



pennsylvania
OFFICE OF OPEN RECORDS

RTK-07



Springettsbury Township

1501 Mt. Zion Road
York, PA 17402
(717) 757-3521 (Phone)
(717) 505-0455 (Fax)
www.springettsbury.com

STANDARD RIGHT-TO-KNOW REQUEST FORM

DATE REQUESTED: 5-1-09

REQUEST SUBMITTED BY: E-MAIL U.S. MAIL FAX IN-PERSON

NAME OF REQUESTOR: John E. BOWDERS

STREET ADDRESS: 593 Chestnut Hill Rd

CITY/STATE/COUNTY (Required): YORK PA YORK County

TELEPHONE (Optional): [REDACTED]

RECORDS REQUESTED:
**Provide as much specific detail as possible so the agency can identify the information.*

see attached

DO YOU WANT COPIES? YES or NO
DO YOU WANT TO INSPECT THE RECORDS? YES or NO
DO YOU WANT CERTIFIED COPIES OF RECORDS? YES or NO

RIGHT TO KNOW OFFICER: **JOHN J. HOLMAN, TOWNSHIP MANAGER/SECRETARY**
john.holman@springettsbury.com

DATE RECEIVED BY THE AGENCY: 5-1-09
AGENCY FIVE (5)-DAY RESPONSE DUE: 5-8-09

***Public bodies may fill anonymous verbal or written requests. If the requestor wishes to pursue the relief and remedies provided for in this Act, the request must be in writing. (Section 702.) Written requests need not include an explanation why information is sought or the intended use of the information unless otherwise required by law. (Section 703.)*

Questions: please contact the Office of Open Records at (717) 346-9903 or openrecords@state.pa.us

Attachment to Right to Know Request

For the period of January 1, 2004 to the present, for the following entities, and all similar or related entities:

- 1. Heritage Hills Associates,**
- 2. Heritage Hills Golf Resort,**
- 3. Heritage Hills Landscape Division,**
- 4. Serenity Spa and Salon,**
- 5. Knickers Pub and Grill,**
- 6. Ironwoods Restaurant,**
- 7. Windows Terrace Restaurant**

- A. All documents showing the Business Privilege Tax paid to Springettsbury Township.**
- B. All documents showing the Local Services Tax paid by or on behalf of each and every employee, listing the employees by name and the amount of tax paid for each.**
- C. All documents showing the Earned Income Tax paid by or on behalf of each and every employee, listing the employees by name and the amount of tax paid for each.**

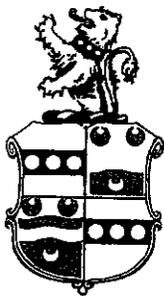
Are Tax Collectors Considered an "Agency" under the new law?

No. But their records are subject to the law and must be made available as follows.

Local tax collectors are not considered "agencies" under the RTKL due to the Pennsylvania Local Tax Collection Law, 72 Pa. Cons. Stat. §§ 5511.1-5511.42. 72 P.S. § 5511.4c. entitled "Tax collection records" states as follows: "(c) This section shall not be construed to do any of the following: (1) Make a tax collector an "agency" or authorize requests of the tax collector for records pursuant to the act of June 21, 1957 (P.L. 390, No. 212), referred to as the Right-to-Know Law."

The Commonwealth Court in *Current Status Inc. v. Hykel*, 778 A.2d 781 (Pa. Cmwlth.) specifically addressed that question under the old RTKL concluding that local tax collectors are not subject to the RTKL. However, while the local tax collector is not itself an agency, the tax records that are maintained by that collector remain agency records, whether of the township, municipality or school district on whose behalf s/he collects.

The Commonwealth Court in *Hykel* carefully explained that the records of tax collectors are public and can be obtained directly from governmental units that qualify as agencies under the RTKL, just not directly from the tax collector. The records are public and must be provided by the agency to the extent not otherwise protected from disclosure. The agencies have delegated the task of tax collection to the collectors, as a third party, and the records attendant to performing that governmental function cannot be shielded from view even though the tax collector is not itself an agency. It remains the agency's responsibility to respond to the requester and to furnish copies or perform redaction if needed for any non-public parts of the records.



