Oregon
Tina Kotek, Governor

Oregon Department of Human Services
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Date: June 17, 2026

To: Oregon Long-Term Care Facilities

From: Liesl Wendt, ODHS Director

Subject: Long-Term Care Provider Tax Rate for the period July 1, 2026, through June 30, 2027

Pursuant to Section 17, Chapter 736, Oregon Laws 2003, the Director of the Oregon Department of Human Services shall establish the Long-Term Care (LTC) Provider Tax rate.

The Oregon Department of Human Services (ODHS) has determined the Provider Assessment rate to be **$42.42** per occupied bed day. The new rate will become effective **July 1, 2026**. If the rate needs to be modified for any reason, the Director or representative of ODHS shall notify each facility accordingly.

All Oregon nursing facilities are subject to the assessment except for Oregon Veteran's Home and Lebanon Veteran's Home, which are exempt.

Pursuant to Section 20, Chapter 736, Oregon Laws 2003, any long-term care facility aggrieved by this notice is entitled to a contested case hearing under ORS chapter 183. A written request for hearing must be filed with the department within 20 days of the date of this notice. If a request for hearing is not received by the department with this 20-day period, the right to a hearing shall be considered waived. The address to send your request to a hearing is:

Katie Brown, Fiscal and Provider Assessment Analyst
Oregon Department of Human Services
Office of Forecasting, Research and Analysis
500 Summer Street NE, E-23
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If you have questions, please contact Katie Brown, Fiscal and Provider Assessment Analyst, at katie.l.brown@odhsoha.oregon.gov, or at (503) 509-7058.