

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON**

**RESOLUTION NO. 2014-001**

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.

**The Multnomah County Board of Commissioners Finds:**

- a. The Multnomah County Sheriff's Office employs Edward Stelle and Lewis Kyle as chaplains serving inmates and employees of Multnomah County Sheriff's Office.
- 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:**

The following chaplains are allowed to designate the following amounts of their compensation as housing allowance for calendar year 2014, subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

<u>Chaplain</u>	<u>Housing Allowance</u>
Edward Stelle	<u>Amount Per Annum</u>
Lewis Kyle	\$48,000
	\$24,000

**ADOPTED this 9th day of January, 2014.**

**BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON**



\_\_\_\_\_  
Marissa Madrigal, Acting Chair

REVIEWED:  
JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
\_\_\_\_\_  
Carlos Calandriello, Assistant County Attorney