

**Doug Williams:** A man and a tale that continue to inspire.

**Gators, Tebow pound Seminoles**

Florida	45	Missouri	36	USF	48	Boston Col.	28	W. Virginia	66
FSU	12	Kansas	28	Pittsburgh	37	Miami	14	Connecticut	21



# St. Petersburg Times

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



WILLIE J. ALLEN JR. | Times

**Michael Hagen, a tax rep who seeks to lower his clients' property taxes, stands in a pasture of one client. Last year at hearings in Lee County, he saved clients at least \$588,000 in taxes. Counties and cities rely on the taxes for vital services like police and fire protection.**

Michael Hagen won at least \$36.7-million in reduced property assessments in Lee County last year, trimming 16 tax bills by \$588,000. ¶ 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 lopped off the property assessment of GL Homes in Tampa. Savings for the big developer: \$844,000.

Call them tax consultants, agents, brokers or representatives (tax reps for short). By whatever name, they share a goal: shave 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 Wilmath, 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 \$450 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 ¶ See TAXES, 12A

**CNN/YouTube debate**



St. Petersburg  
Wednesday, 8 p.m.  
Mahaffey Theater

## Go ahead, try to pick winner in GOP race

As the presidential candidates near the debate here, the race is unusual: no clear favorite.

BY ADAM C. SMITH  
Times Political Editor

It only seems like this presidential campaign has lasted an eternity. Hang on, though. Voting is just weeks away, and the Republican primary could not possibly be more unpredictable. Check out the Republican hopefuls Wednesday night in St. Petersburg for the CNN/YouTube debate and you'll see four or five candidates with plausible paths to the nomination. A Republican primary so volatile and unpredictable is practically unheard of in modern political history. So let's step back and review the long, strange trip that has taken us to this point. "They say in politics that a week is an eternity. In this case, a year has been a century because of all the changes we've seen," marveled Republican consultant Adam Goodman, a former Rudy Giuliani adviser who's unaffiliated this cycle.

The most important day of the 2008 GOP primary? Consider Aug. 11, 2006. Virginia Sen. George Allen calls a Democratic staffer of Indian descent a "macaca," starting the demise of Allen's re-election campaign against Democrat James Webb and snuffing the presidential aspirations ¶ See REPUBLICANS, 10A

**Who's who in the debate**  
Take a quick look at the Republican candidates, how they are polling, and what they need to accomplish in the debate. 10A

## Rays owners dealing from deep pockets

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

BY SCOTT BARANCIK AND TOM ZUCCO  
Times Staff Writers

ST. PETERSBURG — Persuading elected officials to foot two-thirds of the \$450-million bill for a new Tampa Bay Rays stadium may be a tough sell. But the 23 individuals and trusts who own the baseball team should have no trouble scraping up the remaining \$150-million. That's particularly true for the six-man partnership, led by New York's Stuart L. Sternberg, that spent \$65-million to buy a controlling stake in the Rays in 2004. The Sternberg Six comprises Andrew Cader, Randy W. Frankel, Timothy R. Mullen, Gary F. Goldring, Stephen M. Levick and Sternberg. They are essentially low-profile financial experts who were at the right place at the right time. They were top executives at a New York secu- ¶ See RAYS, 7A

## Big bucks for tiny eggs

Women who are paid to donate eggs to infertile couples see a win-win. Some religious leaders raise questions.

BY CAMILLE C. SPENCER  
Times Staff Writer  
Rebekah Ferrari used her \$21,000 to pay for her kids to go to private school. Jaclyn Baker paid off \$10,000 in debt. And Mandy Lawson hopes to bank a few thousand bucks. These three women are among thousands ages 21 to 30 profiting from the business of donating eggs to infertile couples eager to have a child. "Point blank, it's the issue of money," said Baker, a three-time egg donor. "When you're not in the position to have children,

why not help somebody else out? I'm not going to use these eggs." Prospective donors place online profiles with fertility agencies, disclosing childhood photos, IQ scores, weight and SATs. The goal: to be smart and pretty enough to be chosen. That's because young, attractive, college-educated women with a history of successful donations are often paid thousands more than the \$3,000 basic fee for a 15-minute procedure. It's fertility's version of *Let's Make a Deal*. ¶ See EGG DONORS, 5A



LANCE ARAM ROTHSTEIN | Times

**Rebekah Ferrari poses with two of her children, Jaydon, 5, and Alyssa, 10, in their Port Richey home. Ferrari, 33, has been a surrogate mother and has donated her eggs to infertile couples.**

**TODAY'S WEATHER**  
Partly sunny  
8 a.m. 65° Noon 80° 4 p.m. 83° 8 p.m. 71°  
10% rain chance. More, 2A  
Vol. 124 No. 124  
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**IN PERSPECTIVE**  
**The rush to read**  
Pushing that preschooler to read might not be good. 1P

**IN LATITUDES**  
**A neighbor's view**  
A boy reads Studs Terkel's latest book with eyes of an adult. 1L

**IN MONEY**  
**Insurers like Florida?**  
Small insurers hope the time is right to bet on Florida. 1D



**COMING WEDNESDAY**  
**Cookie season**  
Our very own cookie elf arrives with our annual collection of dozens of recipes for holiday cookies. Find him in the Taste section and online at [tampabay.com](http://tampabay.com).