Public Law 93-407

September 3, 1974
[H. R. 15842]

AN ACT

To increase compensation for District of Columbia policemen, firemen, and teachers; to increase annuities payable to retired teachers in the District of Columbia; to establish an equitable tax on real property in the District of Columbia; to provide for additional revenue for the District of Columbia; and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

D.C. Police, firemen and teachers, salary increases; retired teachers, annuity increase; real property taxes.

TITLE I—POLICE AND FIREMEN'S COMPENSATION

PART 1—SALARY ACT AMENDMENTS

SEC. 101. (a) The District of Columbia Police and Firemen's Salary Act of 1958 (D.C. Code, secs. 4–823—4–837) is amended as follows:

(1) The salary schedule in section 101(a) of that Act (D.C. Code, sec. 4–823(a)) is amended to read as follows:

"SALARY SCHEDULE

"Salary class and title	Service step— 1	2	3	4	5	6	7	8	9
Class 1: Fire private, police private	$11,600	$11,950	$12,530	$13,110	$14,035	$14,965	$15,545	$16,125	$16,705
Class 2: Fire inspector	13,225	14,035	14,850	15,660	16,470	17,285	18,095		
Class 3: Detective, assistant pilot, assistant marine engineer	14,500	15,225	15,950	16,675	17,400	18,125	18,850		
Class 4: Fire sergeant, police sergeant, detective sergeant	15,755	16,510	17,330	18,120	18,910	19,695			
Class 5: Fire lieutenant, police lieutenant	18,210	19,125	20,035	20,945	21,855				
Class 6: Marine engineer, pilot	19,895	20,885	21,880	22,870					
Class 7: Fire captain, police captain	21,575	22,655	23,735	24,810					
Class 8: Battalion fire chief, police inspector	25,010	26,260	27,515	28,770					
Class 9: Deputy fire chief, deputy chief of police	29,350	31,335	33,325	35,315					
Class 10: Assistant chief of police, assistant fire chief, commanding officer of the Executive Protective Service, commanding officer of the U.S. Park Police	34,800	37,120	39,440						
Class 11: Fire chief, chief of police	40,250	42,600							

Helicopter pilots and bomb disposal duty.

(2) The second sentence of section 202 of that Act (D.C. Code, sec. 4–825) is amended to read as follows: "The additional compensation authorized by this section shall be paid to an officer or member in the same manner as he is paid basic compensation to which he is entitled, except that when such an officer or member ceases to be in such an assignment, the loss of such additional compensation shall not constitute an adverse action for the purposes of section 7511 of title 5 of the United States Code.".

(3) Section 202 of that Act (D.C. Code, sec. 4–825) is further amended by striking out "$2100" and inserting in lieu thereof "$2270".

(4) Section 301 of that Act (D.C. Code, sec. 4–827) is amended by (A) striking out "All" and inserting in lieu thereof "(a) Except as provided in subsection (b), all", and (B) by adding at the end thereof the following:

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"(b) Any officer or member of the Metropolitan Police force, the Fire Department of the District of Columbia, the Executive Protective Service, or the United States Park Police force who separates from that force, department, or service, and who is subsequently reappointed to such force, department, or service within three years after the date of such separation shall receive any scheduled rate of basic compensation provided in salary class 1 of the salary schedule in section 101(a) which does not exceed the scheduled rate of basic compensation being paid at the time of such reappointment for the class and service step he had attained at the time of his separation. For purposes of this subsection, no additional compensation authorized by this Act shall be used in determining service step placement.".

Ante, p. 1036.

(5) Section 302 of that Act (D.C. Code, sec. 4-828) is amended to read as follows: "An officer or member described in paragraph (1)(B) shall receive such compensation until the position of dog handler is determined under section (a) not to be included in salary class 4 as a technician's position or until he no longer performs the duty of dog handler, whichever first occurs.".

Dog handler.

(6) Section 302 of that Act (D.C. Code, sec. 4-828) is further amended by adding at the end thereof the following:

"(e) Whenever any officer or member receiving additional compensation authorized by subsection (b) or (c) is no longer entitled to receive such additional compensation, without a change in salary class, he shall receive, irrespective of any subsequent salary schedule or service step adjustment authorized by this Act, basic compensation equal to the sum of his existing scheduled rate of basic compensation and the amount of such additional compensation until his schedule rate of basic compensation equals or exceeds such sum.

"(f) The loss of the additional compensation authorized by subsection (b) or (c) shall not constitute an adverse action for the purposes of section 7511 of title 5 of the United States Code.".

(7) Section 302 of that Act (D.C. Code, sec. 4-828) is further amended (1) by striking out "$680" in subsection (a) thereof and inserting in lieu thereof "$735"; and (2) by striking out "$500" each time it appears in subsection (c) thereof and inserting in lieu thereof "$540".

(8) Section 401(a)(2) of that Act (D.C. Code, sec. 4-832(a)(2)) is amended to read as follows:

Longevity pay computation.

"(2) For purpose of paragraph (1), continuous service as an officer or member includes only those periods of his service determined to have been satisfactory service and any period of his service in the Armed Forces of the United States other than any period of such service (A) determined not to have been satisfactory service, (B) rendered before appointment as an officer or member, or (C) rendered after resignation as an officer or member.".

(9) The second sentence of section 401(c) of that Act (D.C. Code, sec. 4-832(c)) is amended to read as follows: "For purposes of this subsection, in computing a deputy chief's continuous service on the police force or fire department, there shall be included only those periods of his service determined to have been satisfactory service and any period of his service in the Armed Forces of the United States other than any period of such service—

"(1) determined not to have been satisfactory service,

"(2) rendered before appointment as an officer or member, or

"(3) rendered after resignation as an officer or member.".

(b) Each officer or member who immediately prior to the effective date of the amendment made by paragraph (1) of subsection (a) was assigned to service step 1, service step 2, or service step 3 of salary class

D.C. Code 4-823 note.

2 shall be placed in and receive basic compensation in service step 4 of salary class 2.

Holidays.

SEC. 102. The second section of the Act approved October 24, 1951 (D.C. Code, sec. 4-808) is amended by striking out "the 22d day of February", "the 30th day of May", and "the 11th day of November", and inserting in lieu thereof "the third Monday in February", "the last Monday in May", "the second Monday in October", and "the fourth Monday in October".

Effective dates. D.C. Code 4-823 note.

SEC. 103. (a) Except as provided in subsections (b) and (c), the amendments made by this title and subsection (b) of the first section shall take effect on and after the first day of the first pay period beginning on or after July 1, 1974.

(b) The amendment made by paragraph (6) of section 101 shall take effect on and after the first day of the first pay period beginning on or after January 1, 1974.

(c) The amendments made by paragraphs (8) and (9) of section 101 shall take effect on and after the first day of the first pay period beginning on or after May 1, 1972.

Retroactive compensation. D.C. Code 4-823 note.

SEC. 104. (a) Retroactive compensation or salary shall be paid by reason of the amendments made by this title only in the case of an individual in the service of the District of Columbia government or of the United States (including service in the Armed Forces of the United States) on the date of enactment of this Act, except that such retroactive compensation or salary shall be paid (1) to an officer or member of the Metropolitan Police force, the Fire Department of the District of Columbia, the United States Park Police force, or the Executive Protective Service who retired during the period beginning on the first day of the first pay period which begins on or after July 1, 1974, and ending on the date of enactment of this Act for services rendered during such period, and (2) in accordance with the provisions of subchapter 8 of chapter 55 of title 5, United States Code (relating to settlement of accounts of deceased employees), for services rendered during the period beginning on the first day of the first pay period which begins on or after July 1, 1974, and ending on the date of enactment of this Act, by an officer or member who dies during such period.

5 USC 5581.

(b) For the purposes of this section, service in the Armed Forces of the United States, in the case of an individual relieved from training and service in the Armed Forces of the United States or discharged from hospitalization following such training and service, shall include the period provided by law for the mandatory restoration of such individual to a position in or under the Federal Government or the municipal government of the District of Columbia.

(c) For the purpose of determining the amount of insurance for which an officer or member is eligible under the provisions of chapter 87 of title 5, United States Code (relating to government employees group life insurance), all changes in rates of compensation or salary which result from the enactment of this title shall be held and considered to be effective as of July 1, 1974.

5 USC 8701.

PART 2—STUDY OF POLICE AND FIREMEN'S SALARIES AND RECOMMENDATIONS

D.C. Code 4-838.

SEC. 111. (a) The Commissioner of the District of Columbia, and after January 2, 1975, the Mayor of the District of Columbia, shall annually conduct a thorough study of the compensation being paid officers and members of the police and fire departments of other jurisdictions in the Washington metropolitan area and other cities of comparable size. The annual study may include other conditions of employment of police and firemen, such as hours of work, health

benefits, retirement benefits, sick pay, and vacation time. The annual study shall also include the current percentage change in the Consumer Price Index for the Washington metropolitan area published by the Bureau of Labor Statistics, Department of Labor, and rates of compensation for Federal and District of Columbia employees having comparable duties and responsibilities.

Study committee, establishment.

(b) (1) In order to conduct the annual study specified in subsection (a), the Commissioner, or the Mayor, as the case may be, shall establish a city personnel salary and benefits study committee whose sole function shall be to conduct such annual study. The size of the committee shall be determined by the Commissioner, or the Mayor, as the case may be, who shall appoint the management members of the committee. Each labor organization or other association or group which has been selected to represent the officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia shall select representatives of their respective labor organizations or other association or group to be members of the labor-management committee.

Chairman.

(2) The number of management members and the number of members representing the labor organizations or other associations or groups on the labor-management committee shall be equal. The chairman of the labor management committee shall be chosen by members of the committee, and shall not be an officer or employee of the District of Columbia government or a member or employee of a labor organization or other association or group represented on the committee. If the committee has not chosen a chairman within 10 days after the date of the first meeting of the committee, then the chairman shall be chosen by the Director of the Federal Mediation and Conciliation Service.

(c) On or before June 30 of each year, the results of the annual study shall be made public and shall be available to the parties involved in negotiations between the District of Columbia and representatives of the officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia under the District of Columbia labor relations program. The results of such annual study shall also form the basis for consideration of adjustments in pay levels for officers of the Metropolitan Police force and the Fire Department of the District of Columbia whose compensation is adjusted in a manner which is outside the scope of the negotiations referred to in the first sentence of this subsection.

