

Spanky's owner guilty

By PORTSIA SMITH

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Meals-tax bill settled late

The operator of a former local restaurant has been convicted of not paying taxes due to the city.

Roland Macher, whose company owned Spanky's restaurant in downtown Fredericksburg, was found guilty Tuesday of three misdemeanor charges for failure to pay meals taxes.

Minutes after being convicted, he appealed the decision and disclosed his plans to write a book on how to run a restaurant.

"I just decided to retire and will write a book on how to run a restaurant and do some consulting," Macher said. "I don't want to do something different, but I'm forced to."

He said he has been in the restaurant business for more than 30 years. Doing business as Spanky's Inc., his company operated seven delicatessens in college towns across the state. The downtown Fredericksburg location opened in 1992.

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But in the last few years, Macher has faced legal and financial problems.

He has been sued by employees who claim they were never paid. And he filed for Chapter 11 bankruptcy protection in November 2000. The filing was converted to Chapter 7 last September.

Chapter 11 shields a company from creditors while it tries to reorganize and pay down debts. Under Chapter 7, a person's assets are liquidated to pay creditors.

According to court records, Spanky's Inc. owed the city \$6,633.75 in meals taxes for the months of June, July and August 2004.

The taxes were paid in full on Monday, said Commissioner of Revenue Lois Jacob. Taxes for the following four months were also paid, she said.

Macher said he borrowed the money from his mother to pay off those debts.

After finding Macher guilty, Judge John R. Stevens suspended the fine and ordered Macher to pay only the court costs.

Prosecutor Travis Bird said paying off the overdue debts wasn't enough.

"Just because someone comes up with the money doesn't mean a crime wasn't committed," he said. "The fact is the money was due six months ago."

Macher, who represented himself, said he hadn't had any problems until the recent financial pitfalls.

"For the first 10 years, we were a very profitable business and paid all of our bills to the city," he said. Some of the pitfalls he mentioned included mismanagement of the company, a former accountant being investigated for mishandling of funds and a former employee who was convicted of forging checks in his name.

Macher said that although he lost nearly \$15,000 in that case, he was granted only \$998 in restitution, which he still hasn't received.

"Am I a criminal or a victim?" Macher said outside the courthouse. "That's what you have to decide. I think I'm a victim."

Macher was also in court for a civil charge for unpaid wages to a former employee at the Harrisonburg store. But the case was dismissed.

The Spanky's in downtown Fredericksburg closed last month. Employees said the eatery had been without adequate food and supplies for some time.

Macher said it closed because the store was no longer able to deliver good food and good service.

"But I'm leaving with a good conscious knowing I've paid all my bills," he said.

To reach PORTSIA SMITH: 540/374-5419 **psmith@freelancestar.com**

