

Cortland County Historical Society Inc

Executive Director / CEO

EIN 150555683
 NY · NTEE A82Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Tabitha Scoville, Executive Director / CEO** (\$58,500) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

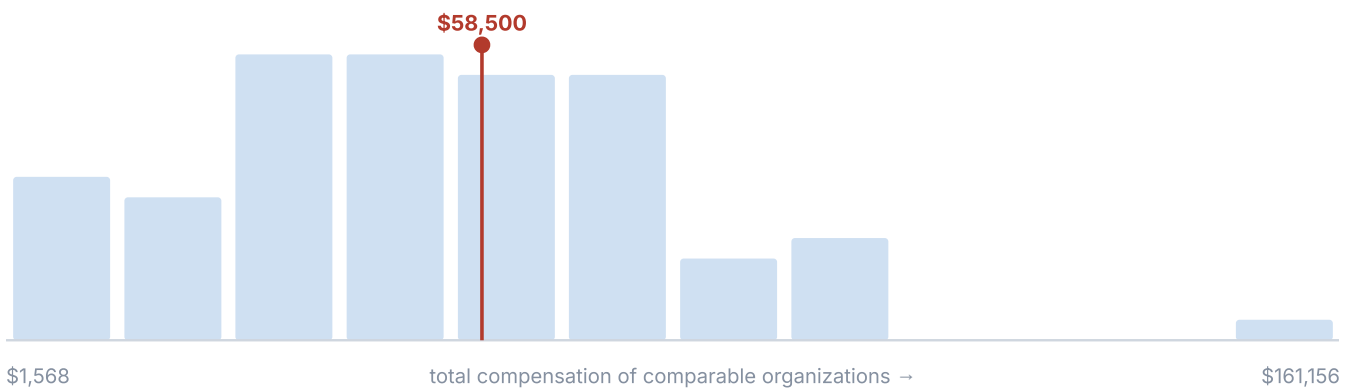
Benchmarked executive: Tabitha Scoville — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$134,293 and \$300,657 — 0.67x to 1.50x the subject's \$200,438 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,893	\$33,625	\$50,602	\$70,704	\$83,241	\$58,500
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to NY cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Historic Huntsville Foundation Inc	AL	\$200,653	Executive Director	\$61,279	\$75,426	2023
Lowell Area Historical Museum	MI	\$201,437	Executive Director	\$38,103	\$43,523	2024
Shaker Historical Society	OH	\$204,842	Executive Di	\$62,344	\$73,074	2024
Edisto Historical Preservation	SC	\$206,694	Director	\$63,000	\$72,734	2024
Napa County Historical Society	CA	\$209,695	Executive Dir	\$80,000	\$74,477	2025
Wellesley Historical Society Inc	MA	\$209,961	Executive Director	\$56,154	\$57,492	2023
Historic General Dodge House Inc	IA	\$190,891	Executive Director	\$46,125	\$55,890	2024
James Whites Fort	TN	\$210,761	Trustee	\$33,715	\$39,219	2024
Portage County Historical Society Inc	WI	\$188,224	Executive Director	\$43,333	\$51,561	2023
Mower County Historical Society	MN	\$186,707	Executive Director	\$52,824	\$57,763	2024
Chippewa County Historical Society	MN	\$215,141	Executive Di	\$39,640	\$43,346	2024
Fort Mifflin On The Delaware	PA	\$216,140	Executive Di	\$66,200	\$75,215	2023
Peerless Rockville Historic Preservation Ltd	MD	\$216,963	Executive Director	\$93,116	\$99,184	2023
Texas Wendish Heritage Society Inc	TX	\$182,746	Executive Director	\$20,479	\$23,340	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Madison County Historical Society	NY	\$181,584	Executive Director	\$27,639	\$27,639	2024
Worthington Historical Society Inc	OH	\$180,212	Executive Director	\$37,377	\$42,681	2025
Buffalo Bill Dam Visitor Center	WY	\$220,679	General Manager	\$28,488	\$33,759	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$41,607	2023
The Scituate Historical Society	MA	\$178,481	Trustee	\$27,900	\$27,030	2025
Island County Historical Society	WA	\$223,467	Executive Director	\$36,982	\$37,723	2023
Montgomery County Historical	NY	\$223,779	Executive Di	\$29,955	\$29,955	2024
Western North Carolina Historical Association Inc	NC	\$176,258	Executive Director	\$73,782	\$84,367	2024
Preserve Clarksville Inc	TX	\$174,600	President	\$30,000	\$34,191	2023
Downtown Asheboro Inc	NC	\$174,078	Executive Director	\$9,390	\$10,460	2025
Ligonier Valley Historical Society	PA	\$174,053	Director	\$63,110	\$71,705	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to NY cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT **79** organizations. Compensation range \$1,568–\$161,156; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$200,438); for reference, expenses \$199,087 and assets \$1,173,452.
ROLE MATCH	Tabitha Scoville, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	59 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	58 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Tabitha Scoville) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 79 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,500 is reasonable (approximately the 59th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.