D.C. Code 4-839.

SEC. 112. (a) If after January 2, 1975, as a result of collective bargaining the parties have reached a negotiated solution with respect to changes in compensation for officers and members of the Police and Fire Departments, the Mayor shall recommend to the Council of the District of Columbia that said changes should be authorized and that the Congress shall be requested to appropriate sufficient funds for that purpose. The first recommendation made by the Mayor under this subsection shall be made by no later than October 1, 1975.

(b) The recommendations submitted by the Mayor under subsection (a) shall be considered a labor-management issue for the purposes of subsection (c).

Labor-management disputes, mediation.

(c) If the parties have reached an impasse in negotiations on or before the expiration date of their existing collective bargaining agreements, either party shall promptly notify the Director of the Federal Mediation and Conciliation Service in writing. He shall assist in the resolution of that impasse by selecting an impartial person experienced in public sector disputes to serve as a mediator. If mediation does not resolve the impasse within thirty days, or any shorter period designated by the mediator, the Director shall, only upon the

Board of Arbitration.

request of either party, then appoint an impartial Board of Arbitration to investigate the labor-management issues involved in the dispute, conduct whatever hearing it deems necessary, and to issue a written award to the parties with the object of achieving a prompt, peaceful, and fair settlement of the dispute. The award shall be issued within twenty days after the Board has been established. The award shall contain findings of fact and a statement of reasons. The award shall be final and binding upon the parties to the dispute.

(d) If the procedures set forth in subsection (c) are implemented, no change in the status quo in effect prior to contract expiration date in the case of negotiations for a contract renewal, or in effect prior to the time of impasse in the case of an initial bargaining negotiation, shall be made pending the completion of mediation and/or arbitration.

Compensation.

(e) The factfinder, mediator, and any members of the Board of Arbitration appointed by the Director of the Federal Mediation and Conciliation Service shall be entitled to compensation at the maximum daily rate allowable by law for each day they are actually engaged in performing services under this section.

PART 3—POLICEMEN AND FIREMEN'S RETIREMENT AND DISABILITY ACT

SEC. 121. (a) Subsection (a) of the Policemen and Firemen's Retirement and Disability Act (D.C. Code, sec. 4-521) is amended by adding after paragraph (16) the following new paragraph:

"Average pay."

"(17) The term 'average pay' means the highest annual rate resulting from averaging the member's rates of basic salary in effect over any twelve consecutive months of police or fire service, with each rate weighted by the time it was in effect, except that if the member retires under subsection (g) and if on the date of his retirement under the subsection he has not completed twelve consecutive months of police or fire service, such term means his basic salary at the time of his retirement."

(b)(1) Subsections (f), (g), and (h) of that Act (D.C. Code, secs. 4-526—4-528) are each amended by striking out "his basic salary at the time of retirement" each place it occurs and inserting in lieu thereof "his average pay".

(2) Subsection (g)(2) and (h)(1) of that Act are each amended by striking out "his basic salary at the time of his retirement" and inserting in lieu thereof "his average pay".

(3) Subsection (h)(3) of that Act is amended by striking out "the basic salary of such member at the time of retirement" and inserting in lieu thereof "the average pay of such member".

(4) Subsection (k)(2) of that Act (D.C. Code, sec. 4-531) is amended by (1) striking out "basic salary" and inserting in lieu thereof "average pay", and (2) striking out ", subclass (a)," and inserting in lieu thereof "of salary".

(5) Subsection (k)(3) of that Act (D.C. Code, sec. 4-531) is amended by striking out "basic salary" each place it occurs and inserting in lieu thereof "average pay".

(c) Subsection (g) of that Act (D.C. Code, sec. 4-527) is amended by adding at the end thereof the following new paragraph:

"(3) A member shall be retired under this subsection only upon the recommendation of the Board of Police and Fire Surgeons and the concurrence therein by the Commissioner, except that in any case in which a member seeks his own retirement under this subsection, he shall, in the absence of such recommendation, provide the necessary evidence to form the basis for the approval of such retirement by the Commissioner.".

(d)(1) Subsection (a)(3) of that Act (D.C. Code, sec. 4-521(3)) is amended to read as follows:

"Widow."

"(3) The term 'widow' means the surviving wife of a member or former member if—

"(A) she was married to such member or former member (i) while he was a member, or (ii) for at least one year immediately preceding his death, or

"(B) she is the mother of issue by such marriage."

Effective date. D.C. Code 4-521 note.

(2) The amendment made by paragraph (1) shall apply with respect to any surviving wife of a member (as that term is defined in subsection (a)(1) of the Policemen and Firemen's Retirement and Disability Act) or former member irrespective of whether such wife became a widow (as that term is defined in such amendment) prior to, on, or after the date of the enactment of this Act, except that no annuity shall be paid by reason of the amendment made by paragraph (1) for any period prior to the first day of the first pay period beginning on or after July 1, 1974.

Police and Firemen's Retirement and Relief Board. Establishment. D.C. Code 4-533a.

SEC. 122. (a) In order to carry out his responsibilities under the Policemen and Firemen's Retirement and Disability Act (D.C. Code, secs. 4-521 et seq.) with respect to retirement and disability determinations, and related functions, the Commissioner of the District of Columbia shall establish a Police and Firemen's Retirement and Relief Board (hereinafter in this section referred to as the "Board"). The Board shall be composed of—

(1) members and alternates appointed from among persons who are employees of the District of Columbia, one member and alternate each from the District of Columbia Personnel Office, Corporation Counsel, Department of Human Resources, Metropolitan Police Force, and the Fire Department of the District of Columbia; and

(2) two members, one of whom shall be a physician, appointed from among persons who are not officers or employees of the District of Columbia.

The member, and alternate, appointed to the Board from among employees of the Department of Human Resources shall both be medical officers. All appointments shall be made by the Commissioner.

Term and compensation.

(b) The members appointed under subsection (a)(2) shall be appointed for two years, and shall be entitled to receive compensation for each day they are actually engaged in carrying out duties vested in the Board in the same manner as persons employed intermittently under section 3109 of title 5 of the United States Code. Such members shall be appointed within ninety days after the date of enactment of this title.

Rules.

(c) The Commissioner shall establish rules for the Board to assure that the Board functions fairly and equitably. The Commissioner shall provide the staff necessary for the Board.

SEC. 123. Subsection (m)(2) of the Policemen and Firemen's Retirement and Disability Act (D.C. Code, sec. 4-533(2)) is amended by inserting at the end thereof "The Commissioner shall not require employment questionnaires or the medical examination of such member after he reaches the age of 50.".

Effective dates. D.C. Code 4-521 note.

SEC. 124. (a) The amendments made by subsections (a), (b), and (d) of section 121 shall apply with respect to any annuity which begins on or after July 1, 1975.

(b) The amendment made by subsection (c) of section 121 shall take effect on the first day of the first pay period beginning more than thirty days after the date of enactment of this title.

(c) Section 122 shall take effect on the date of enactment of this title.

Teacher's Salary Act Amendments of 1974.
D.C. Code 31-1501 note.

TITLE II—TEACHERS' COMPENSATION

SEC. 201. This title may be cited as the "Teachers' Salary Act Amendments of 1974".

SEC. 202. The District of Columbia Teachers' Salary Act of 1955 (D.C. Code, sec. 31-1501 et seq.) is amended as follows:

(1) Effective on the first day of the first pay period beginning on or after September 1, 1974, the salary schedule contained in section 1 of that Act (D.C. Code, sec. 31-1501) is amended to read as follows: *Provided, however*, That salary paid to class 1A shall not exceed the amount payable to level III of the Executive Schedule and that the salary paid to any other class shall not exceed the amount payable to level V of the Executive Schedule:

5 USC 5314.

5 USC 5316.

"TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

"Salary class and group	Service step—													
	1	2	3	4	5	6	7	8	9	10	11	12	13	Longevity step Y
Class 1A	$45,500													
Class 1B	40,000													
Class 2A	38,000													
Class 2B	36,000													
Class 3	27,390	$28,040	$28,690	$29,340	$29,900	$30,640	$31,290	$31,940	$32,590					
Class 4	24,050	24,620	25,190	25,760	26,330	26,900	27,470	28,040	28,620					
Class 5:														
Group B, master's degree	22,750	23,290	23,830	24,370	24,910	25,450	25,990	26,530	27,070					
Group C, master's degree +30	23,235	23,775	24,315	24,855	25,395	25,935	26,475	27,015	27,555					
Group D, doctor's	23,715	24,255	24,795	25,335	25,875	26,415	26,955	27,495	28,035					
Class 6:														
Group B, master's degree	21,740	22,255	22,770	23,285	23,800	24,315	24,830	25,345	25,860					
Level IV principal	21,740	22,255	22,770	23,285	23,800	24,315	24,830	25,345	25,860					
Level III principal	21,100	21,615	22,130	22,645	23,160	23,675	24,190	24,705	25,220					
Level II principal	20,465	20,980	21,495	22,010	22,525	23,040	23,555	24,070	24,585					
Level I principal	19,830	20,345	20,860	21,375	21,890	22,405	22,920	23,435	23,950					
Group C, master's degree +30	22,160	22,675	23,190	23,705	24,220	24,735	25,250	25,765	26,280					
Level IV principal	22,160	22,675	23,190	23,705	24,220	24,735	25,250	25,765	26,280					
Level III principal	21,520	22,035	22,550	23,065	23,580	24,095	24,610	25,125	25,640					
Level II principal	20,885	21,400	21,915	22,430	22,945	23,460	23,975	24,490	25,005					
Level I principal	20,250	20,765	21,280	21,795	22,310	22,825	23,340	23,855	24,370					
Group D, doctor's degree	22,575	23,090	23,605	24,120	24,635	25,150	25,665	26,180	26,695					
Level IV principal	22,575	23,090	23,605	24,120	24,635	25,150	25,665	26,180	26,695					
Level III principal	21,935	22,450	22,965	23,480	23,995	24,510	25,025	25,540	26,055					
Level II principal	21,300	21,815	22,330	22,845	23,360	23,875	24,390	24,905	25,420					
Level I principal	20,665	21,180	21,695	22,210	22,725	23,240	23,755	24,270	24,785					
Class 7:														
Group B, master's degree	20,000	20,475	20,950	21,425	21,900	22,375	22,850	23,325	23,800					
Group C, master's degree +30	20,485	20,960	21,435	21,910	22,385	22,860	23,335	23,810	24,285					
Group D, doctor's	20,965	21,440	21,915	22,390	22,865	23,340	23,815	24,290	24,765					

"TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE—Continued

"Salary class and group	Service step— 1	2	3	4	5	6	7	8	9	10	11	12	13	Longevity step Y
Class 8:														
Group B-MA	$18,395	$18,855	$19,315	$19,775	$20,235	$20,695	$21,155	$21,615	$22,075					
Group C-MA +30	18,880	19,340	19,800	20,260	20,720	21,180	21,640	22,100	22,560					
Group D-Doctor's	19,360	19,820	20,280	20,740	21,200	21,660	22,120	22,580	23,040					
Class 9:														
Group B, master's degree	17,960	18,410	18,860	19,310	19,760	20,210	20,660	21,110	21,560					
Group C, master's degree +30	18,445	18,895	19,345	19,795	20,245	20,695	21,145	21,595	22,045					
Group D, doctor's	18,925	19,375	19,825	20,275	20,725	21,175	21,625	22,075	22,525					
Class 10:														
Group B, master's degree	17,385	17,820	18,255	18,690	19,125	19,560	19,995	20,430	20,865					
Group C, master's degree +30	17,870	18,305	18,740	19,175	19,610	20,045	20,480	20,915	21,350					
Group D, doctor's	18,350	18,785	19,220	19,655	20,090	20,525	20,960	21,395	21,830					
Class 11:														
Group B, master's degree	16,815	17,235	17,655	18,075	18,495	18,915	19,335	19,755	20,175					
Group C, master's degree +30	17,300	17,720	18,140	18,560	18,980	19,400	19,820	20,240	20,660					
Group D, doctor's	17,780	18,200	18,620	19,040	19,460	19,880	20,300	20,720	21,140					
Class 12:														
Group B, master's degree	16,240	16,645	17,050	17,455	17,860	18,265	18,670	19,075	19,480					
Group C, master's degree +30	16,720	17,125	17,530	17,935	18,340	18,745	19,150	19,555	19,960					
Group D, doctor's	17,205	17,610	18,015	18,420	18,825	19,230	19,635	20,040	20,445					
Class 13:														
Group B, master's degree	14,920	15,405	15,890	16,375	16,860	17,345	17,830	18,315	18,800					
Group C, master's degree +30	15,405	15,890	16,375	16,860	17,345	17,830	18,315	18,800	19,285					
Group D, doctor's	15,885	16,370	16,855	17,340	17,825	18,310	18,795	19,280	19,765					
Class 14:														
Group A, bachelor's degree	11,415	11,920	12,425	12,930	13,435	13,940	14,445	14,950	15,455	$15,960	$16,465	$16,970	$17,475	
Group B, master's degree	12,375	12,880	13,385	13,890	14,395	14,900	15,405	15,910	16,415	16,920	17,425	17,930	18,435	
Group C, master's degree +30	12,865	13,370	13,875	14,380	14,885	15,390	15,895	16,400	16,905	17,410	17,915	18,420	18,925	
Group D, doctor's	13,345	13,850	14,355	14,860	15,365	15,870	16,375	16,880	17,385	17,890	18,395	18,900	19,405	
Class 15:														
Group A, bachelor's degree	9,650	10,035	10,420	10,810	11,195	11,580	12,065	12,550	13,035	13,520	14,005	14,490	14,975	$16,130
Group A-1, bachelor's degree +15	10,130	10,515	10,900	11,290	11,675	12,060	12,550	13,035	13,620	14,005	14,490	14,975	15,460	17,095
Group B, master's degree	10,615	11,100	11,585	12,070	12,555	13,040	13,640	14,240	14,845	15,445	16,045	16,645	17,245	18,825
Group C, master's degree +30	11,100	11,585	12,070	12,555	13,040	13,525	14,125	14,780	15,330	15,930	16,530	17,180	17,730	19,320
Group D, master's degree +60 or doctor's	11,585	12,070	12,555	13,040	13,525	14,010	14,615	15,215	15,815	16,415	17,015	17,615	18,215	19,950

31 USC 1501.

(2) Effective on the first day of the first pay period beginning on or after January 1, 1975, that salary schedule is amended to read as follows, except that salary paid to class 1A shall not exceed the amount payable to level III of the Executive Schedule and that the salary paid to any other class shall not exceed the amount payable to level V of the Executive Schedule:

5 USC 5314.

5 USC 5316.

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

Salary class and group	Service step—								
	1	2	3	4	5	6	7	8	9
Class 1A	$46,865								
Class 1B	41,200								
Class 2A	39,140								
Class 2B	37,080								
Class 3	28,210	$28,880	$29,550	$30,220	$30,890	$31,560	$32,230	$32,900	$33,570
Class 4	24,770	25,355	25,940	26,525	27,110	27,695	28,280	28,865	29,450
Class 5:									
Group B—MA	23,435	23,990	24,545	25,100	25,655	26,210	26,765	27,320	27,875
Group C—MA+30	23,935	24,490	25,045	25,600	26,155	26,710	27,265	27,820	28,375
Group D—Doctors	24,420	24,975	25,530	26,085	26,640	27,195	27,750	28,305	28,860
Class 6:									
Group B—MA	22,390	22,920	23,450	23,980	24,510	25,040	25,570	26,100	26,630
Level IV—Principal	22,390	22,920	23,450	22,980	24,510	25,040	25,570	26,100	26,630
Level III—Principal	21,730	22,260	22,790	23,320	23,850	24,380	24,910	25,440	25,970
Level II—Principal	21,075	21,605	22,135	22,665	23,195	23,725	24,255	24,785	25,315
Level I—Principal	20,420	20,950	21,480	22,010	22,540	23,070	23,600	24,130	24,660
Group C—MA+30	22,890	23,420	23,950	24,480	25,010	25,540	26,070	26,600	27,130
Level IV—Principal	22,890	23,420	23,950	24,480	25,010	25,540	26,070	26,600	27,130
Level III—Principal	22,230	22,760	23,290	23,820	24,350	24,880	25,410	25,940	26,470
Level II—Principal	21,575	22,105	22,635	23,165	23,695	24,225	24,755	25,285	25,815
Level I—Principal	20,720	21,250	21,780	22,310	22,840	23,370	23,900	24,430	24,960
Group D—Doctors	23,375	23,905	24,435	24,965	25,495	26,025	26,555	27,085	27,615
Level IV—Principal	23,375	23,905	24,435	24,965	25,495	26,025	26,555	27,085	27,615
Level III—Principal	22,715	23,245	23,775	24,305	24,835	25,365	25,895	26,425	26,955
Level II—Principal	22,060	22,590	23,120	23,650	24,180	24,710	25,240	25,770	26,300
Level I—Principal	21,405	21,935	22,465	22,995	23,525	24,055	24,585	25,115	25,645

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE—Continued

Salary class and group	Service step—								
	1	2	3	4	5	6	7	8	9
Class 7:									
Group B—MA	$20,600	$21,090	$21,580	$22,070	$22,560	$23,050	$23,540	$24,030	$24,520
Group C—MA+30	21,100	21,590	22,080	22,570	23,060	23,550	24,040	24,530	25,020
Group D—Doctors	21,585	22,075	22,565	23,055	23,545	24,035	24,525	25,015	25,505
Class 8:									
Group B—MA	19,130	19,605	20,080	20,555	21,030	21,505	21,980	22,455	22,930
Group C—MA+30	19,630	20,105	20,580	21,055	21,530	22,005	22,480	22,955	23,430
Group D—Doctors	20,115	20,590	21,065	21,540	22,015	22,490	22,965	23,440	23,915
Class 9:									
Group B—MA	18,500	18,985	19,470	19,955	20,440	20,925	21,410	21,895	22,380
Group C—MA+30	19,000	19,465	19,930	20,395	20,860	21,325	21,790	22,255	22,720
Group D—Doctors	19,485	19,950	20,415	20,880	21,345	21,810	22,275	22,740	23,205
Class 10:									
Group B—MA	17,905	18,355	18,805	19,255	19,705	20,155	20,605	21,055	21,505
Group C—MA+30	18,405	18,855	19,305	19,755	20,205	20,655	21,105	21,555	22,005
Group D—Doctors	18,890	19,340	19,790	20,240	20,690	21,140	21,590	22,040	22,490
Class 11:									
Group B—MA	17,320	17,755	18,190	18,625	19,060	19,495	19,930	20,365	20,800
Group C—MA+30	17,820	18,255	18,690	19,125	19,560	19,995	20,430	20,865	21,300
Group D—Doctors	18,305	18,740	19,175	19,610	20,045	20,480	20,915	21,350	21,785
Class 12:									
Group B—MA	16,725	17,140	17,555	17,970	18,385	18,800	19,215	19,630	20,045
Group C—MA+30	17,225	17,640	18,055	18,470	18,885	19,300	19,715	20,130	20,545
Group D—Doctors	17,710	18,125	18,540	18,955	19,370	19,785	20,200	20,615	21,030
Class 13:									
Group B—MA	15,370	15,870	16,370	16,870	17,370	17,870	18,370	18,870	19,370
Group C—MA+30	15,870	16,370	16,870	17,370	17,870	18,370	18,870	19,370	19,870
Group D—Doctors	16,355	16,855	17,355	17,855	18,355	18,855	19,355	19,855	20,355

Salary class and group	Service step— 1	2	3	4	5	6	7	8	9	10	11	12	13	Longevity step Y
Class 14:														
Group A—BA	$11,750	$12,270	$12,790	$13,310	$13,830	$14,350	$14,870	$15,390	$15,910	$16,430	$16,950	$17,470	$17,990	----------
Group B—MA	12,745	13,265	13,785	14,305	14,825	15,345	15,865	16,385	16,905	17,425	17,945	18,465	18,985	----------
Group C—MA+30	13,245	13,765	14,285	14,805	15,325	15,845	16,365	16,885	17,405	17,925	18,445	18,965	19,485	----------
Group D—Doctors	13,730	14,250	14,770	15,290	15,810	16,330	16,850	17,370	17,890	18,410	18,930	19,450	19,970	----------
Class 15:														
Group A—BA	9,940	10,335	10,730	11,125	11,520	11,915	12,415	12,915	13,415	13,915	14,415	14,915	15,415	$16,615
Group A-1—BA+15	10,435	10,830	11,225	11,620	12,015	10,410	12,910	13,410	13,910	14,410	14,910	15,410	15,910	17,610
Group B—MA	10,935	11,435	11,935	12,435	12,935	13,435	14,055	14,675	15,295	15,915	16,535	17,155	17,775	19,390
Group C—MA+30	11,435	11,935	12,435	12,935	13,435	13,935	14,555	15,175	15,795	16,415	17,035	17,655	18,275	19,900
Group D, master's degree + 60 or Doctor's	11,935	12,435	12,935	13,435	13,935	14,435	15,055	15,675	16,295	16,915	17,535	18,155	18,775	20,559

(3) Effective on the first day of the first pay period beginning on or after September 1, 1974, the schedule of pay rates in section 13(a) of that Act (D.C. Code, sec. 31-1542(a)) is amended to read as follows:

Summer school and adult education.
Effective date.

