WILDLIFE FEDERATION WINS TAX-SAVINGS

By William Nicolson

The National Wildlife Federation will be moving its headquarters to Reston by the end of next year and will likely bring with it an exemption from real estate and personal property taxes approved last week by the Fairfax County Board of Supervisors by a vote of 6-3. The state General Assembly must first concur with the largess extended by supervisors, but it usually follows the lead of local government on local tax exemptions.

NWF does valuable work nation-wide, with 10 field offices, 45 state affiliates and an annual budget of $82 million, focusing on endangered habitats, land stewardship, sustainable communities, water quality and wetlands preservation. It makes eminently good sense for NWF to relocate its headquarters from Route 7 (at Lewinsville Road) to Reston, a planned community where natural wonders abound (as spectacularly demonstrated in Charles Veatch’s recent book, The Nature of Reston).

But some county supervisors wondered whether the national scope of NWF’s activities made it an appropriate applicant for a local tax break estimated to exceed $300,000 annually. NWF stressed its “special relationship” with the county where its educational programs have been demonstrated or tested in local schools before release nation-wide.

NWF might have noted that its employees have also made contributions to local communities. The Reston Association’s rules on conflict of interest, for example, are based in large part on the NWF rules as a precedent supplied by a member of the RA drafting committee who was a NWF attorney residing in Reston. After NWF relocates to within a few miles of RA’s nature center, more programmatic collaboration of experts seems likely.

Nevertheless total tax-exemption requests by the other 13 nonprofits approved last week (including $4,605 for Reston Interfaith) would cost the county $112,162 annually, little more than a third of the single request of NWF. The three supervisors voting against NWF apparently believed that the exemption was inappropriate for large nonprofits operating at national scale and might encourage similar requests from other large organizations, such as the National Rifle Association, with adverse consequences to county resources.

The trouble is that, as Supervisor Stuart Mendelsohn (R-Dranesville), put it: “I don’t think that we have a right to say no.” State law prescribes eight detailed questions which must be addressed by local jurisdictions in considering requests for tax exemption, and six of the supervisors obviously concluded that NWF qualified on all counts. After reviewing these questions myself, I can’t fault that view.

The remedy for supervisors who wish to limit tax exemptions to nonprofits with operations of limited size or local scope is to adopt a rule of uniform application imposing such criteria, as
permitted by state law. Meantime, in the propitious year 2000, let’s welcome the National Wildlife Federation, with all its tax-savings, to Reston, with all its wildlife. What more natural partnership is possible?

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