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{ REPORT
No. 93-1203

**SALARY INCREASES FOR D.C. POLICE,
FIREMEN AND TEACHERS: ANNUITY
INCREASES FOR RETIRED TEACHERS:
REAL PROPERTY TAXES AND
REVENUE PROPOSALS**

REPORT

BY THE

**COMMITTEE ON THE
DISTRICT OF COLUMBIA**

TOGETHER WITH ADDITIONAL VIEWS

[To accompany H.R. 15842]

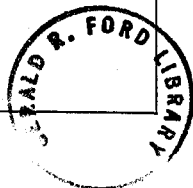


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on the State of the Union and ordered to be printed**

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**SALARY INCREASES FOR D.C. POLICE, FIREMEN AND
TEACHERS: ANNUITY INCREASES FOR RETIRED
TEACHERS: REAL PROPERTY TAXES AND REVENUE
PROPOSALS**

JULY 17, 1974.—Committed to the Committee of the Whole House on the state of
the Union and ordered to be printed

Mr. DIGGS, from the Committee on the District of Columbia, submitted
the following

REPORT

[To accompany H.R. 15842]

The Committee on the District of Columbia, to whom was referred the bill (H.R. 15842) to increase compensation for District of Columbia policemen, firemen, and teachers; to increase annuities payable to retired teachers in the District of Columbia; to reorganize public higher education 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, having considered the same, reports favorably thereon with amendments and recommends that the bill as amended do pass.

The amendments are as follows:

The amendment to the text of the bill strikes out all after the enacting clause and inserts in lieu thereof a substitute text which appears in italic type in the reported bill.

Amend the title so as to read: "A bill 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."

PURPOSE OF THE BILL

The purpose of the bill (H.R. 15842), as reported, is to bring to the House certain legislative proposals recommended for favorable action as follows:

TITLE I—Pay increases, now overdue, for the 7561 members comprising the District of Columbia police (Metropolitan Police, U.S. Park Police, and the Executive Protective Service), and the 1400 District of Columbia Firemen.

TITLE II—Pay increases, now overdue, for the 7547 District of Columbia public school teachers and 506 administrative personnel.

TITLE III—Increases of annuities for the retired public school teachers in the District of Columbia, who retired prior to October, 1969.

TITLE IV—Establishment of an equitable tax on real property in the District of Columbia and providing additional revenue to finance the foregoing titles.

H.R. 15842 is an omnibus bill consisting of the four related pay and revenue measures which are joined together to make a complete package of legislation. The bill does not include any extraneous provisions which do not deserve immediate House consideration.

These legislative recommendations have been given extensive hearings, and have been thoroughly reviewed and approved by a substantial vote of the Committee.

In view of the brief time remaining this summer for House Floor action on legislative proposals, a majority of the Committee realistically agreed to the omnibus package as the preferable vehicle available to assure consideration of these provisions before both Houses become involved exclusively in other matters.

Specifically, Title I and Title II of this bill would increase the salaries of the police, firemen and teachers in the public schools. The Committee unanimously recommends a 16% increase in salary for police and firemen and a 13% increase in salary, in two steps, for teachers. Earlier, the District government recommended a 10% increase for police and firemen and teachers.

The total price tag for the long overdue pay increases is approximately \$31.9 million. This total is \$13.9 million higher than the District's stated reserve.

It is, however, the strong view of the Committee that these increases are necessary and warranted. While a deficit of \$13.9 million is indicated, it is the belief of the Committee that a government with a budget in excess of \$1 billion, an authorized Federal payment of approximately \$8 million still unappropriated, a new authorized sales tax on parking, and a new general grant of taxing authority effective on the date of enactment of this act, can balance its budget.

In addition, the Committee anticipates that the District, like other urban areas, will initiate some further belt tightening.

TITLE V—POWERS OF THE COUNCIL

Title V of the bill makes it explicitly clear that the Act does not limit the authority of the District of Columbia Council after January 2, 1975, to legislate respecting any matter covered by this Act.

VOTE

The bill, H.R. 15842, as amended, was approved and ordered reported to the House by voice vote of the Committee on July 17, 1974, a quorum being present.

TITLE I—POLICE AND FIREMEN'S SALARY COMPENSATION ACT
AMENDMENTS OF 1974

PURPOSES OF TITLE I

The purposes of title I of the bill, H.R. 15842, as amended are threefold:

1. To amend the District of Columbia Police and Firemen's Salary Act of 1958 so as to provide a new and revised salary schedule, which reflects a 16 percent salary increase for officers and members covered by that Act. For example, privates' present starting salary of \$10,000, is increased to \$11,600.

2. To establish a procedure, beginning after January 2, 1975, for annual reviews and recommendations by the local District Government of future police and firemen's salary levels and to institute a labor-management procedure for handling labor disputes and collective bargaining negotiations.

3. To amend the District of Columbia Policemen and Firemen's Retirement and Disability Act, so as to change the salary base upon which retirement annuities shall be based, and also to provide strengthened procedures for approval of disability retirements by the Police and Fire Surgeon's Board.

NEED FOR LEGISLATION

The last salary increase (17%) for District of Columbia police and firemen, the U.S. Park Police, and Executive Protective Service personnel was approved August 29, 1972 (P.L. 92-410; D.C. Code, Title 4, Sec. 821; 86 Stat. 634), and was made retroactive to May 1, 1972. During the two-year period since this increase, economic factors have caused substantial price increases and have significantly eroded the purchasing power of current pay levels for these public safety personnel.

The following facts point up the critical need for a salary adjustment for District police and firemen at this time:

1. Between May of 1972 and July of 1974, the Consumer Price Index for the Washington, D.C., metropolitan area rose 16.8%. This cost of living jump substantially reduced the real earnings of the city's police and firemen.

2. Salaries for District of Columbia and Federal Classified employees were increased twice (October, 1973, and April, 1974) for a total percentage rise of 9.9%. A third increase is scheduled for October 1, 1974, which will result in increases of between 15% and 16% for these employees since May, 1972.

3. Competitively, District of Columbia police privates are presently in last place and fire privates second to last with respect to minimum

salaries, compared with those in the six surrounding local jurisdictions. Table I gives the exact ranking and dollar amount. Most of these surrounding jurisdictions are now considering further pay raises. The 16% increase in Title I of H.R. 15842 will once again re-establish the basic District of Columbia salary as the highest paid in the metropolitan area. But it should also be noted that due to education incentives and shorter time periods so reach maximum salary, many officers in surrounding jurisdictions will still receive higher pay than officers of comparable rank in the District of Columbia.

TABLE I.—COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID POLICE PRIVATES IN 6 LOCAL JURISDICTIONS IN THE WASHINGTON METROPOLITAN AREA

| Jurisdiction | Education level | Minimum | Maximum | Years to maximum | Longevity |
|---|-----------------|----------|----------|------------------|-----------|
| Alexandria..... | Without BA..... | \$11,081 | \$14,526 | 17 | No. |
| | With BA..... | \$11,881 | 15,326 | | |
| Arlington..... | Without BA..... | 11,454 | 14,620 | 6 | Yes. |
| | With BA..... | 12,454 | 15,620 | | |
| Fairfax ² (guaranteed overtime—\$1,021)..... | | 10,963 | 16,197 | 15 | No. |
| Montgomery..... | Without BA..... | 10,812 | 14,455 | 6 | Yes. |
| | With BA..... | 12,486 | 16,000 | | |
| Prince Georges..... | Without BA..... | 10,795 | 14,456 | 6 | Yes. |
| | With BA..... | 12,414 | 16,624 | | |
| Washington, D.C..... | | 10,000 | 14,400 | 16 | Yes. |
| Present H.R. 15777..... | | 11,600 | 16,705 | | |

¹ Estimated.

² Shift differential—15 cents per hour, 4 to 12; 25 cents per hour, 12 to 8.

NOTE.—Cost-of-living increase in Washington, D.C., metropolitan area, May 1972 to May 1974—16.8 percent. Federal classified pay increases since May 1972, Oct. 1, 1972—5.1 percent; Oct. 1, 1973—4.8 percent; Oct. 1, 1974—5 percent to 6.0 percent (estimated).

Source.—Subcommittee on Revenue and Financial Affairs, House District of Columbia Committee; District of Columbia Personnel Office.

4. Nationwide, the District's salary levels for public safety personnel do not compare favorably with that of other cities of comparable size. The following exhibit (Table II) shows the District of Columbia's standing in relation to 15 other metropolitan areas, and the improvement in rank which enactment of this bill will achieve.

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID POLICE PRIVATES IN 15 CITIES OF COMPARABLE SIZE TO WASHINGTON, D.C., APRIL 1974

| City | Minimum | Rank | Maximum | Rank |
|--|---------|------|----------|------|
| Atlanta..... | \$9,840 | 8 | \$12,108 | 9 |
| Baltimore..... | 8,760 | 15 | 11,082 | 11 |
| Boston..... | 9,283 | 11 | 11,520 | 10 |
| Columbus..... | 8,778 | 14 | 12,875 | 5 |
| Dallas..... | 9,403 | 10 | 10,860 | 14 |
| Denver..... | 10,836 | 3 | 12,636 | 7 |
| Memphis..... | 9,229 | 13 | 10,685 | 15 |
| Milwaukee..... | 10,831 | 4 | 12,769 | 6 |
| New Orleans..... | 7,212 | 16 | 10,524 | 16 |
| Phoenix..... | 9,276 | 12 | 12,420 | 8 |
| Pittsburgh..... | 9,963 | 7 | 10,900 | 13 |
| St. Louis..... | 9,464 | 9 | 10,920 | 12 |
| San Diego..... | 11,244 | 2 | 13,572 | 3 |
| San Francisco..... | 14,448 | 1 | 15,048 | 1 |
| Seattle..... | 10,512 | 5 | 13,032 | 4 |
| Washington, D.C. (now)..... | 10,000 | 6 | 14,400 | 2 |
| Washington, D.C. (under H.R. 15842)..... | 11,600 | 2 | 16,705 | 1 |

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID FIRE PRIVATES IN 15
CITIES OF COMPARABLE SIZE TO WASHINGTON, D.C., APRIL 1974

| City | Minimum | Rank | Maximum | Rank |
|--|---------|------|----------|------|
| Atlanta..... | \$9,048 | 11 | \$11,616 | 9 |
| Baltimore..... | 8,761 | 14 | 11,062 | 12 |
| Boston..... | 9,283 | 10 | 11,520 | 10 |
| Columbus..... | 8,778 | 13 | 12,875 | 5 |
| Dallas..... | 9,408 | 9 | 10,860 | 15 |
| Denver..... | 10,584 | 3 | 12,348 | 6 |
| Memphis..... | 8,964 | 12 | 10,284 | 16 |
| Milwaukee..... | 9,717 | 7 | 11,071 | 13 |
| New Orleans..... | 8,323 | 16 | 11,635 | 8 |
| Phoenix..... | 8,484 | 15 | 11,268 | 11 |
| Pittsburgh..... | 10,113 | 5 | 11,050 | 14 |
| St. Louis..... | 9,464 | 8 | 12,116 | 7 |
| San Diego..... | 10,960 | 2 | 13,260 | 3 |
| San Francisco..... | 14,448 | 1 | 15,048 | 1 |
| Seattle..... | 10,512 | 4 | 13,032 | 4 |
| Washington, D.C. (now)..... | 10,000 | 6 | 14,400 | 2 |
| Washington, D.C. (under H.R. 15842)..... | 11,600 | 2 | 16,705 | 1 |

In the opinion of the Committee, it is entirely reasonable to consider that the effectiveness of a truly sound salary administration policy is its ability to recruit its share of qualified individuals in the labor market, to retain highly competent employees who are giving quality performance, and to provide a salary which assures all employees a reasonable degree of economic security.

We believe it is clearly evident from the four economic factors referred to above, that the District of Columbia falls far short of such a policy with respect to its policemen and firemen under current conditions.

RECOMMENDED GUIDES FOR FUTURE PAY CONSIDERATIONS

The following principles may reasonably be used as future guides toward achieving reasonable salary objectives:

1. Rates of pay for District policemen and firemen must be maintained in a favorable competitive position with the rates of such pay in major cities with comparable populations (500,000 to 1,000,000) and especially such cities in the eastern half of the United States. In the past, this area has constituted the primary labor market for recruitment of District of Columbia policemen and firemen.

2. Rates of pay for District policemen and firemen should be in reasonable alignment with rates of pay for classified employees of the Federal and District governments, not only on the basis of comparable duties and responsibilities, but also with due consideration of the hazards inherent in the duties of police and fire personnel in large urban departments and also the special problems existing in large cities.

3. Rates of pay for District policemen and firemen must be competitive with the highest rates of pay for policemen and firemen in other jurisdictions of the Washington metropolitan area. This is essential if the District government is to compete successfully with the surrounding jurisdictions which use the difficulties of such work in the city as a means to entice prospective police and fire personnel to the suburban areas.

At the present time, the District of Columbia is unable to comply with any one of these three principles with respect to salaries for its policemen and firemen.

Under the conditions outlined above, it is the opinion of this Committee that the salary increases provided in this proposed legislation, which will afford a 16% increase for all police and fire personnel in the District, are fully justified and appropriate at this time.

SALARY CLASSIFICATIONS

During the consideration of H.R. 15842, as it pertains to police and firemen's pay, it was brought to the Committee's attention that an inequity may exist with the salary classification of certain groups of employees. First, aides to Fire Chief Officers act as deputy fire chiefs and perform a substantial amount of administrative work. Their job is considerably more arduous and demanding. The classification "technician" may be misleading, and, therefore, a reclassification and upgrading may be necessary. Second, policemen who act as dog handlers are responsible for the care and boarding of these police dogs. While direct costs are reimbursed, it is felt that the job responsibilities go beyond a nine hour day schedule and may need upgrading. Third, the entire classification of personnel as "technicians" or "non-technicians" and the salary differentials which accompany these groupings should be reviewed.

The Committee believes that the manner and method of evaluating and rating specific jobs within the fire and police departments is a matter which is best carried out by the local personnel department. This philosophy is reflected in the Home Rule Legislation (P.L. 93-198, 87 Stat. 774), which permits the City to develop its own personnel system. This philosophy has also been reflected in previous pay bills which have kept detailed personnel policy revisions to a minimum.

While a higher classification for Aides to Chief Fire Officers, dog handlers, and other technicians, may be warranted, this determination is best left with city and union officials.

PROVISIONS OF TITLE I

PART 1 OF TITLE I—SALARY AMENDMENTS

Part 1 of Title I of H.R. 15842 amends the present salary schedule for police and firemen and provides an increase across the board of 16% in the pay schedule. Such salary increase is made effective as of July 1, 1974.

Under present law, the minimum starting salary for privates is \$10,000, and maximum is \$14,400; under this title, the minimum will be \$11,600 and the maximum \$16,705.

The Committee wishes to emphasize the fact that the salary adjustments proposed in this bill are basically "catchup" increases, and reflect the loss of economic status on the part of District police and firemen because of inflation over the last two years. Had the salaries of police and firemen been reviewed on a periodic basis, and timely raised in line with general economic trends and comparable salary

levels elsewhere, such a "catch-up" bill would not now be needed. Further, the Metropolitan Policemen and Firemen, the Park Police and the Executive Protective Police would not have suffered economic disadvantages for lack of merited salary increases during the last two years, as has been the case.

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

Part 2 of Title I of the bill establishes, beginning after January 2, 1975, recognized procedures (1) for annual reviews and recommendations by the District of Columbia government of future salary levels, and (2) for handling labor disputes and collective bargaining negotiations between the local government and police and firemen representatives.

Annual salary studies provided for in this title, must be undertaken by a joint labor-management group which will make recommendations for changes in compensation. Factors such as the cost of living index and salary levels for comparable work in surrounding jurisdictions must be taken into consideration in recommending revised pay levels. Under home rule, the city government will have responsibility for determining future pay increases.

H.R. 15842 is designed to assure that the newly-elected government, when it takes office, will have in place an orderly process for considering compensation of public safety employees. Currently and under home rule, District of Columbia classified employees automatically receive the same pay raises going to Federal classified employees, but no procedures exist for the timely review of salaries for local police and firemen. The bill thus places police and firemen more nearly on a comparable basis with District classified employees.

PART 3 OF TITLE I—POLICE AND FIREMEN'S RETIREMENT AND DISABILITY AMENDMENTS

Two aspects of the police and firemen's retirement system have been of concern to Committee Members: the basis for annuity calculations, and the high rate of disability retirements.

Currently, District police and firemen receive their retirement or disability annuity based on the highest day's salary they have ever been paid, even if they received this amount for only a short period. On the other hand, Civil Service and local teachers' retirement programs, which cover the large majority of District employees, base optional and disability retirement annuities on a three-year average of salary earned. Further, well over one-half of the major U.S. city police pension systems use some form of averaging to calculate retirement benefits.

In 1972, the House adopted provisions, later dropped in conference, which would have changed the basis of D.C. police and firemen's annuities for highest salary to a three-year average. Part 3 of Title I requires that a 12-month salary figure shall be used for calculating retirement benefits. The Committee notes that the important aspect of this provision is that it removes the incentive for retirement

immediately after a pay raise or promotion, and would be expected to save several hundred thousand dollars annually in pension costs.

A substantial number of policemen and firemen in the District of Columbia retire on a disability pension. The amount of this type of pension is higher than that paid nondisabled retirees and is tax exempt. In 1969, disability retirement accounted for an excessively high 98% of all retirements. In 1972, that rate had dropped to 80%, due in part to the Congressional legislation emanating from this Committee, which permitted non-disability retirements for police and firemen after 20 years of satisfactory service. The current rate for the first half of calendar year 1974 is 57%—a rate which in the judgement of the Committee is still too high. It is also important to assure that administrative procedures are tightened to prevent an unwarranted return to the previous excessively-high levels of this type of retirement.

Part 3 of Title I contains two provisions which can be expected to lower the rate of disability retirements. The first is to require that the burden of proof for an officer who seeks retirement without the concurrence of the Board of Police and Fire Surgeons is on the officer himself. Approximately 40% of the disability cases have generally established the rule that regardless of who initiates the case, the burden of proof that the disabling condition was not incurred in or aggravated by the performance of duty rests solely with the Police and Firemen's Relief Board. It is anticipated that the bill's requirement will have the effect of reducing the number of persons seeking their own disability retirement.

The second provision of this part 3 concerning disability retirements provides legislative authority for the existing Police and Firemen's Retirement and Relief Board, which rules for the Commissioner on retirement and disability matters, and to reconstitute the Board to provide two public members (one of whom is to be a physician) and a designated representative and one alternative from five District departments (Personnel, Corporation Counsel, Human Resources, Police, and Fire). At the present time, there is excessive rotation in membership among the individuals representing the five agencies which make up the Board. In the period of 2½ years from December 1971, there have been 38 different representatives from the Police Department, 13 from the Fire Department, 9 from Corporation Counsel, 12 from Human Resources, and 3 from Personnel. Continuity of policy is not possible with so much rotation of membership.

SECTION-BY-SECTION ANALYSIS OF TITLE I

PART 1—POLICE AND FIREMEN'S SALARY AMENDMENTS

Section 101(1). Increase in Salary Schedule Rates.—This section amends the salary schedule contained in Section 101 of the District of Columbia Police and Firemen's Salary Act of 1958 to provide an increase of 16 percent in the rates of compensation prescribed by that schedule.

Section 101(2). Officers and Members Compensation.—This section amends the 1958 Act to provide that in the event officers or members who are helicopter pilots or bomb disposal officers are reassigned to

other duties, the resulting reduction in salary will in no way be considered an adverse action.

Section 101(3). Police Technician's Compensation.—Amends section 202 of the 1958 Act to increase the pay differential of police technicians by 8 per cent.

Section 101(4). Rehiring Compensation.—Amends Section 301 of the 1958 Act so that employees leaving the service of the Metropolitan Police, Fire, Park Police, or Executive Protective Service who are subsequently rehired within a three-year period, may be brought back in as an employee at a private's salary which is up to, but not higher than, the salary of the grade and step which the officer held in the department which he left.

Section 101(5). Dog Handlers.—Amends the 1958 Act to provide that in the event dog handlers' positions are reclassified as non-technician jobs, or dog handlers are reassigned to other jobs, the resulting reduction in salary will in no way be considered an adverse action.

Section 101(6). Compensation for Technicians.—Amends the same Act to provide that in the event technicians jobs are reclassified as non-technician, any employee holding such a position will not have his salary reduced and will be paid according to the basic salary scale only when the basic rate of compensation to which the the employee is entitled exceeds his present actual salary.

Section 101(7). Firemen Technician's Compensation.—Amends Section 302 of the Act to increase the pay differential of police technicians by 8 percent.

Section 101(8). Clarification of Eligible Service.—Clarifies section 401 of the 1958 Act so that in computing eligibility for longevity salary increases, only satisfactory periods of service in the police and fire department and the armed forces can be counted.

Section 101(9). Clarification of Continuous Service.—Also clarifies section 401 so that in computing continuous service as a deputy chief only periods of satisfactory service in the police or fire departments and the armed forces can be counted.

Section 101(10). Fire Prevention Division.—Adjusts the salaries of two officers adversely effected by the 1973 personnel action and places them in the same salary step as all other members of the fire prevention division. Class 2, step 4.

Section 102. Legal Holidays.—Redefines certain holidays for public safety personnel to conform to Federal three-day holiday designations.

Section 103. Effective Dates.—Sets effective dates for Title I. All sections become effective July 1, 1974 except those two sections relating to calculating continuous and eligible service, which are retroactive to May 1, 1972.

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

Section 111(a). Annual Salary Study.—Requires the District of Columbia Mayor to conduct an annual survey of salaries and related matters, such as hours of work, health benefits, retirement benefits, and sick pay. The survey shall include data from the surrounding jurisdictions in this metropolitan area and from cities of comparable size. It shall also include changes in the cost of living index for Wash-

ington, and rates of compensation for comparable Federal and District classified jobs.

Section 111(b). Study Committee.—The annual study authorized in subsection (a) shall be conducted by a study Committee, the size of which shall be determined by the Mayor. Representatives of both management and the labor unions shall serve on this Committee.

Section 111(c). Study Results.—The results of the annual study shall be made public before June 30 each year, shall be made available for use in collective bargaining negotiations, and shall be used for adjusting salaries where there is no bargaining unit.

Section 112. Recommendations for Changes in Compensation.—The Mayor shall forward to the local City Council his recommendations for changes in the salary compensation of police and firemen, and other recommendations relating to collective bargaining issues. The first such recommendations shall be forwarded not later than October 1, 1975, and subsequent periods for submitting recommendations shall be agreed to in collective bargaining. The recommendations of the Mayor are labor-management issues and therefore, are subject to the dispute resolution procedures of Section 203.

Section 113(a). Establishment of Labor-Management Relations Board.—Requires the Mayor-Commissioner to establish a Labor Management Board for the District of Columbia. The Board shall be composed of an equal number of members from Labor and Management and shall have a neutral Chairman. The Chairman shall be selected by the Mayor from a list acceptable to a majority of other members of the Board.

In addition to any other duties given the Board for any other group of employees, the Board shall have the functions as specified in subsection (b) over police and fire personnel.

Section 113(b). Jurisdiction of Board.—The Labor-Management Board shall have jurisdiction over determining appropriate bargaining units; reviewing union elections; issuing remedies for unfair labor practices; resolving negotiation impasses including recommendations by the Mayor on salaries through mediation, fact-finding or final and binding arbitration; and to remand disputes. If formal negotiations have been in progress for 60 days and impasses have not been resolved, either party may request the Board to order binding arbitration including last best offer forms. In such arbitration, all unresolved issues shall be included.

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

Section 121(a). Definition of "Average Pay".—The section amends the Police and Firemen's Retirement and Disability Act by adding a definition of "average pay". Average pay is the average of any twelve consecutive months of service salary which will be used to calculate all new annuities.

Section 121(b). Substitution of Average Pay Definitions in Other Sections of Act.—This subsection inserts "average pay" in lieu of "basic salary" at the following points in the Retirement and Disability Act: D.C. Code, Title 4, Section 527, service connected disability not incurred in line of duty; Title 4, Section 528 optional retirement; and Title 4, Section 531, survivor benefits and annuities.

Section 121(c). Change in Disability Retirement Procedures.—This subsection provides that members seeking disability retirement without the supporting recommendation of the Board of Police and Fire Surgeons shall themselves have the burden of proof in proceedings before the Policemen and Firemen's Retirement and Relief Board.

Section 121(d). Annuities of Recent Retirees.—This subsection provides that in the case of members of the police and fire departments who retire less than 12 months before a scheduled pay increase for active members, their retirement benefits shall be increased by that percent of time out of a year during which they have been retired.

Section 122(a). Establishment of Police and Firemen's Retirement and Relief Board.—This section provides a legislative basis for and reconstitutes the Police and Firemen's Retirement and Relief Board. The membership shall consist of two public representatives (one a physician), and one member and one alternate from each of five D.C. government agencies (Personnel, Corporation Counsel, Human Resources, Police and Fire.)

Section 122(b). Appointment of Board Members.—Appointments to this Board shall be made 90 days after enactment of this Act. Public members shall serve for a two-year term and shall receive compensation at a rate provided in Federal law for experts and consultants.

Section 122(c). Board Functions.—The Mayor-Commissioner shall establish rules of procedure for this Board and provide it with necessary staff.

Section 123 Medical Examinations.—This section provides that retired personnel over the age of fifty, who under another provision of law cannot be reemployed, are no longer required to take an annual medical examination.

Section 124. Effective Dates.—This section establishes effective dates for Title III, "Average pay" provisions take effect on July 1, 1975. Changes in the disability retirement procedures take effect 30 days after enactment of this Act. Provisions relating to the Police and Firemen's Retirement and Relief Board take effect immediately upon enactment.

HISTORY OF COMMITTEE ACTION

The Subcommittee on Revenue and Financial Affairs of the House District Committee, concerned at the considerable amount of time which had elapsed since the previous police and firemen's pay bill, initiated its hearings on police and firemen's salaries and related employment issues on December 6, 1973. Testimony was submitted by spokesmen for the District of Columbia Government and the Federal Department of the Treasury. At this hearing, the District Government promised to submit to the Committee draft legislation with recommendations on salaries, reducing disability retirements, and funding police and firemen's pensions.

