



DEPARTMENT OF HUMAN RESOURCES
SENIOR & DISABLED SERVICES DIVISION
500 Summer Street NE
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Phone: (503) 945-5811

AUTHORIZED BY: _____

**SDSD Administrator/Deputy/
Assistant Administrator**

INFORMATION MEMORANDUM

SDSD-IM-00-04

Date: January 5, 2000

TO: SDSD District and Unit Managers
Area Agency on Aging Directors and Program Managers

SUBJECT: House Bill 2079

INFORMATION:

The attached letter concerning implementation of House Bill 2079 will be mailed to all nursing facilities, assisted living facilities, residential care facilities, and adult foster homes the week of January 3, 2000. Questions about the provisions of the law and availability of tax exemptions are to be directed to the local taxing authority.

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January 2000

Dear Provider:

Governor Kitzhaber signed House Bill 2079 on July 6, 1999. The bill provides a property tax exemption for long-term care facilities that the Senior and Disabled Services Division certifies as "essential community provider long-term care facilities" **if the local taxing district elects to offer the property tax exemption.** The bill first takes effect for tax years beginning on or after July 1, 2000 based on Medicaid residency during 1999.

An "essential community provider long-term care facility" is:

- A nursing facility, assisted living facility, or residential care facility that has an average residency rate of 70% or more residents eligible for Medicaid during the calendar year preceding the tax year for which the exemption will be granted, or
- An adult foster home with an average residency rate of 60% or more residents eligible for Medicaid during the calendar year preceding the tax year for which the exemption will be granted.

Attached is the Application for Essential Community Provider Certification and the Monthly Residency Days worksheet. Instructions for completing the application and worksheet are also included. Senior and Disabled Services Division will process completed applications within 15 working days.

If you have questions about the provisions of the law or questions about the availability of a tax exemption in your community, please contact your local taxing authority or your provider association. If you have questions regarding the application or processing timeframes, please contact the Rate Setting and Audit Unit of the Senior and Disabled Services Division at the above address.