

Nixon Property Tax Inquiry Ordered

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SAN FRANCISCO, Aug. 9—

Orange County officials were directed today by the California Board of Equalization to examine the property tax assessment on President Nixon's seaside estate at San Clemente.

A letter approved by the four elected members of the board was sent to the Orange County Assessment Appeals Board. The letter said that the Board of Equalization was "calling upon the appropriate county officials who have the responsibility for equalization of local assessments to take such appropriate action as might be necessary to clear the air in regard to the assessment in question."

Mr. Nixon's property has been judged by the Orange County assessor to have a full cash value of \$1.3-million. Critics of this assessment point out that the President's spokesman has said he paid \$1.5-million for it in 1969.

\$1-Million Excess

They say also that Mr. Nixon has spent \$123,514 on improvements, and that the Federal Government has spent \$703,367 more, for a total investment of about \$1-million more than the assessed total cash value.

Last week the Board of Equalization declined to follow the request of its chairman, William M. Bennett, to have its staff investigate the Nixon assessment. The other members said then that they expected that local officials would handle the criticisms.

Today John W. Lynch of Fresno, the board member elected from the district that includes Orange County, brought in a letter that was adopted at a meeting by the other three elected members. Houston I. Flournoy, state controller who is an ex-officio member, was not present.

Mr. Lynch's letter said the board did not express an opinion on the assessment's fair-

ness, but merely asked that the assessment appeals board examine it.

The letter predicted that "until the air is cleared by the appropriate Orange County officials, it seems probable that the notoriety will continue to make it [the assessment] open to speculation."

Renew Request

Mr. Bennett said that if the Orange County Board did not act, he would reopen his request for an investigation by the Board of Equalization. He predicted that "I have the votes"

to get it next time. He would need two supporters on the board.

The estimates of qualified property tax experts have been that because of the assessment, the Nixons may have avoided as much as \$60,000 in taxes during the four years they have owned the 24.6-acre estate.

The state board has the authority to make sure that California property taxes are fairly assessed. Its main purpose is to assist county assessors in establishing a tax value on their county's share of public utility properties.

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Cover-Up Confirmed

Here is one cover-up the Administration admits to: From the spring of 1969 until this week, the White House and a variety of Federal agencies operated under what they term "a basic policy decision" to withhold information about all tax-funded improvements on the private residences of President Nixon.

That involved quite a lot of withholding since the total bill to the taxpayers is now disclosed to have been about \$10 million, expended in the name of Presidential security. For that matter, that was the rationale for the cover-up too. Administration officials explain that they feared revelation of the sums spent for home improvement might itself jeopardize the security of the President.

On the possibility that some of the Government-financed improvements should be considered part of personal remuneration, the Internal Revenue Service is reportedly re-examining Mr. Nixon's income tax returns for the years since 1969. Beyond that, the casual procedures by which these expenditures seem to have been authorized and the mystery that still enshrouds the basic financing through which Mr. Nixon acquired his San Clemente estate remain legitimate subjects for a detailed Congressional investigation and audit.