"Classification	Per period		
	Step 1	Step 2	Step 3
Summer school (regular):			
Teachers, elementary and secondary schools; counselor, elementary and secondary schools; librarian, elementary and secondary schools; school social worker; speech correctionist, school psychologist	$8.53	$9.67	$10.90
Psychiatric social worker	9.81	11.12	12.54
Veterans' summer school centers: Teacher	8.53	9.67	10.90
Adult education schools:			
Teacher	9.38	10.64	11.99
Assistant principal	13.13	14.90	16.79
Principal	14.54	16.49	18.59"

(4) Effective on the first day of the first pay period beginning on or after January 1, 1975, that schedule of pay rates is amended to read as follows:

Effective date.
31 USC 1542.

SUMMER SCHOOL TEACHERS AND ADULT EDUCATION SCHOOLS SALARY SCHEDULE

Classification	Per period		
	Step 1	Step 2	Step 3
Summer school (regular):			
Teachers, elementary and secondary schools; counselor, elementary and secondary schools; librarian, elementary and secondary schools; school social worker; speech correctionist; school psychologist	$8.79	$9.97	$11.23
Psychiatric social worker	10.11	11.47	13.11
Veterans' summer school centers: Teachers	8.79	9.97	11.23
Adult education schools:			
Teacher	9.61	10.97	12.35
Assistant principal	13.54	15.36	17.29
Principal	14.99	17.00	19.14

SEC. 203. Beginning with the calendar year 1975, the District of Columbia Board of Education shall, by March 1 of each year, submit to the Mayor of the District of Columbia the—

D.C. Code 31-1501a.

(a) percentage rate of the cost-of-living change since the effective date of the last increase of the compensation schedule for educational personnel in the District of Columbia; and

(b) results of a study comparing compensation of teachers in the District of Columbia with (1) teachers in cities of comparable size, and (2) teachers within other jurisdictions of the Washington metropolitan area.

The Mayor shall submit the information submitted to him by the Board under this section to the Council of the District of Columbia along with his recommendations with respect to compensation (and other related matters) of educational personnel of the Board.

SEC. 204. (a) Each person receiving basic compensation under class 15 of the salary schedule in section 1(a) of the District of Columbia Teachers' Salary Act of 1955 (D.C. Code, sec. 31-1501) shall be issued a five-year teaching certificate. Renewals shall be dependent upon application and six or more hours of appropriate credit earned during the preceding five-year period. The District of Columbia Board of Education shall establish appropriate rules, regulations, and requirements to carry out the purposes of this section.

Teaching certificates.
D.C. Code 31-1513.
Ante, p. 1042.
Renewals.

Rules and regulations.

(b) For the purposes of this section, class 15, group B, shall include persons possessing a master's degree or thirty appropriate semester hours beyond the bachelor's degree.

(c) For purposes of implementing this section the Board shall determine the appropriateness of the course work obtained in lieu of the degree.

Appointment and promotion requirement.

SEC. 205. (a) Section 2(a) of the District of Columbia Teachers' Salary Act of 1955 (D.C. Code, sec. 31-1511(a)) is amended by striking out "(D) attendance officer, or (E) child labor inspector," and inserting "or" after "tactics," in paragraph (B).

D.C. Code 31-1511 note.

(b) The employees in the category repealed by the amendment made by subsection (a) shall meet the general requirements of such section 2(a).

Effective date.

(c) The amendment made by subsection (a) shall be effective on and after the date of enactment of this Act.

TITLE III—TEACHER'S RETIREMENT ANNUITIES

Annuity computation.

SEC. 301. Section 5 of the Act entitled "An Act for the retirement of public school teachers in the District of Columbia", approved August 7, 1946 (D.C. Code, sec. 31-725) is amended by adding at the end thereof the following:

"(e)(1) Notwithstanding any other provision of this Act, other than this subsection, the monthly rate of annuity payable under this section shall not be less than the smallest primary insurance amount, including any cost-of-living increase added to that amount, authorized to be paid from time to time under title II of the Social Security Act.

42 USC 401.

"(2) Notwithstanding any other provision of this Act, other than this subsection, the monthly rate of annuity payable under this section to a surviving child shall not be less than the smallest primary insurance amount, including any cost-of-living increase added to that amount, authorized to be paid from time to time under title II of the Social Security Act, or three times such primary insurance amount divided by the number of surviving children entitled to an annuity, whichever is the lesser.

"(3) The provisions of this subsection shall not apply to an annuitant or to a survivor who is or becomes entitled to receive from the United States, or the District of Columbia, an annuity or retired pay under any other civilian or military retirement system, benefits under title II of the Social Security Act, a pension, veterans' compensation, or any other periodic payment of a similar nature, when the monthly rate thereof is equal to or greater than the smallest primary insurance amount, including any cost-of-living increase added to that amount, authorized to be paid from time to time under title II of the Social Security Act.

"(4) An annuity payable from the teachers' retirement and annuity fund to a former teacher, which is based on a separation occurring prior to October 20, 1969, is increased by $240.

"(5) In lieu of any increase based on an increase under paragraph (4) of this subsection, an annuity payable from the teachers' retirement and annuity fund to the surviving spouse of a teacher or annuitant, which is based on a separation occurring prior to October 20, 1969, shall be increased by $132.

"(6) The monthly rate of an annuity resulting from an increase under paragraph (4) or (5) shall be considered as the monthly rate of annuity payable under subsection (a) for purposes of computing the minimum annuity under subsection (e).".

Effective date. D.C. Code 31-725 note.

SEC. 302. This title shall become effective on the date of enactment. Annuity increases under this title shall apply to annuities which commence before, on, or after the date of enactment of this title, but

no increase in annuity shall be paid for any period prior to the first day of the first month which begins on or after the ninetieth day after the date of enactment of this title, or the date on which the annuity commences, whichever is later.

TITLE IV—REAL PROPERTY TAX

District of Columbia Real Property Tax Revision Act of 1974.

PART 1—SHORT TITLE, STATEMENT OF PURPOSE, AND DEFINITIONS

SEC. 401. This title may be cited as the "District of Columbia Real Property Tax Revision Act of 1974".

D.C. Code 47-621 note.

SEC. 402. It is the intent of Congress to revise the real property tax in the District of Columbia to achieve the following objectives:

D.C. Code 47-621.

(1) Equitable sharing of the financial burden of the government of the District of Columbia.

(2) Full public information regarding assessments and appeal procedures.

(3) Promotion of economic activity, diversity of land use, and preservation of the character of the District of Columbia.

(4) Assurance that shifts in the tax burden on individual taxpayers will not be excessive.

(5) Comparability of tax effort between the District of Columbia and surrounding jurisdictions in the metropolitan area and cities of comparable size.

Definitions. D.C. Code 47-622.

SEC. 403. For the purposes of this title—

(1) The term "real property" means real estate identified by plat on the records of the District of Columbia Surveyor according to lot and square together with improvements thereon.

(2) The term "Commissioner" means the Commissioner of the District of Columbia established under Reorganization Plan Numbered 3 of 1967.

5 USC app.

(3) The term "Council" means the District of Columbia Council established under Reorganization Plan Numbered 3 of 1967.

(4) The term "estimated market value" means 100 per centum of the most probable price at which a particular piece of real property, if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, would be expected to transfer under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

(5) The term "regulation", unless specifically identified as a regulation of the Commissioner, means a regulation of the Council enacted under section 406 of the Reorganization Plan Numbered 3 of 1967, and after January 2, 1975, such term means an act of the Council of the District of Columbia enacted under section 412 (and related sections) of the District of Columbia Self-Government and Governmental Reorganization Act.

D.C. Code 1-146.

(6) The term "tax year" means—

(A) with respect to a real property tax rate proposed by the Mayor or established by the Council after January 1 but before June 30 of any calendar year, the next following fiscal year; and

(B) with respect to a real property tax rate proposed by the Mayor or established by the Council after June 30 in any calendar year, the fiscal year during which the rate was proposed or established.

PART 2—AUTHORITY AND PROCEDURE TO ESTABLISH REAL PROPERTY TAX RATES

SUBPART A—REAL PROPERTY TAX RATE

D.C. Code 47-631.

SEC. 411. Notwithstanding the provisions of the Act of June 2, 1922 (D.C. Code, sec. 47-501), there is hereby levied for each fiscal year a tax on the real property in the District of Columbia at a rate determined according to the provisions of this title. Unless otherwise provided by law, all revenues received from such tax shall be deposited, from time to time, in the Treasury of the United States, to the credit of the District of Columbia.

Public hearing.
D.C. Code 47-632.

SEC. 412. The Council, after public hearing, shall establish each year, within thirty days after receipt of the Commissioner's recommendation under section 413, a rate of taxation which, except as provided in section 431, shall be applied, during the tax year, to the assessed value of all real property subject to taxation. The Council may by resolution extend the time for any year for setting such rate of taxation, except that if the Council does make such an extension, it must establish such a rate for that tax year. If the Council fails to establish such a rate within such thirty days, and fails to extend the time for establishing such a rate, the rate calculated by the Commissioner, pursuant to section 413, shall be the rate for that tax year.

