

Dischell
Bartle
Yanoff
Dooley
Law Offices

April 1, 2009

Sent via email only

Executive Director of the Office of Open Records
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

Mark B. Dischell
Frank R. Bartle
Michael Yanoff
John T. Dooley
Dagmar W. Wolf
Joseph C. Kuhls
Jonathan B. Young
Eric C. Frey
Robert J. Iannozzi, Jr.
Edward J. White
Scott D. Polsky
Brian Jason Ford
Elizabeth Billies

of Counsel
David W. Conover
Gary Jaffe

RE: MONTGOMERY TOWNSHIP
Right-To-Know Law
Accessibility of Tax Collector Records
Request for Advisory Opinion

Dear Ms. Mutchler:

I enclose the above-referenced request for advisory opinion. Kindly confirm receipt of same.

The Subject RTK request was received on February 23, 2009 and timely responded to on March 2, 2009, wherein we requested a 30 day extension to conduct a necessary legal review of the matter to determine accessibility. We have now decided to submit for an advisory opinion before responding. A second correspondence is being forwarded to the Requestor advising that we will be forwarding a response within 5 days of receipt of your advisory opinion, which should be received by April 29, 2009.

Please call if you have any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Robert J. Iannozzi, Jr.', is written over a horizontal line. The signature is fluid and cursive.

ROBERT J. IANNOZZI, JR.

RJI

C: Frank R. Bartle, Esquire
John Nagel, Township Manager
Pam Gural-Bear, Township Open Records Officer

DISCHELL, BARTLE, YANOFF & DOOLEY
FRANK R. BARTLE, ESQUIRE
I.D. No. 25509
ROBERT J. IANNOZZI, JR., ESQUIRE
I.D. No. 89957
1800 Pennbrook Parkway, Suite 200
Lansdale, PA 19446
Solicitors for Montgomery Township

REQUEST FOR ADVISORY OPINION

- 1.) QUESTION PRESENTED: What records kept by a tax collector are accessible public records under the new Right-To-Know Law ("Law")?

Suggested Disposition: Only records, such as certified statements of accounts issued and taxes received, forwarded by the tax collector to the taxing authority, and in the possession of the taxing authority at the time of a RTK request, are accessible public records under the new Law.

- 2.) STATEMENT OF FACTS: Under the new Law, data collection companies are requesting taxing authorities to provide access to specific tax payment information, and doing it in volume. They are seeking this information under the new Law to avoid having to pay the tax collector's requisite certification fee. These companies are in turn compiling the information and offering the information at a significant cost to the consumer.

In support of their request, these companies are alleging that pursuant to Section 506(d)(1) of the new Law, such records are accessible. More informed requestors also cite to the FAQ section of the Pennsylvania Open Records Office website. Specifically, they are relying upon the following citation contained in the Tax Collector Records FAQ:

[W]hile 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.

See, Exhibit A [Tax Collector Records FAQ].

In the instant matter, we have advised our client, Montgomery Township, that under the new Law, the only tax collector records that are accessible public records are those records the tax collector has forwarded the Township, which are still in the possession of the Township at the time a RTK request is made. Our basis for this position is set forth in the Argument section below.

In an effort to attempt to interpret and apply the new Law consistent with the Office of Open Records, we have requested an advisory opinion on this issue.

3.) RELEVANCE OF INQUIRY: This inquiry is relevant to ensure the proper and consistent interpretation and application of the new Law by taxing authorities and the Office of Open Records.

4.) ARGUMENT:

An advisory opinion relative to the accessibility of tax collector records under the new Law is warranted. Two reasons compel this conclusion.

First, when issues relative to accessibility of tax collector records under the new Law are presented, the Hykel case is not being properly applied.¹ A careful review of the holding in the Hykel case and the current Tax Collector FAQ reveals that the Tax Collector FAQ does not accurately reflect the holding in Hykel. See, Exhibit A and Exhibit B [Hykel Case]. Specifically, the holding in the Hykel case is limited to the determination that a tax collector is not an agency as defined under the former Law. The Hykel court specifically noted that it “need not address the subsidiary questions of whether the records kept by the tax collector are public records”. See, Exhibit B, page 5. Accordingly, the following statement contained in the Tax Collector FAQ, referencing Hykel, is incorrect and misrepresentative of the holding:

[W]hile 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.

See, Exhibit A.

Simply put, the Hykel holding does not stand for the above proposition. If anything, the Hykel case acknowledges that the “information...available for inspection” is the information described earlier in the opinion, which are the certified statements of the accounts issued and taxes received for the preceding monthly or lesser period. See, Exhibit B, page 4. It should also be noted that the “information” that the Hykel case acknowledges is “available for inspection”, are those records which are also in the possession of taxing authority at the time of the request (*i.e.*, the certified statements of the accounts issued and taxes received for the preceding monthly or lesser period). This acknowledgement, contrary to what is set forth in the Tax Collector FAQ, does not state that the records of the tax collector can be accessed through the taxing authority. See, Exhibit B, page 4 and Exhibit A.

Second, when issues relative to accessibility of tax collector records under the new Law are presented, the new Law is not being properly interpreted and applied. Specifically, the definition of public records in the new Law and the language contained in Section 506(d)(1) does not support an interpretation and application that the new Law requires all records of a tax collector to be accessible.

¹ It should be noted that there is a genuine issue as to whether the Hykel case has any precedential value at all given that the Hykel court analyzed the issue under the former Law where the definitions of agency and public records are significantly different.

The tax collector's records, except for those records submitted to the taxing authority such as the certified statements of the accounts issued and taxes received, are not records that "documen[t] a transaction or activity of an agency and that is created, received or retained pursuant to law or in connection with a transaction, business of the agency". *See*, Section 102 [Definitions]. Simply put, tax collecting is the business of the tax collector, not the taxing authority, as it is an activity of the tax collector and not the authority. Hence, the records documenting this business/activity are the records of the tax collector, only those records forwarded to the taxing authority are the records of the taxing authority.

