

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 2018-045

Authorizing the annual designation of a portion of compensation as a housing allowance for Multnomah County Sheriff's Office (MCSO) chaplains serving members, as well as adults in custody.

The Multnomah County Board of Commissioners Finds:

- a. The Sheriff's Office employs Mychal Lemon as a Chaplain.
- b. The Sheriff's Office does not provide housing to Chaplain Lemon.
- 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 2018 (June – December), subject to the requirements and limitations set forth in the Internal Revenue Code and all other applicable regulations:

<u>Chaplain</u>	Housing Allowance
Mychal Lemon	<u>Amount per Annum</u>
	\$2,400 (\$400 X 6 months)

ADOPTED this 24TH day of MAY, 2018.



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 Calandriello, Senior Asst. Attorney