D.C. Code 47-633.

SEC. 413. (a) (1) Except as provided in paragraph (2), by July 15 of each year, the Commissioner shall calculate and submit to the Council a proposed real property tax rate for the tax year, and inform the Council of his certification of the assessment roll pursuant to section 426(g). The Commissioner may extend the period for submitting such recommendation.

(2) With respect to the real property tax rate for the fiscal year ending June 30, 1975, the Commissioner shall submit his recommendation to the Council within 30 days after the date of enactment of this title.

(b) At the time the Commissioner submits to the Council the proposed real property tax rate under subsection (a), he shall also submit the following:

(1) The total aggregate assessed value of taxable real property for the year preceding the tax year by major class or type of property.

(2) The estimated total aggregate assessed value of taxable real property for the tax year for which the property tax rate recommendation is being made, by major class or type of property, indicating separately for each class or type the estimated value attributable to new construction.

(3) The real property tax rate (rounded to the nearest penny) calculated to yield in the tax year the same amount of revenue (exclusive of the revenue attributable to new construction) as was raised by that tax at the rate applicable during the year preceding the tax year.

(c) The real property tax rate submitted by the Commissioner pursuant to subsection (a) shall become the real property tax rate applicable during the tax year for which it is submitted unless the Council acts to set a different such rate pursuant to section 412.

(d) On or before February 1 of each year the Commissioner shall estimate as closely as possible the rate to be calculated in subsection (a) and shall so inform the Council.

(e) The real property tax rate applicable in the District for the fiscal year ending June 30, 1975, calculated according to the provisions of sections 411, 412, 413, and 461, shall be applied to the assessment roll

for 1975 determined according to provisions of law in effect prior to the effective date of this Act.

SEC. 414. At the time the Commissioner submits to the Council the proposed real property tax rate under section 413, he shall also submit the following: D.C. Code 47-634.

(1) The total aggregate assessed value of real property exempt from the real property tax levied in the District for the current fiscal year by major class or type of exempt status and the tax that would have been paid during such fiscal year had such property not been exempt.

(2) The estimated total aggregate assessed value of real property exempt from the real property tax levied in the District by major class or type of exempt status and the tax that would be paid during the fiscal year under the real property tax rate proposed by the Commissioner pursuant to section 413.

SEC. 415. In establishing a real property tax rate the Council shall make a comparison of tax rates and burdens applicable to residential and nonresidential property in the District with those such rates applicable to such property in jurisdictions in the vicinity of the District. The comparison shall include other major taxes in addition to the tax on real property. Without in any way limiting the authority of the Council, it is the intention of Congress that tax burdens in the District be reasonably comparable to those in the surrounding jurisdictions of the Washington metropolitan area. D.C. Code 47-635.

SEC. 416. The Commissioner shall, by June 30 of each year, compile and publish information regarding the relative amount of tax for all major taxes in the District compared with those in surrounding jurisdictions in the Washington metropolitan area and with those in other cities. The information shall include the rate of the property tax levied on residential and nonresidential property, and the effect of major taxes levied on families of different income levels and on businesses. D.C. Code 47-636.

SUBPART B—ASSESSMENT AND ADMINISTRATION

SEC. 421. (a) The assessed value of all real property shall be listed on the assessment roll for real property taxation purposes annually as provided in this part. The assessed value for all real property shall be the estimated market value of such property as of January 1 of the year preceding the tax year, as determined by the Commissioner. In determining estimated market value for various kinds of real property the Commissioner shall take into account any factor which might have a bearing on the market value of the real property including, but not limited to, sales information on similar types of real property, mortgage, or other financial considerations, reproduction cost less accrued depreciation because of age, condition, and other factors, income earning potential (if any), zoning, and government-imposed restrictions. Assessments shall be based upon the sources of information available to the Commissioner which may include actual view. D.C. Code 47-641.

(b) All real property shall be assessed no less frequently than once every two years, and as soon as practicable such assessment shall be made annually. The Council may authorize and direct assessments to be made annually for some or all classes of real property, except that for fiscal year 1978, and for each fiscal year thereafter, all real property shall be assessed on an annual basis.

(c) The Council may adopt regulations concerning the assessment and reassessment of real property and matters relating thereto which shall be consistent with the provisions of this title and other applicable provisions of law. Regulations.

Regulations.

(d) The Council may adopt regulations regarding information to be furnished the Commissioner by owners of real property. Such regulations shall provide, under penalty of law, that all such information with respect to income derived from investment on income-producing real property shall be handled in the same confidential manner as income tax returns and supporting data required to be submitted to the government of the District of Columbia under laws applicable in the District.

(e) The Commissioner shall submit to the Council, within forty-five days after the date of enactment of this title, proposed regulations to be adopted by the Council pursuant to subsection (c).

Regulations.

(f) Consistent with the provisions of this Act and regulations of the Council, the Commissioner shall promulgate necessary regulations and administrative orders. If the Council shall not have adopted regulations concerning assessment pursuant to subsection (c) within ninety days after the date of enactment of this title, the Commissioner shall promulgate such regulations.

Real property, assessment.
D.C. Code 47-642.

SEC. 422. (a) The Commissioner shall assess all real property, identifying separately the value of land and improvements thereon, and administer and collect the real property tax within the District. The Commissioner shall also notify owners of real property of assessments and of appeal procedures. In addition, he shall maintain adequate records relating to the administration of the real property tax in the District, and provide appropriate public information concerning such tax.

Assessors, appointment.

(b) The Commissioner shall appoint assessors competent to determine values of real property to carry out the provisions of this title and other relevant portions of this title. Each person so appointed shall take and subscribe an oath to diligently, faithfully, and impartially assess all real property according to applicable law and regulations and otherwise perform the duties of office.

(c) The Commissioner shall assure that information regarding the characteristics of real property, sales and exchanges of all such property, building permits, land use plans, and any other information pertinent to the assessment process shall be made available to the assessors on a timely basis.

D.C. Code 47-643.

SEC. 423. (a) All real property, except as hereinafter provided, shall be assessed in the name of the owner, or trustee or trustees of the owner thereof. All undivided real property of a deceased person may be assessed in the name of such deceased person until such undivided real property is divided according to law, or has otherwise passed into the possession of some other person; and all real property, the ownership of which is unknown, shall be assessed as owner unknown.

(b) All real property, whether taxable or not, shall be assessed according to the address and the number of the squares and lots thereof, or part of lots, and upon the number of the square or superficial feet in each square or lot or part of a lot.

Preliminary assessment roll.
D.C. Code 47-644.

SEC. 424. (a) The Commissioner shall, on or before March 1 of each year, compile in tabular form and place in a book, known as the preliminary assessment roll, the name of the owner, address, lot and square, amount, description, and value, as of January 1 of that year, of the land and improvements of all real property whether such property is taxable or exempt.

Public inspection.

(b) The preliminary assessment roll, together with all maps, field books, assessment-sales ratio studies, surveys, and plats, shall be open to public inspection during normal business hours. In addition, any notes and memorandums relating to the assessment of his real property, or a statement clearly indicating the basis upon which his real property has been assessed, shall be open to inspection by the taxpayer or his

designated representative during normal business hours. Provision shall be made to furnish copies of all material to any person, upon request, at the lowest charge which covers cost of making such copies.

Copies.

(c) The Commissioner shall undertake, publish, and otherwise publicize the results of assessment-sales ratio studies for different types of real property for the entire District and for different types of real property within each of the districts utilized in making assessments. If, for a given year, adequate sales data are lacking for particular studies, the Commissioner shall so indicate.

Assessment-sales ratio studies, publication.

(d) The Commissioner shall, either himself or in a newspaper of general circulation, publish a listing of the assessed value of each property by address, lot, and square, and he shall also make such listing available at the main public library in the District and at such other points as he may determine. Such publication can be by neighborhood areas so long as maps showing the assessment areas are generally available.

Assessed property values, publication.

SEC. 425. Beginning as soon as possible after January 1, but no later than March 1 of each year, each taxpayer shall be notified of the assessment of his real property for the next fiscal year. The notice, or statement accompanying the notice, shall include—

Notice. D.C. Code 47-645.

(1) the address, lot, square, and type of land use by major category of the property;

(2) the assessed value of the land and improvements (shown separately and in total) of the property for the next fiscal year and such amounts for the previous fiscal year;

(3) the amount and percentage of change in assessed value over the previous fiscal year;

(4) an indication of the reason for such change in assessment, such as, but not limited to, improvements to the property, zoning change, changing market values;

(5) statement of appeal procedures pursuant to section 426(i);

(6) the citation to the regulations or orders under which the property was assessed;

(7) the location of the assessment roll, studies, and notes referred to in sections 424 and 426(g) and the hours during which the information is available;

(8) the availability of a listing of the assessed value of property referred to in section 424(c); and

(9) an explanation of all special benefits, incentives, limitations, or credits which relate to real property taxes as a result of this or any other Act.

SEC. 426. (a) There is established a Board of Equalization and Review for the District (hereinafter in this title referred to as the "Board") which shall be composed of fifteen members, a majority of whom shall be residents of the District, appointed by the Commissioner, with the advice and consent of the Council. The Council may authorize a larger size if the caseload so requires. Members of the Board shall be persons having knowledge of the valuation of property, real estate transactions, building costs, accounting, finance, or statistics. The Commissioner shall name one member as Chairman. None of the members may be officers of the District of Columbia government. Each member shall serve for a term of five years, except of the members first appointed under this section, the Commissioner shall designate equal numbers for terms of one, two, three, four, and five years. The terms of the members first appointed under this section shall begin on January 1, 1975. Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose. Each member shall receive compensation at a rate to be determined by the Council unless otherwise prohibited by law,

Board of Equalization and Review for the District of Columbia. Establishment; membership. D.C. Code 47-646.

Chairman.

Term.

Compensation.

but not to exceed one two-thousandth of the annual salary of the highest step of grade 15 of the General Schedule in section 5332 of title 5 of the United States Code for each hour such member is engaged in the actual performance of duties vested in the Board.

