

35 Beebe, Charles C. & Charlene, Lot 25, B&B Subd. L H Gar., 82x220 Ed. N. Main, E. Williams A. S. Edwards, W. Ward Code 2400 478.63

20 Stuck Dixie Clark, L H 74x178, Ed. N. Cameron, E. Clark, S. Pine St., W. Gary Code 3837 299.75

**WIRT**

**Lot No.**

34 Boser, Roy, E. Notch Rd., 11 Acres, Ed. N. Hwy, E. Cady, S. Cook, W. Moses 4609.79

36 Faulkner, Don Dick & Wife, Wightman Rd., 100 Acres, Ed. N. Green, E. Dorsett, S. Hooper, W. Green 183.82

38 Faulkner, Don Dick & Suzanne Ann, W. Hooper Rd. (Deed) 94 Acres, Ed. N. Green, E. Dorsett, S. Dorsett, W. Dorsett 416.31

**Lot 47 Harvey Lynn A & Frances M., Blaine Road, 17 Acres, Ed. N. Weaver, E. Webb, S. Blaine Rd., W. Lot 55 181.18**

Paradise Lake, 25 Acres Ed. N. Faulkner, E. Hwy, S. Dorsett, W. Faulkner 345.02

28 Pierce, Mrs. Lella, Ed. E. Notch Rd., 1/4 of 42 Acres, Ed. N. Faulkner, E. Wightman, S. Barnes, W. Hwy 24.26

42 Thomson, Howard, W. Notch Rd., 42 Acres, Ed. Jozwick, E. Cady, S. Corp Line, W. Ferry 50.46

44 Wilson, F J, W. Notch Rd., Foster, 50 Acres, Ed. N. Canfield, E. Hwy, S. Meeker, W. Wilson 102.00

41 Anselmy, Glen & Son, Broad St., Lot & Bldg., 1 Acre Ed. N. Dunbar, E. Dunbar, S. Hwy, W. Dunbar 66.38

41 Burdick, Angela J., Richburg Hill Rd., 2.2 Acres, Ed. N. Messer, E. Messer, S. Hwy, W. Messer 348.08

41 Thomson, H D & Wife, Cobble Land, 8 Acres, Ed. N. Thomson, E. Ferry, S. Ferry, W. Ferry 26.53

### New Tax Law For Forest Land

A new tax law to be applied to forest lands went into effect September 1 and should provide assurance of low, fair taxes and promote good management of forest acres, reported a spokesman for a state advisory board in Ithaca, last week, Sept. 14.

Francis A. (Mike) Demeree chairman of the taxation committee of the New York State Forest Practice Board, gave the main

points of the new bill at the Forest Owners' School on September 14 at the N.Y. State College of Agriculture and Life Sciences, Cornell University.

He said 56 per cent of the state's land is in forest and about 85 per cent of it is held by about 250,000 woodland owners. If these forests are to be held in a producing state for long periods he said, "It must be economically sound to hold them, and to manage them to provide all the great benefits that well managed forests can provide."

The new bill provides assurance of low, fair taxes that are necessary to hold such land over a long period of time, he said.

The new law defines forest land as that land "devoted to and suitable for forests crop production through natural seeding, reforestation or normal growth". It must be 25 acres or more in size and those acres that are certified as forest land will be assessed as forest land in line with the equal-

ization rate in a township. The owner must enroll and keep the land as forest land for at least eight years to be eligible for the tax rate.

The law provides also, that the owner must pay six percent on timber harvested and mandates that when the forest grows to the point where a maximum of 15,000 board feet per acre of timber is produced, it must be harvested.

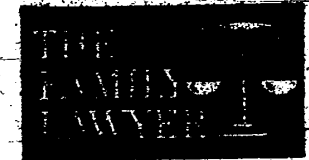
Demeree pointed out that this harvest tax is equitable since it depends on prices of lumber; if prices are high, then the "seller" should pay an additional sizeable tax, and if log prices are depressed, practically no additional tax can be afforded by the owner."

He indicated that forests are a "great and vital renewable national resource." There are substitutes for wood, he said, but these are not renewable. He said, "When other national resources are gone, they are gone. Not so with forests, especially if we take better and better care of them."

Any taxes which the certificate holder shall have paid since the date of sale must be paid with interest, in addition to the amounts above stated.

Belmont, New York, September 18, 1974.

**FRANCIS A. DEMEREE**  
Treasurer of Allegany County



### "Tainted" Car

Suppose you lend your car to a friend, who uses it to carry narcotics. If he is caught, could your car be confiscated—even though you were unaware of your friend's illicit intentions?

State laws on narcotics often do say exactly that. The car itself is considered tainted by its misuse, and is therefore subject to seizure.

From time to time, a luckless car owner will put up a fight in court. He will argue that he should not be penalized for someone else's transgression.



But most courts have upheld the confiscation of the car. Two reasons are commonly given:

- 1) that this will teach car owners to be more careful about lending their cars to untrustworthy friends; and,
- 2) that in fighting the drug problem, the state should not have the difficult task of proving the car owner's complicity.

As one judge put it: "The traffic in narcotics is so great an evil as to justify the drastic penalty of confiscation. The public interest outweighs the loss suffered by the innocent car owner."

Usually, however, an automobile can be confiscated only if it was "caught in the act." Thus, your car could not be taken away merely because the authorities find that someone had used it unlawfully the day before yesterday.

Furthermore, you are in a stronger position if the car was not just borrowed but was taken without your consent.

In one case, a youth was caught carrying narcotics in his mother's car. But when authorities tried to seize the car, the mother pointed out that her son had taken it against her express orders.

Under these circumstances, the court felt confiscation was simply too drastic. The court said that seizing an "arbitrary invasion of (the defendant's) property rights protected by both the state and federal constitutions."

A similar ruling was made by the New York State Tax Assessor. Written by Will Downing.



# Special Bargain Sale



## OF All "Sesqui" Items Left Over!

ITEMS	Former Price	Sale Price
Pens	\$1.00	50c
T-Shirts (size 8)	\$2.50	\$1.25
T-Shirts (size 10)	\$2.50	\$1.25
T-Shirts (size 4)	\$2.50	\$1.25
T-Shirts (size 6)	\$2.50	\$1.25
Bonnets	\$1.50	50c
Blue Ties (Sesqui)	\$2.00	50c
Bronze Coins	\$2.50	\$1.25
Bronze Mugs	\$2.00	\$1.10
Silver Coins	\$17.50	\$10.00
Bronze Key Chains	\$3.50	\$1.85
Bracelets	\$4.50	\$2.75
Large Picture Key Chains	\$1.50	60c
Small Charm Coins	\$3.50	\$1.75
<b>WOODEN NICKELS</b>	5c	\$2.00 per 100

**FREE "SESQUI" SOUVENIR WITH ANY \$5 PURCHASE OR OVER!**

"Sesqui" Items Can Be Purchased at the Home of Harold Rice, N. Main Street, Andover, N. Y., Phone: 478-4912.