COAT OF ARMS OF SPRINGETT PENN
1701-1731

SPRINGETTSBURY TOWNSHIP

1501 Mt. Zion Road
YORK, PENNSYLVANIA 17402
(717) 757-3521 FAX: (717) 757-7856
www.springettsbury.com
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POLICE: (717) 757-3525 FAX: (717) 840-1908
POLICE & FIRE EMERGENCIES - DIAL 911
RECREATION OFFICE: (717) 505-0406

WASTEWATER TREATMENT FACILITY
3501 NORTH SHERMAN STREET
FAX: (717) 840-0680

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MICHAEL R. BOWMAN

TOWNSHIP MANAGER

JOHN J. HOLMAN
SECRETARY

May 7, 2009

Mr. John E. Bowders
593 Chestnut Hill Rd.
York, Pa 17404

Re: **RIGHT-TO-KNOW REQUEST**
Tax Information

Dear Mr. Bowders,

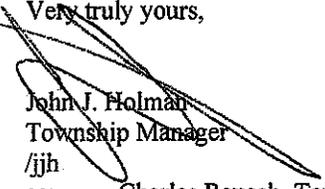
Thank you for writing to Springettsbury Township with your request for information pursuant to the Pennsylvania Right-To-Know law. Your request is being reviewed and an extension of time to respond to your request is required due to the reasons set forth below. The Township anticipates responding to your request no later than June 8, 2009.

- o The extent or nature of the request precludes a response within the required time period.
- o The request requires the retrieval of historic records from the Tax Collectors Office, a separate governmental agency from Springettsbury Township.
- o The request requires the retrieval of historic records from the York Adams Tax Bureau.

The applicable fees associated with your request are unknown at this time. You will be advised of the estimated fees after completion of review of your request.

If you have any questions please do not hesitate to contact me.

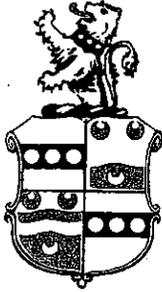
Very truly yours,


John J. Holman
Township Manager

/jjh

cc: Charles Rausch, Township Solicitor

File: Right-to-Know



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1701-1731

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TOWNSHIP MANAGER

JOHN J. HOLMAN
SECRETARY

June 5, 2009

Mr. John E. Bowders
593 Chestnut Hill Rd.
York, PA 17404

Re: **RIGHT-TO-KNOW REQUEST**
Tax Information

Dear Mr. Bowders,

Thank you for writing to Springettsbury Township with your request for information pursuant to the Pennsylvania Right-To-Know law. This correspondence is a follow up of my original correspondence to you dated May 7, 2009.

On May 1, 2009, you requested to inspect tax records for Heritage Hills and Associated Corporations, as listed in the attachment to your original request, for the period January 1, 2004 to present. Your request is approved in part and denied in part as follows:

- The 2004 – 2008 earned income tax payments are available for inspection.
- The 2004 & 2005 OPT records payment amounts are available for inspection.
- The Springettsbury Township Tax Collector has advised my office that the 2006 – 2008 OPT payments were made to York Township and therefore these records are not on file with the Springettsbury Township Tax Collector. These records are not available for inspection at Springettsbury Township.
- Mercantile and/or Business Privilege Tax Returns are available for inspection as follows:
 - Heritage Hills Associates Miniature Golf for Year 2004
 - Heritage Hills Golf Resort Hotel and Spa/Mini Golf for Year 2005.
 - Heritage Hills Golf Resort Hotel and Spa/Mini Golf for Year 2006.
 - Heritage Hills Golf Resort Hotel and Spa/Mini Golf for Year 2007.
 - Heritage Hills Golf Resort Hotel and Spa/Mini Golf for Year 2008.

Any social security and employer identification numbers have been redacted in the interest of personal security and privacy.

Your request for listing of the employees by name has been denied based upon review of the "Local Tax Payers Bill of Rights. This also includes the redaction of the employee's home address. The Bill of Rights contains a provision for confidentiality of tax information gained as a result of a return or a report. It is unlawful "except for official purposes or as provided by law" for any local taxing authority to "divulge or make known in any manner any confidential information gained in any return, or to permit any confidential tax information or any book containing any abstract or particulars to be seen or examined by any person."

Right to Know
06/05/ 2009
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You may contact Mrs. Dori Bowders, Manager of Administrative Operations, at 717-757-3521 to schedule a time to inspect the documents.

You have a right to appeal this denial of information in writing to Terry Mutchler, Executive Director, Office of Public Records, Commonwealth Building, 400 North Street, 4th Floor, Harrisburg, PA 17120.

If you choose to file an appeal you must do so within fifteen business days of the mailing date of the agency's response, as outlined in Section 1101. If you have further questions, please call John Holman, Township Manager. Please be advised that this correspondence will serve to close this record with our office as permitted by law.

Very truly yours,

John J. Holman
Township Manager

/jjh

File: Right-to-Know