5 USC 5332 note.

(b) The Commissioner shall provide such other support as is needed for the efficient operation of the Board.

Meetings.

(c) The Board shall convene as business necessitates from the first Monday in January until the Commissioner shall be presented with the assessment roll for the fiscal year as provided in subsection (g). The Board shall also convene as business necessitates for a period of thirty days following any special assessment which shall be generally applicable to a class of real property, and as business in the Board otherwise makes necessary.

(d) A majority of the Board shall constitute a quorum for transacting business, except the Board may provide for the establishment of three member panels for hearing and deciding individual appeals. The Board shall adopt and publish necessary rules, and all applicable provisions of the District of Columbia Administrative Procedures Act (D.C. Code, secs. 1-1501—1-1510) shall apply to the rules and procedure of the Board.

Appeal.

(e) On or before April 15 of each year any taxpayer may appeal the amount of his assessment for the forthcoming fiscal year.

Assessment revisions.

(f) Pursuant to applicable provisions of law, regulations adopted by the Council, or orders of the Commissioner, the Board shall attempt to assure that all real property is assessed at the estimated market value. Based on the record of complaints or of other information available to or solicited by the Board, the Board shall raise or lower the estimated market value of any real property which it finds to be more than 5 per centum above or below the estimated market value contained in the preliminary assessment roll prepared by the Commissioner according to section 423 and shall revise the assessment roll accordingly.

(g) On or before June 1 the Board shall present the revised assessment roll for the forthcoming fiscal year to the Commissioner. The Commissioner shall make such further revisions to the assessment roll as are required under other applicable provisions of law, and shall approve such assessment roll not later than June 30. Except as otherwise provided by law, the approved assessment roll shall constitute the basis of assessment for the forthcoming fiscal year and until another assessment roll is made according to law.

(h) Neither the Board nor any court shall order the increase of the assessed value of any parcel of real property above its estimated market value, nor the decrease of the assessed value of any parcel of real property below its estimated market value solely on the basis of average ratio studies comparing sales and assessments, unless such studies are the primary basis for the assessment, or reassessment of the concerned property.

(i) Any person aggrieved by any assessment, equalization, or valuation made, may, by October 15 of the calendar year in which such assessment, equalization, or valuation is made, appeal from such assessment, equalization, or valuation in the same manner and to the same extent as provided in sections 3 and 14 of title IX of the Act of August 17, 1937 (D.C. Code, secs. 47-2404, 47-24143), if such person shall have first made his complaint to the Board respecting such assessment as herein provided, except that in any case where no notice in writing of such increase of valuation was given the taxpayer prior to March 15 of the particular year, no such complaint shall be required for appeal.

D.C. Code 47-2403, 2413.

D.C. Code 47-647.

SEC. 427. Each assessor of the District, and each assistant assessor, in the discharge of any of his duties, or the Board, may administer

all necessary oaths or affirmations. The Commissioner or, in his absence, his designated agent, and the Chairman of the Board, shall have power to summon the attendance of any person to be examined under oath touching such matters and things as the Commissioner or the Board may deem advisable in the discharge of their duties; and any member of the Metropolitan Police force of the District of Columbia may serve subpenas in his behalf. Such fees shall be allowed witnesses so examined, to be paid out of funds available to the Commissioner, as are allowed in civil actions before the United States District Court for the District of Columbia. Any person summoned and examined as aforesaid who shall knowingly make false oath or affirmation shall be guilty of perjury, and upon conviction thereof be punished according to the laws in force for the punishment of perjury.

Subpenas.

Witness fees.

SEC. 428. Within one year after the date of enactment of this title the Superior Court of the District of Columbia shall establish a method which it deems appropriate by which class action cases regarding any matter relating to real and personal property taxes may be brought before the Superior Court.

Class action cases.
D.C. Code 47-648.

SEC. 429. Any person who shall refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provision of the first section of the Act of March 3, 1881 (D.C. Code, sec. 47-209), or section 13 of the Act of August 14, 1894 (D.C. Code, sec. 47-606), or any other provision of this title shall, for each offense, be removed from office and fined not more than $10,000, or imprisoned for no longer than one year, or both, in the discretion of the court.

Violations, penalty.
D.C. Code 47-649.
D.C. Code 47-301.

SUBPART C—MODIFIED HOMEOWNER EXEMPTION TO PREVENT SHIFT OF THE TAX BURDEN TO LOW AND MODERATE INCOME FAMILIES WHO RENT OR OWN SINGLE FAMILY HOMES

SEC. 430. (a) In order that the shift to equalized assessment at the same percentage of estimated market value for all properties not result in increases in proportionate tax burden for households of low or moderate income who own or rent property identified on the assessment roll as row dwellings, detached dwellings, or semi-detached dwellings, the Council by regulation is authorized to provide that the amount of up to $3,000 of market value may be deducted from the estimated market value of some or all of such property.

D.C. Code 47-650.

(b) Subsection (a) shall take effect on and after July 1, 1974.

Effective date.

SUBPART D—TAX INCENTIVES FOR REHABILITATION OF PROPERTY AND NEW CONSTRUCTION IN AREAS OF THE CITY AND FOR THE PRESERVATION OF HISTORIC PROPERTY

SEC. 431. (a) The Council shall, within one year after the date of enactment of this title, after public hearing, adopt regulations providing tax incentives for the rehabilitation of existing structures and for new construction, including rehabilitation or construction of commercial property, located in areas of the District as designated by the Council. The Council shall also adopt regulations providing tax incentives for the rehabilitation and maintenance of historic property. Such tax incentives may include, but are not limited to—

Hearing; regulations.
D.C. Code 47-651.

(1) establishing different tax rates for land and for improvements thereon; and

(2) providing that any increase in assessed value of improvements resulting from rehabilitation or new construction be ignored for tax purposes for up to five years from the year of such reassessment.

(b) To be eligible for incentive under this section, historic property must be property designated as an historic landmark and conform to the provisions of subpart E.

SUBPART E—TAX RELIEF FOR CERTAIN HISTORIC PROPERTIES

D.C. Code 47-652.

SEC. 432. For certain officially designated historic property in the District, the Commissioner shall, in addition to assessing at full market value, assess land and improvement on the basis of current use and structures of the property, which latter assessment, if it is less than full market value, shall be the basis of tax liability to the District.

D.C. Code 47-653.

SEC. 433. To be eligible for historic property tax relief, real property must be historic property designated by the Joint Committee on Landmarks of the National Capital Planning Commission and the Commission on Fine Arts, and, in addition, must be approved by the Commissioner under section 434.

D.C. Code 47-654.

SEC. 434. The Council may provide that the owners of properties which have been designated historic landmarks by the Joint Committee on Landmarks of the National Capital Planning Commission and the Commission of Fine Arts may enter into agreements with the government of the District of Columbia for periods of at least twenty years which will assure the continued maintenance of historic properties in return for property tax relief. Such a provision shall, as a condition for tax relief, require reasonable assurance that such property will be used and properly maintained and such other conditions as the Council finds to be necessary to encourage the preservation of historic property. The Council shall also provide for the recovery of back taxes, with interest, which would have been due and payable in the absence of the exemption, if the conditions for such exemption are not fulfilled.

SUBPART F—TAX DEFERRAL

D.C. Code 47-655.

SEC. 435. (a) An eligible taxpayer may defer each year any real property tax owed in excess of 110 per centum of his immediately preceding year's real property tax liability. To be eligible for such deferral the taxpayer must—

(1) have owned for at least five years the residential real property for which deferral is claimed;

(2) certify that the combined household adjusted gross income (for purposes of District income taxes) does not exceed $20,000 in one year;

(3) file a written request for deferral on a form prescribed by the Commissioner;

(4) certify that such residential real property is the principal place of residence of the taxpayer;

(5) certify that the zoning classification of such residential property has not changed in the immediately past fiscal year;

(6) certify that increases in the assessed valuation of such residential real property attributable to improvements which increase the intrinsic value of such residential real property are not included in the calculation of the increase in real property tax payable; and

(7) certify that the assessment of such residential real property for the immediately previous fiscal year was not the result of an obvious arithmetical error.

Interest.

(b) Taxes deferred under this section shall bear interest compounded annually. The rate of interest which shall be applied in each year shall be the average Treasury bill rate for the preceding twelve months as certified by the Secretary of the Treasury to the Commissioner.

(c) No further deferrals of real property tax shall be granted a taxpayer when his deferred tax plus interest equals more than 10 per centum of the current assessed value of his property. Limitation.

(d) Taxes deferred under this section, together with all accumulated interest, shall constitute a preferential lien upon the real property which shall be immediately payable by the seller, transferor, or conveyor whenever the real property is sold, refinanced, transferred, or conveyed in any manner, or whenever additional co-owners (other than spouse) are added to the real property. Preferential lien.

SEC. 436. (a) Any owner of residential real property whose combined household adjusted gross income is in excess of $20,000, and who meets the qualifications specified in clauses (1), (3), (4), (5), and (6) of subsection (a) of section 435, may defer the amount of real property tax attributable to an increase by more than 25 per centum in any one year over the assessment of the immediately previous fiscal year. For the purposes of this section and section 435, for the fiscal year 1975 the assessed value of all properties assessed at 55 per centum of estimated market value shall be the assessed value of the property divided by 0.55. D.C. Code 47-656.

(b) Taxes deferred under this section shall bear interest compounded annually. Notwithstanding any other provision of law, the rate of interest which shall be applied in each year is the average Treasury bill rate for the preceding twelve months as certified by the Secretary of the Treasury to the Commissioner. Interest.

(c) No further deferrals of real property tax shall be granted a taxpayer when his deferred tax plus interest equals more than 10 per centum of the current assessed value of his property. Limitation.

(d) Taxes deferred under this section, together with all accumulated interest, shall constitute a preferential lien upon the property which shall be immediately payable by the seller, transferor, or conveyor whenever the property is sold, refinanced, transferred, or conveyed in any manner, or whenever additional co-owners (other than spouse) are added to the property. Preferential lien.

(e) The deferral provided in this section shall terminate June 30, 1979 unless specifically extended by the Council. Termination date.

