



# MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: Feb. 2017)

## Board Clerk Use Only

Meeting Date: 12/20/18  
Agenda Item #: C.1  
Est. Start Time: 9:30 a.m.  
Date Submitted: 12/11/18

**Agenda Title:** **RESOLUTION Authorizing the Annual Designation of a Portion of Compensation as a Housing Allowance for Chaplain Serving Inmates and Employees of the Multnomah County Sheriff's Office**

**Requested Meeting:** December 20, 2018 **Time Needed:** N/A

**Department:** Sheriff's Office **Division:** Corrections Services

**Contact(s):** Stephanie Prybyl, Sheriff's Chief of Staff

**Phone:** 503-988-4308 **Ext.** 84308 **Email:** Stephanie.prybyl@mcso.us

**Presenters:** Consent Calendar

## General Information

### 1. What action are you requesting from the Board?

MCSO recommends the adoption of a resolution designating a portion of the compensation received by the chaplains to be used as a Housing Allowance under Internal Revenue Service code. There is no cost to the County for this action.

### 2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer(s) this action affects and how it impacts the results.

The Multnomah County Sheriff's Office employs Lewis Kyle and Mychal Lemon as chaplains serving adults in custody and employees of Multnomah County Sheriff's Office. The Sheriff's Office does not provide housing to the chaplains. Title 26 of the United States Code § 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.

### 3. Explain the fiscal impact (current year and ongoing).

The following chaplains are allowed to designate the following amount of his compensation as a housing allowance for calendar year 2019, subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

Chaplain	Housing Allowance Amount Per Annum
Lewis Kyle	\$40,000
Mychal Lemon	\$16,800

**4. Explain any legal and/or policy issues involved.**

Allowance is in accordance with Title 26 of the United States Code § 107(2).

**5. Explain any citizen and/or other government participation that has or will take place.**

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**Required Signature**

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**Elected  
Official or  
Department  
Director:**

Michael Reese /s/

**Date:**

12/11/18