A second hearing was held on April 25, 1974 on the four key police and firemen's pay bills then before the Committee: H.R. 12296, H.R. 12311, H.R. 12604, and H.R. 14212. These bills called for pay increases ranging from 13 to 18 percent for metropolitan policemen, firemen, Park Police and Executive Protection police. They contained a variety

of alternative methods for determining further pay increases, including automatic cost of living escalators and compulsory arbitration. Testimony was received from Members of Congress, representatives of the District of Columbia Government, the International Brotherhood of Police Officers, the Policemen's Association of the District of Columbia, the District of Columbia Firefighters Association, the Retired Policemen's Association, the Retired Firemen's Association, and the District of Columbia Police Wives Association.

At this second hearing, the District of Columbia Government announced its support for a 10-percent increase in pay for public safety personnel, based mainly on budgetary constraints. The city officials also expressed opposition to any provisions requiring automatic future pay raises. The city felt strongly that this should be a matter for labor negotiations. Finally, the city was opposed to provisions calling for compulsory arbitration. Representatives of the police and firemen's labor unions supported pay increases at least equal to the cost of living increases, a regular approach for considering future pay increases, and strengthened labor negotiation procedures, including some form of final arbitration.

A final public hearing on pay legislation was held by the Subcommittee on June 12, 1974. Testimony was continued on H.R. 14212, and on H.R. 14375, a new bill which reflected the city government's position as expressed in the April 25 hearing.

The Subcommittee reported out the provisions of the present bill on June 18, 1974. During the markup by the Subcommittee, amendments were adopted to set the pay increase at 16 per cent effective on July 1, 1974, to adopt a study method for making future pay level recommendations, and to establish a labor management relations board to cover collective bargaining involving the police and fire departments. The clean bill embodying these amendments (H.R. 15777) was introduced on July 2, 1974 and favorably reported as Title I of H.R. 15842, by the Full Committee on the District of Columbia on July 17, 1974.

COST OF TITLE I

We are advised by the District of Columbia Government that the costs and savings of the provisions of the proposed legislation for fiscal year 1975 are as follows:

| | |
|---------------------------------|----------------|
| Salary increases..... | \$12, 526, 000 |
| Longevity benefits..... | 175, 000 |
| Overtime pay..... | 553, 000 |
| Holiday pay..... | 530, 000 |
| Terminal leave..... | 63, 000 |
| Retirement equalization..... | 4, 550, 000 |
| Savings from "average pay"..... | 45, 000 |
| Net total..... | 18, 352, 000 |

The District of Columbia Government testified at the April 25, 1974 hearing that of the above amount there is approximately \$11,400,000 in the reserve in Fiscal Year 1975 for police and firemen's pay costs. Thus the amount of the increase not presently budgeted is approximately \$6,800,000. H.R. 15842 does not provide additional sources of funding. However, other legislation reported by the House District

Committee would delegate to the City Council the authority to raise local rates if the financing of pay raises could not be accomplished by readjustments in the city budget.

If current factors prevail, the total cost of this legislation over a period of five fiscal years will be approximately \$91,000,000.

CONCLUSION

In summary, the Committee strongly believes that under the economic conditions discussed under the need for this legislation, salaries increases provided in the proposed legislation which will afford a 16 percent increase for District of Columbia police and fire personnel, U.S. Park police, and the Executive Protection Service, are fully justified and appropriate at this time. The officers and members of these services will be afforded no more than an increase comparable with that accruing to other government personnel, other jurisdictions, and in lieu with the declining value of the dollar. The Committee wishes to re-emphasize that the salary adjustments proposed in this bill are a way of "catching-up" with the loss in economic status that police and firemen have experienced over the last two years.

With respect to procedures to be followed in future review of pay levels, H.R. 15842 provides the minimum possible amount of organization and procedure. Guidelines for pay reviews on a timely and comprehensive basis are set forth. Under home rule, the District of Columbia Government will have authority over personnel policies and procedures. The bill has, therefore, avoided reliance on precedent-setting cost of living formulas, compulsory arbitration binding on the City Council, or other costly procedures which result in automatic pay raises.

The bill increases the salaries of the Park Police and the Executive Protective Service. But it does not specifically outline a procedure for considering future pay increases for members of these law enforcement agencies, whose pay levels are now linked to the D.C. Metropolitan Police Departments (D.C. Code Title 4, Section 833). The Committee has been informed by the Office of Management and Budget that the matter of procedures for handling compensation for members of these two Federal agencies is being considered, and that as soon as possible appropriate recommendations will be made to the Congress.

Finally, the proposed amendments to the Disability and Retirement Act place the provisions in that Act on a more comparable basis with pension provisions of other public employees, result in some cost savings, and help avoid the possible abuses which have led to high numbers of disability retirements.

The Committee, therefore, urges the Congress to adopt H.R. 15777, as amended.

TITLE II—TEACHERS' COMPENSATION

PURPOSES OF THE TITLE

The purposes of this title are to amend the District of Columbia Teachers' Salary Act of 1955, principally to provide increased salaries thereunder in a two-stage sequence; to provide new revenues sufficient to meet the additional costs which will accrue as a result of the enactment of this title, to suggest dates and procedures to the District of Columbia Government for providing a yearly review of compensation rates, and to establish a five year renewable certificate for all class 15 employees.

AMENDMENTS TO THE D.C. TEACHERS' SALARY ACT

Salary Increases

A two-stage salary increase is provided in this title as follows: (1) The first increase is to become effective September 1, 1974. This provision will increase the effective salary of the Superintendent from \$39,500 to \$40,000.¹ The salary of the Deputy Superintendent will be raised from \$33,000 to \$36,000.² The salaries of all other professional employees will be increased by 10%.

As far as teachers and other employees in salary class 15 are concerned, the starting salary will be increased from \$8,350 to \$9,650, and such a teacher's maximum salary will increase from \$13,965 to \$16,130, attainable after 15 years of service. The minimum salary for teachers with a Master's degree will increase from \$9,190 to \$10,615 and the maximum from \$16,300 to \$18,825, also after 15 years.

The following chart presents a full picture of the increases this provision will afford teachers in all the various subclasses.

IMPACT OF 10.0 PERCENT SALARY INCREASE FOR DISTRICT TEACHERS

| Teacher | Present | | Proposed | | Amount of increase | |
|-------------------------------------|---------|---------|----------|---------|--------------------|---------|
| | Minimum | Maximum | Minimum | Maximum | Minimum | Maximum |
| Bachelor's degree..... | 8,350 | 13,965 | 9,650 | 16,130 | 1,300 | 2,165 |
| Beachelor's plus 15..... | 8,770 | 14,800 | 10,130 | 17,095 | 1,360 | 2,295 |
| Master's degree (B.S. plus 30)..... | 9,190 | 16,300 | 10,615 | 18,825 | 1,425 | 2,525 |
| Master's plus 30..... | 9,610 | 16,730 | 11,106 | 19,320 | 1,490 | 2,590 |
| Master's plus 60 or doctor..... | 10,030 | 17,270 | 11,585 | 19,950 | 1,555 | 2,680 |

¹ The rate of compensation for Salary Class 1A is limited to the rate for Level III of the Executive Schedule (\$40,000 as of the effective date of this salary adjustment).

² The rate of compensation for Salary Class 1B is limited to the rate for Level V of the Executive Schedule (\$36,000 as of the effective date of this salary adjustment).

A description of the effect these raises will have upon the competitive position of District of Columbia teachers' salaries as compared with those paid teachers in the school systems in the other jurisdictions of the Washington Metropolitan area, as well as with those paid in other U.S. cities of comparable size, is presented elsewhere in this report.

Similar increases are provided also for teachers and administrators serving in the summer schools and the adult education program.

(2) The second increase is to become effective as of January 1, 1974, and shall be an increase of 3% computed on a compounded basis. It is the intent of Congress that current salaries shall be increased by 10% on September 1, and on January 1 the September salaries will be further increased by 3%. For example, Class 15 Group A will be increased as follows:

Current.—\$8,770.

September 1.—\$9,650.

January.—\$9,940.

Except that the salary of the Superintendent may not be increased above \$40,000 and the salary of any other position may not be increased above \$36,000.

Establishment of yearly review of compensation rates

Beginning with 1975, the Board of Education shall by March 1 of each year, submit to the Mayor the following:

(A) The percentage rate of the cost-of-living change since the effective date of the last revision of the compensation schedule with respect to the teachers of the District of Columbia school system.

(B) The results of a study comparing compensation of the teachers in the District of Columbia with (a) teachers in cities of comparable size and (b) teachers within jurisdictions in the Washington Metropolitan area.

The Mayor shall submit the data submitted to him by the Board to the Council along with his recommendations with respect to compensation (and other related matters) of teachers of the District of Columbia school system.

The principal thrust of this section is to establish a system and procedures consistent with the District of Columbia Self-Government and Governmental Reorganization Act. This will provide all of the parties concerned a better opportunity to control the course of events involving the process of collective bargaining between labor and management in the establishment of the rate of compensation and other related matters. Testimony was received that this is the most desirable system to be instituted in light of the self-determination intent of the home rule legislation.

It is the intent of this section to simply suggest guidelines to the newly elected Council. It is free to use any other factors that it may deem necessary and appropriate.

Substitute teachers' pay

The Committee is fully aware that it is within the jurisdiction of the Board of Education to establish the rate of compensation of substitute teachers. However, the Committee is of the opinion that there should be a complete review and an increase in the rate of compensation for this category of teachers. Testimony by Ms. Barbara Sizemore, Superintendent, D.C. Public Schools, indicated that the last adjustment in the rate of compensation for substitute teachers was July 1, 1969. The rate was then established at \$28.00 per day.

A survey was conducted by the school system and yielded the following information.

(a) Rate of compensation in Montgomery County is \$29.80 per day to be increased to \$31.81 in September of 1974.

(b) Rate of compensation in Arlington is \$22.00 per day.

Based on this data, the Committee urges the D.C. School Board to complete its review and to enact substitute teachers' pay increases so that this category of employees can be adequately compensated.

Changes in degree requirements for teachers and school officers

This bill also amends the Teachers' Salary Act of 1972 in the following manner: (1) returns the degree requirement for (a) attendance officers and (b) child labor inspectors and (2) to include in Class 15 Group B not only those persons possessing a Master's degree, but also those who have 30 hours of appropriate course credit beyond the Bachelor's degree. The Board is authorized to determine the appropriateness of the course work presented in lieu of a Master's degree.

Need for salary increases

Salaries for District of Columbia teachers and school officers were last increased in October, 1972 (P.L. 92-518) in two stages. The first increase was 7% retroactive to September 1, 1972; the second increase was 5% effective September 1, 1973. This was a cumulative increase of 12% and thereby established a satisfactorily competitive pay scale for District teachers in relation to salaries paid teachers in the suburban jurisdictions of the metropolitan area. The \$8,770 starting salary for District teachers with the bachelor's degree provided in that Act ranked in the upper quartile of the 29 largest cities, all with a population in excess of 500,000.

The extent to which this competitive position has deteriorated for school year 1974-75, by reason of substantial increase in teachers' salaries in some of the suburban jurisdictions is shown in the following table, which also reveals the extent to which this disadvantage will be overcome by the 13 percent salary increase for District teachers provided in this title.

Statistics presently available indicate that there has been a continuing increase in the rate of compensation for teachers in most jurisdictions. The trend nationally is roughly a 6 percent yearly increase. Consequently, the strong competitive position enjoyed by the District at the time of the last pay increase in 1972 has eroded.

Current competitive salary position of District teachers

The following table will show that the District has been able to retain its salary advantage in comparison with the salaries paid beginning teachers in the six local suburban school systems during recent school years through 1973-74, even though 1973-74 was the thirteenth consecutive school year that most or all of the local suburban systems have increased teachers' salaries.

5-YEAR TREND IN SALARIES PAID TO BEGINNING BACHELOR'S DEGREE TEACHERS
BY SCHOOL SYSTEMS IN THE WASHINGTON METROPOLITAN AREA

| School system | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|----------------------|---------|---------|---------|---------|---------|
| Alexandria..... | \$7,050 | \$7,250 | \$7,550 | \$7,850 | \$8,285 |
| Arlington..... | 6,800 | 7,000 | 7,575 | 7,826 | 8,217 |
| Fairfax..... | 7,000 | 7,200 | 7,350 | 7,600 | 7,900 |
| Falls Church..... | 7,000 | 7,250 | 7,550 | 7,800 | 8,100 |
| Montgomery..... | 6,900 | 7,250 | 7,615 | 7,800 | 8,101 |
| Prince George's..... | 6,800 | 7,175 | 7,600 | 7,828 | 8,080 |
| Washington, D.C..... | 7,000 | 7,800 | 7,800 | 8,350 | 8,770 |

The extent to which this competitive position has deteriorated for school year 1974-75, by reason of substantial increase in teachers' salaries in some of the suburban jurisdictions is shown in the following table, which also reveals the extent to which this disadvantage will be overcome by the 13 percent salary increase for District teachers provided in this proposed legislation.

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID TEACHERS WITH BACHELORS AND MASTERS DEGREES BY 7 LOCAL SCHOOL SYSTEMS IN THE WASHINGTON METROPOLITAN AREA, 1973-74

| | B.A. salary range | | | | M.A. salary range | | | |
|--------------------------------------|-------------------|------|----------|------|-------------------|------|----------|------|
| | Minimum | Rank | Maximum | Rank | Minimum | Rank | Maximum | Rank |
| Alexandria..... | \$8,285 | 2 | \$14,913 | 2 | \$9,528 | 4 | \$17,564 | 1 |
| Arlington..... | 8,217 | 3 | 15,551 | 1 | 9,598 | 3 | 16,795 | 3 |
| Fairfax..... | 7,900 | 7 | 14,121 | 3 | 8,300 | 7 | 17,522 | 2 |
| Falls Church..... | 8,100 | 5 | 10,935 | 7 | 8,991 | 6 | 16,200 | 5 |
| Montgomery..... | 8,101 | 4 | 11,017 | 6 | 9,073 | 5 | 16,445 | 4 |
| Prince Georges..... | 8,080 | 6 | 14,059 | 4 | 9,696 | 1 | 16,160 | 6 |
| Washington, D.C..... | 8,770 | 1 | 13,615 | 5 | 9,650 | 2 | 15,675 | 7 |
| Median (except District of Columbia) | 8,100 | | 14,090 | | 9,300 | | 16,620 | |
| Mean (except District of Columbia) | 8,114 | | 13,433 | | 9,198 | | 16,781 | |

SOURCE.—1973-74: Survey data from survey conducted by District of Columbia Personnel Office, Compensation and Research Division.

The following chart, which shows minimum and maximum salaries paid teachers in the 29 largest cities during school year 1973-74, shows that the District last year ranked fifth among such cities in the salaries paid starting teachers with the bachelor's degree. This represents only a moderate increase from the seventh place in this category held by the District in 1972-1973, based upon its starting salary of \$8,350.

WITH BA AND MA DEGREES IN THE 29 LARGEST CITIES IN THE UNITED STATES

| School system | BA salary rank | | | | MA salary rank | | | |
|--------------------------------------|----------------|------|----------|------|----------------|------|----------|------|
| | Minimum | Rank | Maximum | Rank | Minimum | Rank | Maximum | Rank |
| Atlanta ^{2 3} | \$7,950 | 15 | \$12,422 | 17 | \$8,750 | 14 | \$13,672 | 21 |
| Baltimore ² | 7,900 | 16 | 12,289 | 18 | 8,558 | 18 | 16,239 | 6 |
| Boston ² | 8,459 | 10 | 14,859 | 6 | 9,159 | 9 | 15,259 | 11 |
| Buffalo ^{2 3} | 8,695 | 6 | 13,903 | 9 | 9,910 | 4 | 15,552 | 9 |
| Chicago ¹ | 10,000 | 1 | 16,628 | 1 | 10,686 | 2 | 17,802 | 1 |
| Cincinnati ^{2 3} | 7,770 | 18 | 12,770 | 15 | 8,604 | 17 | 13,715 | 20 |
| Cleveland ² | 7,823 | 17 | 13,309 | 13 | 8,348 | 21 | 15,068 | 12 |
| Columbus ² | 7,600 | 21 | 13,163 | 14 | 8,428 | 19 | 14,592 | 14 |
| Dallas | 7,000 | 27½ | 10,500 | 26 | 7,700 | 26 | 13,500 | 23 |
| Denver | 7,345 | 23 | 12,495 | 16 | 8,660 | 16 | 14,765 | 13 |
| Detroit ^{1 2} | 9,200 | 4 | 15,390 | 4 | 10,108 | 3 | 17,620 | 2 |
| Houston ^{1 2} | 7,200 | 26 | 10,610 | 25 | 7,820 | 25 | 11,850 | 27 |
| Indianapolis | 7,746 | 19 | 12,252 | 19 | 8,270 | 22 | 14,348 | 17 |
| Jacksonville ^{2 3} | 7,650 | 20 | 11,280 | 24 | 8,420 | 20 | 12,350 | 26 |
| Kansas City | 7,274 | 25 | 11,510 | 21 | 7,696 | 27 | 13,652 | 22 |
| Los Angeles ¹ | 8,540 | 8 | 16,180 | 2 | 9,040 | 11 | 16,280 | 4 |
| Memphis | 7,300 | 24 | 11,400 | 23 | 8,130 | 23 | 12,470 | 25 |
| Milwaukee | 8,600 | 7 | 13,749 | 10 | 8,972 | 12 | 14,429 | 15 |
| New Orleans | 7,000 | 27½ | 10,300 | 27 | 7,300 | 28 | 10,900 | 29 |
| New York ^{1 2} | 9,600 | 2 | 15,750 | 3 | 11,350 | 1 | 17,500 | 3 |
| Philadelphia ^{1 2 3} | 9,256 | 3 | 15,075 | 5 | 9,568 | 6 | 16,258 | 5 |
| Phoenix | 7,444 | 22 | 11,414 | 22 | 7,940 | 24 | 14,391 | 16 |
| Pittsburgh ² | 8,500 | 9 | 14,100 | 8 | 9,100 | 10 | 15,600 | 8 |
| St. Louis | 8,000 | 14 | 13,400 | 12 | 8,720 | 15 | 14,120 | 18 |
| San Antonio | 6,500 | 29 | 10,033 | 28 | 7,150 | 29 | 10,920 | 28 |
| San Diego | 8,327 | 11 | 11,852 | 20 | 9,410 | 7 | 13,901 | 19 |
| San Francisco | 8,265 | 12 | 14,180 | 7 | 9,405 | 8 | 15,345 | 10 |
| Seattle | 8,156 | 13 | 9,096 | 29 | 8,812 | 13 | 12,959 | 24 |
| Washington, D.C. ² | 8,770 | 5 | 13,615 | 11 | 9,650 | 5 | 15,675 | 7 |
| Washington, D.C. (proposed) | 9,650 | 2 | 14,975 | 6 | 10,615 | 3 | 17,245 | 4 |
| Mean (except District of Columbia) | 8,039 | | 12,836 | | 8,787 | | 14,466 | |
| Median (except District of Columbia) | 7,925 | | 12,632 | | 8,690 | | 14,460 | |

¹ Cities with population over 1,000,000.

² Cities with population under 500,000.

³ Cities in the eastern part of the United States.

Sources: 1973-74 salary survey data compiled by National Education Association and by District of Columbia Personnel Office, Compensation and Research Division.

With reference to the foregoing table, it should be pointed out that in as much as many of these large cities have adopted higher salary scales for their teachers for the current school year, this chart does not present the current picture, either from the standpoint of the competitive standing of the District's present salary scale or from that of the rankings of the District teachers' salaries after the implementation of the 10 percent salary increase proposed in this title as of September 1, 1974. Also, it is of great significance that Chicago, New York, Philadelphia and Detroit, cities in the eastern portion of the United States and therefore competitive with the District of Columbia for recruitment and retention of teacher personnel, all pay their teachers higher salaries than does the District.

Thus, while the erosion of the District's competitive position among the large cities has been slow in recent years, due to the deceleration of teachers' salaries as a national trend, the fact is that this erosion has reached a point where increases in D.C. teachers' salaries are needed at this time.

Hearings

Public hearings on this proposed legislation were held by our Subcommittee on Education on May 30 of this year. Testimony was received from spokespersons for the District of Columbia government, the D.C. Board of Education, the District of Columbia Public Schools administration, the Washington Teachers Union, Council of School Officers, and the D.C. Retired Teachers Association.

Costs

The District government submitted the following cost estimates based on a 10 percent increase, effective January 1, 1974, the salary increase recommended by the District government:

COST ESTIMATE—TEACHERS SALARY ACT BASED ON 10 PERCENT SCHEDULE
INCREASE

| | Cost ¹ fiscal year 1975 | Cost full fiscal year |
|---------------------------------|--|-----------------------------|
| Salary increase | \$6,500,000 | \$10,725,000 |
| Evening and summer school | 80,000 | 245,000 |
| Life insurance | 20,000 | 30,000 |
| Total | 6,600,000 | 11,000,000 |

¹ Effective Jan. 1, 1975.

It is estimated that the 13 percent increase will cost \$13.8 million for Fiscal Year 1975. The funds necessary to make up the difference between the 10 percent increase recommended by the District government and the 13 percent recommended by this Committee will come from the revenues raised by the new taxing authority authorized by this title, and from the property tax revenue bill described elsewhere in this bill.

SECTION-BY-SECTION ANALYSIS

Section 201

This section contains the short title of the bill, the "District of Columbia Teachers' Salary Act Amendments of 1974".

Section 202

This section provides the definitions used in this title.

Section 203

The subsections of this section does the following:

(a) Amends the salary schedule for teachers, school officers, and certain other employees of the Board of Education to provide for an average 10 percent salary increase for all such employees other than the Superintendent (who receives a 1.01 percent increase), and the Deputy Superintendent (who receives a 1.09 percent increase) effective on the first day of the first pay period beginning on or after

September 1, 1974. The starting salary for teachers is increased from the present \$8,350 to \$9,650.

(b) Amends the salary schedule to provide an increase of approximately 10 percent in the salary schedule for educational personnel in the summer schools, veterans summer school centers, and adult education schools, also effective on the first day of the first pay period beginning on or after September 1, 1974.

(c) Provides that effective on the first day of the first pay period beginning on or after January 1, 1975, the rates of compensation prescribed in the salary schedule will be increased by approximately 3 percentum, computed on a compounded basis. It is provided that the rate applicable to the Superintendent shall not be increased above the rate in effect for level III of the Executive Schedule (currently \$40,000) and the rate applicable to any other position shall not be increased above the rate in effect for level V of the Executive Schedule (currently \$36,000). This section also authorizes a corresponding increase in the rates of compensation for veterans summer school centers, and adult education schools.

Section 204

This section sets forth suggested guidelines and procedures to be followed by the District government in providing a yearly review of salaries. These are only suggested minimal guidelines, and the District government is free to use any others that they may deem necessary and appropriate.

Minimally, it is suggested that the Board of Education submit to the Mayor the results of a study that (a) reflects the change in the cost-of-living since the effective date of the last salary revision and (b) a comparability study between the compensation of D.C. teachers with teachers in cities of comparable size and teachers within jurisdictions in the Washington metropolitan area.

The Mayor shall then submit this information to the Council along with his recommendation.

Section 205

This section authorizes the Council to change the rate of certain taxes so as to provide the revenue necessary to finance any salary increases for teachers.

Section 206

This section changes the eligibility requirement for Class 15 Group B. Previously, to be eligible for this class a teacher had to possess a Master's degree. The new requirement is a Master's degree or 30 appropriate hours beyond the Bachelor's degree. The Board of Education shall establish rules to determine the appropriateness of the course credit offered in lieu of the Master's degree.

This section creates a 5-year renewable teaching certificate for all teaching personnel in the school system. Effective July 1, 1972, the Board established such a policy that was prospective from the above-cited date. The intent of this section is to cover all teaching personnel.

Effective September 1, 1974, any properly certified teacher in the school system will receive a 5-year certificate renewable upon the application of six or more hours of appropriate credit earned during the preceding 5-year period. The Board has been directed to establish the appropriate rules, regulations, and requirements to fully implement the intent of this section.

Section 207

This section returns the degree requirement for the position of attendance officers and child labor inspectors. The degree requirement was removed in the 1972 amendments which had the effect of "de-professionalizing" these positions. Prior to that amendment these positions were Class 15 positions, with persons within these positions obtaining advanced degrees to qualify for salary advancement. This section seeks to correct the inequity between degree-holding and non-degree-holding personnel being accorded the same job status.

POSITION OF DISTRICT OF COLUMBIA GOVERNMENT

Salaries for District of Columbia teachers and school officers were last increased in September 1973 by public law 92-518. That law increased salary levels in two steps, an average of 12 percent, and thereby established a highly competitive pay scale for District teachers in relation to salaries paid other teachers in Washington Metropolitan area.

The District Government believes that for the purpose of setting salaries for District teachers and school officers, the following policies should continue to be used as general guides:

(1) That the minimum salaries for District of Columbia public school teachers should be significantly higher than minimum salaries paid by school systems in the Washington Metropolitan Area; that the maximum salaries for District public school teachers should be close to the highest rates paid in the area; and that salaries for District public school officers should be close to the highest salaries paid by school systems in the Washington Metropolitan Area. Because suburban areas provide other advantages, such as savings in travel time and fewer socio-economic problems, large city school systems must be able to offer a competitive salary if they are to attract and retain capable and enlightened teachers and school officers. For the District Government to pay the same as that paid by local school jurisdictions would place us at a decided competitive disadvantage since a young teacher would generally prefer to teach in a suburban school system if there was no difference in salary as an attractor.

(2) That salaries of District of Columbia school teachers and officers should be in a very favorable competitive position with those at the nation's largest cities, particularly those cities which are likely to recruit personnel from the same areas as the District (e.g., Philadelphia, Pittsburgh, Baltimore and New York). The next few years are vital, and there is every likelihood that key administrative personnel will continue to be sought from outside of the District's public school system and certainly key administrative personnel in our own school system will be highly sought by others.

The Committee agrees that these policies are important because they establish sound guidelines for salary administration and set a logical basis for providing competitive salaries for our educational employees.

The District feels that a 10 percent increase is adequate to implement these policies. The Committee disagrees, and based on the testimony and the Committee's deliberation concluded that a 13 percent salary increase is the minimum amount necessary to implement these policies.

It is the position of the Committee that a 10 percent increase effective January 1, 1975 does not adequately consider all the significant factors that should be considered to adequately compensate District teachers.

During Committee deliberation the following factors were considered and adopted in arriving at a 13 percent increase:

(1) The rapid inflation that have occurred since the last compensation rate increase. Testimony revealed that this figure is now beyond the 16 percent.

(2) The inordinate high cost of living in the District.

(3) Further, discussion and deliberation revealed the feeling of the Committee that teachers are the most underpaid professionals in the United States. As the professionals who to a large degree are responsible for shaping the minds of America's young, they should be duly compensated, commensurate with the charge of their profession.

