They battle property tax assessments for well-heeled clients, saving them millions.

**Soldiers of Fortune**

**A TIMES SPECIAL REPORT | BY SYDNEY P. FREEDBERG and CONNIE HUMBURG | Times Staff Writers**

Michael Hagen won at least $36.7-million in reduced property assessments in Lee County last year, trimming 16 tax bills by $585,000. 

Gary Appel haggled $35.8-million off the value of the upscale Loews Hotel on Miami Beach, saving $715,000 in taxes. 

Gregory Orcutt got $38.4-million chopped off the property assessment of GL Homes in Tampa. Savings for the big developer: $894,000.

Call them tax consultants, agents, brokers or representatives (tax reps for short). By whatever name, they share a goal: to lower their clients' property assessments — and city and county property taxes — as much as possible.

Tax reps can be mom-and-pop accounting firms with a post office box. They can be blue-chip lawyers with political clout. Or they can be promoters who hawk their tax-reduction services on the Internet.

At public hearings and — more often — behind the scenes, these hired guns dicker with county property appraisers in an appeals process marked by back scratching and slack oversight.

Florida relies heavily on property taxes for schools, police and fire protection, roads and other vital services.

Yet no state agency oversees tax reps, who number in the hundreds, or tracks how much they manage to cut each year from property tax rolls.

“It’s a game and it can be extremely lucrative,” said Tim Williams, director of valuation in the Hillsborough County Property Appraiser’s Office. He was once a tax rep himself.

Some reps make up to 50 percent of any tax savings they achieve. Others charge up to $400 an hour. Some make a lot of money. Others don’t.

Because the big money is in high-end commercial property, many tax reps are reluctant to take on single-family homes unless...

![Image of Rays owner in new deal](image_url)

**Rays owners dealing from deep pockets**

The six-man partnership led by Stuart Sternberg puts riches into new deals and pet causes.

**BY SCOTT BALANCE and TIM ROCO**

**Times Staff Writers**

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