Moreover, the language of Section 506(d)(1) is equally inapplicable. Taxing authorities *do not contract* with the tax collector to perform a governmental function on behalf of the authority/agency. Rather, as is widely accepted without exception, a tax collector is an independently elected body whose role and duties are defined by the Local Tax Collection Act. Therefore, Section 506(d)(1), which is limited to parties with whom the agency has contracted, cannot be relied upon to support accessibility of the records of parties with whom the agency has not contracted, such as the tax collector.

In conclusion, given the foregoing, we respectfully submit that the new Law only requires accessibility of those records, such as certified statements of accounts issued and taxes received, forwarded by the tax collector to the taxing authority, and in the possession of the taxing authority at the time of a RTK request. Specifically, we believe that forwarding the information set forth in Exhibit C [Proposed Response] satisfies the Township's obligations under the new Law. This is the report that is forwarded by the tax collector to the Township monthly relative to the Montgomery Township Taxing District—it is the only information forwarded to the Township relative to tax collecting.

- 5.) STATUS OF INQUIRY: This inquiry arises from an actual right-To-Know request received prior to the date of this Request. *See*, Exhibit D [Subject RTK Request]. No litigation is pending relative to this request for advisory opinion.
- 6.) REQUESTOR CONTACT: For any questions relative to this request for advisory opinion can be directed to the following:

ROBERT J. IANNOZZI, JR., ESQUIRE
DISCHELL, BARTLE, YANOFF & DOOLEY
1800 Pennbrook Parkway, Suite 200
Lansdale, PA 19446
(P) 215.362.2474
(F) 215.362.6722

EXHIBIT A
[Tax Collector FAQ]

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.

EXHIBIT B
[Hykel case]

H

Commonwealth Court of Pennsylvania.
CURRENT STATUS, INC., Appellant,

v.

Rose HYKEL, Tax Collector.

Argued March 5, 2001.

Decided June 11, 2001.

Data collection company brought action under the "Right-to-Know Act" against township tax collector to compel tax collector to allow company immediate and unfettered access to tax payment information. The Court of Common Pleas, Montgomery County, No. 00-7291, Moore, J., dismissed company's action. Company appealed. The Commonwealth Court, No. 1575 C.D. 2000, Mirarchi, Senior Judge, held that tax collector was not an "agency" subject to disclosure requirement of the Act.

Affirmed.

Leadbetter, J., concurred in result only.

West Headnotes

[1] Records 326 ↪63**326** Records**326H** Public Access

326H(B) General Statutory Disclosure Requirements

326k61 Proceedings for Disclosure**326k63** k. Judicial Enforcement in

General. **Most Cited Cases**

Commonwealth Court's scope of review of an order denying access to information under the "Right-to-Know Act" is whether such denial was just and proper. 65 P.S. §§ 66.1-66.4.

[2] Records 326 ↪51**326** Records**326H** Public Access

326H(B) General Statutory Disclosure Requirements

326k51 k. Agencies or Custodians Af-

ected. **Most Cited Cases**

Township tax collector was not an "agency" subject to disclosure requirements of "Right-to-Know Act;" tax collector was not part of executive branch, was not a political subdivision, nor was tax collector a state or municipal authority, tax collector's records were eventually obtained by taxing authority and then available for inspection under provisions of act. 65 P.S. § 66.1(1); 72 P.S. §§ 5511.1-5511.42.

[3] Records 326 ↪51**326** Records**326H** Public Access

326H(B) General Statutory Disclosure Requirements

326k51 k. Agencies or Custodians Affected. **Most Cited Cases**

Taxing authority, in contrast to tax collector, is subject to the disclosure provisions of "Right-to-Know Act." 65 P.S. §§ 66.1-66.4.

[4] Records 326 ↪50**326** Records**326H** Public Access

326H(B) General Statutory Disclosure Requirements

326k50 k. In General; Freedom of Information Laws in General. **Most Cited Cases**

The intent of the "Right-to-Know Act" is to allow any individual or entity access to public records to discover information about the workings of the government. 65 P.S. §§ 66.1-66.4.

[5] Records 326 ↪50**326** Records**326H** Public Access

326H(B) General Statutory Disclosure Requirements

326k50 k. In General; Freedom of Information Laws in General. **Most Cited Cases**

The "Right-to-Know Act" is designed to permit the scrutiny of the acts of public officials and to make them accountable for their use of public funds. 65 P.S. §§ 66.1-66.4.

16 Records 326 ↪ 52

326 Records

326II Public Access

326II(B) General Statutory Disclosure Requirements

326k52 k. Persons Entitled to Disclosure; Interest or Purpose. Most Cited Cases

A citizen's particular interest in seeking disclosure of public records from an agency under the "Right-to-Know Act" is irrelevant, and a citizen may not be denied access because he or she fails to have a "legitimate" interest in viewing the information. 65 P.S. §§ 66.1-66.4.

17 Records 326 ↪ 62

326 Records

326II Public Access

326II(B) General Statutory Disclosure Requirements

326k61 Proceedings for Disclosure

326k62 k. In General; Request and Compliance. Most Cited Cases

Upon a request for information under the "Right-to-Know Act", an agency is not required to modify its practices by compiling lists of information when such lists are not otherwise kept by the agency or required by law; and an agency is not required to modify its duties to become the agent of a commercial enterprise. 65 P.S. §§ 66.1-66.4.