On the question of whether a 13 percent increase for teachers will assure a better delivery of educational services to the citizens of the District of Columbia, the Committee felt that the assurance is no greater or less than an assurance that a 16 percent increase to firemen and policemen would produce a better delivery of these services. The 13 percent increase, however, is calculated to attract qualified teachers to the District of Columbia Public School system.

CONCLUSION

For the reasons stated above, the Committee strongly recommends favorable action on this title.

TITLE III—TEACHERS' RETIREMENT ANNUITIES

PURPOSE OF TITLE III

The purpose of Title III of the bill (H.R. 15842) is to provide a minimum monthly retirement annuity for the District of Columbia school teachers who retired prior to October 20, 1969, which would be equivalent to the minimum amount the Congress provided for Social Security recipients (Public Law 90-233), which is presently \$93.80.

The present provision, approved August 7, 1946 (D.C. Code TIT. 31, Section 725) is amended to provide for an adjustment in annuities for approximately 1553 teacher retirees, many of whom are on fixed incomes and will be unable to keep pace with the current economic conditions.

BACKGROUND

In 1966 the D.C. Government requested that Congress appropriate \$60 million to the fund for retired teachers. The District Education Association was opposed to this figure at that time, claiming that it was not only short-sighted, but based on the needs of 1966, instead of considering inflation in years to come.

This legislation, however, was passed by Congress and the D.C. Government was appropriated the \$60 million it requested.

Congressionally-approved pay increases for D.C. teachers and school officers based on District Government recommendations have totaled 53.1% in the period July, 1966, to September, 1973, while for the period July, 1966, through October, 1973, classified pay has increased by 49.1%.

NEED FOR LEGISLATION

Teachers who retired prior to October 20, 1969, are not receiving annuities equivalent to other District of Columbia employees who retired prior to that date. Title III of the reported bill (H.R. 15842) provides the same increases for the District of Columbia school teachers who retired prior to October 20, 1969, that the Congress has provided for classified employees of the District of Columbia and all classified Federal employees. The bill also provides for annuities for surviving children of the annuitant to be the equivalent of the minimum provided for Social Security beneficiaries.

SECTION-BY-SECTION ANALYSIS OF TITLE III

Section 301

Subsection (e) (1) would provide a monthly rate of annuity to retired teachers, which will be no less than the minimum authorized under Title II of the Social Security Act.

Subsection (e) (2) would provide surviving children of annuitants, who retired prior to October 20, 1969, with a minimum monthly payment of \$132.

Subsection (e) (3) would prohibit payments to an annuitant or survivor, who is or becomes entitled to receive from the United States, or the District of Columbia Government, amounts equal to, or greater than that authorized under Title II of the Social Security Act.

Paragraphs (e) (4) and (e) (5) of the bill would provide an annuity increase of \$240 per year for a teacher who retired prior to October 20, 1969, and \$132 per year for the survivor annuitant of any teacher who retired prior to that date.

Subsection (e) (6) would provide that the monthly rate of an annuity resulting from the annual increase of \$240 to retired teachers and \$132 to their survivors, shall be considered in computing the minimum annuity as authorized under Title II of the Social Security Act.

Section 2 would provide that this Act shall become effective on the date of enactment.

HEARING

On May 30, 1974, hearings were held by the Subcommittee on Education. Witnesses included Members of Congress and representatives of the District of Columbia Government, the Washington Teachers Union, and the D.C. Retired Teachers Association.

The District Government was opposed to the bill due to cost thereof.

COST OF TITLE III

Representatives of the District of Columbia Government at the hearing on this legislation estimated its cost to be \$292,000 for fiscal year 1975.

Subsequently, the following detailed cost estimates on this title were supplied the Committee by the D.C. Government, based on actuarial figures provided by the U.S. Treasury:

ESTIMATED COST OF PARAGRAPHS (e)(4) AND (e)(5) H.R. (APR. 4, 1974)

[Dollar amounts in thousands]

| Fiscal year | \$240 benefit | | \$132 benefit | |
|----------------|----------------|----------------------|----------------|--------------------|
| | Average number | Average amount | Average number | Average amount |
| 1975 | 1,553 | ¹ \$279.5 | 87 | ¹ \$8.6 |
| 1976 | 1,501 | 360.2 | 84 | 11.1 |
| 1977 | 1,445 | 346.8 | 80 | 10.6 |
| 1978 | 1,385 | 332.4 | 76 | 10.0 |
| 1979 | 1,321 | 317.0 | 73 | 9.6 |
| 1980 | 1,253 | 300.7 | 69 | 9.1 |
| 1981 | 1,182 | 283.7 | 65 | 8.6 |
| 1982 | 1,107 | 265.7 | 60 | 7.9 |
| 1983 | 1,029 | 247.0 | 56 | 7.4 |
| 1984 | 948 | 227.5 | 52 | 6.9 |
| 1985 | 866 | 207.8 | 48 | 6.3 |
| 1986 | 782 | 187.7 | 43 | 5.7 |
| 1987 | 700 | 168.0 | 39 | 5.1 |
| 1988 | 619 | 148.6 | 35 | 4.6 |
| 1989 | 539 | 129.4 | 30 | 4.0 |
| 1990 | 464 | 111.4 | 26 | 3.4 |
| 1991 | 392 | 94.1 | 22 | 2.9 |
| 1992 | 325 | 78.0 | 18 | 2.4 |
| 1993 | 265 | 63.6 | 15 | 2.0 |
| 1994 | 211 | 50.6 | 12 | 1.6 |
| 1995 | 164 | 39.4 | 9 | 1.2 |
| 1996 | 124 | 29.8 | 7 | .9 |
| 1997 | 92 | 22.1 | 5 | .7 |
| 1998 | 65 | 15.6 | 3 | .4 |
| 1999 | 44 | 10.6 | 2 | .3 |
| 2000 | 29 | 7.0 | 1 | .1 |
| 2001 | 18 | 4.3 | 1 | .1 |
| 2002 | 10 | 2.4 | 1 | .1 |
| 2003 | 6 | 1.4 | | |
| 2004 | 3 | .7 | | |
| 2005 | 1 | .2 | | |
| Total | | 4,333.2 | | 131.6 |
| P.V. 5 percent | | 3,058.5 | | 92.9 |
| P.V. 7percent | | 2,718.1 | | 82.6 |

¹ Increase assumed to be effective Oct. 1, 1974.

SOURCE.—U.S. Treasury Department, C. W. Kroll, Government Actuary.

TITLE IV—DISTRICT OF COLUMBIA REAL PROPERTY TAX REVISION
ACT OF 1974

PURPOSES OF TITLE IV

Title IV of H.R. 15842 is intended to revise the real property tax in the District of Columbia in order to achieve the following objectives:

1. To assure that there is an equitable sharing of the real property tax burden among all taxpayers through tax relief vehicles which would provide protection against tax overburdens to those now experiencing such burdens and which would improve the distribution of the tax burden by reducing its regressivity.

2. To improve the administration of the real property tax through a program of annual assessments at full value, with adequate public information to assure understanding of this tax and to establish a simplified and inexpensive taxpayer appeal procedure.

3. To establish a tax policy which promotes economic activity, diversity of land uses, preservation of historical sites, and responds to District-wide land characteristics while retaining tax burden comparability with surrounding jurisdictions and comparable cities.

4. To delegate power to the District of Columbia government to increase rates on all existing local taxes in the event that such tax increases are necessary to finance increases in salaries for police and firemen.

Also Title IV provides additional revenue to the District by extending the 5% sales tax to commercial parking, and it repeals the sales tax on live performances in order to provide modest support for the performing arts.

Title IV of H.R. 15842 neither raises nor lowers real estate taxes in the District of Columbia. The amount of taxes collected will depend on the assessed value of property and on the tax rate. Under this bill, as under present law, the tax rate will be set by the local City Council in response to the fiscal needs of the District of Columbia.

NEED FOR THE LEGISLATION

The property tax is a significant source of District revenues and a major determinant in the ability of the District Government to provide its citizens with critical public goods and services. However, the future of the property tax and its continued productivity are directly related to the District's ability to make needed basic reforms in the tax to assure that a maximum degree of overall equity and acceptance is achieved for those who ultimately bear its burden.

Recent Court challenges concerning property tax assessments have upset present assessment procedures and have resulted in revenue losses

to the District. Based partly on an October 1973 District court decision—*District of Columbia v. Green*, 310 Atlantic 2d. 848 (1973)—regarding residential assessments, the District of Columbia government announced in January 1974 that all property would be assessed at the “single family” residential rate. The effect of this action was to set aside the longstanding practice of differential assessments (65% for commercial, 55% for residential properties), and to increase the share of taxes derived from single-family residential property, which resulted in a \$14 million revenue loss to the District for fiscal year 1975. Additional litigation is in progress.

By clearly establishing the basis for assessment of all property (100% of value), and by establishing effective public notification and appeals procedures, H.R. 15842 removes a major problem of financial uncertainty at a time when a newly-elected government will be taking office.

In addition, this legislation deals with other aspects of District property taxes much in need of revision. The Committee notes, for example, that the District of Columbia is the only jurisdiction in the United States comparable to a State without some provision for tax relief for the elderly. Taxes from rapidly rising property values within a limited area of the District have created hardships for those of low and moderate income and have made planning difficult for homeowners and businesses. In depressed areas of the city, property taxes have proven to be a disincentive to homeowners and businesses considering rehabilitation or new construction. Tax policies have also inhibited rehabilitation and maintenance of certain types of properties of historic value. H.R. 15842 contains provisions to rectify each of these needy situations.

PRINCIPAL PROVISIONS OF THE BILL

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

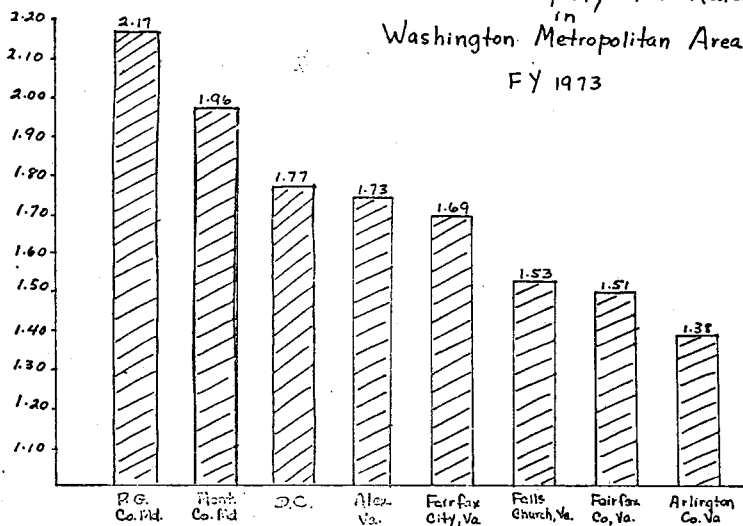
Establishing the tax rate

This part authorizes a District of Columbia real property tax and establishes a procedure by which the City Council, with the assistance of the executive branch, shall determine the annual tax rate. The actual revenues received from the property tax depends upon both the tax base and the rate. The title provides primarily the base on which the tax is levied and the proportion of tax paid by different groups.

Under this bill, as under existing law, the tax rate will be set by the City Council based on the fiscal needs of the District. The yield and amounts paid by different groups of taxpayers for 1974 and 1975 under varying tax rate assumptions is shown in Table I. The Council, in setting these rates, shall make a comparison of total tax burdens of surrounding jurisdictions so that the tax burdens on District of Columbia taxpayers are reasonable. Property tax burdens in the Washington metropolitan area, for the most part, are competitive, as Table II illustrates for Fiscal Year 1973. This provision will help retain this comparability.

Rate per
\$100 of Market
Value *

TABLE II

Effective Property Tax Rates
in
Washington Metropolitan Area
FY 1973

* Based on assessment-value ratio studies.

Source: Dept. of General Services

TABLE I.—YIELD FROM DISTRICT OF COLUMBIA PROPERTY TAX IN FISCAL YEAR 1975 UNDER ALTERNATE ASSUMPTIONS

[In millions of dollars]

| Type of property | 1974 yield (\$1.83 and \$2.16) ¹ | Original 1975 plan (\$1.83 and \$2.16) | Current District of Columbia plan ² | | |
|---------------------------------|---|--|--|--------|--------|
| | | | \$1.83 | \$2.00 | \$2.16 |
| Single family: | | | | | |
| Owners..... | 32.2 | 34.3 | 34.5 | 37.6 | 40.6 |
| Renters..... | 15.7 | 16.4 | 16.5 | 18.0 | 19.4 |
| Subtotal ³ | 49.1 | 52.0 | 52.2 | 57.0 | 61.6 |
| Multi family ³ | 32.0 | 33.4 | 28.5 | 31.2 | 33.7 |
| Commercial ³ | 57.2 | 60.4 | 51.2 | 55.9 | 60.4 |
| Total..... | 138.3 | 145.8 | 131.9 | 144.1 | 155.7 |

¹ The rate of taxation is \$3.32 per \$100 of assessed value which, when applied to single family property assessed at 55 percent of market value is the equivalent rate of \$1.83 on full value, and which, when applied to multifamily and commercial property assessed at 65 percent is the equivalent rate of \$2.16 on full value.

² Assessments at 55 percent of market value for all property.

³ Includes vacant land.

NOTE.—Estimates of 1975 tax yield are calculated from the table, "Analysis of fiscal year 1975 Estimated Real Property Tax Base by Category of Property," District of Columbia Department of Finance and Revenue, January 1974.

SOURCE.—1974 yield is from table C of the District of Columbia Department of Finance and Revenue paper, "Real Estate Information Paper," October 1973.

Tax comparisons with surrounding jurisdictions are most relevant to the consideration of tax policy in the District. But it is worth noting that property tax burdens are relatively low compared to other cities of comparable size. The effective rate per \$100 market value of residential property is \$5.22 in Boston, \$4.54 in Milwaukee, and \$3.39 in

Baltimore. Cities lower than Washington include Seattle \$1.60, Atlanta \$1.39 and New Orleans \$1.09. When all taxes—income, sales, and others—are considered in addition to property taxes, the tax burden in the District for most taxpayers is about equal to the average of the 30 largest cities in the United States.

Assessments

All property shall be assessed at 100% of its estimated market value, and assessed at least once every two years until 1978 after which it shall be assessed annually. The District has been operating for a number of years on a reassessment cycle of approximately every three years. In 1975 the District Government will narrow that to every two years. Annual assessments will avoid large increases in assessed value and tax bills which some taxpayers are now experiencing.

Information and Appeals

This title further provides for the full disclosure of information to taxpayers and the public, including a complete listing of all assessed property and a description of the factors used in determining the market values of property. A simple and inexpensive procedure for appealing property tax bills will be handled by an independent Board of Equalization and Review.

Tax Relief and Incentives

Subparts C and D of this part provide (beginning in Fiscal Year 1976) incentives and relief to improve or rehabilitate residential, commercial and historical property in depressed areas of the District of Columbia under guidelines to be adopted by the City Council.

Tax Deferral

Subpart E of this part permits homeowners with incomes under \$20,000 who have owned their residence for at least five years to defer the payment of tax increases more than 10% above their last year's level. Other homeowners may defer amounts 25% or more in excess of the previous year's tax. Deferred tax increases bear interest and are payable when the property is sold.

This provision was included to meet the problem of the homeowner whose income is modest and whose property is going up in value rapidly as a result of market pressures. He would be allowed to defer part of his increased taxes, affording him some relief until either his own income rises or he disposes of the property. In order to guard against a homeowner using this title to "borrow" money from the government, interest is charged. The Committee believes that this provision will tend to increase neighborhood stability by giving protection to long-term residents of neighborhoods where property values increase much faster than household income.

Homesteading

Part 6 of Title II increases the authority of the District of Columbia government to acquire tax delinquent houses and to sell them to private individuals under an urban homestead program to be established by the City Council.

PART 3—REAL AND PERSONAL PROPERTY TAX EXEMPTIONS

Tax exemptions for property owned by the United States, foreign governments, or the District of Columbia government as currently included in the District of Columbia Code are retained in H.R. 15842. Exempt properties specifically named in District law also retain their exemptions. Property that is owned by the United States or another government which is leased or otherwise made available for use by any person for commercial purposes shall also be exempt from taxation. But the lessee or user of the property (except for handicapped persons under the Randolph-Shepherd Vending Stand Act) shall be subject to a tax for the period of the lease at the same rates and amount as if he were an owner. This latter is a new provision of law and reflects a more equitable pricing of space for such profit-making activities. In addition, this part adds an exemption for property used for legitimate theater profit corporations.

PART 4—PROPERTY TAX CREDIT FOR DISTRICT OF COLUMBIA RESIDENTS

Under this part, low-income homeowners and tenants are allowed a tax credit (or rebate) if their property taxes exceed a certain percentage of their income. This type of provision has been recommended by the Federal Advisory Commission on Intergovernmental Relations, and has been adopted in 21 States.

States having circuit breaker exemption for low income property taxpayers January 1, 1974

| | |
|--------------|----------------|
| Arizona. | Minnesota. |
| Arkansas. | Missouri. |
| California. | Nevada. |
| Colorado. | New Mexico. |
| Connecticut. | North Dakota. |
| Illinois. | Ohio. |
| Indiana. | Oregon. |
| Iowa. | Pennsylvania. |
| Kansas. | Vermont. |
| Maine. | West Virginia. |
| Michigan. | Wisconsin. |

How the tax credit works is shown by the following example:

If the amount of property taxes paid by a homeowner of lower income exceeds a certain percentage of *total* household income, the homeowner receives an income tax credit (or rebate if income taxes are not paid) on a major proportion of excess tax payments. The tax

provision is like a fuse which blows out if the load is too heavy. Hence, the name "circuit breaker".

Consider a homeowner with an income of \$6,000 owning a \$20,000 home. At the present full value rate of \$1.83 per \$100 value, the existing taxes are \$366 per year. This represents 6.1% of his income. With the circuit breaker, however, the taxpayer with \$6,000 income receives a credit of 60% of the taxes paid in excess of 4% of his income, or \$240. The homeowner receives an income credit (or cash rebate) for 60% of \$126 (the difference between \$366 and \$240) or \$75.60.

A renter may consider 15% of his rent (exclusive of utilities) for unfurnished premises as rent constituting property tax. A renter with \$4,000 income paying \$110 per month (or \$1,320 per year) rent is considered to pay \$198 in property taxes, or about 5% of his income. With the circuit breaker the renter with \$4,000 income receives a credit of 70% of property taxes paid in excess of 3% of his income or \$120. The renter receives a tax credit (or cash rebate of 70% of \$78 (the difference between \$198 and \$120) of \$54.60.

The eligibility provisions of the circuit breaker is designed to assume that the intended beneficiaries actually receive the credits. Only low-income D.C. residents are eligible for benefits. In addition, only the first \$400 of property taxes paid (roughly the tax on a \$20,000 property) may be considered for benefits. This prevents homeowners living in housing considerably more expensive than that of others of similar income from drawing much greater benefits. All household income must be considered, and persons under age 65 may not receive benefits if they are claimed as dependents by a taxpayer in the District or any other jurisdiction. The income categories used in the circuit breaker formula are comparable to those used in most of the States with circuit breaker provisions in their laws.

**PART 5—DELEGATION OF GENERAL TAXING AUTHORITY AND AMENDMENTS
TO DISTRICT OF COLUMBIA SALES TAX ACT**

Other titles of this legislation, namely, salary increases for police, firemen and teachers, will cost more than is currently budgeted by the District Government for fiscal year 1975. By extending the sales tax to parking, this title provides \$1.5 million in additional revenue to the District. In addition, this part delegates to the District Government the authority to change the rates of existing local taxes in the event that this is necessary to meet additional expenditures resulting from the pay raises for police and firemen. This simply advances authority which the D.C. Government will have after January 1975.

It is likely that the authority of this part may not be needed by the District Government. Reallocation of District expenditures for 1975, appropriation of the authorized, but not yet appropriated, Federal payment, and increases in the property tax, may provide the revenues needed. At the present time, at least nine States extend the general sales tax rate to parking. In addition, several cities have applied substantially higher rates (e.g., Philadelphia 10% and Pittsburgh 20%) for motor vehicle parking.

This part also repeal the 5% admissions tax on live productions of the performing arts in the District of Columbia. The revenue loss to the city is estimated at \$300,000. This amount of money would either be retained by the performing arts groups or reflected in lower ticket prices. The exemption applies to a very wide variety of cultural activities: live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with and without music), operas, readings, and exhibitions of paintings, sculpture, photography, graphic and craft arts.

Most of the organized cultural arts activities in the District are in difficult financial circumstances and for many the situation is critical. The District Government not only imposes a sales tax on admissions to live performances, but, in comparison to many other jurisdictions, provides almost no direct budgeting support to such organizations. Only \$67,000 in D.C. government funds are designated for the performing arts, and these are used exclusively for reimbursement for such entertainment as summer concerts.

HISTORY OF COMMITTEE ACTION

Title IV of H.R. 15842 is based on a Committee Discussion Draft bill prepared in November 1973 that was the subject of extensive public hearings by the City Council under a unique—and very successful—arrangement. At the request of the Subcommittee on Revenue and Financial Affairs, the local Council undertook an extensive analysis of a draft bill and made recommendations thereon before legislation was introduced in Congress. This review included many hours of discussion with tax experts, property assessors, realtors, homeowners and D.C. government officials in the Department of Finance and Revenue. The City Council conducted three days of hearings on December 19 and 20, 1973, and January 11, 1974. Testimony was received from the office of Finance and Revenue of the D.C. government, representatives of major businesses and civic organizations, the Board of Trade, the Federal City Council, as well as numerous local taxpayers and homeowners. The transcript of these City Council hearings was made part of the record of the House District Committee. On April 5, 1974, the City Council forwarded a comprehensive report to the Committee which was used extensively in revising the Committee draft that resulted in a first bill introduced on May 23, 1974, H.R. 15010. The City Council's suggestions to provide information on revenue rates assessments, the Board of Equalization and Review, tax incentives to encourage rehabilitation of property and new construction in depressed areas, and tax deferrals have generally been followed. Earlier provisions for homeowners, exemptions, a voluntary service charge on exempt organizations, and for recovery of lost taxes when property was sold substantially above its assessed value, were dropped, as recommended by the Council.

The Subcommittee on Revenue and Financial Affairs held hearings on H.R. 15010, on June 14, 1974. Testimony was received from representatives of the District Government, the Washington Board of Real-

tors, the Apartment and Office Building Association, the Cleveland Park Citizens Association, the Capitol Hill Restoration Association, and the Capitol East Housing Coalition.

Written comments were also received from the D.C. League of Women Voters and the General Services Administration. Strong support was received for assessment of all property at 100% of market value, provisions to rehabilitate depressed areas, and improved taxpayer information and appeals procedures.

DEPARTMENTAL VIEWS

The D.C. Government is in general agreement with most of the purposes of title IV of H.R. 15842 but representatives of the government testified at the June 14 hearing "We believe that revision in local tax laws as extensive as that proposed . . . should be deferred until the city's elected government can review the entire tax structure of the city". The provision which provides property tax relief to the needy through a "circuit breaker" plan is nearly identical to the plan sponsored by the District government and introduced as H.R. 7546. The main difference is that the District plan would provide relief only to those over 65. The provisions of title IV of H.R. 15842 extending this relief to other low-income persons are currently opposed by the District Government. The General Services Administration is opposed to that provision which taxes commercial profit-making activities leasing government space. The text of the letter from the Assistant Administrator, GSA, follows:

UNITED STATES OF AMERICA
GENERAL SERVICES ADMINISTRATION
Washington, D.C., June 18, 1974.

HON. THOMAS M. REES,
Chairman, Subcommittee on Revenue and Financial Affairs, Committee on the District of Columbia, House of Representatives, Washington, D.C.

DEAR MR. CHAIRMAN: Your letter of June 3, 1974, requested the views of the General Services Administration regarding title X, section 1001(a) of H.R. 15010, a bill "To establish an equitable tax on real property in the District of Columbia, and for other purposes."

We have no objection to the concept of section 1001(a), except as it could operate upon entrepreneurs operating concessions in Government-owned buildings primarily for the benefit of the Government or its employees, such as cafeterias, vending stands operated by the blind, and credit unions. While we consider such concession space to be essentially for Government purposes, the bill is not clear as to its effect thereon, and we urge an amendment to the section to afford an exemption from taxation in such instances.

We also believe that the burden of notifying the Commissioner of the District of Columbia when property is leased for 30 days or more or otherwise made available for use for commercial purposes should

fall upon the agency making the property available for commercial use, rather than upon the Administrator of General Services in all cases.

The Office of Management and Budget has advised, that from the standpoint of the Administration's program, there is no objection to the submission of this report to your Committee.

Sincerely,

ALLEN C. KAUPINEN,
Assistant Administrator.

On June 18, 1974, the Subcommittee on Revenue and Financial Affairs met to mark up and report out a clean bill—H.R. 15847. The key amendment adopted by the Subcommittee at this proceeding was a deletion of a special tax exemption for homeowners which had been generally opposed.

REVENUES AND COSTS OF LEGISLATION

The title will have little revenue or cost impact in F.Y. 1975 and will result in revenue losses of approximately \$2.8 million in F.Y. 1976. As the table below illustrates:

| | Fiscal year— | |
|---|--------------|--------------|
| | 1975 | 1976 |
| Revenue loss from "circuit breaker"..... | | -\$4,017,000 |
| Administration of "circuit breaker"..... | | -40,000 |
| Repeal of sales tax on live performances..... | -\$275,000 | -300,000 |
| Subtotal..... | -275,000 | -4,367,000 |
| Revenues from sales tax on parking..... | +1,380,000 | +1,500,000 |
| Revenues from tax on parties leasing or otherwise using government property for commercial purposes..... | | +1,000,000 |
| Net total..... | +1,105,000 | -1,878,000 |

If present factors remain the same, five year costs (F.Y. 1975-1980) will reach approximately \$12 million.

The potential revenue loss from the circuit breaker is difficult to estimate precisely. The best source of estimates is the 1970 Census which is now rather dated. Using this source, the District government preliminary estimates of the total cost if all those eligible claimed benefits is shown in Table III. The amount—\$5.2 million—is, no doubt, on the high side because of the rather tight eligibility restrictions noted in the previous paragraph. Experience in other States also indicates that a substantial number of those who appear to be eligible from the estimates, especially renters, do not claim benefits in the first year. Therefore, a first year (F.Y. 1976) potential loss of \$4 million (also shown in Table III) is reasonable. Of this amount, \$2.6 million would be for renters and \$1.4 for owners. This would provide benefits averaging \$50 to perhaps $\frac{1}{3}$ of the renters in the city and \$130 to 15% of the homeowners. About $\frac{2}{3}$ of the \$4 million benefits would be received by the elderly.

