

# Steuben Community Properties Inc

Executive Director / CEO

EIN 222512571

NY · NTEE Z99J

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Michael Damiano, Executive Director / CEO** (\$25,894) against **every comparable organization** that fit the selection criteria — **221** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Michael Damiano — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

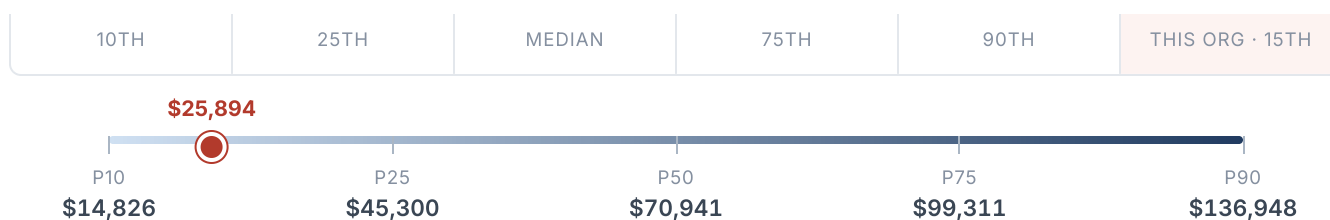
SECTOR	Organizations sharing the subject's NTEE classification (Z99J).
BUDGET	Total revenue between \$310,815 and \$695,856 — 0.67x to 1.50x the subject's \$463,904 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

**221** organizations qualified on sector, size, and geography → **221** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,826	\$45,300	\$70,941	\$99,311	\$136,948	\$25,894
----------	----------	----------	----------	-----------	----------



## ■ 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
<a href="#">On-ramps To Careers Inc</a>	DC	\$464,875	Managing Director	\$100,117	<b>\$97,226</b>	2024
<a href="#">Hawaii Children's Cancer Foundation</a>	HI	\$465,340	Executive Director	\$85,448	<b>\$87,162</b>	2023
<a href="#">Fear For Breakfast</a>	CA	\$466,639	Executive Director	\$67,835	<b>\$64,823</b>	2024
<a href="#">Team Yakima Volleyball</a>	WA	\$461,073	Executive Director	\$76,928	<b>\$76,220</b>	2024
<a href="#">Palmtrail Inc</a>	FL	\$466,887	Ceo	\$10,000	<b>\$10,396</b>	2024
<a href="#">The June L Mazer Lesbian Archives</a>	CA	\$467,980	Director	\$32,880	<b>\$31,420</b>	2024
<a href="#">Friends Of The Sharon Art Studio</a>	CA	\$459,628	Executive Dir.	\$89,958	<b>\$85,963</b>	2024
<a href="#">Bay Area Bike Project</a>	CA	\$458,203	Board Member	\$25,250	<b>\$24,842</b>	2023
<a href="#">Seeds Of Learning</a>	CA	\$457,240	Executive Dir.	\$94,825	<b>\$90,614</b>	2024
<a href="#">Highline Heritage Museum</a>	WA	\$456,861	Executive Director	\$77,956	<b>\$77,238</b>	2024
<a href="#">Central Mediation Center</a>	NE	\$471,494	Executive Di	\$93,403	<b>\$111,174</b>	2024
<a href="#">Lundberg Association</a>	WA	\$454,786	President	\$535,028	<b>\$530,101</b>	2024
<a href="#">Silver Impact Inc</a>	FL	\$454,495	Executive Di	\$70,000	<b>\$72,773</b>	2024
<a href="#">Lewis H Latimer Fund Inc</a>	NY	\$473,577	Executive Dir.	\$85,539	<b>\$85,539</b>	2024
<a href="#">Forest Service Employees For</a>	OR	\$454,119	Executive Di	\$146,820	<b>\$150,887</b>	2024
<a href="#">Seg Advanced Modeling Corporation</a>	OK	\$473,998	Secretary	\$23,143	<b>\$29,035</b>	2023
<a href="#">Global Enteral Device Supplier</a>	GA	\$453,349	Executive Director	\$188,087	<b>\$209,288</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Thirteen</a>	DC	\$475,693	Artistic Director	\$45,500	<b>\$45,491</b>	2023
<a href="#">Change Is Possible (Chips) Inc</a>	TN	\$478,786	Executive Di	\$88,219	<b>\$99,975</b>	2025
<a href="#">1807 Clinton Housing Development Fund</a>	NY	\$480,465	President/ceo	\$50,896	<b>\$52,399</b>	2023
<a href="#">Inland Valley Repertory Theatre</a>	CA	\$446,902	Executive Director	\$33,865	<b>\$33,317</b>	2023
<a href="#">Trinity Terrace Inc</a>	WI	\$446,574	Ceo	\$22,653	<b>\$26,181</b>	2024
<a href="#">Race For The Rescues</a>	CA	\$445,990	Founder & President	\$60,000	<b>\$57,336</b>	2024
<a href="#">Kimberly-shirk Association</a>	CA	\$445,921	Executive Dir.	\$78,314	<b>\$77,047</b>	2023
<a href="#">Four Winds Of Indian Education Inc</a>	CA	\$445,809	Executive Dir.	\$57,305	<b>\$54,760</b>	2024

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	221 organizations. Compensation range \$857–\$530,101; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$463,904); for reference, expenses \$341,730 and assets \$3,229,416.
ROLE MATCH	Michael Damiano, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 6 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	15 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	88 <sup>th</sup>

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 (Michael Damiano) 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 10, 2026, comparing compensation against 221 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,894 is reasonable (approximately the 15<sup>th</sup> 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 10, 2026.