18 Municipal Corporations 268 ↪ 121

268 Municipal Corporations

268IV Proceedings of Council or Other Governing Body

268IV(B) Ordinances and By-Laws in General

268k121 k. Proceedings to Determine Validity of Ordinances. Most Cited Cases

Municipal Corporations 268 ↪ 1027

268 Municipal Corporations

268XVI Actions

268k1027 k. Parties. Most Cited Cases

Failure to allege that ordinance that instituted five-day waiting period and five dollar fee to obtain tax

payment information from tax collector's records was unconstitutional, and failure to make township that enacted ordinance a party, precluded data collection company from maintaining challenge to ordinance. *782 Majorie E. Greenfield, Philadelphia, for appellant.

Jeffrey T. Sultanik, Lansdale, for appellee.

Before McGINLEY, LEADBETTER, Judges and CHARLES P. MIRARCHI, Senior Judge.

MIRARCHI, Senior Judge.

Current Status, Inc., a New Jersey corporation registered to do business in Pennsylvania, appeals from the order of the Court of Common Pleas of Montgomery County (trial court) that dismissed its appeal filed under the act commonly referred to as the "Right-to-Know Act" (Act).^{FNI} Current Status alleged that Rose Hykel, the Tax Collector of Upper Merion Township (Tax Collector), refused to allow the examination of certain tax records under the terms and conditions desired by Current Status. We affirm.

^{FNI} Act of June 21, 1957, P.L. 390, as amended, 65 P.S. §§ 66.1-66.4.

The trial court did not make any findings of fact. Instead, it determined that the Tax Collector, as a matter of law, is not a body subject to the provisions of the Act. The essential "facts" are generally agreed upon, however. Current Status is a for-profit business that sells information to title companies, including payment history information on real estate tax assessments. The Tax Collector is the elected tax collector for Upper Merion Township. Her duties are to collect and process payments on approximately 20,000 tax bills, and then make the appropriate disbursement. Records of the payments are maintained by the Tax Collector on a personal computer purchased and owned by the Tax Collector. Over the past year, employees from Current Status have approached the Tax Collector requesting tax payment information on parcels of real estate within the Township. According to Current Status, these visits occurred "from time to time"; according to the Tax Collector, these visits occurred "several times each week."

The Tax Collector alleges that each time, Current Status has “demanded immediate computer print-outs” showing the “current status” of payments on specific tax parcels, sometimes as many as seven to eight parcel requests per visit. Current Status alleges that they simply desired to “examine and inspect” individual tax records maintained by the Tax Collector. The parties do not dispute that the Tax Collector had been providing computer print-outs of current payment information to Current Status upon request, generally for a fee of \$2 and a wait of two days. Allegedly because of the increase in Current Status’ requests, which allegedly placed a “tremendous strain” on the Tax Collector’s ability to perform her duties, the Upper Merion Township Board of Supervisors enacted an ordinance requiring a fee of \$5 and a wait of five days for the type of information requested by Current Status. Current Status thereupon filed the present action under the Act seeking a determination that it may have immediate and unfettered access to the requested tax information by either viewing the Tax Collector’s computer or receiving a printout, during regular business hours, and for a fee not exceeding \$2 for the printout.

*783 The matter was heard before the trial court, where an employee of Current Status and the Tax Collector each testified. Following the hearing, the trial court dismissed the appeal, determining that the Tax Collector is not an “agency” as defined by the Act, and therefore, Current Status had no cause of action under the Act. This appeal followed.

[1] This Court’s scope of review of an order denying access to information under the Act is whether such denial was just and proper. *Scranton Times, L.P. v. Scranton Single Tax Office*, 736 A.2d 711 (Pa.Cmwth.1999), *aff’d*, 564 Pa. 30, 764 A.2d 17 (2000). The issues before us may be summarized as follows: (1) whether the Tax Collector is an “agency” as defined by the Act; (2) if so, whether the records she maintains are “public records”; and (3) if Hykel is an agency and her records are public records, then whether the \$5 charge and five day wait for the computer printout a reasonable accommodation under the Act.

Section 2 of the Act, 65 P.S. § 66.2, provides that “[e]very public record of an agency shall, at reasonable times, be open for examination and inspection

by any citizen of ... Pennsylvania.” (Emphasis added.) Section 3 of the Act, 66 P.S. § 66.3, also provides for the right to make copies, provided that “[t]he lawful custodian of such records shall have the right to adopt and enforce reasonable rules governing the making of such extracts, copies, photographs or photostats.” “Agency” is defined in Section 1(1) of the Act, 65 P.S. § 66.1(1), as:

Any department, board or commission of the executive branch of the Commonwealth, any political subdivision of the Commonwealth, the Pennsylvania Turnpike Commission, or any state or municipal authority or similar organization created by or pursuant to a statute which declares in substance that such organization performs or has for its purpose the performance of an essential government function.

The trial court determined that the Tax Collector is not an “agency” as defined by the Act because the office of Tax Collector is not listed in or suggested by the Act’s definition of agency. The court noted that the Tax Collector is not connected with the executive branch of the Commonwealth, is not a political subdivision of the Commonwealth or the Turnpike Commission, and is not a state or municipal authority. In coming to the conclusion that the Tax Collector is not a municipal authority, the court focused upon the statutory definitions of “Municipal Authority.” Section 1991 of the Statutory Construction Act of 1972, 1 Pa.C.S. § 1991, provides that a “Municipal authority” is defined as “[a] body corporate and politic created pursuant to the ... Municipality Authorities Act of 1945.” Section 2 of the Municipality Authorities Act of 1945, Act of May 2, 1945, P.L. 382, *as amended*, 53 P.S. § 302, provides that “[t]he term ‘Municipal Authority’ shall mean the body or board authorized by law to enact ordinances or adopt resolutions for the particular municipality.” The trial court noted that the elected Tax Collector is not a corporate or political body having the authority to enact ordinances or adopt resolutions for a municipality; thus, she did not fall under the definition of “Municipal Authority or similar organization.”

