

Cacapon And Lost Rivers Land Tr Inc

Executive Director / CEO

EIN 550700086
 WV · NTEE C340
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Emily Merrill, Executive Director / CEO** (\$83,100) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

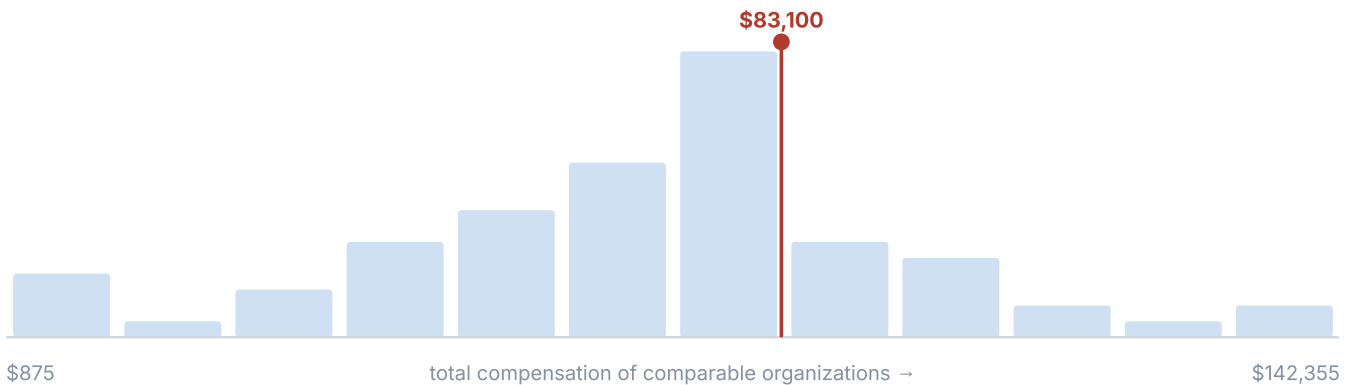
Benchmarked executive: Emily Merrill — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C340).
BUDGET	Total revenue between \$281,221 and \$629,599 — 0.67x to 1.50x the subject's \$419,733 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C34), nationwide + budget 0.67–1.5x revenue.

67 organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$34,907	\$51,330	\$72,394	\$82,745	\$100,575	\$83,100
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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 WV 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
Agricultural-natural Resources Trust	CA	\$421,733	Executive Dir.	\$90,405	\$74,229	2023
Boulder Climbing Community	CO	\$421,952	Executive Dir.	\$93,500	\$82,804	2024
Taos Land Trust	NM	\$422,542	Executive Di	\$77,377	\$79,134	2023
St Croix International Waterway Commission	ME	\$427,550	Executive Director	\$50,526	\$48,107	2023
Hilltown Land Trust Inc	MA	\$409,978	Executive Director	\$1,979	\$1,642	2024
Mother Lode Land Trust	CA	\$430,183	Executive Dir.	\$60,000	\$47,851	2024
Southeast Alaska Land Trust	AK	\$435,491	Executive Di	\$90,180	\$81,980	2023
Archangel Ancient Tree Archive	MI	\$403,111	Executive Di	\$85,000	\$81,030	2024
Manada Conservancy	PA	\$438,318	Executive Di	\$78,938	\$74,852	2023
Ohio Land Bank Association	OH	\$396,642	Executive Di	\$86,884	\$87,501	2023
Vinalhaven Land Trust Inc	ME	\$394,562	Executive Di	\$77,874	\$74,147	2023
Kinnickinnic River Land Trust Inc	WI	\$445,399	Executive Director	\$42,500	\$40,994	2024
Open Space Cncl For The St Louis Region	MO	\$391,754	Executive Dir.	\$43,260	\$42,318	2024
Land Savers United	VA	\$448,093	Executive Director	\$122,211	\$106,174	2025
Idaho Organization Of Resource Coun	ID	\$387,683	Exec Director	\$66,838	\$67,607	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stamford Land Conservation Trust Inc	CT	\$452,719	Director	\$1,130	\$1,007	2023
New River Land Trust	VA	\$453,108	Executive Di	\$84,038	\$74,942	2024
La Plata Open Space Conservancy	CO	\$458,132	Executive Director	\$104,589	\$95,360	2023
Southeastern Cave Conservancy Inc	TN	\$459,153	Executive Director	\$63,560	\$61,705	2024
The Opacum Land Trust Inc	MA	\$380,146	Executive Di	\$67,164	\$57,389	2023
Kennebunk Land Trust	ME	\$375,736	Executive Director	\$82,161	\$75,984	2024
Congaree Land Trust	SC	\$464,575	Executive Di	\$83,355	\$82,686	2023
California Climate Action Now	CA	\$373,060	Can Directr	\$135,000	\$107,664	2024
Alaska Farmland Trust Corporation	AK	\$468,026	Executive Director (07/01/23-05/22/24)	\$100,458	\$88,703	2024
Tall Pines Conservancy	WI	\$469,217	Executive Director	\$104,476	\$103,749	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 **67** organizations. Compensation range \$875–\$142,355; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$419,733); for reference, expenses \$285,829 and assets \$1,851,959.

ROLE MATCH	Emily Merrill, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	5 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	76 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	76 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 (Emily Merrill) 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 67 similarly situated organizations (Same NTEE sector (C34), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,100 is reasonable (approximately the 76th 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.