

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

RESOLUTION NO. 2021-087

Authorizing the Annual Designation of a Portion of Compensation as a Housing Allowance for Chaplains Serving Inmates and Employees of the Multnomah County Sheriff's Office.

The Multnomah County Board of Commissioners Finds:

- a. *The Multnomah County Sheriff's Office employs Lewis Kyle as chaplain serving adults in custody and employees of Multnomah County Sheriff's Office.*
- b. *The Sheriff's Office does not provide housing to Chaplain Kyle.*
- 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 chaplain is allowed to designate the following amounts of his compensation as housing allowance for calendar year 2022, subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

<u>Chaplain</u>	<u>Housing Allowance</u>
Lewis Kyle	<u>Amount Per Annum</u>
	\$40,000

ADOPTED this 2nd day of December, 2021.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Deborah Kafoury

Deborah Kafoury, Chair

REVIEWED:
JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By *Carlos Calandriello*

Carlos J. Calandriello, Assistant County Attorney