

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1947 - 1948

The State Tax Assessor, when taxes, interest and costs in unorganized territory are not paid within the time therein provided, is required to

“ . . . record between the 1st and 15th days of March in the registry of deeds of the county or registry district where such land lies a certificate signed by the state tax assessor, setting forth the name or names of the owners according to the last state valuation, the description of such lands assessed as contained in the last state valuation, the amount of unpaid taxes, interest to the 1st day of March, the amount of costs, and a statement that demand for payment and publication of such taxes has been made, and that such taxes, interest and costs remain unpaid.”

It is to be noted that the contents of the certificate are set out in detail and the requirement is only that the certificate shall be signed by the State Tax Assessor and recorded in the registry of deeds. There is no specific provision that it shall be acknowledged by him and thus the department does not regard the acknowledgment as essential to the recording of the certificate, where under the statute a public officer is directed to sign it in his official capacity and record it in the registry.

We have in mind the provisions of Section 23 of Chapter 154 relating to the recording of deeds and all other written instruments, but we think that that statute is inapplicable, because of the express directions of Section 7 of Chapter 41, P. L. 1945, which provides for the manner of executing and recording the certificate.

ABRAHAM BREITBARD
Deputy Attorney General

April 2, 1947

To Fernando F. Francis, Sheriff of Oxford County

With reference to your recent inquiry relating to payment by the creditor for the support of a debtor in jail, who was committed by the disclosure commissioner for contempt:

I presume that the debtor was committed under Chapter 107, Section 35, because of his contemptuous behavior before the commissioner.

Under Section 82 of said chapter the creditor is required to pay for the support of the debtor where he is committed on mesne process or execution, or where the debtor delivers himself into the custody of the jailer to save the condition of a bond. In these cases, however, the issuance of the process is initiated by the creditor. The contempt proceedings under Section 35 are initiated by the disclosure commissioner to vindicate the authority of the court which he is holding. I feel, therefore, that the creditor would not be liable for the support of the debtor while he is in jail for contempt.

ABRAHAM BREITBARD
Deputy Attorney General