

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF MULTNOMAH COUNTY, OREGON

In the Matter Of A Housing)
Allowance For Chaplains)
Serving The County Jails)

RESOLUTION
92-239

WHEREAS, the Multnomah County Sheriff's Office employs Joyce Borders and
Louis Kyle as chaplains serving inmates and employees at the County jails, and

WHEREAS, the Sheriff's Office does not provide housing to either chaplain, and

WHEREAS, 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, now

THEREFORE BE IT RESOLVED, that Joyce Borders be allowed to designate
\$4,500.00 of her compensation as a housing allowance for calendar year 1993, and that
Louis Kyle be allowed to designate \$8,000.00 per annum of his compensation as a housing
allowance for calendar year 1993, subject to requirements and limitations of internal revenue
law.

ADOPTED this 29th day of December, 1992.



By Gladys McCoy
GLADYS MCCOY, COUNTY CHAIR
MULTNOMAH COUNTY, OREGON

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL
MULTNOMAH COUNTY, OREGON

By Jacqueline Weber
JACQUELINE WEBER
ASSISTANT COUNTY COUNSEL