

<b>Procedure Title:</b>	<b>Provider Tax Hearing Process</b>		
<b>Version:</b>	1.0	<b>Effective Date:</b>	5/09/2008

**Approved:** DHS Budget, Planning and Analysis Deputy Administrator **Date:** 5/09/08

## Procedure

Step	Responsible Party	Action
1.	BPA-Tax Analyst	DHS sends email reminder to all providers day after tax due date
2.	BPA-Tax Analyst	DHS sends 30 day delinquency/deficiency notice to late providers by 30 days after the due date.
3.	Providers	Provider has 30 days from delinquency/deficiency notice to provide additional information.
4.	BPA-Tax Analyst	DHS considers additional information and may modify or stop Notice of Proposed Action
5.	BPA-Tax Analyst	DHS sends Notice of Proposed Action/Final Order within 60 days after 30 day delinquency notice mailed.
6.	Providers	Provider may request a contested case hearing within 20 days of Notice of Proposed Action.
7.	BPA-Tax Administrator	If a contested case hearing is requested, DHS will contact requestor with 5 to 10 business days to schedule an informal conference with provider.
8.	BPA Deputy Administrator	An informal conference is held.
9.	BPA Deputy Administrator and Provider	If a settlement agreement is negotiated, a settlement agreement and final order will be signed by the provider, BPA Deputy Administrator and DHS Director.
11.	BPA-Tax Analyst	If a settlement agreement is not negotiated, then the AAG schedules a contested case hearing.
12.	Admin Law judge	ALG hears the case and proposes an order
13.	DHS Director	DHS issues a Final Order.
14.	Provider	The provider pays the monies or can appeal the Final Order in the Court of Appeals

## Policy that applies

[http://arcweb.sos.state.or.us/rules/OARS\\_400/OAR\\_410/410\\_050.html](http://arcweb.sos.state.or.us/rules/OARS_400/OAR_410/410_050.html)

OARs 411-050-0100 through 410-050-0870

## Forms that apply

- [http://www.oregon.gov/DHS/aboutdhs/structure/fpaform\\_mco.pdf](http://www.oregon.gov/DHS/aboutdhs/structure/fpaform_mco.pdf)
- [http://www.oregon.gov/DHS/aboutdhs/structure/fpaform\\_nf.pdf](http://www.oregon.gov/DHS/aboutdhs/structure/fpaform_nf.pdf)
- [http://www.oregon.gov/DHS/aboutdhs/structure/fpaform\\_hospital.pdf](http://www.oregon.gov/DHS/aboutdhs/structure/fpaform_hospital.pdf)

## Contacts

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## Procedure History

- **Version 1.0:**
  - 05/09/2008– Initial release