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# Fees of County Officers

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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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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## Fees of County Officers

Reference Number: CTAS-219

The county receives money through fees and commissions for services performed by county officials. The register, county clerk, trustee, sheriff, circuit and criminal court clerks, and clerk and master receive fees or commissions for their services. Excess fees are a source of county revenue for purposes other than the maintenance of these offices.

The statutory references for the fees of these offices are as follows:

Clerks of Court: T.C.A. §§ 8-21-401 through 8-21-409, 29-22-103, 29-22-105, 32-1- 112, 36-5-405, 38-6-103, 40-3-203, 40-3-204, 40-24-101, 40-24-107, 67-8-406. [Note that the clerk of courts' primary fee statute, T.C.A. § 8-21-401, was completely rewritten by 2005 Public Chapter 429.]

County Clerks: T.C.A. §§ 8-21-401 through 8-21-409 and 8-21-701 through 8-21-703, 8-16-106, 8-16-109, 7-81-108, 36-6-413, 45-6-207, 45-6-208, 55-4-105, 55-4-115, 55-4-117, 55-4-123, 55-4-201, 55-4-221, 55-4-223, 55-6-104, 55-50-331, 62-30-103, 67-4-723, 67-4-724, 69-9-208, 70-2-106.

Registers: T.C.A. §§ 8-21-1001, 47-9-525, 7-81-107, 10-7-114, 48-11-303(d), 48-51- 303, 48-247-103(e), 61-1-1208(d), 61-2-206, 67-4-409(d).

Sheriffs: T.C.A. §§ 8-21-901 through 8-21-903, 7-81-108, 40-9-127, 67-5-2410.

Jailers: T.C.A. §§ 8-26-105, 41-4-105, 41-4-115, 40-7-122, 41-4-142.

Trustees: T.C.A. §§ 8-11-110, 54-4-103, 54-12-111, 54-12-216, 69-5-802, 69-6-139, 69-6-145, 69-5-835, 69-5-931, 54-12-111, 54-12-424, 54-12-425 and 38-5-119 through 38-5-121.

## Accounting for Fees

Reference Number: CTAS-1643

There are two basic methods of using and accounting for fees received. Under the oldest system, the officer remits to the trustee quarterly all fees, commissions, and charges collected in the preceding quarter in excess of deputies' and assistants' salaries, necessary office expenses, and the official's salary. T.C.A. § 8-22-104. Under this system the official may retain fees in an amount equal to three times the official's monthly salary and the deputies' and assistants' salaries. The sheriff is no longer under this first system.

In addition, the legislative body may adopt an alternative system for any of the fee officers or all of them, except for the sheriff, who is required to be under this second system. T.C.A. § 8-22-104. Under this system, the fee officer pays to the trustee monthly all fees, commissions, and charges collected by the office. In return, the legislative body appropriates the officer's salary, the salaries of the deputies and assistants, and authorized office expenses. The sheriff is always under this "alternative" system.

Under both systems, deputies' and assistants' salaries may be determined by court decree or by letter of agreement. Under the latter method, if the fee official and the county mayor agree on the number and salary of deputies and assistants for the office (and this is within the budget amount), a letter of agreement may be signed and entered into the courts' records; no salary suit is necessary. T.C.A. § 8-20-101. The legislative body under the old system does not appropriate funds for the officer's salaries or regular office expenses unless the office fees are inadequate. However, under the alternative system, the legislative body must appropriate funds for the officer's salary, deputies' and assistants' salaries, and other expenses of the office regardless of the office fees. Excess fees become part of the county general fund and may be appropriated for any proper county purpose.

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