

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 00-002

Annual Authorization for Designation of a Portion of Compensation as  
a Housing Allowance for Chaplains Serving Inmates and Employees  
at the Multnomah County Jails

The Multnomah County Board of Commissioners Finds:

- a. The Multnomah County Sheriff's Office employs Joyce Borders, Robert Lucas and Lewis Kyle as chaplains serving inmates and employees at the County jails.
- b. The Sheriff's Office does not provide housing to either chaplain.
- c. 26, USC 107(2) allows clergy to exclude from the calculation of their gross income the housing allowance paid as part of their compensation, to the extent used by them to rent or provide a home.

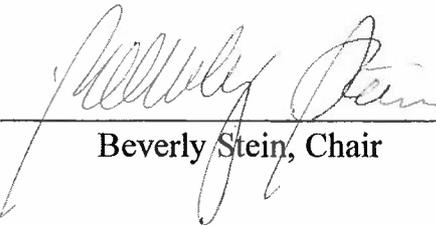
The Multnomah County Board of Commissioners Resolves:

Joyce Borders is allowed to designate \$9,000 per annum of her compensation as a housing allowance for calendar year 2000, Robert Lucas is allowed to designate \$12,000 of his compensation as a housing allowance for calendar year 2000, and Lewis Kyle is allowed to designate \$12,000 per annum of his compensation as a housing allowance for calendar year 2000, subject to the requirements and limitations of internal revenue law.

Adopted this 6th day of January, 2000.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
Beverly Stein, Chair

REVIEWED:

THOMAS SPONSLER, COUNTY COUNSEL  
FOR MULTNOMAH COUNTY, OREGON

  
Thomas Sponsler, County Counsel