SUBPART G—DISPOSAL OF TAX DELINQUENT PROPERTY TO ENCOURAGE HOMEOWNERSHIP

SEC. 437. Notwithstanding any other provision of law, whenever any real property in the District of Columbia has been, or shall hereafter be, offered for sale for nonpayment of taxes or assessments of any kind whatsoever, and shall have been bid off in the name of the District of Columbia, and two years or more have elapsed since such property was bid off as aforesaid, and the same has not been redeemed as provided by law, the Commissioner of the District may enforce the lien of the District for taxes or other assessments on such real property by ordering that a deed in fee simple to such property be issued by the Commissioner of the District of Columbia to the District of Columbia, and up to the time of the issuance of the deed such property may be redeemed by the owner or other person having an interest therein by the payment of all taxes or assessments due the District of Columbia upon said property, and all legal penalties, interest and costs thereon, together with such other expenses and costs, including costs of publication, as may have been incurred by the District. D.C. Code 47-657.

SEC. 438. The Council is hereby authorized to establish a program whereby title to properties acquired by tax sale pursuant to section D.C. Code 47-658.

437 may, for whatever sum it deems appropriate, be transferred to persons meeting criteria which shall be established by the Council, who guarantee to pay taxes on and to live in the property for at least five years, and who give assurance of bringing such property into reasonable compliance with the building code in the District.

PART 3—REAL AND PERSONAL PROPERTY TAX EXEMPTIONS

Effective date.
D.C. Code 47-801a.

SEC. 441. The first section of the Act of December 24, 1942 (D.C. Code, sec. 47-801(a)) is amended, on and after July 1, 1974, by adding at the end thereof the following:

"(s) Buildings owned by and actually occupied and used for legitimate theater, music, or dance purposes by a corporation which is not organized or operated for commercial purposes or for private gain, which buildings are open to the public, generally, and for admission to which charges may be made to cover the cost of expenses."

List of exempt property, publication.
D.C. Code 47-801-1.

SEC. 442. The Commissioner shall publish, by class and by individual property, a listing of all real property exempt from the real property tax in the District. Such listing shall include the address, lot, and square, the name of the owner, the assessed value of the land and improvements of such property, and the amount of the tax exemption in the previous fiscal year.

PART 4—PROPERTY TAX CREDIT FOR DISTRICT OF COLUMBIA RESIDENTS

Effective date.
D.C. Code 47-1567.

D.C. Code 47-1567g.

SEC. 451. Effective January 1, 1975, title VI of the District of Columbia Income and Franchise Act of 1947 is amended by adding at the end thereof the following new section:

"SEC. 7. CREDIT FOR PROPERTY TAXES ACCRUED AND PAYABLE BY DISTRICT OF COLUMBIA RESIDENTS.—(a)(1) For purposes of providing relief to certain District of Columbia residents who own or rent their principal place of abode and who reside in same, a credit shall be allowed to the eligible claimant equal to the amount by which all or a portion of real property taxes the taxpayer pays, or rent paid constituting property taxes, on his principal place of residence for the taxable year, exceeds a percentage (determined under subsection (a)(2)) of his household gross income for that year.

"(2) The percentage required under paragraph (1) of this subsection to be determined under this subsection for taxpayers shall be the percentage specified in the following table:

"If household gross income is:	The percentage of property tax paid on the first $400 of property tax, or rent constituting property tax, which shall constitute credit is:
Under $3,000	80 per centum of tax in excess of 2 per centum of income.
$3,000 to $4,999	70 per centum of tax in excess of 3 per centum of income.
$5,000 to $6,999	60 per centum of tax in excess of 4 per centum of income.

"(b) DEFINITIONS.—For purposes of this section:

"(1)(A) The term 'household gross income' means gains, profits, and income derived from salaries, wages, or compensation for personal services of whatever kind and in whatever form paid, including salaries, wages, and compensation paid by the United States to its officers and employees, or income derived from any trade or business or sales or dealings in property, whether real or personal, including capital assets as defined in this article growing out of the ownership or sale of or interest in such property; income from rent, royalties,

interest, dividends, securities, or transactions of any trade or business carried on for gain or profit, or gains or profits and income derived from any source whatever, including but not limited to alimony, and separate maintenance payments (including amounts received under separate maintenance agreements), strike benefits, cash public assistance and relief (not including relief or credit granted under this section), sick pay, workmen's compensation, proceeds of life insurance policies, the gross amount of any pension or annuity (including railroad retirement benefits, veterans' disability pensions, or payment received under the Federal Social Security Act), State or District of Columbia unemployment compensation laws, and nontaxable interest received from the United States, a State or any agency or instrumentality thereof. The word 'income' does not include gifts from nongovernmental sources, food stamps, or food or other relief in kind supplied by a governmental agency.

42 USC 1305.

"(B) In determining household gross income the exclusions from gross income as provided by subsection (b) of section 2 of title III of this article shall not apply.

D.C. Code 47-1557a.

"(2) The term 'household income' shall have the same meaning as the words 'adjusted gross income' are defined in subsection (c) of section 2 of title III of this article. For purposes of determining adjusted gross income within the meaning of this section, gross income shall mean household income as defined in this section.

"(3) The term 'home' means the claimant's dwelling house, whether owned or rented by the claimant, and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, and may include a multiunit building or a multipurpose building and a part of the land upon which it is located.

"(4) The term 'claimant' means a person who has filed a claim under this section, was an owner of record of a home in the District, or a lessee, tenant at will or tenant at sufferance paying rent on a home in the District, during the entire calendar year preceding the year in which he files a claim for relief under this section. Only one claimant per home and per household per year shall be entitled to relief under this section.

"(5)(A) The term 'rent constituting property taxes accrued' means 15 per centum of the rent actually paid by a claimant in cash or its equivalent in the calendar year 1975 or any subsequent calendar year solely for the right to occupy his District home in such calendar year, and which rent constitutes the basis in the succeeding calendar year for the claim for relief made by the claimant under this section, exclusive of amounts which are paid as rent or other consideration for the providing by the landlord of furniture or furnishings of any kind, and exclusive of amounts included in the rent for utilities. Whenever the amount of rent includes charges for the providing by the landlord of furniture or furnishings or charges for utilities, and the charges therefor are not separately stated, then there shall be deducted from the rent as the charge for such furniture or furnishings 20 per centum of the rent, and for utilities 10 per centum of the rent, and the balance shall be deemed to be the amount paid by the claimant solely for the right to occupy his District home for the purposes of the credit allowed under this section.

"(c) In the event that any installment of rent for a calendar year for which a claim is filed is paid prior to the beginning of or subsequent to the end of such calendar year, it shall be included as rent for the year for which the claim was made and for no other year,

and shall not be included as rent for purposes of this section for the year in which the installment was paid.

"(d) If the Commissioner determines that the rent paid was not the result of an agreement entered into at arm's length between the tenant and his landlord, the Commissioner may adjust the rent to a reasonable amount for the purposes of this section.

"(e)(1) Beginning with the calendar year 1975 and for each succeeding calendar year, if a claimant owns and occupies his home in the District on July 1 of any such year, 'property taxes accrued' means property taxes (exclusive of special assessments, interest on a delinquency in payment of tax, and any penalties and service charges) assessed and paid to date against such home commencing January 1, 1975, and for succeeding years. If a home is an integral part of a larger unit such as a multipurpose building or a multidwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

"(2) When a claimant rents two or more different homes in the District in the same calendar year, rent paid by the claimant during that year shall be determined by dividing the rent paid pursuant to the last rental agreement in force during that calendar year by the number of months during that calendar year for which this rent was paid and multiplying the result by twelve.

Claims.

"(f) The right to file under this section shall be personal to the claimant, but such right may be exercised by his legal guardian or attorney-in-fact. The right to file a claim shall not survive the death of a claimant. If a claimant dies after having filed a claim, any amount refunded as a result thereof shall be disbursed to his estate: *Provided*, That if no executor or administrator qualifies therein within two years of the filing of the claim, or no petition for distribution of a small estate is filed pursuant to the first section of the Act of September 14, 1965 (D.C. Code, secs. 20-2101 and 20-2102), the claim shall not be allowed.

"(g) Subject to the limitations provided in this section, commencing with the taxable year beginning after December 31, 1974, and for succeeding taxable years, the claimant may claim as a credit against the District income taxes otherwise due on his income, property taxes accrued or rent constituting property taxes accrued for that year. If the allowable amount of such claim exceeds the income taxes otherwise due from the claimant, or other tax liabilities of the claimant to the District, or if there are no District income taxes due from the claimant, the amount of the claim not used as an offset against income taxes or other tax liabilities of the claimant to the District shall be paid or credited to the claimant. No interest shall be allowed on any payment made to a claimant pursuant to this section.

"(h) No claim with respect to property taxes accrued or with respect to rent constituting property taxes accrued shall be allowed unless a District of Columbia individual income tax return or (if the claimant is not required to file such return) a claim for credit under this section is filed with the District on the forms and in such manner and with such information as the Commissioner may prescribe. Any claim for credit shall be filed on or before the time prescribed for the filing of a return of individual income under this article. The Commissioner may grant a reasonable extension of time, not to exceed six months, for the filing of a return or claim for credit under this section whenever in his judgment good cause exists therefor.

Time extensions.

"(i) The amount of any claim otherwise payable under this section may be applied by the District against any outstanding tax liability of the claimant to the District.

Eligibility.

"(j)(1) In determining eligibility for the credit allowable under this section, and for the purpose of determining outstanding tax liability (if any) of the claimant to the District household income for which the claim is filed and the claimant's outstanding tax liability (if any) shall be determined on the basis of the combined household income of all members present in the household, except there shall be excluded from the computation of gross household income the first $1,000 earned by a dependent.

"(2) In the case of husband and wife, who during the entire calendar year for which a claim is filed under this section, maintain separate homes, for the purpose of determining household income and the claimant's outstanding tax liability (if any), such husband and wife shall be deemed to have been unmarried during the calendar year for which the claim is made.

"(k) No credit shall be allowed under this title for any year during which the person claiming the credit was a dependent, under any State, Federal, or District law levying a tax on income, unless during that year such person is or becomes sixty-five years of age or older.

Income averaging, regulations.

"(l) In the case of persons whose incomes vary substantially from year to year, the District of Columbia Council shall adopt regulations concerning income averaging for purposes of calculating benefits.

