

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 04-176**

Annual Authorization for Designation of a Portion of Compensation as a Housing Allowance for Chaplains Serving Inmates and Employees at the Multnomah County Jails

**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 at the county jails.
- 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:**

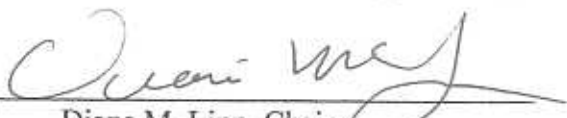
The following chaplains are allowed to designate the following amounts of their compensation as a housing allowance for calendar year 2005, subject to the requirements and limitations of internal revenue law:

<u>Chaplain</u>	<u>Housing Allowance Amount Per Annum</u>
Edward Stelle	\$10,000
Lewis Kyle	\$19,000

ADOPTED this 2nd day of December 2004.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
Diane M. Linn, Chair

REVIEWED:

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

By   
Scott E. Asphaug, Assistant County Attorney