TABLE III.—ESTIMATED POTENTIAL REVENUE LOSS FROM CIRCUIT BREAKER PROVISION

| Household income class | Estimated maximum full year revenue costs if all persons claim benefits | | | | | | Cost in fiscal year 1976 | |
|-------------------------|---|----------------|---------|----------------|----------------------|--------------|---|--|
| | Owners ¹ | | Renters | | Estimated total cost | Total number | 85 per cent of owners claim (thousands) | 75 per cent of renters claim (thousands) |
| | Number | Average relief | Number | Average relief | | | | |
| Under \$3,000..... | 6,295 | \$168 | 36,845 | \$46 | \$2,764,177 | 43,140 | \$899 | \$1,271 |
| \$3,000 to \$4,999..... | 4,217 | 100 | 24,214 | 57 | 1,809,777 | 28,431 | 358 | 1,035 |
| \$5,000 to \$6,999..... | 2,107 | 72 | 13,133 | 34 | 598,856 | 15,240 | 129 | 335 |
| Total..... | 12,619 | 129 | 74,192 | 48 | 5,172,810 | 86,811 | 1,386 | 2,641 |

¹ A \$3,000 homestead exemption is assumed.

NOTE.—1975 cost equals \$4,027,000. Data is estimated from the 1970 census and has not been adjusted for inflation (which raises value, rents, and incomes) nor for the income definition or eligibility criteria of H. R. 15010.

SOURCE.—Based on information provided by District of Columbia Department of Finance and Revenue.

Modest costs would also be involved for administration of the circuit breaker, appeals procedures, and other aspects of the bill; but the extent to which these would involve net additional workloads for the District government will be determined through the budgetary process. Within a brief period of time a fair and open assessment process should reduce the number of appeals, a large factor in the workload of property tax administration.

The provision for tax incentives for rehabilitation of property and new construction in depressed areas of the city will take a year to implement and will involve little revenue loss in the early years. To the extent that the incentives prove effective, however, a short period of increased revenue foregone will be followed by net revenue increases.

The immediate revenue effect of the tax deferral provisions have been estimated by the District government to be quite small.

CONCLUSION

Over the last few years, local property taxes have been under heavy criticism throughout cities and local jurisdictions in the United States. In the District as in most other local governments, the real property tax is a major revenue producer. It is not the best kind of tax. Its faults—the fact that it often ignores taxpayer ability and the cost of supplying different properties with municipal services, that it affects business costs haphazardly, that it often is a tax on unrealized capital gains, that it poses endless problems for tax administrators—are generally acknowledged. Yet, most cities must rely heavily on the revenue from this tax. In the District of Columbia, which has few alternative sources of revenue which are growing rapidly (except for non-resident income which the District is prohibited from taxing), this problem is particularly acute.

The Committee has undertaken its extensive work on property taxes with the principal objective of obtaining for the District those reforms in its property tax law that would provide the greatest possibilities for implementation of a modern property tax law—one that

addresses its well-known faults, provides taxpayer equity and at the same time could be administered effectively and efficiently within current and future resources and technologies. Title IV of H.R. 15842, it is believed, accomplishes this critical objective. The Committee, therefore, strongly urges the Congress to adopt this much-needed legislation.

SECTION-BY-SECTION ANALYSIS

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

This title cites the Act as the "District of Columbia Real Property Tax Revision Act of 1974," states the five key purposes as outlined under the first section of this report, and defines the main terms including "real property", "estimated market value", and "tax year".

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

Subpart A—Real Property Tax Rate

This part authorizes the levying of a tax on the real property in the District of Columbia, to be deposited in the United States Treasury. The Council, after public hearings, and after receiving the Mayor's recommendation, shall each year establish the rate of taxation for the coming fiscal year. If the Council fails to set the rate within 30 days of the Mayor's recommendation, or fails to extend the time for action, the rate calculated to yield in the next fiscal year the same amount of revenue as the current year is automatically adopted.

The Commissioner shall furnish to the Council the rate calculated to bring in the same revenue as the previous year, and his own recommendation for the tax rate. The Commissioner shall publish for the current and coming fiscal year the total assessed value of all property, including exempt property, the tax such exempt property would have paid if it were not exempt, and District tax rates compared with other jurisdictions.

The Council shall make a comparison of total tax burdens of surrounding jurisdictions so that the tax burdens of D.C. are reasonable. Without limiting the City Council, it is stated policy that the tax burdens in the District be reasonably comparable with those in surrounding jurisdictions.

Subpart B—Assessment and administration

This part provides that all property shall be assessed at 100% of its estimated market value. Property shall be assessed at least every two years until 1978, after which it shall be assessed annually. No property shall be reassessed until reassessment of all such property of similar type is completed. The City Council shall adopt regulations regarding assessment. If the Council fails to act within 90 days of enactment of this Act, the Mayor shall promulgate regulations. The Mayor shall notify owners and collect the tax, publicize information, appoint

assessors and furnish them pertinent information. All property shall be assessed, whether taxable or not, and listed in an assessment roll open to the public. Assessment information on all properties will be published and offered to the public at cost and open to public inspection at the main branch of the public library.

Before March 1 of each year, each property owner shall be notified of his assessment for the coming fiscal year. The notice shall include: (1) the address and land use; (2) the assessed value of land and improvements, together and separately; (3) the percent and amount of increase from the previous year and the reason for the change; (4) appeals forms; (5) the location of the assessment roll and other information related to his assessment.

Section 426 of this part establishes a Board of Equalization and Review to be composed of 15 members (or more if the Council deems necessary). The Mayor shall name one member chairman. No member shall be an employee of the District government. Three member panels can hear and decide individual appeals which must be filed by October 15 of the year the tax applies. The Board can change an assessment if it finds it to be significantly above or below the estimated market value in the assessment roll. The Board may administer oaths and summon witnesses.

Additionally, this part provides that the Superior Court of D.C. shall determine the appropriate method for bringing before the Court class action suits on real and personal property taxes.

Neglect to carry out the duties in this title shall be penalized by a \$10,000 fine and one year in jail.

Subpart C—Tax Incentives for Rehabilitation of Property and New Construction in Areas of the City and for the Preservation of Historic Property

Within one year of the effective date of the Act the City Council shall adopt regulations providing tax incentives for improvements and new construction in certain depressed areas of the District as designated by the Council. The incentives may include different rates for land and improvements and ignoring for tax purposes increased assessments due to improvements for up to five years.

Subpart D—Tax Relief for Certain Historic Properties

Properties that are designated historic properties by the Joint Committee on Landmarks of the National Capital Planning Commission and the Commission on Fine Arts may receive tax relief if the assessment at estimated market value is more than the assessment for current use and structures. For properties so designated, assessment shall be based on current use.

Pursuant to Council regulations, the taxpayer claiming relief must enter into an agreement with the District government for a period of at least 20 years promising to maintain the property in return for the tax relief. Back taxes will be due if the property is not maintained.

Subpart E—Tax Deferral

Eligible homeowners may defer taxes in excess of a 10% tax increase over the preceding year if they—

- (1) own and have occupied the property for five years and this is their principal residence;
- (2) certify combined household gross income does not exceed \$20,000 per year;
- (3) do not claim tax relief under Title XI;
- (4) file a written request for deferral with the Mayor; and
- (5) the zoning of such residence has not changed recently.

Taxes deferred shall bear interest compounded annually, and the taxes plus interest shall constitute a preferential lien to be paid when the property is sold. Deferrals must stop if deferred tax plus interest equals more than 10% of the current assessed value of the property.

In addition, persons whose income exceeds \$20,000 but who meet all the other above qualifications may defer taxes in excess of 25% of their previous year's tax bill. The same limitations and interest rates apply in this deferral. This section terminates in F.Y. 1979, when annual assessments are required.

Subpart F—Disposal of tax delinquent property to encourage home ownership

In the event that two years after tax delinquent properties are offered for sale and no sale or redemption has been made, the Commissioner may deed the property to the District of Columbia. The Council is authorized to establish a program where properties acquired at tax sale may be purchased by persons meeting criteria established by the Council. The new owners must guarantee they will live in the property for at least five years and give assurances that they will bring the property into reasonable compliance with the building code.

PART 3—REAL AND PERSONAL PROPERTY TAX EXEMPTIONS

Real and personal property belonging to the United States of America, the District of Columbia, or to foreign governments is tax exempt.

Property owned by the United States, District of Columbia, or foreign governments that is leased or otherwise made available for use by any person for commercial purposes shall be exempt from taxation. But the lessee or user of the property shall be subject to a tax for the period of the lease at the same rates and amount as if he were the owner. The provisions for the imposition of penalties and interest applicable in the case of other property taxes shall apply to the taxes on lessees.

Also under this title, property used for legitimate theater, music, or dance purposes by nonprofit corporations who charge admission only to cover expenses is tax exempt.

The Commissioner shall publish by class and by individual property, a listing of all exempt property.

PART 4—PROPERTY TAX CREDIT FOR DISTRICT OF COLUMBIA RESIDENTS

Under this part, low-income homeowners and tenants are allowed a tax credit or rebate if they pay no tax, if their property taxes exceed

a certain percentage of their household gross income as set forth in the table below. Only the first \$400 in property taxes paid will be considered in this calculation. All household income is considered in determining eligibility for this benefit.

The percentage of rent paid constituting property taxes shall be 15% of rent for unfurnished quarters actually paid by the claimant, exclusive of utilities.

| | |
|-------------------------------|--|
| If household gross income is: | The percentage of property tax paid of the first \$400 of property tax which shall constitute credit is: |
| Under \$3,000 | 80% of tax in excess of 2% of income. |
| \$3,000-\$4,999 | 70% of tax in excess of 3% of income. |
| \$5,000-\$6,999 | 60% of tax in excess of 4% of income. |

The terms "household gross income", "home", "claimant", "rent constituting property taxes accrued" are defined in this section. Rights to file under this section are outlined. The claim is made as a credit against the District's income taxes or property taxes. If the amount exceeds the taxpayer's tax liability, he receives a rebate. Claims may not be filed by dependents, unless they are 65 years old or older. Fraudulent claims shall be discredited in full. An appeal procedure for denial of income is also provided.

PART 5—DELEGATION OF GENERAL TAXING AUTHORITY AND AMENDMENTS TO DISTRICT SALES TAX

Section 490 states that in order to provide additional revenues for the additional expenses resulting from pay increases for Police and Firmen, the existing local City Council may from the date of enactment change the rate of Congressionally-authorized taxes, including income, sales, uses, cigarette, alcoholic beverages, motor fuels, and other taxes imposed by Congress in the District of Columbia.

Section 494 repeals the sales tax (currently at 5%) on the sale of charges for admission to live performances of ballet, dance, Choral arts, concerts, plays, opera, readings, and exhibitions. The sales tax shall still apply to movies, circuses, burlesque shows, and sporting events.

Section 495 repeals those sections of existing law in the D.C. Code which deal with the minimum rates of taxation (47-501a), assessment procedures (47-601, 602, 701, 702, 704, 707), assessment records (47-603, 605), assessments according to true value (47-713), the Board of assistant assessors (47-604), the Board of Equalization (47-708, 709), and assessments by lot and square (47-703).

This Act does not affect the authority vested in the Commissioner or the Council under Reorganization Plan No. 3 of 1967. The Council may by regulation adopt penalties for violations of the provisions of this Act. Unless otherwise indicated, the Act takes effect on the date of enactment.

Section 496 repeals the sales tax on the sale of charges for admission to live performances of ballet, dance, Choral arts, concerts, plays, opera, readings, and exhibitions. The sales tax shall still apply to movies, circuses, burlesque shows, and sporting events.

TITLE V—POWERS OF THE COUNCIL

Title V of the bill makes it explicitly clear that the Act does not limit the authority of the District of Columbia Council after January 2, 1975, to legislate respecting any matter covered by this Act.

Changes in Existing Law Made by the Bill, As Reported

In compliance with clause 3 of Rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman) :

DISTRICT OF COLUMBIA POLICE AND FIREMEN'S SALARY ACT OF 1958

An act to fix and regulate the salaries of officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia, of the United States Park Police, and of the White House Police, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "District of Columbia Police and Firemen's Salary Act of 1958".

TITLE I—SALARY SCHEDULES

SEC. 101. (a) Except as provided in subsection (b), the annual rate of basic compensation of the officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia shall be fixed in accordance with the following schedule of rates :

SALARY SCHEDULE

| Salary class and title | Service step— | | | | | | | | |
|--|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Class 1: Fire Private, Police Private..... | \$10,000 | \$10,300 | \$10,600 | \$11,300 | \$12,100 | \$12,900 | \$13,400 | \$13,900 | \$14,400 |
| Class 2: Fire Inspector.... | 11,400 | 12,100 | 12,800 | 13,500 | 14,200 | 14,900 | 15,600 | | |
| Class 3: Detective, Assistant Pilot, Assistant Marine Engineer..... | 12,500 | 13,125 | 13,750 | 14,375 | 15,000 | 15,625 | 16,250 | | |
| Class 4: Fire Sergeant, Police Sergeant, Detective Sergeant..... | 13,580 | 14,260 | 14,940 | 15,620 | 16,300 | 16,980 | | | |
| Class 5: Fire Lieutenant, Police Lieutenant..... | 15,700 | 16,485 | 17,270 | 18,055 | 18,840 | | | | |
| Class 6: Marine Engineer, Pilot..... | 17,150 | 18,005 | 18,860 | 19,715 | | | | | |
| Class 7: Fire Captain, Police Captain..... | 18,600 | 19,530 | 20,460 | 21,390 | | | | | |
| Class 8: Battalion Fire Chief, Police Inspector.... | 21,560 | 22,640 | 23,720 | 24,800 | | | | | |
| Class 9: Deputy Fire Chief, Deputy Chief of Police..... | 25,300 | 27,015 | 28,730 | 30,445 | | | | | |
| Class 10: Assistant Chief of Police, Assistant Fire Chief, Commanding Officer of the Executive Protective Service, Commanding Officer of the U.S. Park Police..... | 30,000 | 32,000 | 34,000 | | | | | | |
| Class 11: Fire Chief, Chief of Police..... | 34,700 | 36,800 | | | | | | | |

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 | \$12,590 | \$13,140 | \$14,035 | \$14,965 | \$16,545 | \$16,125 | \$16,705 |
| Class 2: Fire inspector..... | 15,225 | 14,035 | 14,850 | 15,680 | 16,470 | 17,285 | 18,005 | ----- | ----- |
| 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 | 16,540 | 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..... | 19,805 | 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 | 42,690 | ----- | ----- | ----- | ----- | ----- | ----- | ----- |

TITLE II—METHOD OF ASSIGNMENT OF EMPLOYEES TO SALARY SCHEDULES

* * * * *

SEC. 202. Each officer or member of the Metropolitan Police force, Executive Protective Service, and United States Park Police force assigned on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972—

- (1) to perform the duty of a helicopter pilot, or
- (2) to render explosive devices ineffective or to otherwise dispose of such devices.

shall receive, in addition to his scheduled rate of basic compensation, ~~[\$2,100]~~ \$2,270 per annum so long as he remains in such assignment. The additional compensation authorized by this section shall be paid to an officer or member in the same manner as he is paid ~~[the]~~ basic compensation to which he is ~~[entitled]~~ 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.* No officer or member who receives the additional compensation authorized by this section may receive additional compensation under section 302.

* * * * *

TITLE III—METHOD OF APPOINTMENT, ADVANCEMENT, PROMOTION AND DEMOTION

SEC. 301. ~~[All]~~ (a) *Except as provided in subsection (b), all original appointments of Police and Fire Privates shall be made at the mini-*

imum rate set forth in the schedule in section 101, title I of this Act, and the first year of service shall be probationary.

(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 may receive any scheduled rate of basic compensation provided in salary class 1 of the salary schedule in section 101 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, only basic compensation shall be used in determining service step placement.*

SEC. 302. (a) The Commissioner of the District of Columbia, in the case of the Metropolitan Police force and the Fire Department of the District of Columbia, the Secretary of the Treasury, in the case of the Executive Protective Service, and the Secretary of the Interior, in the case of the United States Park Police force, are authorized to establish and determine, from time to time, the positions in salary classes 1, 2, and 4 to be included as technicians' positions.

(b) Each officer or member—

(1) who immediately prior to the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972—

(A) was in a position assigned to subclass (b) of salary class 1 or 2 or subclass (c) of salary class 4, or

(B) was in salary class 4 and was performing the duty of a dog handler, or

(2) whose position is determined under subsection (a) to be included in salary class 1, 2, or 4 on or after such date as a technician's position.

shall on or after such date receive, in addition to his schedule rate of basic compensation, ~~[\$680]~~ \$735 per annum. An officer or member described in paragraph (1)(A) or (2) shall receive the additional compensation authorized by this subsection until his position is determined under subsection (a) not to be included in salary class 1, 2, or 4 as a technician's position or until he no longer occupies such position, whichever occurs first. An officer or member described in paragraph (1)(B) shall receive such compensation [so long as he performs the duty of a dog handler] *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.* If the position of dog handler is included under subsection (a) as a technician's position, an officer or member performing the duty of a dog handler may not receive both the additional compensation authorized for an officer or member occupying a technician's position and the additional compensation authorized for officers and members performing the duty of a dog handler.

(c) Each officer or member who immediately prior to the effective date of the District of Columbia Police and Firemen's Salary Act

Amendments of 1972 was assigned as a detective sergeant in subclass (b) of salary class 4 shall on or after such date, receive, in addition to his scheduled rate of basic compensation, ~~[\$500]~~ \$540 per annum so long as he remains in such assignment. Each officer or member who is promoted after such date to the rank of detective sergeant shall receive, in addition to his scheduled rate of basic compensation, ~~[\$500]~~ \$540 per annum so long as he remains in such assignment.

(d) The additional compensation authorized by subsections (b) and (c) shall be paid to an officer or member in the same manner as he is paid the basic compensation to which he is entitled.

(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.*

TITLE IV—LONGEVITY

SEC. 401. (a) (1) In recognition of long and faithful service, each officer and member in the active service on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972 shall receive per annum, in addition to the rate of basic compensation prescribed in the salary schedule contained in section 101 of this Act, an amount computed in accordance with the following table:

| If an officer or member has completed at least: | He shall receive per annum an amount, fixed to the nearest dollar, equal to: |
|---|---|
| 15 years of continuous service----- | 5 per centum of the rate of basic compensation prescribed for service step 1 of the salary class of such salary schedule which he occupies. |
| 20 years of continuous service----- | 10 per centum of such compensation. |
| 25 years of continuous service----- | 15 per centum of such compensation. |
| 30 years of continuous service----- | 20 per centum of such compensation. |

(2) For purposes of paragraph (1), continuous service as an officer or member includes ~~[any period]~~ *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.*

(3) Each officer and member shall receive additional compensation in accordance with paragraph (1) only as long as he remains in the active service. Such compensation shall be paid in the same manner as the basic compensation to which such officer or member is entitled, except that it shall not be subject to deduction and withholding for retirement and insurance, and shall not be considered as salary for the purpose of computing annuities pursuant to the Policeman and Firemen's Retirement and Disability Act and for the purpose of comput-

ing insurance coverage under the provisions of chapter 87 of title 5, United States Code.

(b) Notwithstanding any other provision of this or any other law, individuals retired from active service prior to the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972, and who are entitled to receive a pension relief allowance or retirement compensation under the Policemen and Firemen's Retirement and Disability Act, shall not be entitled to receive an increase in their pension relief allowance or retirement compensation by reason of the enactment of this section.

(c) Notwithstanding any other provision of this or any other law, each deputy chief of the Metropolitan Police force and of the Fire Department of the District of Columbia shall, upon completion of thirty years of continuous service on the police force or fire department, as the case may be, be placed in, and receive basic compensation at, the highest service step in the salary class to which his position is assigned in the salary schedule continued in section 101. For purposes of this subsection, in computing a deputy chief's continuous service on the police force or fire department, there shall be included [any period] *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.

* * * * *

SECTION 2 OF THE ACT OF OCTOBER 24, 1951

Sec. 2. As used in this Act the word "holiday" means the following: The 1st day of January, the [22d day of] *third Monday in February*, the 4th day of July, the [30th day of] *last Monday in May*, the first Monday in September, the [11th day of November] *fourth Monday in October*, Thanksgiving Day, the 25th day of December, and, with respect to officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia, such other holidays as may be designated by the Commissioners of the District of Columbia, and with respect to officers and members of the White House Police force and the United States Park Police force, such other holidays as may be designated by Executive order.

POLICEMEN AND FIREMEN'S RETIREMENT AND DISABILITY ACT

[Sec. 12 of Act of Sept. 1, 1916, 39 Stat 718]

DEFINITIONS

Sec. 12 (a) Wherever used in this section—

(1) The term "member" means any officer or member of the Metropolitan Police force, of the Fire Department of the District of Columbia, of the United States Park Police force, of the Executive Protective

Service and any officer or member of the United States Secret Service Division to whom this section shall apply.

(2) The terms "disabled" and "disability" mean disabled for useful and efficient service in the grade or class of position last occupied by the member by reason of disease or injury, not due to vicious habits or intemperance as determined by the Board of Police and Fire Surgeons, or willful misconduct on his part as determined by the Commissioners.

(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 two years immediately preceding his death, or

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

(4) The term "widower" means the surviving husband of a member who was married to such individual while she was a member.

(5) (A) The term "child" means an unmarried child, including (i) an adopted child, and (ii) a stepchild or recognized natural child who lives with the member in a regular parent-child relationship, under the age of eighteen years, or such unmarried child regardless of age who, because of physical or mental disability incurred before the age of eighteen, is incapable of self-support.

(B) The term "student child" means an unmarried child who is a student between the ages of eighteen and twenty-two years, inclusive, and who is regularly pursuing a full-time course of study or training in residence in a high school, trade school, technical or vocational institute, junior college, college, university, or comparable recognized educational institution.

(6) The term "basic salary" means regular salary established by law or regulation including any differential for special occupational assignment but shall not include overtime, holiday, or military pay.

(7) The term "annuitant" means any former member who, on the basis of his service, has met all requirements of this section for title to annuity and has filed claim therefor.

(8) The term "survivor" means a person who is entitled to annuity under this section based on the service of a deceased member or of a deceased annuitant.

(9) The term "survivor annuitant" means a survivor who has filed claim for annuity.

(10) The term "police or fire service" means all honorable service in the Metropolitan Police Department, Executive Protective Service, Fire Department of the District of Columbia, the United States Park Police force, and the United States Secret Service Division coming under the provisions of this Act.

(11) The term "military service" means honorable active service in the Army, Navy, Air Force, Marine Corps, or Coast Guard of the United States, but shall not include service in the National Guard except when ordered to active duty in the service of the United States.

(12) The term "Commissioners" means the Commissioners of the District of Columbia or their designated agent or agents.

(13) The term "service" means employment which is creditable under subsection (c).

(14) The term "Government" means the executive, judicial, and legislative branches of the United States Government, including Government-owned or controlled corporations and Gallaudet College, and the municipal government of the District of Columbia.

(15) The term "Government service" means honorable active service in the executive, judicial, or legislative branches of the United States Government, including Government-owned or controlled corporations and Gallaudet College, and the municipal government of the District of Columbia, and for which retirement deductions, other than social security deductions, were made.

(16) The term "department" means any part of the executive branch of the United States Government, or any part of the government of the District of Columbia whose members come under this section.

(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 12 consecutive months of police or fire service, such term means his basic salary at the time of his retirement.*

* * * * *

RETIREMENT FOR DISABILITY NOT INCURRED IN PERFORMANCE OF DUTY

(f) Whenever any member coming under this section completes five years of police or fire service and is found by the Commissioners to have become disabled due to injury received or disease contracted other than in the performance of duty, which disability precludes further service with his department, such member shall be retired on an annuity computed at the rate of 2 percentum of his [basic salary at the time of retirement] *average pay*, for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his basic salary at time of retirement: *Provided further*, That the annuity of a member retiring under this subsection shall be at least 40 per centum of his [basic salary at time of retirement] *average pay*.

RETIREMENT FOR DISABILITY INCURRED WHILE PERFORMING DUTY

(g)(1) Whenever any member is injured or contracts a disease in the performance of duty or such injury or disease is aggravated by such duty at any time after appointment and such injury or disease or aggravation permanently disables him for the performance of duty, he shall upon retirement for such disability, receive an annuity computed at the rate of 2½ per centum of his [basic salary at the time of retirement] *average pay*, for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his [basic salary at the time of retirement] *average pay*, nor shall it be less than 66⅔ per centum of his [basic salary at the time of retirement] *average pay*.

(2) In any case in which the proximate cause of an injury incurred or disease contracted by a member is doubtful, or is shown to be other than the performance of duty, and such injury or disease is shown to have been aggravated by the performance of duty to such an extent that the member is permanently disabled for the performance of duty, such disability shall be construed to have been incurred in the performance of duty. The member shall, upon retirement for such disability, receive an annuity computed at the rate of $2\frac{1}{2}$ per centum of his [basic salary at the time of his retirement] *average pay* for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his [basic salary at the time of retirement] *average pay*, nor shall it be less than $66\frac{2}{3}$ per centum of his [basic salary at the time of retirement] *average pay*.

(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.*

OPTIONAL RETIREMENT

(h) (1) Any member who completes twenty years of police or fire service may, after giving at least sixty days' written advance notice to his department head stating his intention to retire and stating the date on which he will retire, voluntarily retire from the service and shall be entitled to an annuity computed at the rate of $2\frac{1}{2}$ per centum of his [basic salary at the time of his retirement] *average pay* for each year of service; except that the rate of 3 per centum of his [basic salary at the time of retirement] *average pay* shall be used to compute each year's police or fire service in excess of twenty years: *Provided*, That such notice requirement may be waived by the department head when, in his opinion, circumstances justify such waiver: *Provided further*, That whenever the Commissioners or the Chief of the Executive Protective Service or the Chief of the United States Park Police force, or the Chief of the United States Secret Service division shall determine that there exists an emergency which is likely to endanger the safety of the public and that the public safety cannot be adequately protected except by suspending the retirement provisions of this paragraph (1), then the Commissioners or any of said Chiefs shall be authorized to suspend the retirement provisions of this paragraph (1) in any one or more of the departments under their respective jurisdictions until such time as, in the opinion of the Commissioners or any of said Chiefs, respectively, public safety can be adequately protected without such suspension.

