

# MAINE STATE LEGISLATURE

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November 14, 1967

Representative M. Abbott Fendergast  
Kennebunkport, Maine

Dear Representative Fendergast:

I acknowledge receipt of your letter of November 9, in which you ask for rulings on the subject of Chapter 154, Section H of the Private and Special Laws of 1967, entitled Real Estate Transfers.

Your first question asked if Chapter 154, Section H requires that a deed be stamped with the amount of the real estate transfer taxes paid. The answer to this question is in the affirmative. The second paragraph of Section 4643 is phrased in mandatory language and requires that the amount of the tax be stamped on the deed by the Registrar.

Your second question asked if the answer to the first was in the affirmative. When is it required that such stamp be placed on the deed? Chapter 154, Section 1H, is not specific with respect to the actual moment that the deed must be stamped. However, any sensible and logical reading of the entire statute forces one to the conclusion that inasmuch as the amount of the tax must be computed and recorded before the deed can be accepted for recordation, the act of stamping must be done at the same time-- that is prior to recordation.

To require, or even to permit, the stamping to be done after recordation would be to set the stage for haphazard book- and record-keeping and perhaps might pose the situation where deeds might not, in fact, be stamped. In the absence of specific law stating the exact moment when the stamping should take place, it is my opinion that the act of stamping the deed must be made a part of the official action of the Registrar prior to the acceptance of the deed for recordation and the actual recording.

At your request, I am sending a copy of this letter to the Departments and Association listed below.

Very truly yours,

James S. Erwin  
Attorney General

JSE:m  
Copies to Maine Municipal Association  
Taxation Department  
Audit