



March 15, 2025

Chapter XI - Taxation

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Chapter XI - Taxation

Chief Deputy Sheriff

Private Acts of 1937 Chapter 409

COMPILER'S NOTE: The caption of this act reads: "An act to create a first of chief deputy sheriff in counties in Tennessee having a population of not less than 25,400 not more than 25,450, to fix his compensation, to prescribe his duties and provide for his appointment."

SECTION 1. That in the counties having a population specified in the caption of this Act there shall be and hereby is created the office of first or Chief Deputy Sheriff to the Sheriff, who shall be appointed by said Sheriff and serve under his direction.

SECTION 2. That said Deputy Sheriff shall receive the sum of \$100.00 per month payable upon a warrant or voucher of the County Judge on the first day of each month and all fees collected by him shall be turned in to the County Treasury.

SECTION 3. That his duties shall be those designated to him by the Sheriff of such counties as come within the provisions of the caption of this Act.

SECTION 4. That said first or Chief Deputy Sheriff shall receive no other compensation than that provided in this Act and shall serve under the direction and at the will of the Sheriff of said county.

SECTION 5. That all Acts in conflict with this Act be and the same are hereby repealed and that the same take effect from and after its passage, the public welfare requiring it.

PASSED: March 5, 1937.

Law Enforcement - Historical Notes

Sheriff

The following acts have no current effect but are included here for reference purposes since they once applied to the Lincoln County sheriff's office. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1823, Chapter 66, made it lawful for the Sheriff and Ranger of Lincoln County to advertise all execution sales of lands and estrays in some newspaper printed in Fayetteville but, if at any time no newspaper is being published in that town, then the ads may be printed in some other town as prescribed by law.
2. Acts of 1826, Chapter 22, appointed Francis Porterfield, William F. Long, Hugh A. Kincannon, E. H. Fletcher, William F. Mason, John P. McCornell, Robert Dickson, James Bright, and Joel Pinson, as Trustees of a lottery to raise up to \$3,000 for a new jail in Lincoln County. The Trustees must give bond to the County Court and conduct themselves in accordance with the same regulations adopted for the Female Academy in Bedford County. All money raised in the lottery would be spent under the supervision and direction of the County Court.
3. Acts of 1827, Chapter 178, released and exonerated William Husbands, the Sheriff of Lincoln County, from the payment of \$289.67 which sum he stands charged with by the Treasurer of West Tennessee, provided that the County Court Clerk of Lincoln County shall certify an oath that the said Sheriff ought not to be charged thusly. The clerk shall charge the Sheriff with half of this amount when he makes up the 1828 tax rolls.
4. Acts of 1829, Chapter 99, authorized every county in the State to lay any tax they may consider proper to build, or repair, the courthouse and the jail. It was made the duty of the Sheriff of Lincoln County under the provisions of an act appropriating one-half of the state tax to county purposes to pay to Edmond Daniel, the jailor of Davidson County one-half of the claim Daniel has on Lincoln County for keeping Duncan Bond in Davidson County jail on a charge of murder. One-half of the costs will be paid in 1830 and the other one-half the following year.
5. Acts of 1829, Chapter 210, was the authority for the Quarterly Court of Lincoln County to sell at public auction to the highest bidder, the jail and the lot upon which it stands on such credit terms as seems best to them. Power to convey good title was conferred upon the court. The court would then appoint three Commissioners to purchase a site within the limits of Fayetteville on which a new jail was to be built. The court may contract on law bid for the construction, may use the proceeds of the sale of the old jail to help defray the expense of the new one, and to lay taxes for

the rest of the cost. The tax would be collected by the Sheriff who would pay it over to the commissioners.

6. Acts of 1831, Chapter 21, authorized the Sheriffs of Lincoln and Rhea Counties to appoint three Deputy Sheriffs who shall be subject to the same rules and regulations and draw the same compensation and fees as other Deputy Sheriffs.
7. Private Acts of 1919, Chapter 734, stated that the Sheriff of Lincoln County, identified by the use of the 1910 Federal Census figures, shall receive the sum of \$2,000 per year as salary, provided he shall file on January 1 of each year with the County Judge, or Chairman, a sworn, itemized statement, showing the total amount of fees collected in the office, excluding prisoner board and turnkey fees. If the fees are less than the salary, the county shall pay the difference to the Sheriff, but, if the fees should exceed the salary, the Sheriff was permitted to keep them.
8. Private Acts of 1921, Chapter 346, set the compensation of the Sheriff of Lincoln County at \$500.00 per year, payable quarterly, which would be in addition to all the fees of the office regardless of the amount of them.
9. Private Acts of 1933, Chapter 760, amended Section 10726, Code of Tennessee, by creating a Class 3-B of population groupings and fixing the salaries of certain county officials in that class. Lincoln County would be included in it, and the annual salary of the Sheriff was set at \$2,500. Seeking the office was to be construed as an acceptance of that amount as the salary for that position.
10. Private Acts of 1933, Chapter 822, expressly repealed Chapter 734, Private Acts of 1919, Item 7, above, in its entirety.
11. Private Acts of 1939, Chapter 335, allowed for the Sheriff, Deputies Sheriff, and Constables to be entitled to collect mileage at the rate of five cents per mile for distances traveled by them in making arrests. The amount of mileage to be allowed in each case was to be determined by the magistrate or judge trying the case with the provision that no mileage should be a liability to the State of Tennessee.
12. Private Acts of 1945, Chapter 167, set the annual salary of the Sheriff of Lincoln County, using the 1930 population count, at \$3,000.00 with the provision that all the fees collected in the Sheriff's Office would become the property of and be paid over to the county.

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