

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 01-165**

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 Joyce Borders 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 2002, subject to the requirements and limitations of internal revenue law:

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

ADOPTED this 20th day of December, 2001.

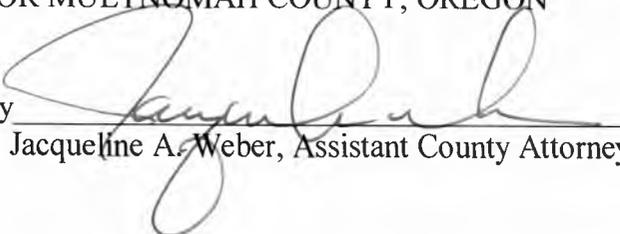


BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

Diane M. Linn, Chair

REVIEWED:

THOMAS SPONSLER, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
Jacqueline A. Weber, Assistant County Attorney