

Nixon's Tax May Double On Home at San Clemente

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SAN FRANCISCO, Oct. 3— It appeared today that the controversies 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 was fairly assessed for tax purposes.

Yesterday the Orange County Board of Supervisors, where the property is situated, voted to ask the California State Board of Equalization to appraise the value of the home and grounds. William Bennett, chairman of the Board of Equalization, has insisted for weeks that the Nixon assessment is too low.

Documents made available today to The New York Times show that the current appraised value probably will be more than doubled. The estimated "full cash value" as of July 1 was set at \$1,370,080. The assessment for tax purposes is 25 per cent of the full cash value, or a current figure of \$342,520.

County Property Rate

The property rate — as yet not set for Orange County — is then applied. The rate probably would be in the range of about \$10 per \$100 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 had determined 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 used 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 reappraisal had not been ordered.

According to White House statements made in August, Mr. Nixon does not pay the full tax bill because he does not own all the property. About five-eighths of the tax bill is paid by the B.&C. Investment Company, now owned entirely by Mr. Nixon's friends, Robert H. Abplanalp, a wealthy industrialist.

Mr. Abplanalp and C. G. Rebozo, and other Nixon friends, once shared ownership of the investment company, but Mr. Rebozo sold out his interests to Mr. Abplanalp, it was said. The investment company pays a share of the tax bill because it holds claim to much of the land that surrounds the Nixon home.

The assessments of the Nixon property were made for the first three years he owned it by Andrew Hinshaw, then the Orange County assessor. Last year Mr. Hinshaw, a Republican, was elected to the United States House of Representatives and was succeeded by his deputy, Jack Vallarga, under whose administration the assessment was increased about 6 per cent.

Since Mr. Nixon acquired the place, the assessments have gone up about 25 per cent. The preliminary estimates of the Board of Equalization appear to be that there has been at least 60 per cent increase in land value alone, with the investments and improvements to be added to that.

The preliminary study made for the board does not include any assignment of increased value from the \$703,000 spent there by the General Services Administration. A on-site inspection now reflects the appraiser's opinion on this controversial point.

These expenditures were touched on in a brief exchange in Mr. Nixon's new conference in Washington today. The exchange was with Clark Mollenhoff, of The Des Moines Register, once a special counsel to Mr. Nixon.

Mr. Mollenhoff recalled that Mr. Nixon said at an August news conference that the G.S.A. work had diminished the value of the property, and then asked if Mr. Nixon thought that the \$13,500 electrical heating system installed by G.S.A. had indeed diminished the value of the house.