

# Lower Valley Union Cemetary Association

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Tara Hintz, Executive Director / CEO** (\$10,587) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tara Hintz — reported title "SUPERINTENDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (Y50).

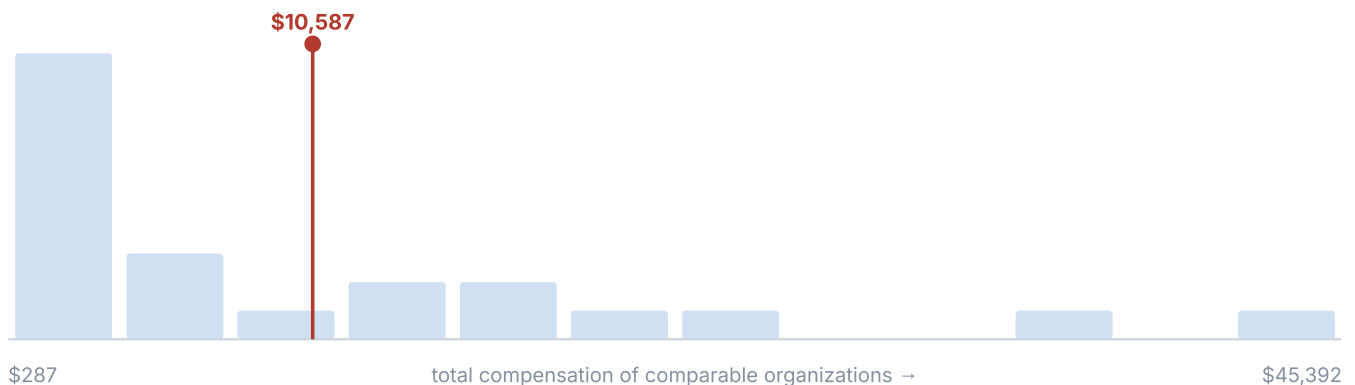
**BUDGET** Total revenue between \$45,348 and \$101,527 — 0.67x to 1.50x the subject's \$67,685 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,168	\$1,702	\$5,861	\$14,867	\$25,196	\$10,587
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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 NJ 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
<a href="#">Hopewell Cemetery</a>	AL	\$69,049	Secretary	\$29,414	<b>\$37,612</b>	2023
<a href="#">Rising Sun Cemetery Association</a>	IN	\$69,157	Superintendent	\$37,440	<b>\$45,392</b>	2024
<a href="#">The Cemetery Corporation</a>	SC	\$69,578	Secretary	\$20,642	<b>\$25,489</b>	2023
<a href="#">St John's Cemetery At Springfield</a>	DE	\$69,714	Treasurer	\$1,200	<b>\$1,351</b>	2024
<a href="#">Jewish Cemetery Association Of Greater Waterbury Inc</a>	CT	\$70,081	Executive Director	\$11,000	<b>\$12,208</b>	2023
<a href="#">St James Cemetery Association</a>	PA	\$63,587	President	\$250	<b>\$287</b>	2024
<a href="#">Swedish Cemetery Inc</a>	CT	\$72,764	Caretaker	\$1,225	<b>\$1,320</b>	2024
<a href="#">Hurley Cemetery Association</a>	NY	\$62,270	President/treas	\$8,000	<b>\$8,556</b>	2023
<a href="#">Harmony Cemetery Corporation</a>	MA	\$73,747	Clerk	\$2,995	<b>\$3,094</b>	2024
<a href="#">New Woodstock Cemetery Association</a>	NY	\$57,949	Trustee, Sexton	\$2,000	<b>\$2,078</b>	2024
<a href="#">Middle Creek Cemetery Association Inc</a>	TN	\$79,467	Secretary	\$12,500	<b>\$15,552</b>	2023
<a href="#">Black Point Cemetery Corporation</a>	ME	\$55,840	Treasurer	\$4,606	<b>\$5,303</b>	2024
<a href="#">Boonville Cemetery Association Inc</a>	NY	\$55,777	President	\$1,517	<b>\$1,576</b>	2024
<a href="#">Highland Memorial Cemetery</a>	ME	\$55,581	Superintende	\$19,600	<b>\$22,564</b>	2024
<a href="#">Independent Benevolent Societ Of Albany</a>	NY	\$55,542	Treasurer	\$2,000	<b>\$2,140</b>	2023
<a href="#">New Oxford Cemetery Association</a>	PA	\$53,324	Treasurer/se	\$3,500	<b>\$4,013</b>	2024
<a href="#">Claggett Cemetery Corporation</a>	OR	\$49,474	Vice President	\$12,000	<b>\$12,812</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sheffield Cemetery Association</a>	PA	\$88,963	Sexton	\$6,101	<b>\$7,201</b>	2023
<a href="#">Norway Pine Grove Cemetery Corp</a>	ME	\$45,624	President	\$1,000	<b>\$1,151</b>	2024
<a href="#">Mumford Rural Cemetery Association</a>	NY	\$92,598	President	\$6,000	<b>\$6,418</b>	2023
<a href="#">Chevra Ahavas Chesed Inc</a>	MD	\$96,228	Executive Director	\$15,000	<b>\$16,122</b>	2024
<a href="#">Marilla Cemetery Association Inc</a>	NY	\$99,787	President	\$575	<b>\$597</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2025 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 NJ 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$287–\$45,392; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$67,685); for reference, expenses \$62,797 and assets \$1,104,663.
ROLE MATCH	Tara Hintz, reported title " <i>SUPERINTENDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 peers 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	<b>64<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>64<sup>th</sup></b>

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Reportable pay only (column D), adjusted

64<sup>th</sup>

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All sources (D + E + F), adjusted

64<sup>th</sup>

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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

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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 (Tara Hintz) 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 22 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,587 is reasonable (approximately the 64<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date] , by a vote of [\_\_ for / \_\_ against] .

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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.