[2][3] We agree with the analysis of the trial court. The position of Tax Collector is established and defined by the Local Tax Collection Law (LTCL), Act of May 25, 1945, P.L. 1050, *as amended*, 72 P.S. §§ 5511.1-5511.42. The LTCL essentially limits the

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duties of a Tax Collector to the issuance of tax bills, the receipt of taxes, and the paying over of taxes to the municipality.^{FN2} *784 The LTCL reserves the power to assess taxes, the power to set discounts and assess penalties, and the power to grant exoneration for uncollected taxes with the taxing authority. The Tax Collector is required, at least monthly, to certify to the taxing authority a statement of the accounts issued and taxes received for the preceding monthly or lesser period. Section 25 of the LTCL, 72 P.S. § 5511.25. Thus, not only does the Tax Collector lack any power to enact ordinances or adopt resolutions for the municipality, the records that the Tax Collector maintains are also to be found with the taxing authority. We note that a taxing authority, in contrast to a Tax Collector, is subject to the disclosure provisions of the Act. See Dooley v. Luzerne County Board of Assessment Appeals, 168 Pa.Cmwlth. 242, 649 A.2d 728 (1994).

^{FN2} Other duties include the collection of taxes by the institution of suit, which power is also vested in the taxing authority. See Section 21 of the LTCL, 72 P.S. § 5511.21.

[4][5][6][7] The intent of the Act is to allow any individual or entity access to public records to discover information about the workings of our government. Sapp Roofing Co. v. Sheet Metal Workers' International Ass'n, 552 Pa. 105, 713 A.2d 627 (1998). The Act thus is designed to permit the scrutiny of the acts of public officials and to make them accountable for their use of public funds. Envirotest Partners v. Department of Transportation, 664 A.2d 208 (Pa.Cmwlth.1995).^{FN3} The Tax Collector does not assess taxes or determine how the taxes are spent. She simply collects the taxes and transfers them to the Township. The Township eventually obtains all of the relevant information regarding the receipt of taxes that is in the possession of the Tax Collector on a time schedule set by statute or by ordinance. Therefore, such information is available for inspection by a citizen from the Township, thus insuring that the purposes of the Act are fulfilled. Nothing in the Act, however, requires that certain information be made *immediately* available for the commercial purposes of the inspecting citizen.^{FN4} More importantly, however, the fact remains that the Tax Collector does not fall under the definition of "agency" under the Act. While we agree with Current Status that the duties of the Tax Collector are "essential," those duties do not

correspond with the powers or nature of a municipal authority or any similar organization. See Gorson v. Lackawanna County Board of Commissioners, 77 Pa.Cmwlth. 140, 465 A.2d 703 (1983), where we held that a tax collector is not a political subdivision and therefore not subject to suit for a refund of taxes.

^{FN3} A citizen's particular interest in seeking disclosure of public records from an agency under the Act, however, is irrelevant, and a citizen may not be denied access because he or she fails to have a "legitimate" interest in viewing the information. *Id.*

^{FN4} Indeed, an agency is not, upon such request for information under the Act, required to modify its practices by compiling lists of information when such lists are not otherwise kept by the agency or required by law. Scranton Times. An agency is not required to modify its duties to become the agent of a commercial enterprise. *Id.*

Current Status makes several arguments in an attempt to sweep the Tax Collector under the definition of "agency" as defined by the Act. It argues that the present case is analogous to Shapp v. Butera, 22 Pa.Cmwlth. 229, 348 A.2d 910 (1975). In Shapp, we held that the Governor of Pennsylvania is subject to the Act even though not specifically listed under the definition of "agency." We noted that the Governor is the head of the executive *785 agencies listed and must therefore be considered a part of them and thus subject to the Act. The argument of Current Status that the Tax Collector, as an elected official like the Governor, is similarly subject to the Act is meritless. The Tax Collector is *not* the head of any body listed in the Act's definition of agency. Current Status also argues that the Tax Collector is a Township officer and an agent of the Township. To the degree that the Tax Collector may be considered as such, her powers and duties are circumscribed by statute and they simply do not correspond to the definition of "Municipal Authority" which we must follow. Indeed, Current Status offers no argument why we are not compelled to follow the definition of "Municipal Authority" mandated by the Statutory Construction Act.

[8] Having determined that the Tax Collector is not an agency under the Act and therefore not subject to

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the provisions of the Act, we need not address the subsidiary questions of whether the records kept by the Tax Collector are "public records" under the Act or whether the procedures imposed for obtaining the information requested by Current Status are reasonable under the Act. We would note parenthetically, however, that the five-day waiting period and \$5 fee for obtaining a copy of the information Current Status seeks was allegedly imposed by duly enacted Township ordinance. Current Status did not make the Township a party to this action, nor did it argue that the ordinance is unconstitutional. Its challenge to the five-day waiting period and \$5 fee, as a provision of law, is therefore not properly before the Court.

The order of the trial court is affirmed.

Judge LEADBETTER concurs in the result only.

ORDER

AND NOW, this 11th day of June, 2001, the order of the Court of Common Pleas of Montgomery County in the above-captioned matter is hereby affirmed.