(2) Any member of the Metropolitan Police force or of the Fire Department of the District of Columbia having reached the age of sixty years shall, in the discretion of the Commissioners, and any member of the Executive Protective Service or of the United States Park Police force or of the United States Secret Service Division to whom this section applies shall, in the discretion of the head of his department, be retired from the service and shall be entitled to receive an annuity as computed in subsection (h), paragraph (1).

(3) No annuity granted under paragraph (1) or (2) of this subsection (h) shall exceed 80 per centum of the [basic salary of such member at the time of retirement] *average pay of such member.*

(4) In computing an annuity under this subsection, the police or fire service of a member who has not retired prior to the effective date of this paragraph shall include, without regard to the limitation imposed by paragraph (3) of this subsection, the days of unused sick leave credited to him. Days of unused sick leave shall not be counted in determining a member's eligibility for an annuity under this subsection.

* * * * *

SURVIVOR ANNUITIES

(k) (1) If any member—

(A) dies in the performance of duty and the Commissioner determines that (i) the member's death was the sole and direct result of a personal injury sustained while performing such duty, (ii) his death was not caused by his willful misconduct or by his intention to bring about his own death, and (iii) intoxication of the member was not the proximate cause of his death; and

(B) is survived by a survivor, parent, or sibling,
a lump sum payment of \$50,000 shall be made to his survivor if the survivor received more than one-half of his support from such member or if such member is not survived by any survivor (including a survivor who did not receive more than one-half of his support from such member), to his parent or sibling if the parent or sibling received more than one-half of his support from such member. If such member is survived by more than one survivor entitled to receive such payment, each such survivor shall be entitled to receive an equal share of such payment; or if such member leaves no survivor and more than one parent or sibling who is entitled to receive such payment, each such parent or sibling shall be entitled to receive an equal share of such payment.

(2) In case of the death of any member before retirement, or of any former member after retirement, leaving a widow or widower, such widow or widower shall be entitled to receive an annuity in the greater amount of (1) 40 per centum of such member's [basic salary] *average pay* at the time of death, or 40 per centum of the basis upon which the annuity, relief, or retirement compensation being received by such former member at the time of death was computed, or (2) 40 per centum of the corresponding salary for step 6 [subclass (a)] of salary class 1 of the District of Columbia Police and Firemen's Salary Act salary schedule currently in effect at the time of such member or former member's death: *Provided*, That such annuity shall not exceed the current rate of compensation of the position occupied by such member at the time of death, or by such former member immediately prior to retirement.

(3) Each surviving child or student-child of any member who dies before retirement, or of any former member who dies after retirement, shall be entitled to receive an annuity equal to the smallest of (1) 60

per centum of the member's [basic salary] *average pay* at the time of his death or of the basis upon which the former member's annuity at the time of his death was computed, divided by the number of eligible children; (2) \$996; or (3) \$2,988 divided by the number of eligible children: *Provided*, That such member or former member is survived by a wife or husband. If such member or former member is not survived by a wife or husband, each surviving child or student-child shall be paid an annuity equal to the smallest of (1) 75 per centum of the member's [basic salary] *average pay* at the time of his death or of the basis upon which the former member's annuity at the time of his death was computed, divided by the number of eligible children; (2) \$1,200; or (3) \$3,600 divided by the number of eligible children.

* * * * *

DUTIES OF COMMISSIONERS IN RETIREMENT AND ANNUITY MATTERS

(m) (1) The Commissioners shall consider all cases for the retirement of members and all applications for annuities under this section. In each case of retirement of a member the Commissioners shall certify in writing the physical condition of the member for whom retirement is sought. The Commissioners shall give written notice to any member under consideration by them for retirement to appear before them and to give evidence under oath. The proceedings before the Commissioners involving the retirement of any member, or any application for a nannuity under this section, shall be reduced to writing and shall show the date of appointment of such member, his age, his record in the service, and any other information which may be pertinent to the matter of such retirement or annuity. The Commissioners are authorized to administer oaths and affirmations, may require by subpoena or otherwise the attendance and testimony of witnesses and the production of documents at any designated place. In the event of contumacy or refusal to obey any such subpoena or requirement under this subsection, the Commissioners may apply to the Superior Court of the District of Columbia for an order requiring obedience thereto. Thereupon the court, with or without notice and hearing, as it in its discretion may decide, shall make such order as is proper and may punish as a contempt any failure to comply with such order in accordance with the provisions of subsection (c), section 5, of the Act of April 1, 1942 (56 Stat. 193, ch. 207; sec. 11-756(c), D.C. Code, 1951 edition).

(2) If a member is retired under subsection (f) or (g) of this section and is employed on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972, such member shall, in accordance with such regulations as the Commissioner shall prescribe, notify the Commissioner of the employment; and the Commissioner shall, as soon as practicable after the receipt of such notice, require each such member to undergo a medical examination (satisfactory to the Commissioner) of the disability upon which the member's retirement under such subsection is based. *The Commissioner shall not require the medical examination of such member after he reaches the age of 50.*

DISTRICT OF COLUMBIA TEACHERS' SALARY ACT OF
1955

AN ACT To fix and regulate the salaries of teachers, school officers, and other employees of the Board of Education of 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,

TITLE I—SALARY SCHEDULES

SECTION 1. The following is the salary schedule for teachers, school officers, and certain other employees of the Board of Education whose positions are covered under this Act:

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

| Salary class and group | Service step— | | | | | | | | | | | | Longevity step Y | |
|---|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------|--------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| Class 1A..... | 39,500 | | | | | | | | | | | | | |
| Class 1B..... | 35,000 | | | | | | | | | | | | | |
| Class 2A..... | 33,000 | | | | | | | | | | | | | |
| Class 2B..... | 31,000 | | | | | | | | | | | | | |
| Class 3..... | 23,745 | 24,310 | 24,875 | 25,440 | 26,005 | 26,570 | 27,135 | 27,700 | 28,265 | | | | | |
| Class 4..... | 20,845 | 21,335 | 21,825 | 22,315 | 22,805 | 23,295 | 23,785 | 24,275 | 24,765 | | | | | |
| Class 5: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 19,665 | 20,135 | 20,605 | 21,075 | 21,545 | 22,015 | 22,485 | 22,955 | 23,425 | | | | | |
| Group C, master's degree plus 30..... | 20,085 | 20,555 | 21,025 | 21,495 | 21,965 | 22,435 | 22,905 | 23,375 | 23,845 | | | | | |
| Group D, doctor's..... | 20,500 | 20,970 | 21,440 | 21,910 | 22,380 | 22,850 | 23,320 | 23,790 | 24,260 | | | | | |
| Class 6: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 19,110 | 19,565 | 20,020 | 20,475 | 20,930 | 21,385 | 21,840 | 22,295 | 22,750 | | | | | |
| Level IV principal..... | 19,110 | 19,565 | 20,020 | 20,475 | 20,930 | 21,385 | 21,840 | 22,295 | 22,750 | | | | | |
| Level III principal..... | 18,560 | 19,015 | 19,470 | 19,925 | 20,380 | 20,835 | 21,290 | 21,745 | 22,200 | | | | | |
| Level II principal..... | 18,010 | 18,465 | 18,920 | 19,375 | 19,830 | 20,285 | 20,740 | 21,195 | 21,650 | | | | | |
| Level I principal..... | 17,455 | 17,910 | 18,365 | 18,820 | 19,275 | 19,730 | 20,185 | 20,640 | 21,095 | | | | | |
| Group C, master's degree plus 30..... | 19,530 | 19,985 | 20,440 | 20,895 | 21,350 | 21,805 | 22,260 | 22,715 | 23,170 | | | | | |
| Level IV principal..... | 19,530 | 19,985 | 20,440 | 20,895 | 21,350 | 21,805 | 22,260 | 22,715 | 23,170 | | | | | |
| Level III principal..... | 18,975 | 19,430 | 19,885 | 20,340 | 20,795 | 21,250 | 21,705 | 22,160 | 22,615 | | | | | |
| Level II principal..... | 18,425 | 18,880 | 19,335 | 19,790 | 20,245 | 20,700 | 21,155 | 21,610 | 22,065 | | | | | |
| Level I principal..... | 17,875 | 18,330 | 18,785 | 19,240 | 19,695 | 20,150 | 20,605 | 21,060 | 21,515 | | | | | |
| Group D, doctor's degree..... | 19,945 | 20,400 | 20,855 | 21,310 | 21,765 | 22,220 | 22,675 | 23,130 | 23,585 | | | | | |
| Level IV principal..... | 19,945 | 20,400 | 20,855 | 21,310 | 21,765 | 22,220 | 22,675 | 23,130 | 23,585 | | | | | |
| Level III principal..... | 19,395 | 19,850 | 20,305 | 20,760 | 21,215 | 21,670 | 22,125 | 22,580 | 23,035 | | | | | |
| Level II principal..... | 18,840 | 19,295 | 19,750 | 20,205 | 20,660 | 21,115 | 21,570 | 22,025 | 22,480 | | | | | |
| Level I principal..... | 18,290 | 18,745 | 19,200 | 19,655 | 20,110 | 20,565 | 21,020 | 21,475 | 21,930 | | | | | |
| Class 7: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 17,304 | 17,755 | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | | | | | |
| Group C, master's degree plus 30..... | 17,755 | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | 21,075 | | | | | |
| Group D, doctor's..... | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | 21,075 | 21,490 | | | | | |
| Class 8: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 15,835 | 16,240 | 16,645 | 17,050 | 17,455 | 17,860 | 18,265 | 18,670 | 19,075 | | | | | |
| Group C, master's degree plus 30..... | 16,255 | 16,660 | 17,065 | 17,470 | 17,875 | 18,280 | 18,685 | 19,090 | 19,495 | | | | | |
| Group D, doctor's..... | 16,670 | 17,075 | 17,480 | 17,885 | 18,290 | 18,695 | 19,100 | 19,505 | 19,910 | | | | | |
| Class 9: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 15,685 | 16,070 | 16,455 | 16,840 | 17,225 | 17,610 | 17,995 | 18,380 | 18,765 | | | | | |
| Group C, master's degree plus 30..... | 16,105 | 16,490 | 16,875 | 17,260 | 17,645 | 18,030 | 18,415 | 18,800 | 19,185 | | | | | |
| Group D, doctor's..... | 16,520 | 16,905 | 17,290 | 17,675 | 18,060 | 18,445 | 18,830 | 19,215 | 19,600 | | | | | |
| Class 10: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 15,080 | 15,455 | 15,830 | 16,205 | 16,580 | 16,955 | 17,330 | 17,705 | 18,080 | | | | | |
| Group C, master's degree plus 30..... | 15,500 | 15,875 | 16,250 | 16,625 | 17,000 | 17,375 | 17,750 | 18,125 | 18,500 | | | | | |
| Group D, doctor's..... | 15,915 | 16,290 | 16,665 | 17,040 | 17,415 | 17,790 | 18,165 | 18,540 | 18,915 | | | | | |
| Class 11: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 14,625 | 14,985 | 15,345 | 15,705 | 16,065 | 16,425 | 16,785 | 17,145 | 17,505 | | | | | |
| Group C, master's degree plus 30..... | 15,045 | 15,405 | 15,765 | 16,125 | 16,485 | 16,845 | 17,205 | 17,565 | 17,925 | | | | | |
| Group D, doctor's..... | 15,460 | 15,820 | 16,180 | 16,540 | 16,900 | 17,260 | 17,620 | 17,980 | 18,340 | | | | | |
| Class 12: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 14,125 | 14,470 | 14,815 | 15,160 | 15,505 | 15,850 | 16,195 | 16,540 | 16,885 | | | | | |
| Group C, master's degree plus 30..... | 14,540 | 14,885 | 15,230 | 15,575 | 15,920 | 16,265 | 16,610 | 16,955 | 17,300 | | | | | |
| Group D, doctor's..... | 14,960 | 15,305 | 15,650 | 15,995 | 16,340 | 16,685 | 17,030 | 17,375 | 17,720 | | | | | |
| Class 13: | | | | | | | | | | | | | | |
| Group B, master's degree..... | 12,925 | 13,340 | 13,775 | 14,170 | 14,585 | 15,000 | 15,415 | 15,830 | 16,245 | | | | | |
| Group C, master's degree plus 30..... | 13,345 | 13,760 | 14,175 | 14,590 | 15,005 | 15,420 | 15,835 | 16,250 | 16,665 | | | | | |
| Group D, doctor's..... | 13,760 | 14,175 | 14,590 | 15,005 | 15,420 | 15,835 | 16,250 | 16,665 | 17,080 | | | | | |
| Class 14: | | | | | | | | | | | | | | |
| Group A, bachelor's degree..... | 9,900 | 10,335 | 10,770 | 11,205 | 11,640 | 12,075 | 12,510 | 12,945 | 13,380 | 13,815 | 14,250 | 14,685 | 15,120 | |
| Group B, master's degree..... | 10,730 | 11,165 | 11,600 | 12,035 | 12,470 | 12,905 | 13,340 | 13,775 | 14,210 | 14,645 | 15,080 | 15,515 | 15,950 | |
| Group C, master's degree plus 30..... | 11,150 | 11,585 | 12,020 | 12,455 | 12,890 | 13,325 | 13,760 | 14,195 | 14,630 | 15,065 | 15,500 | 15,935 | 16,370 | |
| Group D, doctor's..... | 11,565 | 12,000 | 12,435 | 12,870 | 13,305 | 13,750 | 14,175 | 14,610 | 15,045 | 15,480 | 15,915 | 16,350 | 16,785 | |
| Class 15: | | | | | | | | | | | | | | |
| Group A, bachelor's degree..... | 8,350 | 8,685 | 9,020 | 9,355 | 9,690 | 10,025 | 10,445 | 10,865 | 11,285 | 11,705 | 12,125 | 12,545 | 12,965 | 13,965 |
| Group A-1, bachelor's degree plus 15..... | 8,770 | 9,105 | 9,440 | 9,775 | 10,110 | 10,445 | 10,865 | 11,285 | 11,705 | 12,125 | 12,545 | 12,965 | 13,385 | 14,800 |
| Group B, master's degree..... | 9,190 | 9,610 | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | 12,970 | 13,390 | 13,810 | 14,230 | 16,300 |
| Group C, master's degree plus 30..... | 9,610 | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | 12,970 | 13,390 | 13,810 | 14,230 | 14,650 | 16,730 |
| Group D, master's degree plus 60 or doctor's..... | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | 13,170 | 13,690 | 14,210 | 14,730 | 15,250 | 15,770 | 17,270 |

(Effective October 1, 1974)

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

Table with columns: Salary class and group, Service step (1-13), and Longevity step Y. Rows include Class 1A through Class 15, with various sub-groups like Group B, C, D, MA, and bachelor's degrees.

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(Effective October 1, 1975)

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

| Salary Class and Group | Service step-- | | | | | | | | |
|------------------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Class 1A | \$46,885 | | | | | | | | |
| Class 1B | 41,800 | | | | | | | | |
| Class 2A | 39,140 | | | | | | | | |
| Class 2B | 37,080 | | | | | | | | |
| Class 3 | 28,810 | \$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 | 23,995 | 24,490 | 25,045 | 25,600 | 26,155 | 26,710 | 27,265 | 27,820 | 28,375 |
| Group D-Doctors | 24,480 | 24,975 | 25,530 | 26,085 | 26,640 | 27,195 | 27,750 | 28,305 | 28,860 |
| Class 6: | | | | | | | | | |
| Group B-MA | 22,590 | 22,920 | 23,250 | 23,580 | 23,910 | 24,240 | 24,570 | 24,900 | 25,230 |
| Level IV-Principal | 22,590 | 22,920 | 23,250 | 23,580 | 23,910 | 24,240 | 24,570 | 24,900 | 25,230 |
| 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 | 20,920 | 21,450 | 21,980 | 22,510 | 23,040 | 23,570 | 24,100 | 24,630 | 25,160 |
| 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 |
| 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 | 21,685 | 22,073 | 22,463 | 22,853 | 23,243 | 23,633 | 24,023 | 24,413 | 24,803 |

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| Salary class and group | Service step-- | | | | | | | | | | | | | Longevity step Y |
|------------------------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| Class 14 | | | | | | | | | | | | | | |
| Group A-B.A. | \$11,760 | 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-M.A. | 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-M.A.+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 | 13,750 | 14,260 | 14,770 | 15,280 | 15,810 | 16,330 | 16,850 | 17,370 | 17,890 | 18,410 | 18,930 | 19,450 | 19,970 | |
| Class 15 | | | | | | | | | | | | | | |
| Group A-B.A. | 9,940 | 10,355 | 10,790 | 11,225 | 11,620 | 12,015 | 12,410 | 12,815 | 13,210 | 13,615 | 14,015 | 14,415 | 14,815 | |
| Group A-1-B.A.+15 | 10,435 | 10,830 | 11,225 | 11,620 | 12,015 | 12,410 | 12,810 | 13,210 | 13,610 | 14,010 | 14,410 | 14,810 | 15,210 | |
| Group B-M.A. | 10,935 | 11,335 | 11,735 | 12,135 | 12,535 | 12,935 | 13,335 | 13,735 | 14,135 | 14,535 | 14,935 | 15,335 | 15,735 | |
| Group C-M.A.+30 | 11,435 | 11,835 | 12,235 | 12,635 | 13,035 | 13,435 | 13,835 | 14,235 | 14,635 | 15,035 | 15,435 | 15,835 | 16,235 | |
| Group D-Doctors | 11,935 | 12,335 | 12,735 | 13,135 | 13,535 | 13,935 | 14,335 | 14,735 | 15,135 | 15,535 | 15,935 | 16,335 | 16,735 | |

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TITLE II—CLASSIFICATION AND ASSIGNMENT OF EMPLOYEES

SEC. 2. (a) The Board of Education on written recommendation of the Superintendent of Schools is authorized to establish the eligibility requirements and prescribe methods of appointment and promotion for teachers, school officers, and other employees. The Board of Education is authorized and directed, on written recommendation of the Superintendent of Schools, to classify and assign all teachers, school officers, and other employees to the salary classes and groups in section 1 of this Act. Teachers, school officers, and other employees on probationary or permanent status shall not be required to take any examinations, either mental or physical, to be continued in the positions in which they are employed on June 30, 1955, or to which they may be transferred and assigned under the provisions of section 4 and section 5 of this Act. No teacher, school officer, or other employee shall be appointed or promoted to any position covered by section 1 of this Act on probationary or permanent status unless he possesses a master's degree, except that (1) a person possessing a bachelor's degree may be appointed on probationary or permanent status as a teacher in the elementary or secondary schools or as a coordinator of practical nursing; (2) a person possessing a bachelor's degree may be promoted to the position of census supervisor or coordinator of practical nursing; (3) a person not possessing a bachelor's degree may be appointed on probationary or permanent status as a—

- (A) shop teacher in the vocational education program,
- (B) teacher of military science and tactics, *or*
- (C) teacher of driver training,
- [(D) attendance officer, or
- [(E) child labor inspector,]

if he submits acceptable evidence of equivalent training and experience in accordance with the rules of the Board; and (4) a person not possessing a bachelor's degree may be appointed on a probationary or permanent status as a census supervisor, or promoted to that position, if he submits acceptable evidence of equivalent training and experience in accordance with the rules of the Board.

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TITLE V—ACCOMPANYING LEGISLATION

* * * * *

Sec. 13. (a) The Board is authorized to conduct as part of its public school system the following: summer school programs, extended school year programs, adult education programs, and Americanization schools. The pay for teachers, officers, and other education employees in the summer school programs, adult education school programs, and veterans' summer high school centers shall be as follows:

| Classification | Per period | | |
|---|------------|--------|--------|
| | Step 1 | Step 2 | Step 3 |
| Summer school (regular): | | | |
| Teacher, elementary and secondary schools; counselor, elementary and secondary schools; librarian, elementary and secondary schools; school social worker; speech correctionist; school psychologist..... | \$6.86 | \$7.61 | \$8.42 |
| Psychiatric social worker..... | 8.02 | 8.92 | 9.86 |
| Clinical psychologist..... | 8.35 | 9.29 | 10.28 |
| Assistant principal, elementary and secondary schools..... | 9.69 | 10.77 | 11.92 |
| Supervising director..... | 10.02 | 11.15 | 12.33 |
| Principal, elementary and secondary schools..... | 10.69 | 11.89 | 13.15 |
| Veterans' summer school centers: Teacher..... | 6.86 | 7.61 | 8.42 |
| Adult education schools: | | | |
| Teacher..... | 7.54 | 8.38 | 9.27 |
| Assistant principal..... | 10.66 | 11.85 | 13.11 |
| Principal..... | 11.76 | 13.07 | 14.46 |

(Effective October 1, 1974)

| 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..... | 15.13 | 14.90 | 16.79 |
| Principal..... | 14.54 | 16.49 | 18.69 |

(Effective January 1, 1975)

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..... | 9.67 | 10.97 | 12.35 |
| Assistant principal..... | 13.54 | 15.36 | 17.29 |
| Principal..... | 14.99 | 17.00 | 19.14 |

ACT OF AUGUST 7, 1946

* * * * *

SEC. 5. (a) * * *

* * * * *

(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.

(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).

* * * * *

SECTION 1 OF THE ACT OF DECEMBER 24, 1942

SECTION 1. (a) Property belonging to the United States of America.

[(b) Property belonging to the District of Columbia.

[(c) Property belonging to foreign governments and used for legation purposes.

[(d) Property belonging to the Commonwealth of the Philippines and used for Government purposes.]

SECTION 1. (a) Real and personal property belonging to the United States of America, the District of Columbia, or to foreign governments, as follows and subject to the following provisions:

(1) Real and personal property owned by the United States of America, except—

(A) real and personal property owned by the United States which, by Act of Congress or by authorized Federal administrative action, is subject to taxation; and

(B) real and personal property owned by the United States which, for a period in excess of thirty days, is leased or otherwise made available for use by any person for commercial

purposes, in which case, however, no tax shall be assessed against the property of the United States, but the lessee or user of the property shall be subject to tax for the entire period of such use or possession at the same rates and in the same amount and to the same extent as though the lessee or user were the owner of such property, except that real and personal real property owned by the United States and leased or otherwise made available for use by organizations or enterprises qualifying under the Randolph-Sheppard Vending Stand Act (49 Stat. 1559) shall not be taxed.

(2) Real and personal property owned by the District of Columbia, except real property of the District of Columbia which, for a period in excess of thirty days, is leased or otherwise made available for use by any person for commercial purposes, in which case, however, no tax shall be assessed against the property of the District of Columbia, but the lessee or user of the property shall be subject to a tax for the entire period of such use or possession at the same rates and in the same amount and to the same extent as though the lessee or user were the owner of such property, except that real and personal property owned by the District of Columbia and leased or otherwise made available to organizations or enterprises qualifying under the Randolph-Sheppard Vending Stand Act (49 Stat. 1559) shall not be taxed.

(3) Real and personal property owned by any instrumentality or independent agency of the United States or of the District of Columbia which, under the laws of the United States, or the District of Columbia, is exempt from taxation, except property of any instrumentality or independent agency of the United States or the District of Columbia which, for a period in excess of thirty days, is leased or otherwise made available for use by any person for commercial purposes, in which case, however, no tax shall be assessed against the property of any such instrumentality or agency, but the lessee or user of the property shall be subject to a tax for the entire period of such use or possession at the same rates and in the same amount and to the same extent as though the lessee or user were the owner of such property.

(4) Real and personal property owned by a foreign government and actually occupied and used exclusively by it for legation or consular purposes. The phrase 'actually occupied and used exclusively for legation purposes', shall not include real property of a foreign government which, for a period in excess of thirty days, is leased or otherwise made available for use by any person for commercial purposes, in which case, however, no tax shall be assessed against the property of the foreign government, but the lessee or user of the property shall be subject to a tax for the entire period of such use or possession at the same rates and to the same amount and to the same extent as though the lessee or user were the owner of such property.

(5) Whenever any property of the United States, or of any independent agency or instrumentality of the United States, or of

the District of Columbia, is, for a period in excess of thirty days, leased or otherwise made available for use by any person for commercial purposes, the Administrator of the General Services Administration of the United States Government, as to property of the United States, and the independent agency or instrumentality, as to its property, shall notify the Commissioner of the District of Columbia in writing within thirty days after such person shall have leased such property or had such property made available for use by him.

(6) Taxes imposed by this section shall be assessed from the first day of the month in which the lease period or right to use the property commences to the end of the month in which such period terminates. The rate of tax shall be the rate in effect for taxable real or personal property, as the case may be, during each month of the fiscal year during which the property is leased or used. Assessments shall be made on a fiscal year basis, except, that, if the period of the lease or use commences during a month other than the first month of the fiscal year, the assessment shall be made for the months of the lease or use remaining in that year. The provisions for the imposition of penalties and interest applicable in the case of assessments of real and personal property taxes shall be applicable to taxes imposed under this section, and such taxes, penalties, and interest, when the same have become due and payable, may be collected in the manner provided by section 1601 of title XVI of the Act of May 18, 1954 (Code, sec. 47-312), and jeopardy assessments of such taxes may be made as provided in section 1602 of title XVI of such Act (D.C. Code, sec. 47-313). Taxes imposed by this section shall be due and payable within thirty days after notice of the assessment is mailed to the taxpayer.

* * * * *

(8) 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.

DISTRICT OF COLUMBIA INCOME AND FRANCHISE TAX ACT OF 1974

* * * * *

TITLE VI—TAX ON RESIDENTS AND NONRESIDENTS

* * * * *

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:

| | |
|-------------------------------|--|
| | The percentage of property tax paid on the first \$400 of property tax, or rent constituting property tax, which shall constitute credit is: |
| If household gross income is: | erty 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 “source” does not include gifts from nongovernmental sources, food stamps, or food or other relief in kind supplied by a governmental agency.

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

(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" 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, interests on a delinquency in payment of tax, and any penalties and service charges) assessed and paid to date against such home commencing January 1, 1974, 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.

(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 11, 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.

(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.

(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 purposes 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.

(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.*

(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.*

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DISTRICT OF COLUMBIA SALES TAX ACT

* * * * *

SEC. 114. (a) "Retail sale" and "sale at retail" mean the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this title. Said term shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be, received by him, or to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining. For the purpose of the tax imposed by this title, these terms shall include but shall not be limited to the following:

(1) The sale of any meals, food or drink or other like tangible personal property for a consideration.

(2) Any production, fabrication, or printing of tangible personal property on special order for a consideration.

(3) The sale or charges for any room or rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration.

(4) The sale of natural or artificial gas, oil, electricity, solid fuel, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing, or refining.

