

# Nixon's Tax May Double On Home at San Clemente

By WALLACE TURNER

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SAN FRANCISCO, Oct. 3— It appeared today that the controversy about President Nixon's home at San Clemente, Calif., will result in an approximate doubling of his property tax bill for the current year.

The dispute over how Mr. Nixon financed the purchase and how much the Federal General Services Administration may have spent improperly in the name of security there spread some weeks ago to include the question of whether the property tax bill assessed for tax purposes.

Yesterday the Orange County Board of Supervisors where the property is situated, voted to a 4-3 California State Board of Equalization to a preliminary value of the home and grounds. When the Board of Equalization meets next week, the Nixon assessment is expected to be raised.

Documents made available today to The New York Times show that the current appraised value up about 20 percent more than doubled. The estimated full cash value as of July 1 was set at \$70,081. The assessment for tax purposes is 25 percent of the full cash value, or a current figure of \$17,520.

### County Property Rate

The property tax — as set not set for Orange County — is then applied. The rate probably would be in the range of about 110 per cent of assessed value, so Mr. Nixon could have expected to pay about \$34,200.

A study of comparative land values were made last month from public records in the San Clemente area by the staff of the California State Board of Equalization.

The staff examined sales of comparable property and found that in that area, situated by the sea — as is the Nixon property — land is worth no less than \$100,000 an acre.

The land value of \$2.46 million was assumed for the Nixon property. A figure of \$300,000 was added for buildings and other improvements — but this may increase after an on-site inspection that has not been made.

The preliminary study included \$123,514 that Mr. Nixon has said he personally spent in improvements there, and \$85,000 that Mr. Nixon's friends spent to build a golf course on the grounds.

These figures were rounded off at an estimated full cash

value of \$2.95 million, which would produce a tax bill of about \$73,750 instead of the \$34,200 that Mr. Nixon and his associates could otherwise expect to pay if the receipts had not been ordered.

According to White House statements made to a fact Mr. Nixon does not pay the tax bill because he does not own all the property. About five-eighths of the tax bill is paid by the Federal Government Company, now controlled by Mr. Nixon.

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[another Nixon friend?]