Pa.Cmwlt.,2001.
Current Status, Inc. v. Hykel
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END OF DOCUMENT

EXHIBIT C
[Proposed Response]

Tax Collector's Monthly Report to Taxing Districts
 For the Month of January 2009
 Montgomery Township Taxing District

	Real Estate	Interim 2008	Interim 2009	Street Light
A. Collections				
1. Balance Collectable - Beginning of Month		\$ 2,882.97		
2A. Additions: During the Month (*)				
2B. Deductions: Credits During the Month - (from line 17)				
3. Total Collectable	\$ -	\$ 2,882.97	\$ -	\$ -
4. Less: Face Collections for the Month		\$ 494.95		
5. Less: Deletions from the List (*)				
6. Less: Exonerations (*)				
7. Less: Liens/Non-Lienable Installments (*)				
8. Balance Collectable - End of Month	\$ -	\$ 2,388.02	\$ -	\$ -
B. Reconciliation of Cash Collected				
9. Face Amount of Collections - (must agree with line 4)		\$ 494.95		
10. Plus: Penalties		\$ -		
11. Less: Discounts		\$ 9.90		
12. Total Cash Collected per Column	\$ -	\$ 485.05	\$ -	\$ -
13. Total Cash Collected - (12A + 12B + 12C + 12D)			\$ 485.05	\$ 485.05

(*) ATTACH ANY SUPPORTING DOCUMENTATION REQUIRED BY YOUR TAXING DISTRICT

C. Payment of Taxes

14. Amount Remitted During the Month (*)	Transaction #	Amount	TOTAL ALL TAXES
	5-Feb Ck#	485.05	
15. Amount Paid with this Report Applicable to this Reporting Month	Transaction #	Total \$	485.05
16. Total Remitted This Month		\$	485.05
17. List, Other Credit Adjustments (*)	Parcel #	Name	Amount
		Total \$	

18. Interest Earnings (if applicable) \$ _____

<u>TAXING DISTRICT USE (OPTIONAL)</u>	
Carryover from Previous Month	-
Amount Collected This Month	
Less Amount Paid this Month	
Ending Balance	\$ -


 Tax Collector _____ Date _____

I verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month.

Received by (taxing district): _____
 Title: _____ Date: _____

I acknowledge the receipt of this report.

MILLAGE DISTRIBUTION 2009
REAL ESTATE CALCULATION

Fund	Description	Eff. Rate	Mills	3 DECIMAL PLACES
Fund 01	General Fund		0.77	0.562
Fund 04	Fire Protection		0.17	0.124
Fund 05	Parks & Rec		0.19	0.139
Fund 23	Debt Service		0.24	0.175
Total Township 2009 R/E Tax Rates			1.37	1.000
Homestead Millage Reduction Effecting General Fund			0.12	
Total Mills			1.49	1.0000

Real Estate Entry for the Month of: **January**
Funds Transferred on 02/06/09 \$485.05

Total Fund Received \$485.05
Current Real Estate Funds: \$0.00
Current Interim/Other 2009 Funds: \$0.00
Subtotal: Current Real Estate Funds: \$0.00
Street Light Funds: \$0.00
Interim/Other 2008 Funds: \$485.05
Total Funds Received: \$485.05

Real Estate TWP		<u>Fund Total</u>
1301.3511	\$0.00	
1301.3512	\$273.52	\$273.52

Real Estate FIRE		
4301.3511	\$0.00	
4301.3512	\$59.95	\$59.95

Real Estate PARK		
5301.3511	\$0.00	
5301.3512	\$66.99	\$66.99

Debt Service Fund		
23301.3511	\$0.00	
23301.3512	\$84.59	<u>\$84.59</u>

Total Current R/E Funds:	\$0.00	\$0.00
ADJUSTMENTS +/- .01*	<u>\$0.00</u>	<u>\$0.00</u>
-----	\$0.00	\$0.00

Total Interim & Other Funds w/homestead	\$485.05	
ADJUSTMENTS +/- .01*	<u>\$0.00</u>	
-----	<u>\$485.05</u>	

Street Light Funds:		
7301.3511	\$0.00	

Total Apr Report of Collections \$485.05



Contact

Exit

- Web Banking
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- Transfers
- Stop Payments
- Statements

»Current Transactions Download Search for Transactions

Harleysville National Bank P.O. Box 195 Harleysville PA 19438 1-888-462-2100

View Transactions for: General Fund Checkin

Current Balance: 346,686.33
Available Funds: 346,686.33

Current Transactions ? View Range: Since Last Statement | 7 Days | 15 Days | 30 Days

Date: <	Ref/Check No.	Description:	Debit:	Credit:	Current Bal.:
02/09/2009	39600	Withdrawal/Check # 39600	(10.00)		346,686.33
02/09/2009	39606	Withdrawal/Check # 39606	(100.00)		346,696.33
02/09/2009	39559	Withdrawal/Check # 39559	(120.00)		346,796.33
02/09/2009	39615	Withdrawal/Check # 39615	(245.00)		346,916.33
02/09/2009		Transfer To Checking Acct No. 1000233807-D	(5,171.40)		347,161.33
02/06/2009	39608	Withdrawal/Check # 39608	(330.00)		352,332.73
02/06/2009	39617	Withdrawal/Check # 39617	(758.89)		352,662.73
02/06/2009		Transfer To Checking Acct No. 1000233807-D	(12,999.00)		353,421.62
02/06/2009	View Image	Deposit		344.00	+366,420.62
02/06/2009	View Image	Deposit		485.05	+366,076.62
02/06/2009		CASH DISB BKHEIMRTAX/DIST2 00 46 570 016		29,071.94	+365,591.57
02/05/2009	39641	Withdrawal/Check # 39641	(180.00)		336,519.63
02/05/2009	39470	Withdrawal/Check # 39470	(180.00)		336,699.63
02/05/2009	39577	Withdrawal/Check # 39577	(700.00)		336,879.63
02/05/2009	39528	Withdrawal/Check # 39528	(3,940.00)		337,579.63
02/05/2009		Transfer To Checking Acct No. 1000233807-D	(200,764.25)		341,519.63
02/05/2009	View Image	Deposit		66.00	+542,283.88
02/05/2009	View Image	Deposit		668.88	+542,217.88
02/05/2009	View Image	Deposit		1,200.00	+541,549.00
02/05/2009	View Image	Deposit		9,990.06	+540,349.00
02/05/2009	205090879	Trsf from PF MMA Payroll and Accounts Payables		300,000.00	+530,358.94
02/04/2009	39420	Withdrawal/Check # 39420	(20.00)		230,358.94
02/04/2009	39597	Withdrawal/Check # 39597	(72.35)		230,378.94
02/04/2009	39624	Withdrawal/Check # 39624	(100.00)		230,451.29
02/04/2009	39622	Withdrawal/Check # 39622	(176.06)		230,551.29
02/04/2009		Transfer To Checking Acct No. 1000233807-D	(921.96)		230,727.35
02/04/2009	39531	Withdrawal/Check # 39531	(1,092.36)		231,649.31
02/04/2009	39618	Withdrawal/Check # 39618	(1,500.00)		232,741.67
02/04/2009	View Image	Deposit		40.00	+234,241.67
02/04/2009	View Image	Deposit		200.00	+234,201.67

