

# audit report

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## NEW REGIONAL MANAGERS SCALE AUDIT INDUSTRY

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QUESTIONS  
for the ceo of TMA

IAAO  
CONFERENCE

Tax Management Associates, Inc.





## *regional managers*

*How two individuals oversee our audit program across the country* | by Chip Cooke

I often sing the praises of our staff here at TMA, but I cannot emphasize enough how hard they work. Their talents are unlimited and their knowledge seems to know no bounds. That is why I take such pride in boasting about their achievements.

There are two individuals especially deserving of recognition: John Shelton and Michelle Pierce. As the newly appointed Regional Managers, these two exemplify the values TMA holds in highest regard. Both have been with

TMA for more than 15 years and I greatly appreciate their loyalty to our TMA family.

The Regional Managers are the firefighters and peacekeepers of TMA. It is their responsibility to ensure relationships with audit clients and taxpayers maintain the utmost integrity. Should an issue arise, the Regional Manager will assess the situation and handle it accordingly. They work to ensure the audit process is seamless, to educate the taxpayer, and to assist

Auditors and Area Managers with any challenges they encounter.

Michelle Pierce, originally from High Point, NC, is the Regional Manager for the Southeastern United States. She graduated from the University of Tennessee, Chattanooga, with a Bachelor of Science Degree. Coincidentally, she ended up in the field of auditing after one of her relatives was audited.

Michelle has held multiple positions





over the past 15 years with TMA including, Auditor, Area Manager and presently, Regional Manager. In this role, she has become more involved with different facets of TMA. Her focus has shifted from specific audits to budgeting, sales, and marketing. When asked about her history with TMA Michelle said, "I've continued my career with TMA because of the loyalty I have for the company as well as Dale Baker. I am also grateful for the travel opportunities and the people that I work with on a daily basis."

Having started at TMA as an entry-level Auditor, Michelle has worked in all aspects of the business. She has scheduled her own calendar, worked smaller accounts, conducted site visits, trained new associates, and handled informal local appeals as well as larger formal appeals. She exceeds in customer service as her personality puts jurisdictions at ease. Michelle's Personal Property knowledge gives clients complete confidence in her professional abilities. The Regional Manager position covers many aspects of our business, but she has never lost sight that one of our primary responsibilities is customer service.

I asked Michelle what experiences have prepared her for the role as Regional Manager. She said her involvement with a variety of people from taxpayers to TMA employees to TMA clients has equipped her for this position. Michelle's interaction with these groups furnished her with the knowledge to handle any situation that comes her way.

As a supervisor, Michelle is direct and detail-oriented. As a Regional Manager, she has oversight of several states including Tennessee, Georgia, Louisiana, Alabama, and North Carolina. Michelle adapts well and prioritizes her time in order to be as efficient as possible.

John Shelton is Michelle's Northeastern counterpart, overseeing Indiana, Connecticut, and Michigan. John is a graduate of Ball State University in Muncie, IN, with a degree in Accounting and a Computer Science minor. Prior to joining TMA, John worked for the State of Indiana as a Personal Property Auditor. He is a Level II Certified Assessor-Appraiser by the Indiana State Tax Board.

Over the past 15 years, John has also held the titles of TMA Auditor, Project Manager and Area Manager. Roles at TMA are constantly evolving and John appreciates the flexibility of his current position. John is an ideal Regional Manager because he enjoys resolving issues, helping taxpayers feel confident in filing their forms, and assisting his coworkers. Over the years, John has improved upon his ability to delegate. This skill has directly translated into earning the trust of his staff.

Coming to TMA after working as a Personal Property Auditor for the State of Indiana, John has experienced TMA in a different manner. Placed in a management position from day one has allowed John to help form the operational procedures in Indiana. His assistance in opening our first Indiana office was greatly appreciated as we learned to work in his state. John's years of experience and association with various personnel around the state have helped him gain their confidence in dealing with the Personal Property issues in his region. John has learned to relinquish some of the day-to-day responsibilities so now he has been able to focus on the larger success of his region. As a talkative and outgoing supervisor, John hopes that his staff enjoys their job under his leadership.

