

Coast Boards Bars Inquiry On Assessing Nixon Estate

By WALLACE TURNER

Special to The New York Times

SACRAMENTO, Calif., July 30—The California Board of Equalization refused today to order an investigation of the property tax assessment on President Nixon's estate at San Clemente.

The investigation had been sought by William M. Bennett, chairman of the five-member board. But his request was met with indifference and opposition from the four other members.

After about 30 minutes of discussion, Mr. Bennett, admitting that he had lost, said: "Apparently it is the sense of this board that the Orange County supervisor or someone there will do something. But I want to say to you that if they do not, I'll be back in a month and bring it up again."

He referred to his insistence that the assessments be investigated because the total investments in the property appear to be about \$2.3-million, while the property taxes are based on a "full cash value" assessment of \$1,370,080.

Cost of Improvements

The price paid for the property by Mr. Nixon in 1969 has been placed by a White House announcement at \$1.5-million. The White House also said that the President had personally spent \$123,000 in improvements. In the last six weeks, the General Services Administration said it had spent \$703,000 on improvements that ranged from secret detection devices to insure the President's security to changes in the landscaping and the interior of the house.

The total of these three figures is the \$2.3-million that Mr. Bennett said he considered that the assessor should begin with in his attempt to establish a full cash value for the estate. Taxes are assessed at the rate of 25 per cent of full cash value. Estimates have been made that if Mr. Nixon's property is valued for tax purposes at \$1-million less than it should be, he would escape \$25,000 in taxes this year.

Mr. Bennett had notified other members of the board sev-

eral weeks ago of his intention to ask for a staff investigation of the San Clemente assessment. As the meeting opened today, it was apparent that Mr. Bennett would not find the two supporters required to vote a resolution that would authorize the investigation.

Loan From Friend

Mr. Nixon acquired the house in 1969. Not until last May did he make known the fact that he had borrowed \$625,000 from his friend, Robert H. Abplanalp, owner of Aerosol spray can valve patents who is a multimillionaire. Last spring the White House also said that Mr. Abplanalp had become owner of a major portion of the San Clemente property.

The White House said that Mr. Abplanalp had organized an investment company that assumed \$1.2-million in debts owed by Mr. Nixon from the San Clemente property purchase. In return, the ownership of an undivided portion of the San Clemente estate was assigned to Mr. Abplanalp's investment company. The White House refused to give a name for the investment company or say whose money provided its investment capital.