

Deadlock on Tax at San Clemente

Sacramento

Only a neighbor with a comparatively priced home has the legal standing to force a local tax board to investigate the property taxes on President Nixon's San Clemente house, a county official says.

But that's not likely, because the seaside estate at San Clemente is the highest-priced residence in Orange county, said Otto Christensen.

Christensen is chairman of Orange County Assessment Appeals Board No. 1. His board was formally asked by state officials Thursday to review the property tax assessment on the 26-acre estate.

OPINION

Christensen said it's his opinion that his board has no such authority. "The board itself does not investigate."

The property has been assessed at a \$1.37 million market value for purposes of computing 1973-74 property taxes. The request for a review by the State Board of Equalization was prompted by reports that the property is worth more and that the owners aren't paying their fair share of taxes.

The state board told county officials in a letter that a new look at the property was needed to "clear the air" of any doubts about the fairness of the tax bill on the Nixon home.

CLAIM

Christensen said he thinks the board could enter the issue only if another Orange county resident with comparable property claimed that his home was assessed too high in relation to the San Clemente property.

"That would be very difficult to do because the Nixon property is the highest-assessed property in the whole county," he said.

The next most valuable piece of residential property is listed at \$900,000.

Otherwise, Christensen said, it would be a matter for the county grand jury.

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