"(m) Each owner of a rental unit or his authorized agent shall, when requested in writing, furnish to the tenant making such written request a statement indicating the amount of rent paid by the tenant during the calendar year solely for the right of occupancy of the leased premises. Requests shall be made under this paragraph only by those persons entitled to file a claim under this section or who at the time of the making of the request deem themselves entitled to file a claim for credit under this section.

"(n)(1) If, on an audit of any claim filed under this section, the Commissioner finds the amount to have been incorrectly computed, he shall determine the correct amount and notify the claimant in accordance with the procedures set forth in section 5 of title XII of this article.

D.C. Code 47-1586d.

"(2) If it is determined that a claim was filed with fraudulent intent, it shall be disallowed in full. If the claim has been paid or a credit has been allowed against income taxes otherwise payable, the credit shall be canceled and the amount paid shall be assessed against the claimant and recovered in the same manner as provided for the collection of taxes under section 1601 of title XVI of the Act of May 18, 1954 (D.C. Code, sec. 47-312).

"(o) No claim for relief under this section shall be allowed to any person who was not living in a home which was subject to District of Columbia real property taxation during the calendar year for which the claim is filed.

"(p) Notwithstanding any other provision of law to the contrary, any person aggrieved by the denial in whole or in part of a claim for the credit authorized by this section, or an assessment of tax made pursuant to paragraph (1) of this section, may appeal the denial within six months after notice of the denial of the claim or within six months after notice of assessment, to the Board which shall consider such appeal as a contested case under section 10 of the District of Columbia Administrative Procedure Act (D.C. Code, sec. 1-1509). In

the case of an assessment of tax, the mailing to the claimant of a statement of taxes due shall be considered notice of assessment with respect to such taxes.

"(q) The Commissioner is authorized to provide a table which will approximate, as closely as feasible, the amount of relief allowable under this section.

"(r) If it is determined by the District that a claimant received title to his home in the District or became legally obligated to pay rent for his home in the District primarily for the purpose of receiving benefits under the provisions of this section, his claim shall be disallowed.

"(s) The District of Columbia Council is empowered to make such changes in the amount of annual relief provided under section 7(a) of this title as it may deem proper.".

PART 5—DISTRICT OF COLUMBIA PROPERTY TAX RATE.

D.C. Code 47-632 note.

SEC. 461. Notwithstanding any other provision of law the property tax rate for the District of Columbia for fiscal year 1975 shall be set by the Council at such an amount to yield at least $146 million in fiscal year 1975; except that such amount may be reduced by any amount raised by the Council pursuant to delegation of authority contained in section 471 of this Act, or by any revenue obtained pursuant to any other provision of law, or by any amount raised by reprogramming or reallocation of the fiscal year 1975 budget.

PART 6—DELEGATION OF GENERAL TAXING AUTHORITY; AMENDMENTS TO DISTRICT SALES TAX ACT AND MISCELLANEOUS

D.C. Code 47-504.

Ante, p. 1042.

5 USC app.

SEC. 471. In order to provide for additional revenue to meet additional expenditures resulting from a compensation increase adopted for persons paid under the District of Columbia Teachers' Salary Act of 1955, policemen, and firemen, the Council, in accordance with section 406 of Reorganization Plan Numbered 3 of 1967, is authorized to change the rate of the taxes imposed under—

D.C. Code 47-1551 note.

(1) the District of Columbia Income and Franchise Tax Act of 1947,

D.C. Code 47-2601 note.

(2) the District of Columbia Sales Tax Act,

D.C. Code 47-2701.

(3) the District of Columbia Use Tax Act,

D.C. Code 47-2801 note.

(4) the District of Columbia Cigarette Tax Act,

D.C. Code 25-101.

(5) the District of Columbia Alcoholic Beverage Control Act,

D.C. Code 47-1901.

(6) the Act of April 23, 1924 (relating to motor vehicle fuel tax),

D.C. Code 47-1601.

(7) title V of the District of Columbia Revenue Act of 1937, and

(8) any other Act of Congress imposing a tax solely in the District of Columbia.

Effective date. D.C. Code 47-504 note.

SEC. 472. Section 471 shall take effect on the date of enactment of this Act.

SEC. 473. Section 114(a)(8) of the District of Columbia Sales Tax Act (D.C. Code, sec. 47-2601(a)(8)) is amended to read as follows:

"(8) The sale of or charges for admission to public events, except live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with and without music), operas and readings and exhibitions of paintings, sculpture, photography, graphic and craft arts, but including movies, circuses, burlesque shows, sporting events, and performances or exhibitions of any other type or

nature: *Provided*, That any casual or isolated sale of or charge for admission made by a semipublic institution not regularly engaged in asking such sales or charges shall not be considered a retail sale or sale at retail."

Repeals.

SEC. 474. The following Acts or parts of Acts are repealed effective June 30, 1975:

(a) Title XV of the District of Columbia Public Works Act of 1954 (D.C. Code, sec. 47-501a.).

(b) The fourth and fifth paragraphs under the heading "General Expenses" of the Act of March 3, 1881 (D.C. Code, sec. 47-601).

D.C. Code 47-301.

(c) The fifth paragraph under the paragraph headed "Militia" of the Act of July 7, 1898 (D.C. Code, sec. 47-602).

(d) Section 11 of the Act of June 25, 1938 (D.C. Code, sec. 47-603).

(e) The first paragraph of section 5 (D.C. Code, sec. 47-713), and the second unnumbered paragraph of section 6 (D.C. Code, sec. 47-605), of the Act of July 1, 1902.

(f) The first section, and sections 2, 3, 4, 6, 7, and 8 of the Act of August 14, 1894 (D.C. Code, secs. 47-604, 701, 702, 704, 707).

D.C. Code 47-705, 706.

(g) The first five sentences, and the last two sentences, of section 5(a) of the Act of August 17, 1937 (D.C. Code, secs. 47-708—47-709).

D.C. Code 47-2405.

(h) Section 5 of the Act of March 3, 1883 (D.C. Code, sec. 47-703).

D.C. Code 47-621 note.

SEC. 475. Except as specifically provided in this title, nothing in this title, or any amendments made by this Act, shall be construed so as to affect the authority vested in the Commissioner of the District of Columbia or the authority vested in the District of Columbia Council by Reorganization Plan Numbered 3 of 1967. The performance of any function vested by this title in the Commissioner of the District of Columbia or in any office or agency under his jurisdiction and control, or in the District of Columbia Council, may be delegated by the Commissioner or by the Council, as the case may be, in accordance with the provisions of such plan.

5 USC app.

Savings provision.

D.C. Code 47-621 note.

SEC. 476. (a) The repeal or amendment by this title of any provision of law shall not affect any act done or any right accrued or accruing under such provision of law before the effective date of this title or any suit or proceeding had or commenced before the effective date of this title, but all such rights and liabilities under such law shall continue, and may be enforced in the same manner and to the same extent, as if such repeal or amendment had not been made.

(b) All offenses committed, and all penalties incurred, prior to the effective date of this title, under any provision of law hereby repealed or amended, may be prosecuted and punished in the same manner and with the same effect as if this title had not been enacted.

Regulations.

D.C. Code 47-661.

SEC. 477. Except as specifically provided in this Act, or in other provisions of law applicable to the District of Columbia, the Council may by regulation establish penalties for violations of any provision of this title, including any regulation issued pursuant to this title. Such penalties may not exceed imprisonment for longer than one year, or a fine not to exceed $10,000, or both, for each offense.

Penalties.

Effective date.

D.C. Code 47-621 note.

SEC. 478. Except as specifically provided in this title, the provisions of this title shall take effect on the date of enactment of this title, except that Part 1 and subparts A through G of Part 2 shall apply beginning with the fiscal year beginning July 1, 1975.

TITLE V—POWERS OF THE COUNCIL

D.C. Code 47-621 note.

SEC. 501. Notwithstanding any other provision of law, or any rule of law, nothing in this Act shall be construed as limiting the authority of the Council of the District Columbia to enact any act, resolution, or regulation, after January 2, 1975, pursuant to the District of Columbia Self-Government and Governmental Reorganization Act with respect to any matter covered by this Act.

D.C. Code 1-121 note.

Approved September 3, 1974.

Public Law 93-408

September 3, 1974
[S. 1871]

AN ACT

To amend the Youth Conservation Corps Act of 1972 (Public Law 92-597, 86 Stat. 1319) to expand and make permanent the Youth Conservation Corps, and for other purposes.

Youth Conservation Corps Act of 1970, amendment.
42 USC prec. 2711 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of August 13, 1970 (84 Stat. 794) is amended to read as follows:

"POLICY AND PURPOSE

16 USC 1701.

"SECTION 1. The Congress finds that the Youth Conservation Corps has demonstrated a high degree of success as a pilot program wherein American youth, representing all segments of society, have benefited by gainful employment in the healthful outdoor atmosphere of the national park system, the national forest system, other public land and water areas of the United States and by their employment have developed, enhanced, and maintained the natural resources of the United States, and whereas in so doing the youth have gained an understanding and appreciation of the Nation's environment and heritage equal to one full academic year of study, it is accordingly the purpose of this Act to expand and make permanent the Youth Conservation Corps and thereby further the development and maintenance of the natural resources by America's youth, and in so doing to prepare them for the ultimate responsibility of maintaining and managing these resources for the American people.

"YOUTH CONSERVATION CORPS

16 USC 1702.

"SEC. 2. (a) To carry out the purposes of this Act, there is established in the Department of the Interior and the Department of Agriculture a Youth Conservation Corps (hereinafter referred to as the 'Corps').

Participants.

The Corps shall consist of young men and women who are permanent residents of the United States, its territories, possessions, trust territories, or Commonwealth of Puerto Rico who have attained age fifteen but have not attained age nineteen, and whom the Secretary of the Interior or the Secretary of Agriculture may employ without regard to the civil service or classification laws, rules, or regulations, for the purpose of developing, preserving, or maintaining the lands and waters of the United States.

Equal opportunity and employment, term.

"(b) The Corps shall be open to youth from all parts of the country of both sexes and youth of all social, economic, and racial classifications with all Corps members receiving compensation consistent with work accomplished, and with no person being employed as a member of the Corps for a term in excess of ninety days during any single year.