(5) The sale of material used in the construction, and of materials used in the repair or alteration, of real property, which materials, upon completion of such construction, alterations, or repairs, become real property, regardless of whether or not such real property is to be sold or resold.

(6) The sale or charges for possession or use of any article of tangible personal property granted under a lease or contract, regardless of the length of time of such lease or contract or whether such lease or contract is oral or written; in such event, for the purposes of this title, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid by the vendor upon the rental paid: *Provided, however,* That the gross proceeds from the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations shall not be considered a retail sale.

(7) (A) The sale or charges to subscribers for local telephone service. The inclusion of such sales and charges in the definition of the terms "retail sale" and "sale at retail" shall not authorize any tax to be imposed under this title on so much of any amount paid for the installation of any instrument, wire, pole, switchboard, apparatus, or equipment as is properly attributable to such installation.

(B) The term "local telephone service" means—

(i) the access to a local telephone system, and the privilege of telephonic quality communication with substantially all persons having telephone or radio telephone stations constituting a part of such local telephone system, and

(ii) any facility or service provided in connection with a service described in clause (i) of this subparagraph.

The term "local telephone service" does not include any service which is a "toll telephone service" or a "private communications service" as defined in subparagraphs (C) and (D).

(C) The term "toll telephone service" means—

(i) a telephonic quality communication for which (a) there is a toll charge which varies in amount with the distance and elapsed transmission time of each individual communication and (b) the charge is paid within the United States, and

(ii) a service which entitles the subscriber, upon payment of a periodic charge (determined as a flat amount or upon the basis of total elapsed transmission time), to the privilege of an unlimited number of telephonic communications to or from all or a substantial portion of the persons having telephone or radio telephone stations in a specified area which is outside the local telephone system area in which the station provided with this service is located.

(D) The term "private communication service" means—

(i) the communication service furnished to a subscriber which entitles the subscriber—

(a) to exclusive or priority use of any communication channel or groups of channels, or

(b) to the use of an intercommunication system for the subscriber's stations,

regardless of whether such channel, groups of channels, or intercommunication system may be connected through switching with a service described in subparagraph (B) or (C),

(ii) switching capacity, extension lines and stations, or other associated services which are provided in connection with, and are necessary or unique to the use of, channels, or systems described in clause (i) of this subparagraph, and

(iii) the channel mileage which connects a telephone station located outside a local telephone system area with a central office in such local telephone system, except that such term does not include any communication service unless a separate charge is made for such service.

(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, [musical performances, exhibitions,] circuses, burlesque shows, sporting events, and [other shows or] performances or exhibitions of any other type or nature [, except]: Provided, [that] That any casual or isolated sale of or charge for admission made by a semipublic institution not regularly engaged in [making] asking such sales or charges shall not be considered a retail sale or sale at retail.*

(9) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is

performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service.

(10) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services.

(11) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when such service is performed by means of self-service, coin-operated equipment.

(12) (A) *The sale of or charges for the service of parking or storage spaces for motor vehicles in parking lots or garages.*

(B) *“Parking lots” shall include any facility used primarily for parking vehicles, whether an outdoor lot or a building. “Parking lots” shall also include any parking facility provided by the lessor of a building to his lessee if the lessor makes a separate charge for the parking space in addition to the rental charge for other space in the building. “Parking lots” shall also include any facility used primarily for parking vehicles even if such facility is used seasonally or for even shorter duration, such as providing parking space at the time of a show, fair, carnival, or similar event.*

* * * * *

IMPOSITION OF TAX

SEC. 125. A tax is imposed upon all vendors for the privilege of selling at retail certain tangible personal property and for the privilege of selling certain selected services (defined as “retail sale” and “sale at retail” in this title). The rate of such tax shall be 5 per centum of the gross receipts from sales of or charges for such tangible personal property and services, except that—

(1) the rate of tax shall be 2 per centum of the gross receipts from (A) sales of food for human consumption off the premises where such food is sold, (B) sales of or charges for the services described in paragraph (11) of section 114(a) of this title, (C) sales of medicines, pharmaceuticals, and drugs not made on prescriptions of duly licensed physicians, surgeons, or other general or special practitioners of the healing art, and (D) charges for rental of textiles if the essential part of the rental includes recurring services of laundering or cleaning of the textiles;

(2) the rate of tax shall be 6 per centum of the gross receipts from sales of or charges for any room or rooms, lodgings, or accommodations, furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

(3) the rate of tax shall be 6 per centum of the gross receipts from sales of (A) spiritous or malt liquors, beer, and wines, and (B) food for human consumption other than off the premises where such food is sold.

(4) *The rate of tax shall be 5 per centum of the gross receipts from the sale of or charges for the service of parking or storage spaces for motor vehicles in parking lots or garages.*

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DISTRICT OF COLUMBIA PUBLIC WORKS ACT OF 1954

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[TITLE XV—MINIMUM RATE OF TAXATION ON
REAL PROPERTY

[SEC. 1501. For each fiscal year after approval of this Act the rate of taxation on real property in the District of Columbia shall not be less than 2.20 per centum on the assessed value of such property.]

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ACT OF MARCH 3, 1881

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GENERAL EXPENSES.

FOR SALARIES AND CONTINGENT EXPENSES.

For executive office: For two Commissioners, at five thousand dollars each; one secretary, two thousand one hundred and sixty dollars; one clerk, one thousand five hundred dollars; one clerk, one thousand four hundred dollars; one messenger clerk, nine hundred dollars; one messenger, six hundred dollars; one driver, four hundred and eighty dollars; for contingent expenses, including printing, books, stationery, and miscellaneous items, three thousand dollars; in all, twenty thousand and forty dollars; and hereafter the Engineer Commissioner shall be entitled to receive such compensation, in addition to his Army pay and allowances, as will make his compensation equal to five thousand dollars per annum, and a sum sufficient to pay said additional compensation is hereby appropriated.

For auditor and comptroller's office: For one auditor and comptroller three thousand dollars; one bookkeeper, one thousand eight hundred dollars; one clerk, one thousand six hundred dollars; three clerks at one thousand four hundred dollars each; one clerk, one thousand two hundred dollars; one messenger, six hundred dollars; for contingent expenses, including books, stationery, and miscellaneous items, four hundred dollars; in all, twelve thousand eight hundred dollars.

For old-records division: For one clerk, one thousand two hundred dollars; one clerk, nine hundred dollars; in all, two thousand one hundred dollars.

[The office of treasurer of the District of Columbia is hereby abolished from and after the thirtieth day of June, eighteen hundred and eighty-one, and the collector of taxes for said District shall, from and after that date, collect all revenues of the District and deposit the amounts collected daily with the Treasurer of the United States.

[The books of assessment for the fiscal year ending June thirtieth, eighteen hundred and ninety-three, and annually thereafter, shall be prepared by the assessor of the District of Columbia before the first day of November of each year, and upon the completion thereof, said

assessor shall prepare a statement showing the total amount of the assessment of both real and personal property, and the total amount of taxes to be collected under said assessment; which statement shall be received by the collector of taxes in triplicate, and said collector shall be held responsible under his bond for all such taxes, except such as he may not be able to collect after fully complying with the requirements of law. The original receipt of said assessment and taxes shall be forwarded by the assessor to the First Comptroller of the Treasury, the duplicate to the auditor of the District of Columbia, and the triplicate shall be retained by the collector. Hereafter all tax bills shall be made up under the direction of the assessor of the District of Columbia. All acts or parts of acts inconsistent with any of the provisions of this act are hereby repealed.]

* * * * *

ACT OF JULY 7, 1898

An Act Making appropriations to supply deficiencies in the appropriations for the fiscal year ending June thirtieth, eighteen hundred and ninety-eight, and for prior years, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in the appropriations for the fiscal year eighteen hundred and ninety-eight, and for prior years, and for other objects hereinafter stated, namely:

* * * * *

DISTRICT OF COLUMBIA

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MILITIA: To reimburse the General commanding the District Militia for payments made from private funds on account of the District of Columbia National Guard, as set forth in House Document Numbered Three hundred and forty-seven, Fifty-fifth Congress, second session, one thousand four hundred and sixty-five dollars and seventy-one cents.

That except as otherwise herein provided one-half of the foregoing amounts to meet deficiencies in the appropriations on account of the District of Columbia shall be paid from the revenues of the District of Columbia and one-half from any money in the Treasury not otherwise appropriated.

Hereafter the District of Columbia shall not be required in judicial proceedings to pay fees to the clerk of the supreme court of the District of Columbia or of the court of appeals of said District, or to the United States marshal for said District for the service of process, but the said District of Columbia and its Commissioners shall be entitled to institute and prosecute judicial proceedings in said courts without the payment of fees, and shall also be entitled to the services of said marshal in the service of all civil process without the payment of fees.

Hereafter the Commissioners of the District of Columbia shall not accept volunteer service for the government of the District of Columbia or employ personal services in excess of that authorized by law except in cases of sudden emergency involving the loss of human life or the destruction of property.

【That the assessor of the District of Columbia shall give bond to the District of Columbia for the faithful and efficient performance of all the duties of his office in the penal sum of ten thousand dollars, with sureties to be approved by the Commissioners of said District.】

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ACT OF JUNE 25, 1938

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【SEC. 11. On and after the date of the approval of this Act all records and accounts in any way relating or pertaining to the book-keeping, accounting, and collection of taxes and assessments now prepared by the assessor of the District of Columbia and now kept in the office of the collector of taxes of the District of Columbia shall be transferred to and kept in the office of the said assessor. The said assessor shall hereafter be charged with the duties heretofore required of the collector of taxes in relation to the preparation and issuance of tax bills and bills for special taxes and assessments, the preparation for public inspection of lists of all real estate in the District of Columbia heretofore sold or which may hereafter be sold for the nonpayment of any general or special taxes or assessments, the furnishing of certified statements over his hand and official seal of all taxes and assessments general and special that may be due at the time of making the said certificate, and the preparation of the lists of taxes on real property in said District subject to taxation on which taxes are levied and in arrears on the 1st day of July in each year. Hereafter on or before September 1 of each year the assessor shall prepare and retain in his office tax accounts in such form as shall be prescribed by the Commissioners of the District showing the assessed owners, amount, description, and value of real property listed for taxation in the District of Columbia, and on or before April 1 of each year the assessor shall prepare and retain in his office personal tax accounts in such form as may be prescribed by the Commissioners of the District showing the names and addresses of assessed owners, and the location and value of the property assessed.】

ACT OF JULY 1, 1902

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TAXATION OF REAL ESTATE

SEC. 5. 【That hereafter all real estate in the District of Columbia subject to taxation, including improvements thereon, shall be assessed

at not less than two-thirds of the true value thereof, and shall be taxed one and one-half per centum upon the assessed valuation thereof, and whenever a subdivision of any lot or parcel of land in the District of Columbia, or any portion of any such lot or parcel is made during the months of July, August, September, October, November, or December, the general tax due and payable upon such lot or parcel of land for prior years and for the first half of the then current fiscal year shall then be paid, and all water main and sewer assessments and special assessments of any kind thereon shall then become due and payable, and be paid before such subdivision shall be admitted to record in the office of the surveyor of the District of Columbia; and the general tax thereon for the last half of the then current fiscal year shall be due and payable in the following May.]

That hereafter property used for educational purposes that is not used for private gain shall be exempt from taxation, and all other property used for educational purposes shall be assessed and taxed as other property is assessed and taxed.

In all cases where the assessments for benefits for street extensions have been or may hereafter be levied, payment of the same shall be made in five equal annual installments with interest at the rate of four per centum per annum from and after sixty days after the confirmation of the verdict and award: *Provided*, That the amount of any payment of any installment or installments heretofore made on account of any such assessment shall be credited thereon, and the balance shall be due and payable as if such assessment had been originally payable in the installments and with the interest as herein provided.

In all cases of payments the accounting officers shall take into account the assessment for benefits and the award for damages, and shall pay only such part of said award in respect of any lot as may be in excess of the assessment for benefits against the part of such lot not taken, and there shall be credited on said assessment the amount of said award not in excess of said assessment.

TAXATION OF PERSONAL PROPERTY

SEC. 6. That in order to provide revenues to meet the appropriations made by this Act and appropriations to be hereafter made to provide for the expenses of the government of the District of Columbia, it is further enacted: That the Act of Congress, entitled "An Act to provide an immediate revision and equalization of real estate values in the District of Columbia; also to provide an assessment of real estate in said District in the year eighteen hundred and ninety-six and every third year thereafter, and for other purposes," approved August fourteenth, eighteen hundred and ninety-four, is hereby amended to take effect from and after July first, nineteen hundred and two, as follows: Section two, line two, strike out the word "three," and insert in lieu thereof the word "five;" section two, line five, after the words "assistant assessors, who," strike out the words "shall hold office for a term of four years, unless sooner removed by said Commissioners for cause satisfactory to them and;" section two, line nine, after the words "per annum," insert the following: "The assessor of the District of Columbia and the members of said permanent board of assistant

assessors shall not be removed except for inefficiency, neglected of duty, or malfeasance in office.”

¶ That the assessor of the District of Columbia shall designate three of the members of said permanent board of assistant assessors for the assessment of real estate who shall constitute and compose the excise board, under the provisions of the Act of the Congress, approved August fourteenth, eighteen hundred and ninety-four, aforesaid; and the two other members of said permanent board of assistant assessors shall be designated by said assessor to compose a board of personal tax appraisers, to assess personal property in accordance with the provisions of this section; and all five members of said permanent board of assistant assessors, together with the assessor as chairman, shall constitute the board of equalization and review of real estate assessments and also the board of personal tax appeals: *Provided*, That the assessor of the District of Columbia shall act as chairman, ex officio, of the several boards aforesaid.]

* * * * *

ACT OF AUGUST 14, 1894

An Act To provide an immediate revision and equalization of real-estate values in the District of Columbia; also to provide an assessment of real estate in said District in the year eighteen hundred and ninety-six and every third year thereafter, and for other purposes.

¶ *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all real property in the District of Columbia, 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 the same is divided, according to law, or has otherwise passed into the possession of some other person or persons; and all real property, the ownership of which is unknown, shall be assessed “owner unknown.”

¶ **SEC. 2.** The Commissioners of the District of Columbia shall appoint as a permanent board of assistant assessors such persons as are conversant with real estate values in the District of Columbia and who have been bona fide residents of the District for a period of at least five years, except that two of such appointees may be persons who have been bona fide residents of the District of Columbia Metropolitan Area for a period of at least five years. Each person so appointed on said board shall, within ten days after receiving notice thereof, take and subscribe an oath to diligently, faithfully, and impartially perform all and singular the duties imposed upon him by this Act. If any such appointee shall fail to qualify as aforesaid within the time prescribed, or shall fail to enter upon the discharge of his duties within fifteen days after such qualification, the appointment shall be void, and the Commissioners shall forthwith appoint another suitable person, who shall qualify as above provided; and when appointed and qualified as aforesaid, said board of assistant assessors shall immediately proceed to hear and consider such complaints as may be made regarding the assessment returned by the board of three members appointed by the President of the United States, under the Act of

August fifth, eighteen hundred and ninety-two, revise and equalize said assessment, and make return to the assessor of the District of Columbia of the revision and equalization on or before the first Monday of January, eighteen hundred and ninety-five. And said revision and equalization so returned shall be the basis of assessment for the collection of taxes for the fiscal year ending June thirtieth, eighteen hundred and ninety-five, and until the next general assessment is made and returned, as provided for in this Act: *Provided*, That the collection of taxes on real property and improvements thereon which will become due and payable in the month of November, eighteen hundred and ninety-four, be, and the same is hereby, suspended until the month of May in the year eighteen hundred and ninety-five, at which time said taxes shall be due and payable, and the collection thereof shall be enforced in all respects as provided under existing law for the collection of taxes on real property and improvements thereon, for the second half of the tax year ending June thirtieth, eighteen hundred and ninety-five: *Provided further*, That the Secretary of the Treasury is hereby authorized and directed to advance to the Commissioners of the District of Columbia, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary from time to time to meet their requisitions for the general expenses of the government of said District for the fiscal year eighteen hundred and ninety-five, and to reimburse the Treasury for the one-half of said advances payable by said District out of the taxes collected, as herein provided for, in the month of May, eighteen hundred and ninety-five. And said Commissioners are hereby authorized and directed to appoint a clerk for said board of assistant assessors at a salary of one thousand two hundred dollars per annum; and said clerk shall also be the clerk for the board of equalization and review hereinafter provided for. For the purposes of this Act, the term "District of Columbia Metropolitan Area" means the District of Columbia, the cities of Alexandria and Falls Church, and the counties of Arlington and Fairfax in Virginia, and the counties of Montgomery and Prince Georges in Maryland.

SEC. 3. That real property shall be assessed and valued in the year eighteen hundred and ninety-six, and every third year thereafter, as herein provided.

SEC. 4. That the Commissioners shall furnish each member of said board of assistant assessors with the necessary maps and field books, which shall contain an accurate list of each tract together with a pertinent description of the real property situate in the District of Columbia, and, as far as may be known, the owner thereof; and also such blanks, forms, books, surveys, and plats as may be necessary for a systematic statement of the property to be assessed, and shall also furnish the said board of assistant assessors with the necessary conveyance to view said property for assessment. Upon the completion of the assessment the said board of assistant assessors shall deposit with the assessor of the District of Columbia all maps, field books, surveys, and plats, and all notes and memoranda thereof, and same shall be open to inspection by any tax-payer of said District.]

SEC. 5. That the Commissioners of the District of Columbia are hereby authorized and directed to make such rules and regulations

touching the manner in which the real property shall be described in the assessments returned by the assessors as they may deem best.

SEC. 6. That said board of assistant assessors shall, from actual view and from the best sources of information in its reach, determine the value of each separate tract or lot of real property in the District of Columbia in lawful money, and shall separately estimate the value of all improvements on any tract or lot, and shall note the same in the proper field book, which shall be carried out as part of the value of such tract or lot, and shall also return the dimensions of each tract or lot, and said assistant assessors shall also perform such other official duties as may be required of them by the Commissioners of the District of Columbia.

SEC. 7. That said board of assistant assessors shall, on or before the first Monday of January, eighteen hundred and ninety-six, and every third year thereafter, make out and deliver to the assessor of the District of Columbia a return in tabular form, contained in a book to be furnished by the Commissioners, of the amount, description, and value of the real property subject to be listed for taxation in the District of Columbia.

SEC. 8. That 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 provisions of this Act shall, on conviction thereof, be liable to removal from office and to a fine not exceeding five hundred dollars, or imprisonment not exceeding one year, or both, in the discretion of the court, for each offense.]

SEC. 9. That the assessor of the District of Columbia and the said board of assistant assessors herein provided for, with the assessor as chairman, shall compose a board of equalization and review, and as such board of equalization and review they shall convene in a room, to be provided for them by the Commissioners, on the first Monday of January, eighteen hundred and ninety-six, and every third year thereafter. Public notice of the time and place of such meeting shall be given by publication for two successive days in two daily papers in said District. It shall be the duty of said board of equalization and review to fairly and impartially equalize the value of real property made by the board of assistant assessors as the basis for assessment. Any three of said board of equalization and review shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be selected. They shall immediately proceed to equalize the valuations made by the board of assistant assessors so that each lot and tract and the improvements thereon shall be entered upon the tax list at their value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessments, and in determining them they may raise the valuations of such tracts or lots as, in their opinion, may have been returned below their value, and reduce the valuations of such as they may believe to have been returned above their value to such sum as, in their opinion, may be the value thereof.

SEC. 10. That the valuation of the real property made and equalized as aforesaid shall be completed as nearly as practicable on the first Monday of June, eighteen hundred and ninety-six, and of every third year thereafter. after which date no other or further complaints as to valuations shall be received, and when approved by the Commissioners

shall constitute the basis of taxation for the next succeeding period of three years and until another valuation is made according to law, except as hereinafter provided, and the Commissioners shall fix the rate of tax to be collected thereon, not exceeding the rate fixed by present law.

SEC. 11. That annually, on or prior to July first of each year, the board of assistant assessors herein provided for shall make a list of all real property which shall have become subject to taxation, and which is not then on the tax list, and affix a value thereon, according to the rules prescribed for assessing real estate; shall make return of all new structures erected or roofed, and additions to or improvements of old structures of over five hundred dollars in value, which shall not have been theretofore assessed, specifying the tract or lot of land on which each of such structures has been erected, and the value of such structure, and they shall add such valuation to the assessment made on such tract or lot. When the improvements on any lot or tract of land shall become damaged or be destroyed from any cause, the said board shall reduce the assessment on such property to the extent of such damage: *Provided*, That the board of equalization and review shall hear such complaints as may be made in respect of said assessments and determine the same between the first and third Mondays of July of the same year.

SEC. 12. That if said board of assistant assessors shall learn that any property liable to taxation has been omitted from the assessment for any previous year or years, or has been so assessed that the assessment was void, it shall be their duty at once to reassess such property for each and every year after the passage of this Act for which it has escaped assessment and taxation and report the same, through the assessor, to the collector of taxes, who shall at once proceed to collect the taxes so in arrears as other taxes are collected: *Provided*, That no property which has escaped taxation shall be liable under this section for a period of more than three years prior to such assessment, except in the case of property involved in litigation.

SEC. 13. That the assessor of the District of Columbia and each member of said board of assistant assessors in the discharge of any of the duties devolved upon him or them, or the board of equalization and review, may administer all necessary oaths or affirmations. The assessor of the District of Columbia, or in his absence the temporary chairman of said board, shall have power to summon the attendance of any person before said board to be examined under oath touching such matters and things as the board of assistant assessors or the said board of equalization and review may deem advisable in the discharge of their duties; and any member of the Metropolitan police force of the District of Columbia may serve subpoenas in this behalf. Such fees shall be allowed witnesses so examined, to be paid out of the contingent fund of the Commissioners, as are allowed in civil actions before the supreme court of 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.

SEC. 14. That a sum sufficient to pay the difference in the salary salaries of the assessor and the board of assistant assessors and the clerk herein provided for up to and including the year ending June thirtieth, eighteen hundred and ninety-five, is hereby appropriated, payable in equal proportions out of the Treasury of the United States and the revenues of the District of Columbia, and the Commissioners of said District shall hereafter in their annual estimates include all necessary provision to carry out the purposes of this Act, to be immediately available.

SEC. 15. That said board of assistant assessors shall hereafter constitute the excise board of the District of Columbia, and shall perform all the duties of said board according to law, and that so much of the Act entitled "An Act regulating the sale of intoxicating liquor in the District of Columbia," approved March third, eighteen hundred and ninety-three, as imposes that duty upon the Commissioners of the District of Columbia be, and the same is hereby, repealed.

SEC. 16. That this Act shall be in force from and after its passage, and all laws and parts of laws inconsistent herewith are hereby repealed.

DISTRICT OF COLUMBIA REVENUE ACT OF 1937

* * * * *

TITLE IX —TAX APPEALS

* * * * *

SEC. 5. (a) [The Assessor and Deputy Assessor of the District and the board of all of the assistant assessors, with the Assessor as chairman, shall compose a Board of Equalization and Review, and as such Board of Equalization and Review they shall convene in a room to be provided for them by the Commissioners, on the first Monday of January of each year, and shall remain in session until the first Monday in April of each year, after which date no complaint as to valuation as herein provided shall be received or considered by such Board of Equalization and Review. Public notice of the time and place of such session shall be given by publication for two successive days in two daily newspapers in the District not more than two weeks or less than ten days before the beginning of said session. It shall be the duty of said Board of Equalization and Review to fairly and impartially equalize the value of real property made by the board of assistant assessors as the basis for assessment. Any five of said Board of Equalization and Review shall constitute a quorum for business, and, in the absence of the Assessor, a temporary chairman may be selected. They shall immediately proceed to equalize the valuations made by the board of assistant assessors so that each lot and tract and improvements thereon shall be entered upon the tax list at their value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessments, and in determining them they may raise the valuation of such tracts or lots and improvements as in their opinion may have been returned below their value and reduce

the valuation of such as they may believe to have been returned above their value to such sum as in their opinion may be the value thereof.] The valuation of the real property made and equalized as aforesaid shall be completed not later than the first Monday of May annually. [The valuation of said real property made and equalized as aforesaid shall be approved by the Commissioners not later than July 1, annually, and when approved by the Commissioners shall constitute the basis of taxation for the next succeeding year and until another valuation is made according to law, except as hereinafter provided. Any person aggrieved by any assessment, equalization, or valuation made may within ninety days after October 1 of the 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 4 of this title: *Provided, however,* That such person shall have first made his complaint to the Board of Equalization and Review respecting such assessment as herein provided, except that, in case of increase of valuation of real property over that for the immediately preceding year, where no notice in writing of such increase of valuation is given the taxpayer prior to March 1 of the particular year, no such complaint shall be required for appeal.]

ACT OF MARCH 3, 1883.

* * * * *

[SEC. 5. That real estate in Washington or Georgetown, except such as is now or may hereafter be exempt by law from taxation, shall be assessed according to the number of the squares and lots thereof, or parts of lots, and upon the number of square or superficial feet in each square or lot, or parts of a lot, and in the county the agricultural lands shall be assessed by the acre, and suburban lots by the square foot, as in the city of Washington.]

* * * * *

H.R. 15842

July 17, 1974.

ADDITIONAL VIEWS OF HONORABLE ANCHER NELSEN

Title I and Title II of this bill increase the salaries of the police and firemen and teacher in the public school system respectively. The amount recommended by the District Government was a 10% increase for the police and firemen to take effect July 1, 1974, and a 10% increase for the teachers in the public school system to take effect on January 1, 1975. The pay increase contained in Title I for the police and firemen is a 16% increase, and the increase contained in Title II to take effect for the teachers in the public school system provides 10% September 1, 1974, and an additional compounded 3% interest on January 1, 1975, the day before the Mayor and the Members of the City Council are sworn into office.

What this means in dollars and cents is basically as follows:

| Committee action | | District government recommendation | |
|--------------------------------------|--------------|------------------------------------|--------------|
| Title I—Police and firemen..... | \$18,300,000 | Police and firemen..... | \$11,400,000 |
| Title II—Public school teachers..... | 13,800,000 | Public school teachers..... | 6,600,000 |
| Total..... | 32,100,000 | Total..... | 18,000,000 |

This bill, therefore, requires the District Government to come up with \$18 million to cover the pay increases voted by the Committee over and beyond those recommended.

Title III of the bill provides an increase in annuities to retired teachers that is similar to increases given social security annuitants. Although this may cost some \$250,000, it appears to be a very much deserved increase.

