

# audit report

The leading source of equity solutions for state and local government

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# 29

## QUESTIONS

SNAPSHOT OF  
LAST YEAR'S  
GROWTH

## TAXSCRIBE



Tax Management Associates, Inc.



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# *happy new year*

*It has to be, right?* | by Chip Cooke

Just when you thought you have seen it all, a year like 2016 comes along. Michael Phelps won his twenty-third gold medal at the Summer Olympics, and Leonardo DiCaprio won his first Oscar. I witnessed my beloved Carolina Panthers fall to the Denver Broncos in the Super Bowl. The Zika virus and large scale immigration raised concerns across many parts of the globe. There was indescribable violence in the Middle East, particularly in the war torn country of Syria and City of Aleppo. We had terror attacks in the United States and senseless violence against our law enforcement

community. Really, if not for two new Star Wars movies, I might have just moved 2016 to the rear filing cabinet in the annals of history. I'm not even going to start with the presidential election cycle – I just don't have it in me.

Through it all, TMA, its professional staff, business partners, and clients continued to do what we have done for the past thirty-six years: We've tried to make our industry and our world a better place. From Connecticut to Florida, Michigan to Nevada, TMA is working with clients in the property

tax industry on a wonderful variety of issues. We must be making our clients happy as well. TMA was fortunate in 2016 to have its best year in a long history.

Our Audit Division continues to impress me. Under the watchful eye of Dale Baker, our Deputy Chief Operations Officer, the division performed over 15,200 audits in 2016 in a total of eleven states. Interest continues to grow in previously unsaturated areas across the country with no small amount of interest in the western states. I have been asked



over the last year why we continue to see growth within the Audit Division. The question I most often get is, “If TMA is assisting in equalizing the business personal property base, should you not be working yourself out of a job?” Great question, and at its basis, it should be a sound theory. However, we are finding that representation for taxpayers on this issue is growing at an even greater rate than our own, and jurisdictions are receiving considerable pressure. Rest assured we are here to help. The landscape is constantly changing, but our management team is doing a remarkable job keeping pace.

Homestead Audit saw even greater growth than Audit during 2016. This wildly popular effort to eradicate abuse in the homestead tax credit posted a thirteen percent (13%) growth rate from 2015 and continues to expand to new states. The Homestead Audit project saw activity in Indiana, South Carolina, Louisiana, Michigan, and Florida. What are the reasons for the high growth curve? This happens to be a wonderful straw in the hat for tax professionals and elected officials. Where else can you touch fewer than two percent (2%) of your taxpayers and yet recapture millions in improperly placed tax credits? We all know that if we grant improper exemptions, everyone else pays more than their fair share. Homestead Audit has been an excellent project to level the playing field and provide equity and fairness in the property tax process.

In addition to our traditional compliance activities, TMA also saw considerable interest in our data analytics and software offerings. Online listing is back on the forefront of our opportunities with the goal of eradicating paper filings altogether in 2017. As jurisdictions continue to struggle with making sense of terabytes of data, TMA’s technology team continues to provide accurate and timely solutions.

It has been a great year, and I could go on about business all day long, but the real reason I pen this article each year is to give thanks to all of the people who make this great company possible. First, thank you to our employees. We have without a doubt the most committed, dedicated, and professional group of people to be found in this industry. They endure countless airports, rental agencies, and

hotels and spend great amounts of time away from their families to serve their clients’ interests. It is hard to describe the intestinal fortitude of a TMA professional, but I can tell you the class and integrity is rarely matched. Thank you for all that you do!

Second, thank you to our clients. The dedication to serve that we see in our assessors and auditors across the country never ceases to amaze me. I get to visit with many of them on an annual basis, and I find them engaging and willing to go the extra mile for their taxpayers. Quite frankly, this is a tough profession. Dislike of the taxing structure goes back to biblical times and anyone who can navigate through that practice effectively deserves a tremendous amount of respect. I find that our clients have excelled at balancing best practice in their respective offices, as well as the emotions and expectations of their constituents. It is with a heartfelt thank you that I congratulate our states, counties, cities, and townships on a job well done this year.