We are entering into a new era at TMA with the renewal of the Regional Manager position. Michelle and John have had years of experience handling day-to-day tasks as Area Managers and there is no doubt that they will continue to excel in their new roles. TMA is extremely proud that we are able to have such qualified individuals to move into this position and look forward to 35 more years of quality leadership.







# ask the ceo

Getting to know Chip, the CEO of Tax Management Associates | by Taylor Ennis

Richard H. (Chip) Cooke, Jr. is the Chief Executive Officer of TMA. It's rare that I talk with him uninterrupted for more than 10 minutes, but I was able to steal some of his time for a quick question and answer session. I take a seat and he asks the first question with a laugh, "How embarrassing are these questions going to be?" I told him not to worry and that I would be the one asking the questions today.

1. What is your background?

*I graduated from UNC with my Bachelor's degree and received my Masters from Wake Forest University. I've worked at TMA since 1994 with a brief stint at Accenture.*

2. What aspect of TMA makes you the most proud? *The fact that TMA is a family business and that we go above and beyond in what we do even outside of the workplace.*

3. How would you describe yourself?

*Overly-serious and deeply committed to what I do.*

4. Are you a right or left-handed?

*Right-handed.*

5. What is your biggest challenge right now as a CEO? *Managing TMA's expansion as we've grown over the past three years.*

6. What is your best quality as a CEO?

*My attention to detail.*

7. What did you dream of becoming when you were a child?

*A marine biologist.*

8. What do you do after work?

*Go home, play with the kids, help Kathleen with dinner, put the kids to bed, and maybe watch tv for an hour.*

9. What is your ideal working environment? *Instead of branch offices, it would be ideal to have one central location for TMA; I think something is lost between calls and emails, and it would be great to have everyone in one office.*

10. Do you have nicknames for your sons? *I call Smith, "Smithy" or "Smifferson" and States I call, "Buddy."*

11. If you were a box of cereal, what would you be and why? *I don't eat cereal, so I would say two fried eggs and bacon.*

12. Do you believe in Big Foot?

*Yes, who doesn't?!*

13. What kitchen utensil would you be?

*A 6" henkel that I have re-sharpened so many times that I have a bow in the blade.*

14. What is the funniest thing that has happened to you recently? *I coach T-ball and as soon as I told everyone to be, "baseball ready" I almost had my head taken off by a line drive from one of my players. I wasn't baseball ready.*

15. A penguin walks through that door right now wearing a sombrero. What does he say and why is he here? *Buenos Dias! I'm here for your job!*

16. Pick two famous figures to be your parents. *Mother Theresa and Jesus.*

17. When I say Duke Blue Devils, what comes to your mind? *Go Heels!*

18. When you hear, "Fore" on the golf course, what do you do? *Run for the trees and duck!*

19. What's your signature dance move? *I wouldn't say it's my signature move, but I am fond of the sprinkler.*

20. If you could be anywhere in the world, where would it be? *Honeymoon Beach at Caneel Bay Resort in St. John.*

21. What is the last book you read? *I'm usually between 4-5 books at a time, but I just finished Killing Patton.*

22. What's your dream car?

*International Harvester Scout II.*

23. Describe the worst haircut you ever had? *One time this guy cut it so short that I had to call my wife to warn her that I had not enlisted.*

24. What's the worst aspect about your current job? *The amount of travel especially missing dinners with my family. Skype is no substitute for being home.*

25. How would you unload a 747 full of jellybeans? *Back up U-Hauls to the exits and deploy the slides.*

26. On a scale of 1-10, how lucky do you think you are, and why? *A ten because I'm blessed to have a beautiful wife, children, and a job that I love.*

27. What's the biggest misconception about you? *That I'm unapproachable.*

28. What's your favorite website? *Wunderground.com (I'm a weather nerd) and insidencarolina.com*

29. If someone wrote a biography about you, what do you think the title should be? *Persevere — I've worked very hard to get where I am.*

30. What kind of people do you dislike? *Know-it-alls.*

31. What was the last gift you gave someone? *Flowers, today, for my wife's birthday.*

32. What would you choose as your last meal? *BBQ that I prepared myself because I love to cook, or maybe great sushi.*



## *indianapolis*

*The IAAO Annual Conference is coming this fall and we have big plans | by Ryan Hunter*

IAAO (International Association of Assessing Officers) is hosting its 81st Annual Conference on Assessment Administration September 13-16th, 2015 in Indianapolis, Indiana. IAAO is a nonprofit association promoting assessment education and research headquartered in downtown Kansas City, Missouri.

