Executive Order No. 17 Local Government Mandate Evaluation
Impact on Local Government and Property Taxpayers

Submitting Agency: New York State Office of Children and Family Services

NYCRR Citation: Addition of Part 338 to Title 18 NYCRR

Description of the Regulation: Added requirements pertaining requiring masks to prevent the spread of the COVID-19 in congregate care settings

Statutory Authority for the Regulation: Sections 500(2) and 501(16) of the Executive Law; sections 20(3)(d), 34(3)(c), and 462(1)(a) of the Social Services Law.

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1. Does the regulation impose a mandate on a county, city, town, village, school district or special district that requires such entity to:

   a. Provide or undertake any program, project or activity;
      Yes    No X

   b. Increase spending for an existing program, project or activity (even if such program, project or activity is voluntarily undertaken by a local government unit);
      Yes    No X

   c. Grant any new property tax exemption, or broaden the eligibility or increase the value of any existing property tax exemption; or
      Yes    No X

   d. Carry out a legal requirement that would likely have the effect of raising property taxes.
      Yes    No X

If the answer to all questions above are “no,” ensuring the regulation will not result in a mandate on local governments and property taxpayers, an accounting and the approval of the Office for Taxpayer Accountability are not required. If the answer to any question above is “yes,” and the regulation may have a fiscal impact on local governments and property taxpayers, please proceed to items 2 – 3.

2. Is the mandate required by federal law or regulation or state law?

   Yes    No

   a. If yes, please cite the specific provision in the statute or federal regulation.
b. If yes, please describe any elements of the regulation not specifically mandated by the statute or regulation.

3. If any portion of the mandate is not required by federal or state law, please attach to this Checklist an Accounting for such portion containing:*  
   □ a. A description of the mandate in the regulation;
   □ b. An accounting of the impacts of such mandate that includes:
      (i) A fiscal impact statement;
      (ii) A cost-benefit analysis, which includes:
          (x) a specific delineation of the costs and benefits to local governments and property taxpayers; and
          (y) a quantification of the impact on local government revenue and expenditures, where such impact is quantifiable based on available information (please consult with the Governor’s Office of Regulatory Reform if further guidance is needed);
   □ c. A description of input sought and received from affected local governments;
   □ d. A description of the proposed revenue sources to fund such mandate; and
   □ e. An explanation as to why this regulation should be advanced with a mandate.

*Note: The “Regulatory and Flexibility Analysis for Small Businesses and Local Governments” may be attached so long as the items set forth in 3 above are fully accounted for in the Analysis.

4. To be answered by the Deputy Secretary and Governor's Counsel:

   Is the cost impact of the mandate negligible?

   Deputy Secretary: Jihoon Kim  
   Yes □ No □

   Governor’s Counsel: Alison Mitchell  
   Yes □ No □