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ESTABLISHED 1889

OFFICE OF THE ASSESSOR

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COUNTY ASSESSOR

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July 2, 2007

Honorable Nancy Wieben Stock
Presiding Judge of the Superior Court
Orange County Grand Jury
700 Civic Center Drive West
Santa Ana, CA 92701

Re: Response to 2006-07 Orange County Grand Jury report, "Newport Harbor Moorings:
Are They Held in the Public Trust or for Private Profit?"

Dear Judge Stock:

The Orange County Assessor Department has received a copy of the 2006-07 Grand Jury Report, "Newport Harbor Moorings: Are They Held in the Public Trust or for Private Profit?" In compliance with Penal Code 933.05(f), the Assessor Department provides the following response to Findings F-9 and Recommendations R-10 in this report.

Finding F-9

The majority of the current mooring permit fees fall below the Orange County Minimum Value Ordinance.

Response from Assessor: Concur

Finding R-10

The Assessor Department should coordinate with the city to review the value of mooring permit fees on a regular basis to see if they rise above the Orange County Minimum Value Ordinance.

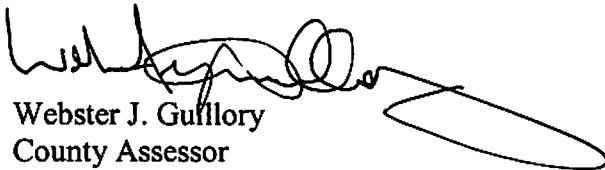
Response from Assessor: The Assessor Department will continue its practice of annually requesting permit fees information from the City of Newport Beach, to review and value the possessory interest assessment values. However, please note that, as provided in Revenue and Taxation Code Section 480.5, the City is obligated to report such information to the Assessor Department.

Honorable Nancy Wieben Stock, Presiding Judge of the Superior Court
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The Assessor Department appreciates the opportunity to review this important subject with the Grand Jury.

Please call me at (714) 834-2734 if you have any questions.

Sincerely,


Webster J. Gufflory
County Assessor

WJG:rv

ct: Thomas Mauk, CEO
Orange County Grand Jury (with a CD containing a PDF file of this response)