

# 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@mcso.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**

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