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MONTGOMERY
 INTERIM CASH RECEIPTS - BY YR/BILL #

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BILL#	TYPE	NAME	PARCEL #	FACE	DISCOUNT	PENALTY	TOTAL	DATE PAID
087588	T	KORNETTA JOSEPH D & GAIL L	00541-91-6 CTY/TWP	15.59	.11	.00	15.48	01/01/09
087600	T	JOHNSON DOUGLAS & TAMARA	02296-01-6 CTY/TWP	451.92	9.22	.00	442.70	01/01/09
087605	T	MCCAULEY DOROTHY	04500-16-1 CTY/TWP	26.23	.18	.00	26.05	01/01/09
087623	T	CODY CHRISTOPHER & TERESA	03166-27-2 CTY/TWP	378.92	7.70	.00	371.22	01/01/09
087627	T	PATEL JAYDIP & ANITA	03733-03-7 CTY/TWP	517.29	10.69	.00	506.60	01/01/09

COUNTY	TOTAL NUMBER OF PARCELS LISTED			
	FACE	DISCOUNT	PENALTY	TOTAL
	895.00	18.00	.00	877.00
TOWNSHIP	494.95	9.90	.00	485.05
FIRE HYDRANT ASSES	.00	.00	.00	.00
STREET LIGHTING	.00	.00	.00	.00
*** SUBTOTAL	494.95	9.90	.00	485.05
COUNTY/TWP /BORO	1,389.95	27.90	.00	1,362.05
SCHOOL	.00	.00	.00	.00
*** SUBTOTAL	.00	.00	.00	.00
TOTALS	1,389.95	27.90	.00	1,362.05

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MONTGOMERY
UNPAID INTERIM REGISTER

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T	BILL#	PROPERTY OWNER	PARCEL #	FLAT	DISC.	PENALTY
S	077477	CUTLER GROUP INC THE	01060-00-1	39268.94	38483.56	43195.83
UNPAID INTERIMS LISTED						
			1	39,268.94	38,483.56	43,195.83
		COUNTY		.00	.00	.00
		TOWNSHIP		.00	.00	.00
		SCHOOL		39,268.94	38,483.56	43,195.83
S	087491	MIRABELLA JOHN & MAUREEN A	00544-00-3	40.99	40.17	45.09
S	087492	MIRABELLA JOHN & MAUREEN A	00544-00-3	513.50	503.23	564.85
T	087500	AAA MONTGOMERIVILLE LP	00064-00-7	451.97	442.65	496.96
S	087501	AAA MONTGOMERYVILLE LP	00064-00-7	4435.18	4346.48	4878.70
T	087513	ASKOW IRVING & MENDELSON SCOTT	03931-03-7	242.42	237.69	267.06
S	087514	ASKOW IRVING & MENDELSON SCOTT	03931-03-7	1191.31	1167.48	1310.44
T	087515	ASKOW IRVING & MENDELSON SCOTT	03931-04-8	6.38	6.33	6.62
S	087516	ASKOW IRVING & MENDELSON SCOTT	03931-04-8	32.86	32.20	36.15
S	087520	CUTLER GROUP INC THE	01060-00-1	3226.52	3161.99	3549.17
S	087521	CUTLER GROUP INC THE	01060-00-1	39300.84	38514.82	43230.92
S	087522	CUTLER GROUP INC	01060-11-8	14.56	14.27	16.02
S	087523	CUTLER GROUP INC	01060-11-8	182.39	178.74	200.63
S	087524	CUTLER GROUP INC	01060-12-7	14.56	14.27	16.02
S	087525	CUTLER GROUP INC	01060-12-7	182.39	178.74	200.63
S	087526	CUTLER GROUP INC	01060-13-6	14.56	14.27	16.02
S	087527	CUTLER GROUP INC	01060-13-6	182.39	178.74	200.63
S	087528	CUTLER GROUP INC	01060-14-5	14.56	14.27	16.02
S	087530	CUTLER GROUP INC	01060-15-4	14.56	14.27	16.02
S	087531	CUTLER GROUP INC	01060-15-4	182.39	178.74	200.63
S	087532	CUTLER GROUP INC	01060-16-3	14.56	14.27	16.02
S	087533	CUTLER GROUP INC	01060-16-3	182.39	178.74	200.63
S	087534	CUTLER GROUP INC	01060-17-2	14.56	14.27	16.02
S	087536	CUTLER GROUP INC	01060-18-1	14.56	14.27	16.02
S	087537	CUTLER GROUP INC	01060-18-1	182.39	178.74	200.63
S	087538	CUTLER GROUP INC	01060-20-9	14.56	14.27	16.02
S	087539	CUTLER GROUP INC	01060-20-9	182.39	178.74	200.63
S	087540	CUTLER GROUP INC	01060-21-8	14.56	14.27	16.02
S	087541	CUTLER GROUP INC	01060-21-8	182.39	178.74	200.63
S	087542	CUTLER GROUP INC	01060-22-7	14.56	14.27	16.02
S	087543	CUTLER GROUP INC	01060-22-7	182.39	178.74	200.63
S	087544	CUTLER GROUP INC	01060-23-6	14.56	14.27	16.02