The upcoming annual conference will focus on educational programs by hosting more than 50 sessions in six different categories including: Leadership for Assessors, Becoming a Communication Champion, Collecting Field Data with iPads, and Unity Valuation Information Platform on Mass Appraisal.

TMA has attended the IAAO annual conference for the past 27 years. As a long-standing supporter of the IAAO mission, TMA actively promotes innovation and excellence in property appraisal through audit, homestead fraud detection, and personal property modeling. We are also proud to employ a Personal Property Specialist on our staff. This designation is a prestigious accomplishment. IAAO designations signify exceptional competence. The rigorous PPS training qualifies the recipient as an expert in the field of personal property. Tom Tucker, our PPS, is highly sought after for his comprehensive knowledge and experience. We are proud to have him as part of our TMA team.

In addition to attending IAAO classes, TMA also assists with conducting them. As part of the management and personal development learning session, TMA will lead the panel discussion about the best practices in managing outside audit firms on Wednesday, September 16th, 2015 from 1:00 p.m. - 2:30 p.m.

Many jurisdictions outsource the review process of business personal property filings. This particular training session will highlight how to manage and evaluate such programs. It will cover daily obligations, generating reports, and evaluation of quality, quantity, and professionalism of the program representing your local community.



Join us to learn more about third-party practices of business personal property filings. With more than 500 clients and a variety of projects in 20 states, we are looking forward to sharing our understanding and lessons learned during this session on September 16th.

IAAO fosters innovation and excellence through internationally recognized designation programs, top-notch courses, and online education. Its members are government assessment officials and other affiliates who are interested in property tax. Founded in 1934, it has grown to over 7,000 members worldwide with membership from government, business, and academic backgrounds.

John C. Donehoo, City Assessor of St. Petersburg, FL, established IAAO, a platform for assessors to meet and discuss methods to educate and train assessment professionals. As the IAAO's first president, Donehoo worked to create an impartial assessment system and revise property tax legislation during the height of the depression. The association was previously known as the National Association of Assessing Officers (NAAO) until 1959 when it was changed to International Association of Assessing Officers (IAAO) to incorporate its international members.

The association's primary goal was educational development during its establishment. Donehoo wanted to improve the professional standing of assessors through advanced training and higher learning. In 1952, the Professional Designation Program honored members demonstrating a higher degree of knowledge in the assessing field. This recognition not only supported the achievements of assessing officials but also created pillars of the IAAO community. This group embodied the commitment to education and led the way for the new members of the IAAO.

IAAO also offers jurisdictions technical assistance through consulting services. The association works with jurisdictions to find solutions to complex property tax issues. Utilizing years of research and training, IAAO offers advice on a broad range of assessment issues. In addition to consulting services, IAAO created training material through its own publications like its monthly newsletter. The first association material was published in 1937. The Standard Practice Series followed in 1938, which developed into the

association's assessment standards published as Technical Standards by IAAO.

IAAO has established multiple events including an annual conference, GIS/CAMA conference, webinars, leadership meetings, and legal seminars. In an effort to establish a well-rounded educational arena, IAAO created a wealth of learning opportunities through webinars. The webinars cover topics such as: Evaluating the costs of litigation, what you don't know can hurt you: taking control of your online brand; and working with the media to create a positive image.

IAAO even provides various opportunities for scholarships. These opportunities assist members with attending IAAO educational activities, conferences, attaining professional designation, and performing research. For example, the Timothy N. Hagemann Memorial Membership Trust assists assessing officers from smaller rural jurisdictions to become IAAO members or maintain their membership. Full-time officers with fewer than 7,500 parcels of real estate receive first priority.

If you are a member of IAAO, not only do you have access to an abundance of educational opportunities, scholarships, and network groups but you can even utilize IAAO.org to locate career opportunities. The IAAO Career Center connects job seekers and employers.

As IAAO continues its growth and success through education and innovation, we are proud to be a part of such a remarkable organization. We look forward to its continued progress and hope to see you all at the annual conference in Indianapolis this fall.





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