Finally, during the holiday season I always take a moment to contemplate all of the blessings in my life. Thank you to all of the employees of TMA who make it such a joy to come to work each day. Thank you to my clients for allowing us the opportunity to assist in your day to day responsibilities. I hope that we have contributed to you as much as you have contributed to TMA. Above all else, thank you to my family who supports me in everything that I set forth to accomplish – I couldn’t do it without you.

We hope you have a wonderful and prosperous 2017. We look forward to this coming year!





# ask dale

Dale Baker, Deputy Chief Operations Officer, answers 29 questions | by Ryan Hunter

**Describe how and when you came to work at this company.**

*In the summer of 1989 I decided to make a career change. I asked Tom Tucker to be a professional reference and he agreed, but told me that he might have an opportunity for me if I could wait on making the change. A few months later we went to lunch to discuss the opportunity, and after lunch he took me by to see Mr. Cooke. After 30 days, I started as an entry level auditor for TMA.*

**What is a typical day like?** *My day always starts with a Diet Coke. I typically run and review reports, request information, and make some phone calls, but if I am out of town I go to audit appointments, site visits, and meetings. Lunch is my down time, and I generally spend it with the Tennessean (Nashville newspaper). I always end my day having a conversation with my wife.*

**What characteristic do you value the most in your coworkers?**

*Loyalty. It has allowed us to work well together over the years because we have never cared who received the credit.*

**What three words would your coworkers use to describe you?**

*Devoted, patient, and kind.*

**What talent do you have that is utilized successfully in your workplace?**

*Adaptability; each day requires a different skill set and you have to quickly change gears when needed.*

**Name two things you consider yourself to be very good at.** *My job and my family.*

**What was your first job?** *Growing up on a farm I had many non-paying jobs, but McDonald's was my first paying job.*

**Do you have a hobby?** *I always enjoy spending time with my grandchildren.*

**Tell me about a project or accomplishment that you consider to be the most significant in your career.** *It was getting the opportunity to be the Project Manager for our Kentucky Audit Program. Running a successful project and managing several tasks that year helped lead to my move to Nashville. That opportunity has allowed me to advance within TMA.*

**What is your greatest achievement from your personal life?**

*It would be my family. I have an understanding wife, 3 children, and 3 grandchildren. It is more of my wife's accomplishment, but I will take credit.*

**Are you a morning or night person?**

*A morning person.*

**Where's your favorite place in the world?**

*Anywhere with my wife enjoying a nice sunset. She enjoys taking pictures of the horizon at sunset.*

**What's your favorite movie?** *The Outlaw Josey Wales*

**If you could choose your age forever, what age would you choose and why?**

*I often say that I am extremely happy to be the age I am. I just wish I could weigh what I did when I was 25.*

**If you were stranded on a desert island, what three items would you want to have with you?**

*A knife, a book, and some matches although I am not sure if I could start a fire.*

**What item that you don't have already, would you most like to own?**

*A motorcycle.*

**Who is your role model, and why?**

*My dad. He always gave me life advice in everyday casual conversation.*

**What's your favorite thing to do on the weekends?** *A little yard work before sitting on the couch and enjoying a ball game.*

**How do you recharge?** *I enjoy golfing with my son.*

**What is your handicap in golf? What is your real handicap in golf?** *The highest you can have, 36... plus a few more.*

