

Property Valuation Administrators'

Executive Director / CEO

EIN 611048661

KY · NTEE S41

FY ending 2025-05-31

June 10, 2026

This analysis benchmarks the total compensation of **Roy D Billings, Executive Director / CEO** (\$79,720) against **every comparable organization** that fit the selection criteria — **515** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: Roy D Billings — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S41).

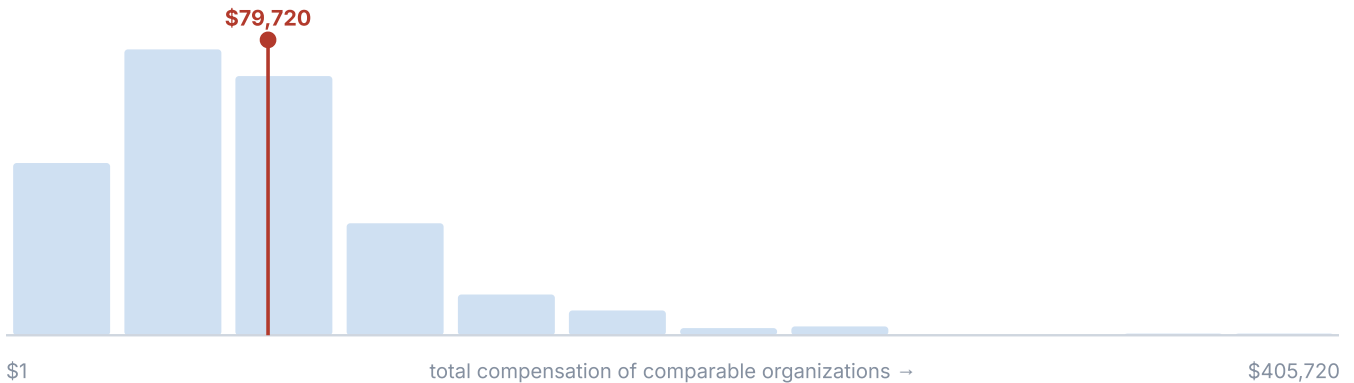
BUDGET Total revenue between \$176,526 and \$395,208 — 0.67x to 1.50x the subject's \$263,472 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

515 organizations qualified on sector, size, and geography

→ **515** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,800	\$41,575	\$67,471	\$95,976	\$132,906	\$79,720
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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 KY 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
Cottage Grove Chamber Of Commerce	WI	\$263,478	Executive Director	\$62,776	\$64,487	2023
Homewood Chamber Of Commerce	AL	\$263,675	Executive Director Through 0324	\$75,079	\$77,493	2024
South Congress Improvement Assoc	TX	\$263,862	Executive Di	\$40,048	\$38,274	2024
Madison Morgan County Convention & Visitors Bureau Inc	GA	\$262,931	Executive Director	\$85,000	\$79,550	2025
Title Insurance Rating Bureau Of	PA	\$264,658	Executive Director	\$70,431	\$67,104	2024
Exhibitor Appointed Contractor Assn	OR	\$262,283	Executive Di	\$112,292	\$99,630	2024
Johnston Chamber Of Commerce	IA	\$264,845	Executive Di	\$63,742	\$66,682	2024
Gillespie County Economic	TX	\$264,944	Executive Director	\$150,907	\$144,223	2024
Lisbon Civic & Commerce Inc	ND	\$261,860	Executive Dir.	\$5,865	\$6,331	2023
Louisville Independent Business Alliance	KY	\$261,791	Executive Director	\$55,315	\$56,779	2024
Mukilteo Business Assoc Chamber Of Commerce	WA	\$261,761	Executive Director	\$68,569	\$60,385	2023
Treasure Valley Rv Dealers Assoc	ID	\$265,575	President	\$13,000	\$13,603	2023
Alameda Health System Medical Staff	CA	\$265,796	Chief Of Staff	\$18,750	\$15,469	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Digital Analytics Freedom Alliance	DC	\$260,950	Treasurer	\$2,630	\$2,148	2025
Texas Land & Mineral Owners Association	TX	\$266,057	Executive Director	\$84,518	\$83,160	2023
The Alliance Of Tbi & Nhtd Waiver Providers Inc	NY	\$260,770	Executive Director	\$55,000	\$46,259	2025
Anti-malware Testing Standards	CA	\$266,398	Coo	\$126,500	\$107,444	2023
New York Independent Contractors	NY	\$266,427	Executive Dir	\$52,000	\$46,219	2023
Kansas Association Of Medicaid	KS	\$260,000	Executive Director (Thru 1/23)	\$5,833	\$6,198	2023
Bulgaria Innovation Hub Inc	CA	\$267,003	Executive Director	\$151,350	\$128,551	2023
Athens Farmers Market	OH	\$267,020	Manager	\$12,000	\$12,144	2024
Chamber Of Commerce Of Greater Vineland	NJ	\$259,737	Executive Director	\$96,903	\$80,530	2025
Adsc - West Coast Chapter	OR	\$267,569	Administrator	\$44,400	\$39,394	2024
Taunton Area Chamber Of Commerce Inc	MA	\$267,600	President	\$71,695	\$61,553	2024
Int'l Conf Of Symphony And Opera Musicians	VA	\$259,149	Chairperson	\$7,363	\$6,617	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	515 organizations. Compensation range \$1–\$405,720; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$263,472); for reference, expenses \$234,254 and assets \$338,825.
ROLE MATCH	Roy D Billings, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	64 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	61 st

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 (Roy D Billings) 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 515 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,720 is reasonable (approximately the 64th 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.