

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

**RESOLUTION NO. 2023-089**

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 a chaplain serving adults in custody and employees of the Multnomah County Sheriff's Office.
- b. The Sheriff's Office does not provide housing to chaplains.
- 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:**

Lewis Kyle is allowed to designate \$60,000 of his compensation as a housing allowance for calendar year 2024, subject to the requirements and limitations set forth in the Internal Revenue Service Code and all other applicable regulations.

**ADOPTED this 19th day of October, 2023.**



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

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**Jessica Vega Pederson, Chair**

**REVIEWED:**

**JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON**

By

**Carlos J. Calandriello, Assistant County Attorney**