

Records of the City of Charleston Sheriff, 1889–1923

The Charleston Archive, Charleston County Public Library

Compiled by Kathleen Gray, September 2007

Collation: 5 ledger volumes; 8 folders

Description: This collection consists of Tax Executions Sent to the City Sheriff (1889–1923), Abutment Tax Executions Sent to the Sheriff (1913–1923), Tax Executions for 1870, Annual Reports of the City Sheriff, and Lists of Delinquent City Taxes.

The Tax Executions Sent to the City Sheriff is an incomplete set, consisting of three volumes: 1889–1893, 1913–1917, and 1918–1921. These ledgers contain lists of taxpayers with delinquent taxes to whom the City Treasurer issued executions. A tax execution, also known as a *feri facias*, is a writ empowering the Sheriff to collect unpaid taxes with accrued interest, even by means of selling the delinquent taxpayers' property.¹ In these ledgers, separate years appear chronologically. Within each year, entries are listed alphabetically by the last name of the taxpayer, with companies listed under "Co. [name of company]." Information in the ledgers includes: name of taxpayer; city tax, school tax, and penalty amounts; and a "remarks" section, containing date of payment, nulla bona, etc. The term "nulla bona," which is found throughout the ledgers, means there was no viable property that the Sheriff could seize to fulfill the taxes. Additional entries are listed out of sequence at the end of each year.² Also included at the end of every year is a tally of the taxes garnered. The volume covering the years 1918–1921 is incomplete, ending with the "P" section. The dates listed on the ledger refer to the year in which the execution was issued, however notations in the "Remarks" are sometimes dated up to seven years after the date of issuance.

The Abutment Tax Executions sent to the Sheriff is a single volume that records the executions issued for unpaid property abutment taxes for the years 1913–1923. The ledger is arranged alphabetically by street name. The information in the ledger is inconsistent, but largely consists of: name of taxpayer, individual street number, tax information (tax, penalty, interest, costs, and total amounts), and "Remarks" (mostly payment dates). Each page has a column, which is alternately labeled "Date of Install," "Date Sent to Sheriff," "Date Due," or "Date of Execution." It is by the information in this column that the ledger is dated.

Tax Execution for 1870 is a single volume, listing taxpayers against whom executions were issued for unpaid taxes. The ledger is arranged by taxpayer name, alphabetically by the first letter of the last name. The information contained therein is restricted to the name of the taxpayer and the amount of taxation (tax, penalty, and total amounts). No specific street or property information is included.

The Annual Reports of the City Sheriff are the reports, which the City Sheriff was compelled by law to submit annually to the City Council. This collection contains three annual reports, for the years 1895, 1896, and 1921. The 1895 and 1896 reports each consist of two, lined sheets with tallies of tax monies collected by the Sheriff during the specified year. The 1895 report also

¹ Byrne, W. J. (1991). *Byrne's Law Dictionary*. Fred B. Rothman & Co, Littleton, CO.

² *ibid*

contains a letter from the City Sheriff to City Council formally submitting the report, which is dated 1 January 1896. The 1921 Annual Report is a manuscript version of the report appearing in the 1921 City of Charleston Yearbook. This report is more condensed than the previous two, including only sum total figures for various taxes collected, without showing the specific tabulations.

The List of Delinquent City Taxes for the Year 1895 consists of four, lined sheets containing an alphabetical listing of delinquent taxpayers, with the amounts of city and school taxes due.

Loose materials found in the Tax Executions Sent to the City Sheriff (1889–1893, 1913–1917, 1918–1921) and Abatement Tax Executions Sent to the Sheriff (1913–1923) have been removed and re-folded by volume. Materials in these folders consist mainly of taxation tally sheets, but on two occasions include individual taxpayer names.

