbered on the roll.

p3017: (3) Where the amount at which the farm is assessed is insufficient if equally divided between father and mother, and son, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son shall not be entitled to be entered on the roll in respect of the farm.

The Municipal Act, RSO 1927, C. 233 p2717:

Every person shall be entitled to be entered on the voters' list prepared under Part I, or II of *The Voters' List Act*, ... The rating for land shall be in respect of a freehold or leasehold, ... to an amount not less than ... villages and townships, \$100.

Thomas Sylvester October 30, 2020