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UNPAID INTERIM REGISTER

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T	BILL# PROPERTY OWNER	PARCEL #	FLAT	DISC.	PENALTY
S	087545 CUTLER GROUP INC	01060-23-6	182.39	178.74	200.63
S	087546 CUTLER GROUP INC	01060-24-5	14.56	14.27	16.02
S	087547 CUTLER GROUP INC	01060-24-6	182.39	178.74	200.63
S	087548 CUTLER GROUP INC	01060-25-4	14.56	14.27	16.02
S	087549 CUTLER GROUP INC	01060-25-4	182.39	178.74	200.63
S	087550 CUTLER GROUP INC	01060-26-3	14.56	14.27	16.02
S	087551 CUTLER GROUP INC	01060-26-3	182.39	178.74	200.63
S	087552 CUTLER GROUP INC	01060-27-2	14.56	14.27	16.02
S	087553 CUTLER GROUP INC	01060-27-2	182.39	178.74	200.63
S	087554 CUTLER GROUP INC	01060-28-1	14.56	14.27	16.02
S	087555 CUTLER GROUP INC	01060-28-1	182.39	178.74	200.63
S	087556 CUTLER GROUP INC	01060-30-9	14.56	14.27	16.02
S	087557 CUTLER GROUP INC	01060-30-9	182.39	178.74	200.63
S	087558 CUTLER GROUP INC	01060-31-8	14.56	14.27	16.02
S	087559 CUTLER GROUP INC	01060-31-8	182.39	178.74	200.63
S	087560 CUTLER GROUP INC	01060-32-7	14.56	14.27	16.02
S	087561 CUTLER GROUP INC	01060-32-7	182.39	178.74	200.63
S	087562 CUTLER GROUP INC	01060-33-6	14.56	14.27	16.02
S	087563 CUTLER GROUP INC	01060-33-6	182.39	178.74	200.63
S	087564 CUTLER GROUP INC	01060-34-5	14.56	14.27	16.02
S	087566 CUTLER GROUP IN	01060-35-4	14.56	14.27	16.02
S	087567 CUTLER GROUP IN	01060-35-4	182.39	178.74	200.63
S	087568 CUTLER GROUP INC	01060-36-3	14.56	14.27	16.02
S	087570 CUTLER GROUP INC	01060-37-2	14.56	14.27	16.02
S	087572 CUTLER GROUP INC	01060-38-1	14.56	14.27	16.02
S	087573 CUTLER GROUP INC	01060-38-1	182.39	178.74	200.63
S	087574 CUTLER GROUP INC	01060-40-9	14.56	14.27	16.02
S	087575 CUTLER GROUP INC	01060-40-9	182.39	178.74	200.63
S	087576 CUTLER GROUP INC	01060-41-8	14.56	14.27	16.02
S	087578 CUTLER GROUP INC	01060-42-7	14.56	14.27	16.02
S	087579 CUTLER GROUP INC	01060-42-7	182.39	178.74	200.63
S	087580 CUTLER GROUP INC	01060-43-6	14.56	14.27	16.02
S	087581 CUTLER GROUP INC	01060-43-6	182.39	178.74	200.63
T	087582 PEREIRA FREDERICK J & SARAH D	01684-52-9	1.82	1.80	1.90
S	087583 PEREIRA FREDERICK J & SARAH D	01684-52-9	28.42	27.85	31.26
T	087584 TYSON JEFFREY B &	00533-17-8	6.48	6.43	6.73
S	087585 TYSON JEFFREY B &	00533-17-8	136.93	134.19	150.62
T	087586 ANTHONY JOHN M & DANA L	00541-21-4	10.73	10.66	12.10

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MONTGOMERY
UNPAID INTERIM REGISTER

