

MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: Feb. 2017)

Board Clerk Use Only

Meeting Date: 5/24/18
Agenda Item #: C.2
Est. Start Time: 9:30 a.m.
Date Submitted: 5/14/18

Agenda Title: **RESOLUTION Authorizing the Annual Designation of a Housing Allowance for Multnomah County Sheriff's Office Chaplains**

Requested Meeting: May 24, 2018 **Time Needed:** N/A – Consent Calendar

Department: Sheriff's Office **Division:** Corrections Services

Contact(s): Stephanie Prybyl, Chief of Staff

Phone: 971-347-6106 **Ext.:** _____ **Email:** Stephanie.prybyl@mcsso.us

Presenters: N/A – Consent Calendar

General Information

1. What action are you requesting from the Board?

- The Multnomah County Sheriff's Office (MCSO) recommends the adoption of a resolution designating a portion of the compensation received by chaplains' to be used as a Housing Allowance under Internal Revenue Service code. There is no cost to the County for this action.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer(s) this action affects and how it impacts the results.

- MCSO employs Mychal Lemon as a chaplain serving members and adults in custody. The Sheriff's Office does not provide housing to the chaplain. Title 26 of the United States Code § 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.

3. Explain the fiscal impact (current year and ongoing).

- With Board of Commissioner approval, Chaplain Mychal Lemon would be allowed to designate the \$2,400 (\$400 x. 6 months) of his compensation as a housing allowance for calendar year 2018 (June-December), subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations.

4. Explain any legal and/or policy issues involved.

- Not applicable.

5. Explain any citizen and/or other government participation that has or will take place.

- Not applicable.

**Elected
Official or
Department
Director:**

Michael Reese /s/

Date: May 14, 2018

Required Signature