The revenue that is provided for, or lost through repeal of existing law, in this bill, Title IV, for Fiscal Year 1975 is estimated as follows:

| | |
|---|-----|
| Parking Tax (gain)..... | 1.5 |
| Repeal of Performing Arts Tax (loss)..... | .3 |
| Total..... | 1.2 |

There are further revenue losses provided for in Title IV, which take effect in Fiscal Year 1976, that allow tax credits ("circuit breakers") to certain residents (landowners and renters), which are estimated at \$4,500,000. Additional Tax or revenue losses for incentives for rehabilitation and real estate tax deferrals are estimated to be substantial, but no fixed figure was provided by the District Government. Further, the cost of administering the new real estate tax procedures provided in Title IV will, no doubt, prove to be substantial.

In my opinion, it would have been better to leave these tax incentives, tax repealers, and many other provisions in Title IV to the City Council, which will take office on January 2, 1975. The Congress has recently given the District "home rule," and many of the provisions in Title IV impose laws on the District residents over which they will have no voice. It is no answer to say the new District government may repeal all of this bill. Until they can hold hearings and enact laws, all of these provisions will be in effect. Furthermore, it could be considered as a distrust in the locally elected government to be moving on all these provisions at this time.

As to the nearly \$13 million "deficit," which the Committee's action creates in the pay provisions of this bill, this creates a problem for the existing appointed Council and the newly elected Council and Mayor. Certainly a salary increase was deserved and needed. However, I wonder whether we might not have acted at the level recommended by the District Government in this bill and directed the newly elected City Council to address other pay increases beyond this. The fact that broader tax authority to raise revenue until January 2, 1975, is provided in this bill is no answer if the appointed Council takes no action to erase the \$13 million deficit created by this bill following the example set by this bill.

In conclusion, there are provisions in Title 4 having to do with real estate taxes, assessments, tax credits, incentives, etc., which I would

like to see amended, and I would support and may introduce certain amendments as they relate to these matters.

NEW LABOR-MANAGEMENT RELATIONS LAW FOR THE DISTRICT OF
COLUMBIA

Title I of this bill amending the District of Columbia Police and Firemen's Salary Act of 1958 contains in Part 2 what amounts to a Labor-Management Relations law for the District of Columbia.

A Labor-Management Relations Board is established which has the power and authority, among other things, to:

Resolve negotiation impasses through mediation, fact-finding, or final binding arbitration.

In certain cases *on its own* order unresolved disputes referred to final binding arbitration, including last best offers.

After requests for binding arbitration from either party, the Board *shall* order (within 10 days after request is filed) "last best offer, total package arbitration of all unresolved issues."

The history of Labor-Management Relations in the District of Columbia (which is based on the Mayor's District Personnel Manual, Chapter 25-A, which is based on the President's Executive Order 11491) is one of which most cities in this country could envy.

As stated in a letter to the Chairman, dated July 16, 1974, from the District Director of Personnel, "The District of Columbia Government is opposed to any legislative provision which mandates upon the city the methods by which it shall establish pay for its employees, and equally as important the manner in which it would establish its labor program."

The position of the District Government (letter of July 16, 1974) on the provisions of Title I, Part 2, concerning a Labor-Management Relations Law is quoted in its entirety below:

GOVERNMENT OF THE DISTRICT OF COLUMBIA,
EXECUTIVE OFFICE,
Washington, D.C., July 16, 1974.

CONGRESSMAN CHARLES DIGGS,
Chairman, House District Committee, U.S. House of Representatives,
Washington, D.C.

DEAR CONGRESSMAN DIGGS: Reference is made to the Committee Mark-up of July 15, 1974, concerning among other legislation, the Police and Firemen's Salary Act amendment and the amendments to the Teachers Salary Act of 1955. In the process of the Mark-up session, an amendment was proposed by Mr. McKinney concerning Title II of the Police and Fire Salary Act Amendments. This amendment would establish a Police and Fire Salary Benefit Committee which would be responsible for the conduct of studies of salaries and fringe benefits of these employees locally and nationally. The District of Columbia Government is opposed to any legislative provision which mandates upon the city the methods by which it shall establish pay for its employees, and equally as important the manner in which it would establish its labor program. The "McKinney amendment", however, concerns us more than similar proposals in H.R.15777 or H.R. 14662. The McKinney amendment entangles the city government in a procedure which swings somewhere between a procedure for setting pay and one which would be established to resolve labor disputes in the city government in an awkward manner. The District of Columbia Government has had a wealth of experience in this area

since 1960 and has established one of the most viable labor management regulations in the country. What is of concern is that the District's Board of Labor Relations, composed of two members selected by unions and two members selected by management, with the chairman selected by the four members, has been totally ignored in the debate which has recently centered on the desire of Congress to impose on the District of Columbia Government some form of "compulsory arbitration board" as a substitute for collective bargaining. We would like to stress to the Committee the fact that the District of Columbia Government has never sought to unilaterally impose its desires on the unions which it has recognized, but in fact made the unions a part of the development of the current program. The major concern that we see, not only in the unclear amendment submitted by Mr. McKinney or even the provisions currently existing in the bills now before the Committee, is the apparent lack of understanding of the collective bargaining process and especially as it relates to the public sector.

The McKinney amendment imposes dates for completion of the study as being June 30, 1975 and Council action as being no later than October 1, 1975. It fails to recognize that the collective bargaining process with multi-year contracts may frontload the salary increase or may allow for other methods of establishing pay. We find a serious flaw in the fact that if the District wanted to enter into a multiple agreement of three years whereby deferred increases were allowed each of those three years, this legislation would preclude such a legitimate provision. Section 202(b) requires that if an impasse in negotiation is reached on or before the expiration date of the existing collective bargaining contract, the parties must notify the Director of the Federal Mediation and Conciliation Service who shall appoint a board of arbitrators (mediation in this case is meaningless where settlement will be imposed by an arbitration board). This board shall then impose a form of compulsory arbitration on the city without true collective bargaining taking place. Problems in the city of Detroit, Philadelphia and the transit strike recently experienced by the Washington Metropolitan Area Transit Authority attests to the problems of compulsory arbitration and supports the argument that where compulsory arbitration is the only vehicle for the settlement of negotiation impasses that meaningful collective bargaining never takes place.

Another factor which concerns the District of Columbia Government is that we have always been ready and willing to negotiate to enter into meaningful collective bargaining; however, the unions who are so intent upon gaining recognition in order to bargain on behalf of employees have devised any means they can to circumvent and to avoid collective bargaining. The proposals that the Congress is now considering interpose an artificial substitute for true collective bargaining. The imposition of the procedures in both the Teachers and the Police and Fire legislation stifles the process of free collective bargaining, ignores the ability to pay and places in the hands of a third party full responsibility for setting pay rates, leaving management only the responsibility to find the money. We do not believe that school programs should be reduced or eliminated to pay for in-

creases that a jurisdiction cannot afford or that are not justified or that require regressive taxes be levied to finance salary increases. We do submit that the parties be allowed constantly to negotiate without artificial constraints of compulsory arbitration or improvised gimmicks to reach a settlement or come sufficiently close to allow a competent mediator to close the gap. We subscribe to Theodore Kheel's statement that arbitration can only be effective when bargaining has framed the issues with precision. The District's current labor program provides the full arsenal for third party resolution of disputes, including mediation and fact-finding. (In the case of the teacher's dispute, such fact-finding was suggested by the Federal mediators and summarily rejected by the Teachers Union). In addition, the Board of Labor Relations already established by the District Government can impose arbitration on the parties, but only after the issues have been "well defined".

The District Government although opposed to the establishment of the labor board in H.R. 15777 on the grounds that it already exists in practice, believes it is infinitely better than that proposed in the McKinney amendment. Therefore, the District of Columbia Government strongly opposes the intent and the thrust of the provisions contained in the McKinney amendment and requests that the Congress consider no statutorily imposed labor legislation on the District Government for police and fire, since they are already covered by such a program. The District Government believes that on the eve of self-government it has made provisions for the mature conduct of labor relations which goes far beyond the patch work provisions contained in current bills. Experience has indicated that this program is workable and impartial and provides for the greatest freedom for both sides to enter into meaningful and valuable collective bargaining.

Sincerely yours,

DONALD H. WEINBERG,
Director of Personnel.

The imposition of a local Labor-Management Relations Law on the District Government as it embarks on "home rule" is improvident and contrary to my understanding of what was intended by the Congress when it passed the District of Columbia Self-Determination Act.

Moreover, if we place the Mayor or any of his agencies or departments in a position where they must accept binding arbitration on pay, allowances, and other fringe benefits—we are in fact, if not in express wording, binding the locally elected City Council and ultimately the Congress. It is no answer to this assertion that the "words of the bill" do not expressly bind the locally elected City Council. In my opinion, as a practical and political matter, it will bind them. Since this is a Congressionally imposed law, can we not expect the locally elected City Council to pass the "binding arbitration package" on to the Appropriations Committees in Congress.

Further, if the House were to permit these provisions to remain in this bill, I am of the opinion that we would be opening the door to a similar proposal for *all* Federal employees. Yet, we all know the Chairman of the Civil Service Commission has testified before the House Post Office and Civil Service Committee that the President's Executive Order (E.O. 11491) "has been conspicuously successful."

In conclusion, I am of the opinion that the labor-management provisions of this bill are unnecessary, are contrary to "home rule" for the District Government since they would largely take effect after January 1975, and may be viewed as a preliminary step to legislate the same provisions for Federal employees.

ANCHER NELSEN.

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DISTRICT OF COLUMBIA OMNIBUS BILL

AUGUST 15, 1974.—Ordered to be printed

Mr. EAGLETON, from the committee of conference,
submitted the following

CONFERENCE REPORT

[To accompany H.R. 15842]

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 15842) 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, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreement to the amendment of the Senate and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following:

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:

(1)



"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 | \$16,785 |
| Class 2: Fire inspector..... | 13,225 | 14,085 | 14,850 | 15,060 | 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 | 23,785 | 24,610 | ----- | ----- | ----- | ----- | ----- |
| 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 | 31,355 | 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 | 42,690 | ----- | ----- | ----- | ----- | ----- | ----- | ----- |

(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:

"(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."

(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."

(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:

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

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".

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.*

Sec. 104. (a) Retroactive compensation on 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.

(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.

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

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.

(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.

(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.

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).

(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 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.

(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:

"(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:

"(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."

(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.

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.

(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.

(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."

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.

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:

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

| "Salary class and group | Service step— | | | | | | | | | | | | | | | Longevity step Y |
|------------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|----|----|----|----|----|----|------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| 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 | 29,990 | 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 | 20,455 | 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 | | | | | | | |
| 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 | 18,830 | 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 | | | | | | | |

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE—Continued

| "Salary class and group | Service step— | | | | | | | | | | | | | Longevity step Y |
|---|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| 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..... | 18,360 | 18,795 | 19,230 | 19,665 | 20,100 | 20,535 | 20,970 | 21,405 | 21,840 | ----- | ----- | ----- | ----- | ----- |
| 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 | 11,965 | 12,350 | 12,735 | 13,120 | 13,505 | 13,890 | 14,275 | 14,660 |
| Group A-1, bachelor's degree+15..... | 10,130 | 10,515 | 10,900 | 11,290 | 11,675 | 12,060 | 12,445 | 12,830 | 13,215 | 13,600 | 13,985 | 14,370 | 14,755 | 15,140 |
| Group B, master's degree..... | 10,615 | 11,100 | 11,585 | 12,070 | 12,555 | 13,040 | 13,525 | 14,010 | 14,495 | 14,980 | 15,465 | 15,950 | 16,435 | 16,920 |
| Group C, master's degree+30..... | 11,100 | 11,585 | 12,070 | 12,555 | 13,040 | 13,525 | 14,010 | 14,495 | 14,980 | 15,465 | 15,950 | 16,435 | 16,920 | 17,405 |
| Group D, master's degree+60 or doctor's..... | 11,585 | 12,070 | 12,555 | 13,040 | 13,525 | 14,010 | 14,495 | 14,980 | 15,465 | 15,950 | 16,435 | 16,920 | 17,405 | 17,890 |

(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:*

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 | 24,430 | 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 | 23,980 | 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 | 20,920 | 21,450 | 21,980 | 22,510 | 23,040 | 23,570 | 24,100 | 24,630 | 25,160 |
| 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 |
| 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 | 21,605 | 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 |

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| | | | | | | | | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|--|--|--|
| 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 | 19,485 | 19,970 | 20,455 | 20,940 | 21,425 | 21,910 | 22,395 | 22,880 | | | | |
| Group D—Doctors | 19,485 | 19,970 | 20,455 | 20,940 | 21,425 | 21,910 | 22,395 | 22,880 | 23,365 | | | | |
| 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 | 17,800 | 18,255 | 18,690 | 19,125 | 19,560 | 19,995 | 20,430 | 20,865 | 21,300 | | | | |
| Group D—Doctors | 18,285 | 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 | 16,370 | 16,870 | 17,370 | 17,870 | 18,370 | 18,870 | 19,370 | 19,870 | 20,370 | | | | |
| Group C—MA+30 | 16,870 | 17,370 | 17,870 | 18,370 | 18,870 | 19,370 | 19,870 | 20,370 | 20,870 | | | | |
| Group D—Doctors | 17,365 | 17,865 | 18,365 | 18,865 | 19,365 | 19,865 | 20,365 | 20,865 | 21,365 | | | | |

| Salary class and group | Service step— | | | | | | | | | | | | | Longevity step Y |
|------------------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| Class 14: | | | | | | | | | | | | | | |
| Group A—B.A. | \$11,760 | \$12,270 | \$12,780 | \$13,310 | \$13,820 | \$14,350 | \$14,870 | \$15,390 | \$15,910 | \$16,430 | \$16,950 | \$17,470 | \$17,990 | |
| Group B—M.A. | 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—M.A. plus 30 | 13,245 | 13,766 | 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 | 14,260 | 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—B.A. | 9,940 | 10,355 | 10,770 | 11,185 | 11,600 | 12,015 | 12,415 | 12,915 | 13,415 | 13,915 | 14,415 | 14,915 | 15,415 | |
| Group A-1—B.A. plus 15 | 10,435 | 10,850 | 11,265 | 11,680 | 12,015 | 12,415 | 12,915 | 13,415 | 13,915 | 14,415 | 14,915 | 15,415 | 15,915 | |
| Group B—M.A. | 10,935 | 11,435 | 11,935 | 12,435 | 12,935 | 13,435 | 14,035 | 14,535 | 15,035 | 15,535 | 16,035 | 16,535 | 17,035 | |
| Group C—M.A. plus 30 | 11,435 | 11,935 | 12,435 | 12,935 | 13,435 | 13,935 | 14,535 | 15,035 | 15,535 | 16,035 | 16,535 | 17,035 | 17,535 | |
| Group D—Doctors | 11,935 | 12,435 | 12,935 | 13,435 | 13,935 | 14,435 | 15,035 | 15,535 | 16,035 | 16,535 | 17,035 | 17,535 | 18,035 | |

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(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:

| "Classification | Per period | | |
|--|------------|--------|---------|
| | Step 1 | Step 2 | Step 3 |
| <i>Summer school (regular):</i> | | | |
| 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 | 12.64 |
| Veterans' summer school centers; Teacher..... | 8.53 | 9.67 | 10.90 |
| <i>Adult education schools:</i> | | | |
| Teacher..... | 9.88 | 10.64 | 11.89 |
| Assistant principal..... | 13.15 | 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.

SUMMER SCHOOL TEACHERS AND ADULT EDUCATION SCHOOLS SALARY SCHEDULE

| Classification | Per period | | |
|--|------------|--------|---------|
| | Step 1 | Step 2 | Step 3 |
| <i>Summer school (regular):</i> | | | |
| 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 |
| <i>Adult education schools:</i> | | | |
| Teacher..... | 9.61 | 10.97 | 12.55 |
| 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—

(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.

(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.

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).

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

(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

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.

"(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).”

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

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”.

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

- (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.

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.
- (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.
- (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

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.

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.

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:

(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.

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.

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.

(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.

(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).

(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.

SEC. 422. (a) The Commissioner shall assess all real property, identifying separately the value of land and improvements hereon, 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.

(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.

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 individual 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.

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.*

(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.*

(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.*

(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.*

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—*

(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, 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.

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

(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.

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

(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.

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 subpoenas 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.

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.

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.

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.

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

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—

(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

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.

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.

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 on 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

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.

(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.

(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.

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.

(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.

(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.

(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.

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

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.

SEC. 438. The Council is hereby authorized to establish a program whereby title to properties acquired by tax sale pursuant to section 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

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.”

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

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.

"(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.

"(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 multi-unit 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.

"(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.

“(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.

“(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.

“(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.

"(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

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

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—

- (1) the District of Columbia Income and Franchise Tax Act of 1947,
- (2) the District of Columbia Sales Tax Act,
- (3) the District of Columbia Use Tax Act,
- (4) the District of Columbia Cigarette Tax Act,
- (5) the District of Columbia Alcoholic Beverage Control Act,
- (6) the Act of April 23, 1924 (relating to motor vehicle fuel tax),
- (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.

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."

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).

(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).

(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).

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

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.

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 proceed-

ing 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.

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.

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

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 of 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.

And the Senate agree to the same.

THOMAS F. EAGLETON,
JOHN TUNNEY,
CHARLES McC. MATHIAS, Jr.,
Managers on the Part of the Senate.

CHARLES C. DIGGS,
DONALD FRASER,
W. S. STUCKEY, Jr.,
RONALD V. DELLUMS,
THOMAS M. REES,
R. L. MAZZOLI,
ANCHER NELSEN,
WM. HARSHA,
JOEL T. BROYHILL,
GILBERT GUDE,
Managers on the Part of the House.

JOINT EXPLANATORY STATEMENT OF THE COMMITTEE OF CONFERENCE

The managers on the part of the House and the Senate at the conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 15842) 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, submit the following joint statement to the House and the Senate in explanation of the effect of the action agreed upon by the managers and recommended in the accompanying conference report:

RETROACTIVE COMPENSATION, REAPPOINTMENT AND INSURANCE LEVELS

The Senate amendment contained provisions, not included in the House bill, which (1) clarified that retroactive pay provided under the Act applied only to active members, members retiring between July 1 and the enactment date, or active members who die during this period; (2) provided that training, service, or hospitalization while on the armed forces shall count towards reemployment of members in the Federal or District governments; and (3) provided that increases in insurance for members were to be based on salary increases as if they were not retroactive.

The first two of these provisions have been a part of the technical amendments accompanying previous D.C. police and firemen's salary increase legislation enacted by Congress. The third provision differed from standard Civil Service Commission practices.

The conference substitute (Section 104) adopts the first two provisions found in the Senate amendment dealing with retroactive compensation and reappointment credit. It contains further language which clarifies that for the purpose of determining amounts of insurance for which an officer or member is eligible, retroactive salary increases provided in this bill will be considered.

STUDY OF POLICE AND FIREMEN'S SALARIES

The House bill authorized the Mayor-Commissioner to establish a joint labor-management Salary and Benefits Study Committee to conduct annual studies of compensation and related employment benefits, reviewing compensation in other jurisdictions as well as changes in the Consumer Price Index. The results of the annual study were to be made public by June 30 each year and were to form the basis for consideration of adjustments in pay levels.

The Senate amendment authorized the Mayor-Commissioner to conduct the annual study. On or before July 15 each year, the results were to be made available to representatives of the police and firemen's departments. In the event such representatives disputed any results within twenty days the Mayor and the Director of the Federal Mediation and Conciliation Service were notified. The Director then selected an impartial fact finder whose results were incorporated in the study which would then be made public.

The conference substitute (Section 111) adopts the House bill with language which provides that there shall be an equal number of representatives from labor and management on the Study Committee. The selection of a neutral chairman for the Committee shall be agreed upon by a majority of the Committee members. In the event the Committee cannot agree within a 10-day period, the Director of the Federal Mediation and Conciliation Service is directed to appoint this neutral chairman.

LABOR MANAGEMENT RELATIONS

The House bill directed the Mayor-Commissioner to establish a joint labor-management relations board with equal representation from labor and management and a neutral chairman. The House provision identified this Board's jurisdiction, including resolution of labor disputes involving appropriate bargaining units, the conduct of elections, unfair labor practices, compensation. After 60 days of negotiations, either party to the dispute was authorized to request the Board to order last best offer, total package binding arbitration.

The Senate amendment provided that the Director of the Federal Mediation and Conciliation Service shall select an impartial mediator when a contract has expired and negotiation impasses still exist. If mediation did not resolve the impasse within ten days, the Director would appoint an impartial Board of Arbitration to investigate, conduct hearings, and issue a final and binding award.

The conference substitute (Section 112) conforms to the Senate provision, except it extends from 10 to 30 days the period for dispute mediation before a Board of Arbitration is appointed, and it permits both parties, if they agree, to extend this period beyond 30 days. The procedures provided in this section conform to the standard Federally prescribed labor negotiation procedures as handled through the Federal Mediation and Conciliation Service.

ANNUITIES OF RECENT RETIREES

The House bill contained a provision, not in the Senate amendment, which provided that members of the various departments and agencies covered by this Act, retiring less than twelve months before a scheduled pay increase, would have their benefits increased by an amount calculated on the basis of the percent of time they have been retired.

The conference substitute does not contain this provision.

EFFECTIVE DATES FOR TEACHERS' SALARY INCREASES

The House bill provided a 10 percent salary increase for District of Columbia school teachers effective on October 1, 1974. The Senate

amendment made the increase effective on the first pay period after September 1, 1974, and limited top salaries to that paid to Federal Executive Levels III (\$40,000) and V (\$36,000).

The conference substitute (Section 201) conforms to the Senate amendment and clarifies that the limit on top salaries shall continue in effect when the second step (an additional 3%) of the salary increase takes effect on January 1, 1975.

Inequities may exist in the salary schedules for principals and teachers as they appear in this legislation. The Council of the District of Columbia should review these schedules to determine whether changes are necessary.

AUTHORIZATION FOR COUNCIL TO INCREASE TAX RATES

The House bill included provisions, not in the Senate amendment, which authorized the current District of Columbia Council, in order to provide additional revenue to meet increased salaries for police, firemen, and teachers to increase the rates of existing taxes including sales, use, cigarette, alcohol and motor fuel taxes. This provision accelerated the date when the Council, under self-government, is delegated this authority.

The conference substitute (Section 471) conforms to the House provision.

FEDERAL PAYMENT AUTHORIZATION

The Senate amendment contained a provision, not in the House bill, which authorized to be appropriated to the District of Columbia a special \$14-million increase in the authorized Federal payment for fiscal year 1975, to be used only to pay salary increases for District of Columbia policemen, firemen, and teachers.

The Conference substitute contains no such provision.

REAL PROPERTY TAX

The House bill contained provisions not in the Senate amendment, which reformed the procedures by which the local real property tax rates were established and taxes were collected; provided for assessments based on 100% of market value; granted tax relief for low-income homeowners and renters and for historic properties; provided tax incentives for property rehabilitation; continued existing tax exemptions but placed a tax on private commercial enterprises on Federal property in the District (lease-hold arrangements); and authorized in fiscal year 1975 the tax rate be established in an amount to yield at least \$146 million, which would, among other things, provide sufficient revenues to fund salary increases contained in the bill.

The conference substitute (Title IV) conforms to the House provisions, except those provisions taxing governmental lease-hold arrangements are deleted.

The Mayor, in recommending to the Council a tax rate for fiscal year 1975, shall take into consideration the requirements of Section 461 of this Act.

In the event the authorized procedures for publishing the assessment rolls prove to be excessively costly, the Council of the District of Columbia may need to explore alternatives for general publication of such rolls.

PARKING TAX

The House bill contained a provision not included in the Senate amendment, which extended the five percent District of Columbia Sales Tax to parking or storage spaces for motor vehicles in parking lots or garages.

The Conference substitute contains no such provision.

THOMAS F. EAGLETON,
JOHN TUNNEY,
CHARLES McC. MATHIAS, Jr.,
Managers on the Part of the Senate.

CHARLES C. DIGGS,
DONALD FRASER,
W. S. STUCKEY, Jr.,
RONALD V. DELLUMS,
THOMAS M. REES,
R. L. MAZZOLI,
ANCHER NELSEN,
WM. HARSHA,
JOEL T. BROYHILL,
GILBERT GUDE,
Managers on the Part of the House.



SALARY INCREASES FOR DISTRICT OF COLUMBIA POLICE, FIREMEN AND TEACHERS: ANNUITY INCREASES FOR RETIRED TEACHERS

AUGUST 7, 1974.—Ordered to be printed

Mr. EAGLETON, from the Committee on the District of Columbia, submitted the following

REPORT

[To accompany H.R. 15842]

The Committee on the District of Columbia, to which was referred the bill (H.R. 15842) to increase compensation for District of Columbia policemen, firemen, and teachers; to increase annuities payable to retired teachers in the District of Columbia; and for other purposes, having considered the same, reports favorably thereon with an amendment and recommends that the bill as amended do pass.

PURPOSE OF THE BILL

The purpose of the bill, H.R. 15842, as reported, is to bring to the Senate certain legislative proposals recommended for favorable action, the Committee held hearings on S. 2829, sponsored by Senators Beall and Mathias which contained virtually identical provisions in regard to police and fire pay as H.R. 15842.

TITLE I—Pay increases for the 7,561 members comprising the District of Columbia police (Metropolitan Police, U.S. Park Police, and the Executive Protective Service), and the 1,400 District of Columbia Firemen.

TITLE II—Pay increases for the 7,547 District of Columbia public school teachers and 506 administrative personnel.

TITLE III—Increases of annuities for the retired public school teachers in the District of Columbia, who retired prior to October, 1969.

TITLE IV—Authorizes an increase in the federal payment for fiscal 1975 only of \$14 million to cover the additional nonbudgeted cost of granting pay increases to police, firemen, and teachers.



TITLE V—Authorizes the exemption from the sales tax of live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays, operas, and exhibitions of paintings, sculpture, photography, and graphic and craft arts.

TITLE VI—POWERS OF THE COUNCIL

Title VI of the bill makes it explicitly clear that the Act does not limit the authority of the District of Columbia Council after January 2, 1975, to legislate respecting any matter covered by this Act.

Specifically, Title I and Title II of this bill would increase the salaries of the police, firemen and teachers in the public schools. The Committee unanimously recommends a 16% increase in salary for police and firemen and a 13% increase in salary, in two steps, for teachers. Earlier, the District government recommended a 10% increase for police and firemen and teachers.

The total price tag for the long overdue pay increases is approximately \$31.9 million. This total is \$13.9 million higher than the District's stated reserve.

