

SACRAMENTO, Calif., Oct. 18 (AP)—California officials demanded total access Thursday to property tax records of President Nixon's estate at San Clemente.

"If our hands are tied, we ought to tell the public something is wrong," said George Reilly, a member of the State Board of Equalization.

The board began negotiations today with Orange County officials for a contract to conduct a state appraisal of the estate to determine if the owners are paying their full share of property taxes.

The board chairman, William M. Bennett, said the appraisal must include total access to property tax and assessment records in Orange County and an on-the-spot inspection of the Western White House estate owned by Mr. Nixon and

an industrialist friend, Robert H. Abplanalp.

A draft contract sent to the board by the Orange County counsel proposed withholding unidentified confidential information from the state appraisers. It also said the Orange County assessor, Jack Vallerga, should not be involved in the appraisal in any manner.

"He's involved up to his neck," said Mr. Bennett, a Democrat.

Mr. Vallerga's office has appraised the estate at a \$1.37-million full market value for the purpose of levying 1973-74 property taxes.

Critics, including Mr. Bennett, have said the property is worth more, as much as \$3-million by some estimates.

Mr. Vallerga has defended his appraisal as fair.

The annual property tax on the estate would be about \$29,

500 on property assessed with a \$3-million market value. The tax would be about \$13,500 under the current appraisal.

Mr. Vallerga refused to make a new appraisal but the Orange County Board of Supervisors has voted, 3 to 2, to contract for a state appraisal.

Mr. Bennett said Orange County officials had earlier denied state board staff members access to appraisal information on the estate. County assessors have primary jurisdiction in property tax matters.

But Mr. Bennett and Mr. Reilly, also a Democrat, said the state would not accept any restrictions in the proposed contract for the state appraisal.

"If they're going to try to put limitations on us, it starts right off the bat as being phony. Either they want the audit honestly done or they don't," Mr. Reilly said.