



Ohio Revised Code

Section 5165.21 Per medicaid day payment rate for tax costs.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) As used in this section:

(1) "Applicable calendar year" means the following:

(a) For the purpose of the department of medicaid's initial determination under this section of nursing facilities' rate for tax costs, calendar year 2003;

(b) For the purpose of the department's rebasings, the calendar year the department selects.

(2) "Rebasing" means a redetermination under division (B) of this section of each nursing facility's rate for tax costs using information from cost reports for an applicable calendar year that is later than the applicable calendar year used for the previous determination of such rates.

(B) The department of medicaid shall determine each nursing facility's per medicaid day payment rate for tax costs. The department is not required to conduct a rebasing more than once every ten years. Except as necessary to implement the amendments made to this section by Sub. H.B. 303 of the 129th general assembly, the rate for tax costs determined under this division for a nursing facility shall be used for subsequent years until the department conducts a rebasing. To determine a nursing facility's rate for tax costs and except as provided in division (C) of this section, the department shall do both of the following:

(1) Divide the nursing facility's desk-reviewed, actual, allowable tax costs paid for the applicable calendar year by the number of inpatient days the nursing facility would have had if its occupancy rate had been one hundred per cent during the applicable calendar year;

(2) Until the first rebasing occurs, increase the amount calculated under division (B)(1) of this section by five and eight hundredths per cent.



(C) If a nursing facility had a credit regarding its real estate taxes reflected on its cost report for calendar year 2003, the department shall determine, as follows, its rate for tax costs for the period beginning on July 1, 2010, and ending on the first day of the fiscal year for which the department first conducts a rebasing:

(1) Divide the nursing facility's desk-reviewed, actual, allowable tax costs paid for calendar year 2004 by the number of inpatient days the nursing facility would have had if its occupancy rate had been one hundred per cent during calendar year 2004;

(2) Until the first rebasing occurs, increase the amount calculated under division (C)(1) of this section by five and eight hundredths per cent.