**What was your favorite TV show growing up?** *Monday Night Football with Howard Cosell & Dandy Dan Meredith.*

**What were you like as a child?** *Active in all sports, but extremely introverted.*

**Who is your favorite superhero?** *Superman.*

**If you could have a superhuman power, what would it be?** *Flying.*

**If we came to your house for dinner, what would you prepare for us?** *We would probably decide to eat out.*

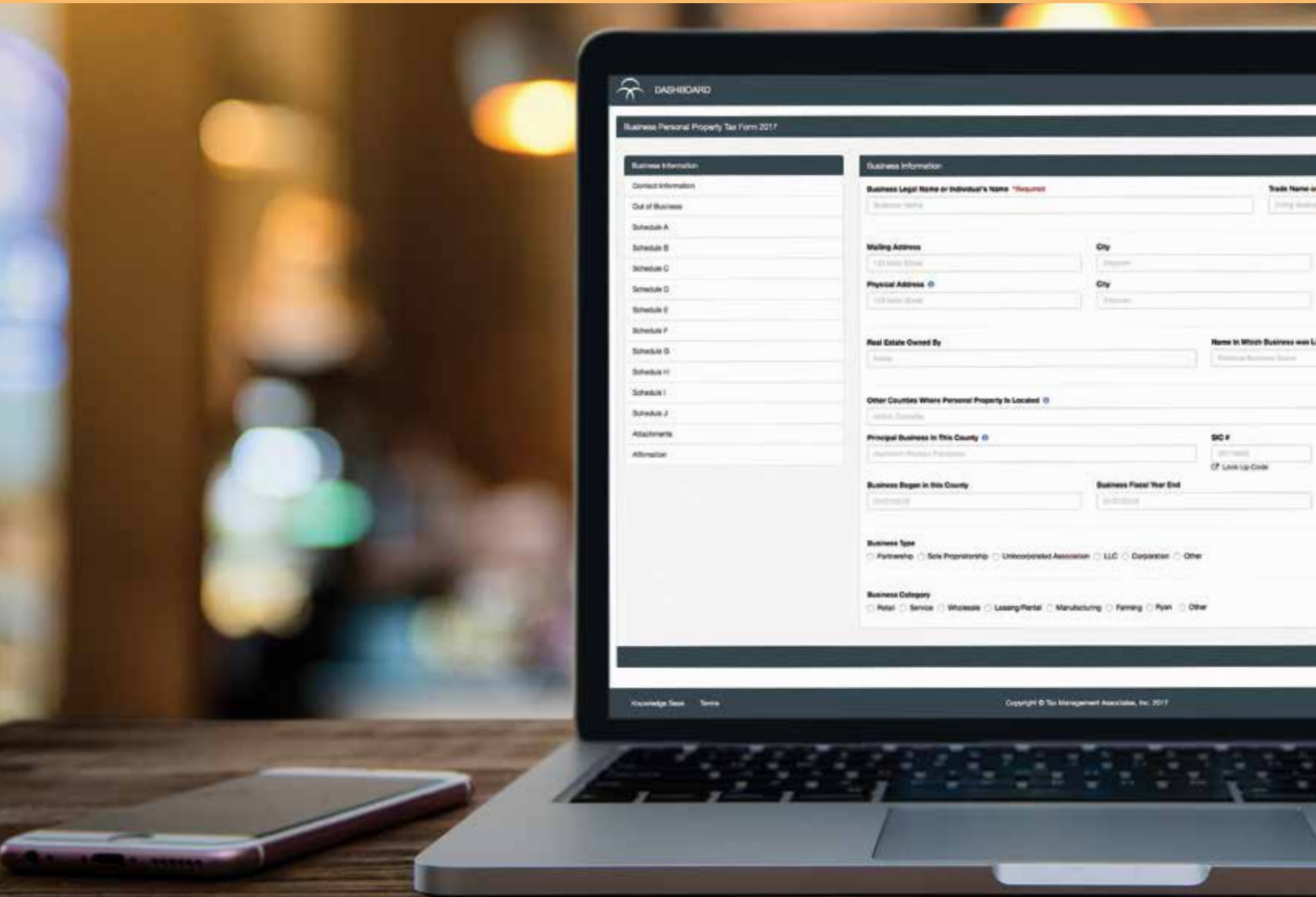
**If you had \$2,000, how would you double it in 24 hours if your life depended on it?** *I probably wouldn't worry about tomorrow and would give the \$2,000 to a worthy cause.*

**Choose a movie title for the story of your life.** *Cluttered desk – Clear mind*

**Can you share one thing about you that no one here knows?** *I cannot wink with my left eye.*

**What is the one piece of advice that you would give others about life?** *Treat everyone the way you would like to be treated, not the way you are treated.*





# taxscribe

*A true love story* | by Mark Cooke

Sometimes, if you want to get something right, you have to tear it all down and start from scratch. When things weren't going as well with Taxscribe as we would have liked, we knew we had to pivot. Tearing it down, from the code to the concept, seemed like just the thing to do. We needed a fresh perspective, and starting with a few strategic hires and a redesign seemed like the perfect way to get it. It had to come off the market for a year, which we knew would hurt, but now the Taxscribe Suite is relaunched and yes, we are in love.

