

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF MULTNOMAH COUNTY, OREGON

1 In The Matter Of A Housing)
2 Allowance For Chaplains)
3 Serving The County Jails)

RESOLUTION
92-134

4
5 WHEREAS, the Multnomah County Sheriff's Office employs
6 Joyce Borders and Louis Kyle as chaplains serving inmates and
7 employees at the County jails, and

8
9 WHEREAS, the Sheriff's Office does not provide housing to
10 either chaplain, and

11
12 WHEREAS, 26 USC 107(2) allows clergy to exclude from the
13 calculation of their gross income the housing allowance paid as
14 part of their compensation, to the extent used by them to rent
15 or provide a home, now

16
17 THEREFORE BE IT RESOLVED, that Joyce Borders be allowed to
18 designate \$360.00 per month of her compensation as a housing
19 allowance, and that Louis Kyle be allowed to designate \$650.00
20 per month of his compensation as a housing allowance, subject
21 to the requirements and limitations of internal revenue law.

22
23
24
25
26
Page

ADOPTED this 30th day of July, 1992.



By *Gladys McCoy*
GLADYS MCCOY, COUNTY CHAIR
MULTNOMAH COUNTY, OREGON

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL
MULTNOMAH COUNTY, OREGON

By *Sandra N. Duffy*
SANDRA N. DUFFY
ASSISTANT COUNTY COUNSEL

Counsel 634