

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 09-013

Authorizing the Annual Designation of a Portion of Compensation as a Housing Allowance for Chaplains Serving Inmates and Employees of 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 a housing allowance for calendar year 2009, subject to the requirements and limitations of internal revenue law:

<u>Chaplain</u>	<u>Housing Allowance Amount Per Annum</u>
Edward Stelle	\$10,000
Lewis Kyle	\$24,000

ADOPTED this 29th day of January, 2009.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON



Ted Wheeler, Chair

REVIEWED:

AGNES A. SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Jacquie Weber, Assistant County Attorney

SUBMITTED BY:
Robert Skipper, Multnomah County Sheriff