Historical Note: The office of City Sheriff was established by ordinance on 15 October 1787. The City Sheriff was elected by general election and held office for a term of four years.³ On 14 April 1802, an ordinance was passed making alterations to the office and giving the power to elect Sheriff solely to the City Council.⁴ Although amended numerous times, the office of City Sheriff remained viable until it was abolished by ordinance on 1 April 1924.⁵ The duties of the Sheriff's office were redistributed to the Department of Finance. The office was reestablished on 18 June 1935.⁶ By an ordinance of 11 January 1949, the Sheriff was once again placed under the jurisdiction of the Department of Finance, his appointment rendered by the City Treasurer and the term of office deemed to be as long as necessary to fulfill his duties. Finally, a governmental restructuring backed by ordinance on 27 February 1979 relegated all responsibilities and duties of the City Sheriff to the newly formed Department of Administrative Services, effectively eliminating the office.⁷

The duties of the City Sheriff have fluctuated since the establishment of the office in 1787. Originally, the position carried numerous responsibilities including: arrests; fugitive slave sales; serving court summons, subpoenas, and warrants; and tax executions.⁸ When the office was redefined in 1802, most duties were generalized under the phrase "liable to all such other duties...that Sheriffs, under or deputy Sheriffs, by the laws and customs of this state, have usually by liable to."⁹ Other miscellaneous duties to have been assigned to the office include attending the Mayor at every fire, safekeeping of prisoners, and suppression of riots.¹⁰

One of the most persistent duties assigned to the City Sheriff involved the collection and recording of tax executions. When the office was established in 1787, the Sheriff was charged with the responsibility of making returns on all tax executions lodged in his office by the City Treasurer.¹¹ In 1802, the Sheriff was directed to keep an account book of all monies he collected in the course of his duties and submit a statement thereof to the City Council on a monthly

³ *Ordinances of the City Council of Charleston, 1802*, pp. 48-53

⁴ *Digest of the Ordinances of the City Council of Charleston, 1783-1818*, p. 65

⁵ *City of Charleston Yearbook, 1924*, p. 310

⁶ *Journal of the City Council of Charleston, 1935*, p. 653

⁷ *Journal of the City Council of Charleston, 1979*, p. 1110

⁸ *Digest of the Ordinances of the City Council of Charleston, 1783-1818*, p. 65

⁹ *ibid*, p. 67

¹⁰ *Digest of the Ordinances of the City Council of Charleston, 1783-1844*, pp. 70,165-66

¹¹ *Ordinances of the City Council of Charleston, 1802*, pp. 48-53

basis.¹² In 1825, the Sheriff was further given the duty of collecting tax monies due for drain and pavement assessments.¹³ These duties continued with the office until its dissolution in 1924, at which point they were transferred to the Treasury Division of the Department of Finance. The City Treasurer was allowed to appoint a subordinate to collect delinquent taxes (also referred to as the Acting Sheriff).¹⁴ When the office of City Sheriff was re-established in 1935, it resumed the collection of delinquent taxes.

¹² *ibid*

¹³ *Digest of Ordinances of the City Council of Charleston, 1844*, p. 30

¹⁴ *City of Charleston Yearbook, 1924*, p. 311

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Collection Outline

- I. Tax Executions Sent to the City Sheriff, 1889–1893 BOX 1
- II. Tax Executions Sent to the City Sheriff, 1913–1917
- III. Tax Executions Sent to the City Sheriff, 1918–1921 BOX 2
- IV. Abutment Tax Executions Sent to the Sheriff, 1913–1923
- V. Tax Execution for 1870 BOX 3
- VI. Foldered Materials BOX 4
 - 1. Annual Report of the City Sheriff, 1895
 - 2. Annual Report of the City Sheriff, 1896
 - 3. Annual Report of the City Sheriff, 1921
 - 4. List of Delinquent City Taxes for the Year 1895
 - 5. Loose Materials from Tax Executions Sent to City Sheriff, 1889–1893
 - 6. Loose Materials from Tax Executions Sent to City Sheriff, 1913–1917
 - 7. Loose Materials from Tax Executions Sent to City Sheriff, 1918–1921
 - 8. Loose Materials from Abutment Tax Executions Sent to the Sheriff, 1913–1923