

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

Annual Authorization for Designation       )  
of a Portion of Compensation as a       ) RESOLUTION  
Housing Allowance for Chaplains Serving ) 96-214  
Inmates and Employees at the       )  
Multnomah County Jails       )

WHEREAS, the Multnomah County Sheriff's Office employs Joyce Borders and Lewis Kyle as chaplains serving inmates and employees at the County jails; and

WHEREAS, the Sheriff's Office does not provide housing to either chaplain; and

WHEREAS, 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; now therefore

IT IS HEREBY RESOLVED that Joyce Borders be allowed to designate \$6,000 per annum of her compensation as a housing allowance for calendar year 1997, and that Lewis Kyle be allowed to designate \$8,000 per annum of his compensation as a housing allowance for calendar year 1997, subject to the requirements and limitations of internal revenue law.

DATED this 19th day of December, 1996.




BOARD OF COUNTY COMMISSIONERS  
MULTNOMAH COUNTY, OREGON

  
Beverly Stein, Chair

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL  
MULTNOMAH COUNTY, OREGON

  
Jacqueline A. Weber, Assistant County Counsel