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T	BILL#	PROPERTY OWNER	PARCEL #	PLAT	DISC.	PENALTY
S	087587	ANTHONY JOHN M & DANA L	00541-21-4	205.40	201.29	225.94
T	087590	SEHOUR JOSEPH R & AIMEE E	00544-01-6	9.15	9.09	10.47
S	087591	SEHOUR JOSEPH R & AIMEE E	00544-01-6	130.02	127.42	143.02
T	087592	MURWIN JAMES T	00550-00-7	23.13	22.97	25.94
S	087593	MURWIN JAMES T	00550-00-7	336.29	329.56	369.92
T	087596	MENDREZ MARIA J	01153-00-7	760.67	745.26	836.74
T	087598	VAUGHAN DAVID L & SHARON C	01734-05-6	6.48	6.43	6.73
S	087599	VAUGHAN DAVID L & SHARON C	01734-05-6	136.93	134.19	150.62
T	087603	DIVENY WILLIAN G & KARIN L	03083-83-1	4.86	4.82	5.05
S	087604	DIVENY WILLIAN G & KARIN L	03083-83-1	102.70	100.65	112.97
T	087609	GATEWAY D C PROPERTIES INC	00142-00-1	338.34	331.93	372.37
S	087610	GATEWAY D C PROPERTIES INC	00142-00-1	4147.35	4064.40	4562.09
T	087611	WELSH ROAD RETAIL LP	00709-04-5	135.08	132.12	148.89
S	087612	WELSH ROAD RETAIL LP	00709-04-5	1657.06	1623.92	1822.77
T	087613	DILULLO CHARLES & LAURA MAE	01060-13-6	150.56	147.49	165.92
S	087614	DILULLO CHARLES & LAURA MAE	01060-13-6	2953.09	2894.03	3248.40
T	087615	CUTLER GROUP INC	01060-40-9	59.13	57.71	65.24
S	087616	CUTLER GROUP INC	01060-40-9	2038.67	1997.90	2242.54
T	087619	MONTGOMERYVILLE REAL ESTATE	04243-00-4	1947.25	1908.38	2141.56
S	087620	MONTGOMERYVILLE REAL ESTATE	04243-00-4	38225.99	37461.47	42048.59
T	087621	WANG KEVIN CAILL & LU HELEN LX	03166-10-9	493.86	484.34	543.45
S	087622	WANG KEVIN CAILL & LU HELEN LX	03166-10-9	5333.48	5226.81	5866.83
T	087625	KESSLER EVAN & JEMIMA	03166-28-1	268.72	263.81	295.29
S	087626	KESSLER EVAN & JEMIMA	03166-28-1	3958.45	3879.28	4354.30
T	087629	ALEXANDER CUBBY & JACQUELINE	03733-04-6	627.52	615.05	689.87
S	087630	ALEXANDER CUBBY & JACQUELINE	03733-04-6	421.62	413.19	463.78
S	087631	ALEXANDER CUBBY & JACQUELINE	03733-04-6	5282.04	5176.40	5810.24
T	087632	CHOI SEOK WOO	03733-06-4	532.84	522.04	585.82
S	087633	CHOI SEOK WOO	03733-06-4	5233.77	5129.09	5757.15
T	087634	FREEMAN ELLEN	03733-07-3	628.73	616.26	692.10
S	087635	FREEMAN ELLEN	03733-07-3	422.02	413.58	464.22
S	087636	FREEMAN ELLEN	03733-07-3	5286.97	5181.23	5815.67

		<u>136,298.58</u>	<u>133,873.94</u>	<u>149,928.80</u>
UNPAID INTERIMS LISTED	101			
	COUNTY	4,318.00	4,233.00	4,750.00
	TOWNSHIP	2,388.02	2,340.26	2,626.83
	SCHOOL	129,592.56	127,000.68	142,551.97

EXHIBIT D
[Subject RTK Request]



pennsylvania
OFFICE OF OPEN RECORDS

STANDARD RIGHT-TO-KNOW REQUEST FORM

DATE REQUESTED: February 19, 2009

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

NAME OF REQUESTOR :Signature Information Solutions, LLC

STREET ADDRESS :P.O. Box 8488

CITY/STATE/COUNTY (Required): Trenton NJ Mercer 08650-0488

TELEPHONE (Optional):866-665-1660 Toll free / 866-698-6986 FAX

RECORDS REQUESTED: FOR TAX

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

Please accept this letter as our request for printouts of the current year tax information (including interim tax bills - where applicable), as well as any other charges for lienable items against the real estate that your tax entity collects, with regard to the following properties.

Please provide the requested information by February 26, 2009.
Please provide Homestead information where applicable.

1. Montgomery, Montgomery Twp
46-00-01702-016 Barrett, Jason 105 Rose Twig Lane

Order#: 1261211

DO YOU WANT COPIES? YES or NO

Total: \$.025

DO YOU WANT TO INSPECT THE RECORDS? YES or NO

DO YOU WANT CERTIFIED COPIES OF RECORDS? YES or NO

RIGHT TO KNOW OFFICER:

DATE RECEIVED BY THE AGENCY:

AGENCY FIVE (5)-DAY RESPONSE DUE:

***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.)*



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF OPEN RECORDS

July 7, 2009

Dischell Bartle Yanoff Dooley
Robert Iannozzi, Jr.
1800 Pennbrook Parkway, Suite 200
PO Box 107
Lansdale, PA 19446

RE: Advisory Opinion Request on Accessibility of Tax Collector Records

Dear Mr. Iannozzi:

Thank you for writing to the Office of Open Records ("OOR") with your April 1, 2009 request for an Advisory Opinion pursuant to the Right-to-Know Law, 65 P.S. §§67.101, *et seq.*, ("RTKL").

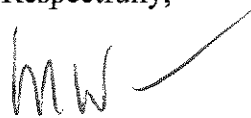
You asked the OOR what records kept by a tax collector are accessible public records under the new RTKL.

Please be advised that the OOR has decided not to grant this request for an Advisory Opinion at this time. We are declining to accept this request because the OOR has issued several Final Determinations which address this very issue. At this time, based on the OOR opinions set forth in these Final Determinations, we deem your request moot.

You may access the Final Determinations issued by the OOR on our website at <http://openrecords.state.pa.us>. Some of the Final Determinations that are specific to the nature of your request include, but are not limited to, Signature Information Solutions v Penn Township (AP2009-0020, Issued 03/09/2009), Signature Information Solutions v Springfield Township (AP2009-0021, Issued 03/09/2009), Signature Information Solutions v Lower Merion Township (AP2009-0053, Issued 03/09/2009), Signature Information Solutions v Aston Township (AP2009-0072, Issued 03/13/2009), Signature Information Solutions v Montgomery Township (AP2009-0289, Issued 05/15/2009), and Signature Information Solutions v Nether Providence Township (AP2009-0299, Issued 05/18/2009).

Thank you for your inquiry. We will reflect this response on the OOR website.

Respectfully,

A handwritten signature in black ink, appearing to be the initials 'CW' followed by a long, sweeping horizontal stroke that extends to the right.

Corinna Wilson
Chief Counsel