

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. _____

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 a housing allowance for calendar year 2011, 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 ____ day of **December**, 2010.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Jeff Cogen, Chair

REVIEWED:

HENRY H. LAZENBY, JR., COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By _____
Jacquie Weber, Assistant County Attorney

SUBMITTED BY:
Daniel Staton, Multnomah County Sheriff