

**Rules and Regulations  
of  
Board of Estimate and Taxation**

1. The annual meeting of the Board of Estimate and Taxation shall be held on the second Wednesday of January, at which time a President and a Vice President shall be chosen by ballot. They shall each hold office for a term of one year and until their successors are elected and qualified.
2. Regular meetings of the Board shall be held in City Hall the second and fourth Wednesdays of each month, provided that if any such day shall be a legal holiday the regular meeting shall be held on the day following. A meeting schedule is adopted at the Board's annual organizational meeting in January. Special meetings may be held at such time as the Board shall determine.
3. Special meetings may be called by the President whenever he deems the same expedient, and shall be so called whenever three Board members shall request the same in writing.
4. The Board may adjourn from time to time, absentees being notified thereof; in case there shall be no quorum present on the day fixed for a regular, adjourned or special meeting, the members present, or the secretary if no members of the Board are present, may adjourn from time to time until a quorum be obtained; or may adjourn said meeting sine die.
5. Each Board member shall be notified twenty-four hours previous to any special meeting, of the time, place and purpose of the same. Said notice shall be given by the secretary, and may be in writing or in person or by telephone. If given by mail, it shall be deposited in the post office at least two business days before the time appointed for such meeting. Notice may be waived by any member before, at or after any meeting.
6. No business shall be transacted at any special meeting other than that named in the call therefor; provided that a call for a special meeting "for the transaction of general business" shall be deemed to cover any and all business that might properly be transacted at a regular meeting.
7. Meetings shall be called to order by the President, or in his absence by the Vice President. In the absence of both, the Secretary shall call the meeting to order, when those present may elect a president pro tem.
8. Order of business shall be as follows:
  - (a) Roll Call
  - (b) Consideration of minutes of previous meetings
  - (c) Claims and Accounts
  - (d) Consideration of Elwell Projects
  - (e) Reports from Officers of the City
  - (f) Reports of Committees
  - (g) Petitions and Communications
  - (h) Unfinished Business
  - (i) New Business

9. Robert's Rules of Order shall be the authority unless otherwise provided.
10. Meetings of the Board shall be open to the public. The formal sessions of the Board shall be conducted in accordance with the usual parliamentary procedure of deliberative or legislative bodies. No one, except members of the Board, or city officials who have been requested to appear before it, shall be at liberty to address the Board during its formal sessions without unanimous consent of the members present except at public hearings which the Board shall hold in connection with the determination of maximum tax rates and levies.
11. A quorum of the Board shall consist of three members, except that for the purpose of conducting a budget hearing two members of the Board shall be considered a quorum.
12. Action by the Board, except as otherwise provided by law, shall require an affirmative vote of a majority of the members present, provided that action to fix tax levies shall require an affirmative vote of a majority of the entire Board and that action authorizing the incurring of indebtedness for municipal purposes shall require an affirmative vote of at least five members of the Board.
13. Any member of the Board who is entitled to compensation for service on the Board shall receive twenty-five dollars for attendance at each duly called meeting of the Board, and the President of the Board shall receive twenty-five dollars for his services on the date of sale in effecting tax anticipation loans, provided that such compensation shall not exceed twenty-five dollars per diem, and that no allowance shall be paid for attendance at committee meetings.
14. Every resolution to fix a maximum tax rate or a maximum tax levy, or to authorize an issuance of bonds, shall be submitted in writing.

(As adopted by the BET July 27, 1921, and amended Aug. 24, 1921; Mar 14, 1923; June 22, 1927; Feb 20, 1930; Sept 9, 1931; Dec 9, 1931; Jan 27, 1932; July 10, 1935; Mar 9, 1938; June 28, 1939; Oct 19, 1939; July 24, 1941; July 22, 1942; April 26, 1944; Feb 8, 1950; Dec 14, 1955; May 23, 1956; July 24, 1957; Aug. 14, 1957; Aug 26, 1959; Dec 13, 1961; May 3, 1966; Nov 22, 1967; Dec 10, 1969; Jan 27, 1971; June 27, 1973)