



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: 6/9/2014)

Board Clerk Use Only

Meeting Date: 12/8/16
Agenda Item #: C.3
Est. Start Time: 9:30 am
Date Submitted: 11/22/16

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

Note: Title should not be more than 2 lines but sufficient to describe the action requested. Title on APR must match title on Ordinance, Resolution, Order or Proclamation.

Requested Meeting Date: Next Available **Time Needed:** N/A
Department: Sheriff's Office **Division:** Business Services
Contact(s): Michelle Rader, Finance Supervisor
Phone: 503-988-4445 **Ext.** 84445 **I/O Address:** 503/350
Presenter Name(s) & Title(s): 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 two of its 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 this action affects and how it impacts the results.

The Multnomah County Sheriff's Office employs Edward Stelle and Lewis Kyle as Chaplains serving inmates and employees of Multnomah County Sheriff's Office. The Sheriff's Office does not provide housing to either Chaplain. 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 amounts of their compensation as a housing allowance for calendar year 2017, subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

Chaplain	Housing Allowance Amount Per Annum
Edward Stelle	\$57,000
Lewis Kyle	\$35,000

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.

Required Signature

**Elected
Official or
Department
Director:**

Sheriff Michael Reese /s/

Date:

11/22/16

Note: Please submit electronically. Insert names of your approvers followed by /s/ - we no longer use actual signatures. Please insert date approved.