

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

RESOLUTION NO. 2026-001

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 2026, subject to the requirements and limitations set forth in the Internal Revenue Service Code and all other applicable regulations.

ADOPTED this 8th day of January, 2026.



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

Jessica Vega Pederson, Chair

REVIEWED:

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

By

Carlos J. Calandriello, Assistant County Attorney