Taxscribe is completely redesigned and is now a suite of two applications: BizLink for the taxpayer and BizWorks for our government clients. BizLink is a listing portal redesigned to be branded as a county resource while TMA is responsible for all the hosting and software deployments. BizWorks is a full account management tool, giving clients the ability to review, request more information, and approve Business Personal Property (BPP) filings.

BizLink is a new user experience for the taxpayer. It features a simplified

personal property listing form with support for extensions and attachments. There are tool tips and data validation to reduce errors. This is free for the taxpayers of participating counties. With reciprocal links and matching branding to the client, the user experience is seamless and integrated with other services. A taxpayer's listing information (even across multiple filings) is saved in an account, giving them incentive for long term use.

If you were familiar with previous versions of Taxscribe, some of this is



a substantive change. The Taxscribe Suite, for instance, is only available to contracted clients. We moved away from offering these online services to everyone in favor of tailoring them to clients as a specific local resource. Taxpayers can still manage multiple listings through a single user account, but they will have to interact with each county through the dedicated portal.

BizWorks lays the foundation for our workflow application. For BPP listings, it provides an easy review of extensions, filings, and supporting documents.

Processing is efficient with fewer incoming errors and faster. Even better, BizWorks is a process management tool allowing users to filter filings by status or the person to whom the account is assigned. You can see all the accounts or focus on only those that need to be completed shortly. Each account can be viewed in detail, along with any attachments submitted.

And then there is my favorite part: We built a dedicated communication channel for each submitted form. This allows taxpayer and tax office

questions to function like a text message exchange. Both sides are notified of new communications, and these questions and answers are “sticky” to the associated account. No more digging through paper or emails or misremembered phone calls. A full history of the communication chain is kept and available as needed for support.

We have also made all of the data available to our analytics platform, KNIME. We have several standard reports that we make available, and these can be customized to how the client office sees fit to manage internal processes. However, if you can imagine other data you would like from the pool of online listing information, we are happy to help you build those using the KNIME platform, or dive in and customize them yourself (If you haven’t seen KNIME, look out for some of our upcoming courses or find more information at [www.tma1.com/KNIME](http://www.tma1.com/KNIME)).

Throughout this year, we will be providing updates with new feature announcements for additional form and processing support. We have an aggressive 2017 planned, including new features, form types, and other aspects we think will excite our client community. We are always open to hearing your ideas and seeing how we can suit your needs. If you haven’t seen the Taxscribe Suite yet, please let us come by and show it off. We think you might fall in love. We certainly did.

(For more information on Taxscribe and its many benefits, please check out [www.tma1.com/taxscribe](http://www.tma1.com/taxscribe)).



## AUDIT

Our Auditing Services provide detailed comprehensive cost reconciliations on personal property returns filed with local jurisdictions. TMA auditors are trained to perform audits on small proprietorships to billion dollar manufacturing corporations.



## HOMESTEAD

Using a list of exempt properties in your jurisdiction, TMA references Leadiwerks'® data to determine ownership and occupancy. TMA's trained staff contacts residents to verify their information and returns the findings to you.



## OUTSOURCING

Whether faced with retirements, asset reallocation or budget deficits, we have an ideal staffing solution for you. From listing to billing, to discovery and audit, our staff successfully performs all facets of a project so your office staff can concentrate on other value added initiatives. With 35 years of experience in the property tax industry, TMA can provide experts to supplement your local tax office.



## DISCOVERY

Our Discovery service utilizes our internal IT division to locate and record information on all businesses, new and old, within your jurisdiction. Our Discovery service ensures that all business owners are identified and listing, thereby increasing confidence in the tax process and alleviating the tax burden from long standing business owners.