It is, however, the strong view of the Committee that these increases are necessary and warranted. While a deficit of \$13.9 million is indicated, it is the belief of the Committee that the rate of inflation is such that it would have been impossible for the city government to have anticipated an increase of this magnitude about a year ago when its budget was prepared. It is furthermore the committee's view that especially in the case of the police and firemen's wage increases, the country through the Congress must bear part of the additional burden, since it is the Congress' demand for excellence in these services for visitors from the entire nation that causes the need for a wage scale completely competitive with others in the area. If we demand the best in police and fire protection for the visitors to our nation's capital, it is only just that we accept part of the costs of such demands, since it is our constituents who reap the benefits of these services.

VOTE

The bill, H.R. 15842, as amended, was approved and ordered reported to the Senate by a vote of 5-2 (Senators Bartlett and Domenici dissenting) on August 7, 1974.

TITLE I—POLICE AND FIREMEN'S COMPENSATION

PURPOSES OF TITLE I

The purposes of title I of the bill, H.R. 15842, as amended are threefold:

1. To amend the District of Columbia Police and Firemen's Salary Act of 1958 so as to provide a new and revised salary schedule, which reflects a 16 percent salary increase for officers and members covered by that Act. For example, privates' present starting salary of \$10,000, is increased to \$11,600.

2. To establish a procedure, beginning after January 2, 1975, for annual reviews and recommendations by the local District Government of future police and firemen's salary levels and to institute a labor-management procedure for handling labor disputes and collective bargaining negotiations, with a requirement of binding arbitration instead of strikes when disputes are unresolved.

3. To amend the District of Columbia Policemen and Firemen's Retirement and Disability Act, so as to change the salary base upon which retirement annuities shall be based, and also to provide strengthened procedures for approval of disability retirements by the Police and Fire Surgeon's Board.

NEED FOR LEGISLATION

The last salary increase (17%) for District of Columbia police and firemen, the U.S. Park Police, and Executive Protective Service personnel was approved August 29, 1972 (P.L. 92-410; D.C. Code, Title 4, Sec. 821; 86 Stat. 634), and was made retroactive to May 1, 1972. During the two-year period since this increase, economic factors have caused substantial price increases and have significantly eroded the purchasing power of current pay levels for these public safety personnel.

The following facts point up the critical need for a salary adjustment for District police and firemen at this time:

1. Between May of 1972 and July of 1974, the Consumer Price Index for the Washington, D.C., metropolitan area rose 16.8%. This cost of living jump substantially reduced the real earnings of the city's police and firemen.

2. Salaries for District of Columbia and Federal Classified employees were increased twice (October, 1973, and April, 1974) for a total percentage rise of 9.9%. A third increase is scheduled for October 1, 1974, which will result in increases of between 15% and 16% for these employees since May, 1972.

3. Competitively, District of Columbia police privates are presently in last place and fire privates second to last with respect to minimum

salaries, compared with those in the six surrounding local jurisdictions. Table I gives the exact ranking and dollar amount. Most of these surrounding jurisdictions are now considering further pay raises. The 16% increase in Title I of H.R. 15842 will once again re-establish the basic District of Columbia salary as the highest paid in the metropolitan area. But it should also be noted that due to education incentives and shorter time periods so reach maximum salary, many officers in surrounding jurisdictions will still receive higher pay than officers of comparable rank in the District of Columbia.

TABLE I.—COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID POLICE PRIVATES IN 6 LOCAL JURISDICTIONS IN THE WASHINGTON METROPOLITAN AREA

| Jurisdiction | Education level | Minimum | Maximum | Years to maximum | Longevity |
|---|-----------------|-----------------------|-----------------------|------------------|-----------|
| Alexandria..... | Without BA.... | ¹ \$11,081 | ¹ \$14,526 | 17 | No. |
| | With BA..... | ¹ \$11,881 | ¹ 15,326 | | |
| Arlington..... | Without BA.... | 11,454 | 14,820 | 6 | Yes. |
| | With BA..... | 12,454 | 15,620 | | |
| Fairfax ² (guaranteed overtime—\$1,021)..... | | 10,963 | 16,197 | 15 | No. |
| Montgomery..... | Without BA.... | 10,812 | 14,455 | 6 | Yes. |
| | With BA..... | 12,486 | ¹ 16,000 | | |
| Prince Georges..... | Without BA.... | 10,795 | 14,456 | 6 | Yes. |
| | With BA..... | 12,414 | 16,624 | | |
| Washington, D.C..... | | 10,000 | 14,400 | 16 | Yes. |
| Present H.R. 15777..... | | 11,600 | 16,705 | | |

¹ Estimated.

² Shift differential—15 cents per hour, 4 to 12; 25 cents per hour, 12 to 8.

NOTE.—Cost-of-living increase in Washington, D.C., metropolitan area, May 1972 to May 1974—16.8 percent. Federal classified pay increases since May 1972, Oct. 1, 1972—5.1 percent; Oct. 1, 1973—4.8 percent; Oct. 1, 1974—5 percent to 6.0 percent (estimated).

Source.—Subcommittee on Revenue and Financial Affairs, House District of Columbia Committee; District of Columbia Personnel Office.

4. Nationwide, the District's salary levels for public safety personnel do not compare favorably with that of other cities of comparable size. The following exhibit (Table II) shows the District of Columbia's standing in relation to 15 other metropolitan areas, and the improvement in rank which enactment of this bill will achieve.

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID POLICE PRIVATES IN 15 CITIES OF COMPARABLE SIZE TO WASHINGTON, D.C., APRIL 1974

| City | Minimum | Rank | Maximum | Rank |
|--|---------|------|----------|------|
| Atlanta..... | \$9,840 | 8 | \$12,108 | 9 |
| Baltimore..... | 8,760 | 15 | 11,082 | 11 |
| Boston..... | 9,283 | 11 | 11,520 | 10 |
| Columbus..... | 8,778 | 14 | 12,875 | 5 |
| Dallas..... | 9,408 | 10 | 10,860 | 14 |
| Denver..... | 10,836 | 3 | 12,636 | 7 |
| Memphis..... | 9,229 | 13 | 10,685 | 15 |
| Milwaukee..... | 10,831 | 4 | 12,769 | 6 |
| New Orleans..... | 7,212 | 16 | 10,524 | 16 |
| Phoenix..... | 9,276 | 12 | 12,420 | 8 |
| Pittsburgh..... | 9,963 | 7 | 10,900 | 13 |
| St. Louis..... | 9,464 | 9 | 10,920 | 12 |
| San Diego..... | 11,244 | 2 | 13,572 | 3 |
| San Francisco..... | 14,448 | 1 | 15,048 | 1 |
| Seattle..... | 10,512 | 5 | 13,032 | 4 |
| Washington, D.C. (now)..... | 10,000 | 6 | 14,400 | 2 |
| Washington, D.C. (under H.R. 15842)..... | 11,600 | 2 | 16,705 | 1 |

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID FIRE PRIVATES IN 15
CITIES OF COMPARABLE SIZE TO WASHINGTON, D.C., APRIL 1974

| City | Minimum | Rank | Maximum | Rank |
|--|---------|------|----------|------|
| Atlanta..... | \$9,048 | 11 | \$11,616 | 9 |
| Baltimore..... | 8,761 | 14 | 11,082 | 12 |
| Boston..... | 9,283 | 10 | 11,520 | 10 |
| Columbus..... | 8,778 | 13 | 12,875 | 5 |
| Dallas..... | 9,408 | 9 | 10,860 | 15 |
| Denver..... | 10,584 | 3 | 12,348 | 6 |
| Memphis..... | 8,964 | 12 | 10,284 | 16 |
| Milwaukee..... | 9,717 | 7 | 11,071 | 13 |
| New Orleans..... | 8,323 | 16 | 11,635 | 8 |
| Phoenix..... | 8,484 | 15 | 11,268 | 11 |
| Pittsburgh..... | 10,113 | 5 | 11,050 | 14 |
| St. Louis..... | 9,464 | 8 | 12,116 | 7 |
| San Diego..... | 10,980 | 2 | 13,280 | 3 |
| San Francisco..... | 14,448 | 1 | 15,048 | 1 |
| Seattle..... | 10,512 | 4 | 13,032 | 4 |
| Washington, D.C. (now)..... | 10,000 | 6 | 14,400 | 2 |
| Washington, D.C. (under H.R. 15842)..... | 11,600 | 2 | 16,705 | 1 |

In the opinion of the Committee, it is entirely reasonable to consider that the effectiveness of a truly sound salary administration policy is its ability to recruit its share of qualified individuals in the labor market, to retain highly competent employees who are giving quality performance, and to provide a salary which assures all employees a reasonable degree of economic security.

We believe it is clearly evident from the four economic factors referred to above, that the District of Columbia falls far short of such a policy with respect to its policemen and firemen under current conditions.

RECOMMENDED GUIDES FOR FUTURE PAY CONSIDERATIONS

The following principles may reasonably be used as future guides toward achieving reasonable salary objectives:

1. Rates of pay for District policemen and firemen must be maintained in a favorable competitive position with the rates of such pay in major cities with comparable populations (500,000 to 1,000,000) and especially such cities in the eastern half of the United States. In the past, this area has constituted the primary labor market for recruitment of District of Columbia policemen and firemen.

2. Rates of pay for District policemen and firemen should be in reasonable alignment with rates of pay for classified employees of the Federal and District governments, not only on the basis of comparable duties and responsibilities, but also with due consideration of the hazards inherent in the duties of police and fire personnel in large urban departments and also the special problems existing in large cities.

3. Rates of pay for District policemen and firemen must be competitive with the highest rates of pay for policemen and firemen in other jurisdictions of the Washington metropolitan area. This is essential if the District government is to compete successfully with the surrounding jurisdictions which use the difficulties of such work in the city as a means to entice prospective police and fire personnel to the suburban areas.

At the present time, the District of Columbia is unable to comply with any one of these three principles with respect to salaries for its policemen and firemen.

Under the conditions outlined above, it is the opinion of this Committee that the salary increases provided in this proposed legislation, which will afford a 16% increase for all police and fire personnel in the District, are fully justified and appropriate at this time.

SALARY CLASSIFICATIONS

During the consideration of H.R. 15842, as it pertains to police and firemen's pay, it was brought to the Committee's attention that an inequity may exist with the salary classification of certain groups of employees. First, aides to Fire Chief Officers act as deputy fire chiefs and perform a substantial amount of administrative work. Their job is considerably more arduous and demanding. The classification "technician" may be misleading, and, therefore, a reclassification and upgrading may be necessary. Second, policemen who act as dog handlers are responsible for the care and boarding of these police dogs. While direct costs are reimbursed, it is felt that the job responsibilities go beyond a nine hour day schedule and may need upgrading. Third, the entire classification of personnel as "technicians" or "non-technicians" and the salary differentials which accompany these groupings should be reviewed.

The Committee believes that the manner and method of evaluating and rating specific jobs within the fire and police departments is a matter which is best carried out by the local personnel department. This philosophy is reflected in the Home Rule Legislation (P.L. 93-198, 87 Stat. 774), which permits the City to develop its own personnel system. This philosophy has also been reflected in previous pay bills which have kept detailed personnel policy revisions to a minimum. We note that with a 6-year requirement prior to eligibility for fire inspector, the first grade of Class 2: Fire inspector is not needed. Perhaps the fire department will study this problem and arrive at a solution fair to all concerned.

While a higher classification for Aides to Chief Fire Officers, dog handlers, and other technicians, may be warranted, this determination is best left with city and union officials.

PROVISIONS OF TITLE I

PART 1 OF TITLE I—SALARY AMENDMENTS

Part 1 of Title I of H.R. 15842 amends the present salary schedule for police and firemen and provides an increase across the board of 16% in the pay schedule. Such salary increase is made effective as of the first pay period after July 1, 1974.

Under present law, the minimum starting salary for privates is \$10,000, and maximum is \$14,400; under this title, the minimum will be \$11,600 and the maximum \$16,705.

The Committee wishes to emphasize the fact that the salary adjustments proposed in this bill are basically "catch-up" increases, and re-

fect the loss of economic status on the part of District police and firemen because of inflation over the last two years. Had the salaries of police and firemen been reviewed on a periodic basis, and timely raised in line with general economic trends and comparable salary levels elsewhere, such a "catch-up" bill would not now be needed. Further, the Metropolitan Policemen and Firemen, the Park Police and the Executive Protective Police would not have suffered economic disadvantages for lack of merited salary increases during the last two years, as has been the case.

In addition, increases in additional compensation for special duties are authorized by this act. It is not intended by the Committee that every time a pay increase is granted that the special differential pay for special categories shall also be increased and the increase granted in this act is not to be considered as an expression of Congressional intent in regard to future pay increases.

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

Part 2 of Title I of the bill establishes, beginning after January 2, 1975, recognized procedures (1) for annual reviews and recommendations by the District of Columbia government of future salary levels, and (2) for handling labor disputes and collective bargaining negotiations between the local government and police and firemen representatives.

Annual salary studies provided for in this title must be undertaken by the District of Columbia government and the results submitted to the recognized bargaining representatives of the police and firemen. These representatives will then be given 20 days to review the findings. If there is no disagreement as to the facts found, the study will become the basis for bargaining between the parties. If there is a disagreement as to the facts found, the employee representatives shall with specificity state the basis for their disagreement. If the District of Columbia government finds merit to the disagreement, it shall revise its study to reflect the changes requested by the bargaining representatives of the employees. If the District of Columbia government finds the disagreement to be without merit, the Director of the Federal Mediation and Conciliation Service shall be empowered to appoint as a fact finder an individual skilled in the finding of facts and the resolution of labor disputes in the public sector. The findings of such fact finder shall be binding on all parties and shall form the basis for bargaining between the parties.

The part further provides that any agreement reached through the process of collective bargaining shall be recommended to the Council by the Mayor. In order to take care of the possibility that agreement is not reached and in order to avoid the possibility of the resort to self-help, whether strike or lock-out, it is further provided that in the event there is an impasse in negotiations, the Director of the Federal Mediation and Conciliation Service is empowered to appoint a mediator to help the parties to reach a mutually satisfactory settlement of the dispute. If such agreement, with the help of a mediator, is not possible in 10 days, the Director of the Federal Mediation and Concili-

ation Service is further empowered to appoint an arbitrator, skilled in the resolution of labor-management disputes in the public sector, whose decision shall be binding on the parties to the dispute.

It is the committee's view that appointment by the Director of the Federal Mediation and Conciliation Service of such fact finders, mediators, and arbitrators as may be necessary is a safeguard to the nation in view of the special interest the Congress has in ensuring that there will not be an interruption in the police and fire protection in our capital. He is the federal official called upon to assist in the settlement of national emergency disputes, and is qualified by such experience and training to perform this service for the nation's capital as well.

PART 3 OF TITLE I—POLICE AND FIREMEN'S RETIREMENT AND DISABILITY AMENDMENTS

Two aspects of the police and firemen's retirement system have been of concern to Committee Members: the basis for annuity calculations, and the high rate of disability retirements.

Currently, District police and firemen receive their retirement or disability annuity based on the highest day's salary they have ever been paid, even if they received this amount for only a short period. On the other hand, Civil Service and local teachers' retirement programs, which cover the large majority of District employees, base optional and disability retirement annuities on a three-year average of salary earned. Further, well over one-half of the major U.S. city police pension systems use some form of averaging to calculate retirement benefits.

Part 3 of Title I requires that a 12-month salary figure shall be used for calculating retirement benefits. The Committee notes that the important aspect of this provision is that it removes the incentive for retirement immediately after a pay rise or promotion, and would be expected to save several hundred thousand dollars annually in pension costs.

A substantial number of policemen and firemen in the District of Columbia retire on a disability pension. The amount of this type of pension is higher than that paid nondisabled retirees and is tax exempt. In 1969, disability retirement accounted for an excessively high 98% of all retirements. In 1972, that rate had dropped to 80%, due in part to the Congressional legislation emanating from this Committee, which permitted non-disability retirements for police and firemen after 20 years of satisfactory service. The current rate for the first half of calendar year 1974 is 57%—a rate which in the judgment of the Committee is still too high. It is also important to assure that administrative procedures are tightened to prevent an unwarranted return to the previous excessively-high levels of this type of retirement.

Part 3 of Title I contains two provisions which can be expected to lower the rate of disability retirements. The first is to require that the burden of proof for an officer who seeks retirement without the concurrence of the Board of Police and Fire Surgeons is on the officer himself. Approximately 40% of the disability cases have generally established the rule that regardless of who initiates the case, the burden of proof that the disabling condition was not incurred in or aggravated

by the performance of duty rests solely with the Police and Firemen's Relief Board. It is anticipated that the bill's requirement will have the effect of reducing the number of persons seeking their own disability retirement.

The second provision of this part 3 concerning disability retirements provides legislative authority for the existing Police and Firemen's Retirement and Relief Board, which rules for the Commissioner on retirement and disability matters, and to reconstitute the Board to provide two public members (one of whom is to be a physician) and a designated representative and one alternative from five District departments (Personnel, Corporation Counsel, Human Resources, Police, and Fire). At the present time, there is excessive rotation in membership among the individuals representing the five agencies which make up the Board. In the period of 2½ years from December 1971, there have been 38 different representatives from the Police Department, 13 from the Fire Department, 9 from Corporation Counsel, 12 from Human Resources, and 3 from Personnel. Continuity of policy is not possible with so much rotation of membership.

TITLE II—TEACHERS' COMPENSATION

PURPOSES OF THE TITLE

The purposes of this title are to amend the District of Columbia Teachers' Salary Act of 1955, principally to provide increased salaries thereunder in a two-stage sequence; to suggest dates and procedures to the District of Columbia Government for providing a yearly review of compensation rates; and to establish a five year renewable certificate for all class 15 employees.

AMENDMENTS TO THE D.C. TEACHERS' SALARY ACT

Salary Increases

A two-stage salary increase is provided in this title as follows: (1) The first increase is to become effective September 1, 1974. This provision will increase the effective salary of the Superintendent from \$39,500 to \$40,000.¹ The salary of the Deputy Superintendent will be raised from \$33,000 to \$36,000.² The salaries of all other professional employees will be increased by 10%.

As far as teachers and other employees in salary class 15 are concerned, the starting salary will be increased from \$8,350 to \$9,650, and such a teacher's maximum salary will increase from \$13,965 to \$16,130, attainable after 15 years of service. The minimum salary for teachers with a Master's degree will increase from \$9,190 to \$10,615 and the maximum from \$16,300 to \$18,825, also after 15 years.

The following chart presents a full picture of the increases this provision will afford teachers in all the various subclasses.

IMPACT OF 10.0 PERCENT SALARY INCREASE FOR DISTRICT TEACHERS

| Teacher | Present | | Proposed | | Amount of increase | |
|-------------------------------------|---------|---------|----------|---------|--------------------|---------|
| | Minimum | Maximum | Minimum | Maximum | Minimum | Maximum |
| Bachelor's degree..... | 8,350 | 13,965 | 9,650 | 16,130 | 1,300 | 2,165 |
| Bachelor's plus 15..... | 8,770 | 14,800 | 10,130 | 17,095 | 1,360 | 2,295 |
| Master's degree (B.S. plus 30)..... | 9,190 | 16,300 | 10,615 | 18,825 | 1,425 | 2,525 |
| Master's plus 30..... | 9,610 | 16,730 | 11,100 | 19,320 | 1,490 | 2,590 |
| Master's plus 60 or doctor..... | 10,030 | 17,270 | 11,585 | 19,950 | 1,555 | 2,680 |

¹ The rate of compensation for Salary Class 1A is limited to the rate for Level III of the Executive Schedule (\$40,000 as of the effective date of this salary adjustment).

² The rate of compensation for Salary Class 1B is limited to the rate for Level V of the Executive Schedule (\$36,000 as of the effective date of this salary adjustment).

Similar increases are provided also for teachers and administrators serving in the summer schools and the adult education program.

(2) The second increase is to become effective as of January 1, 1974, and shall be an increase of 3% computed on a compounded basis. It is the intent of Congress that current salaries shall be increased by 10% on September 1, and on January 1 the September salaries will be further increased by 3%. For example, Class 15 Group A will be increased as follows:

Current.—\$8,770.

September 1.—\$9,650.

January.—\$9,940.

Except that the salary of the Superintendent may not be increased above \$40,000 and the salary of any other position may not be increased above \$36,000.

Establishment of yearly review of compensation rates

Beginning with 1975, the Board of Education shall by March 1 of each year, submit to the Mayor the following:

(A) The percentage rate of the cost-of-living change since the effective date of the last revision of the compensation schedule with respect to the teachers of the District of Columbia school system.

(B) The results of a study comparing compensation of the teachers in the District of Columbia with (a) teachers in cities of comparable size and (b) teachers within jurisdictions in the Washington Metropolitan area.

The Mayor shall submit the data submitted to him by the Board to the Council along with his recommendations with respect to compensation (and other related matters) of teachers of the District of Columbia school system.

The principal thrust of this section is to establish a system and procedures consistent with the District of Columbia Self-Government and Governmental Reorganization Act. This will provide all of the parties concerned a better opportunity to control the course of events involving the process of collective bargaining between labor and management in the establishment of the rate of compensation and other related matters. Testimony was received that this is the most desirable system to be instituted in light of the self-determination intent of the home rule legislation.

It is the intent of this section to simply suggest guidelines to the newly elected Council. It is free to use any other factors that it may deem necessary and appropriate.

Substitute teachers' pay

The Committee is fully aware that it is within the jurisdiction of the Board of Education to establish the rate of compensation of substitute teachers. However, the Committee is of the opinion that there should be a complete review and an increase in the rate of compensation for this category of teachers. The last adjustment in the rate of compensation for substitute teachers was July 1, 1969. The rate was then established at \$28.00 per day.

A survey was conducted by the school system and yielded the following information.

(a) Rate of compensation in Montgomery County is \$29.80 per day to be increased to \$31.81 in September of 1974.

(b) Rate of compensation in Arlington is \$22.00 per day.

Based on this data, the Committee urges the D.C. School Board to complete its review and to enact substitute teachers' pay increases so that this category of employees can be adequately compensated.

Changes in degree requirements for teachers and school officers

This bill also amends the Teachers' Salary Act of 1972 in the following manner: (1) returns the degree requirement for (a) attendance officers and (b) child labor inspectors and (2) to include in Class 15 Group B not only those persons possessing a Master's degree, but also those who have 30 hours of appropriate course credit beyond the Bachelor's degree. The Board is authorized to determine the appropriateness of the course work presented in lieu of a Master's degree.

Need for legislation

Salaries for District of Columbia teachers and school officers were last increased in October, 1972 (P.L. 92-518) in two stages. The first increase was 7% retroactive to September 1, 1972; the second increase was 5% effective September 1, 1973. This was a cumulative increase of 12% and thereby established a satisfactorily competitive pay scale for District teachers in relation to salaries paid teachers in the suburban jurisdictions of the metropolitan area. The \$8,770 starting salary for District teachers with the bachelor's degree provided in that Act ranked in the upper quartile of the 29 largest cities, all with a population in excess of 500,000.

The extent to which this competitive position has deteriorated for school year 1974-75, by reason of substantial increase in teachers' salaries in some of the suburban jurisdictions is shown in the following table, which also reveals the extent to which this disadvantage will be overcome by the 13 percent salary increase for District teachers provided in this title.

Statistics presently available indicate that there has been a continuing increase in the rate of compensation for teachers in most jurisdictions. The trend nationally is roughly a 6 percent yearly increase. Consequently, the strong competitive position enjoyed by the District at the time of the last pay increase in 1972 has eroded.

Current competitive salary position of District teachers

The following table will show that the District has been able to retain its salary advantage in comparison with the salaries paid beginning teachers in the six local suburban school systems during recent school years through 1973-74, even though 1973-74 was the thirteenth consecutive school year that most or all of the local suburban systems have increased teachers' salaries.

5-YEAR TREND IN SALARIES PAID TO BEGINNING BACHELOR'S DEGREE TEACHERS BY SCHOOL SYSTEMS IN THE WASHINGTON METROPOLITAN AREA

| School system | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|----------------------|---------|---------|---------|---------|---------|
| Alexandria..... | \$7,050 | \$7,250 | \$7,550 | \$7,850 | \$8,285 |
| Arlington..... | 6,800 | 7,000 | 7,575 | 7,825 | 8,217 |
| Fairfax..... | 7,000 | 7,200 | 7,350 | 7,600 | 7,900 |
| Falls Church..... | 7,000 | 7,250 | 7,550 | 7,800 | 8,100 |
| Montgomery..... | 6,900 | 7,250 | 7,615 | 7,800 | 8,101 |
| Prince George's..... | 6,800 | 7,175 | 7,600 | 7,828 | 8,080 |
| Washington, D.C..... | 7,000 | 7,800 | 7,800 | 8,350 | 8,770 |

The extent to which this competitive position has deteriorated for school year 1974-75, by reason of substantial increase in teachers' salaries in some of the suburban jurisdictions is shown in the following table, which also reveals the extent to which this disadvantage will be overcome by the 13 percent salary increase for District teachers provided in this proposed legislation.

COMPARISON OF MINIMUM AND MAXIMUM SALARIES PAID TEACHERS WITH BACHELORS AND MASTERS DEGREES BY 7 LOCAL SCHOOL SYSTEMS IN THE WASHINGTON METROPOLITAN AREA, 1973-74

| | B.A. salary range | | | | M.A. salary range | | | |
|---|-------------------|-------|----------|-------|-------------------|-------|----------|-------|
| | Minimum | Rank | Maximum | Rank | Minimum | Rank | Maximum | Rank |
| Alexandria..... | \$8,285 | 2 | \$14,913 | 2 | \$9,528 | 4 | \$17,564 | 1 |
| Arlington..... | 8,217 | 3 | 15,551 | 1 | 9,598 | 3 | 16,795 | 3 |
| Fairfax..... | 7,900 | 7 | 14,121 | 3 | 8,300 | 7 | 17,522 | 2 |
| Falls Church..... | 8,100 | 5 | 10,935 | 7 | 8,991 | 6 | 16,200 | 5 |
| Montgomery..... | 8,101 | 4 | 11,017 | 6 | 9,073 | 5 | 16,445 | 4 |
| Prince Georges..... | 8,080 | 6 | 14,059 | 4 | 9,696 | 1 | 16,160 | 6 |
| Washington, D.C..... | 8,770 | 1 | 13,615 | 5 | 9,650 | 2 | 15,675 | 7 |
| Median (except District of Columbia)..... | 8,100 | | 14,090 | | 9,300 | | 16,620 | |
| Mean (except District of Columbia)..... | 8,114 | | 13,433 | | 9,198 | | 16,781 | |

SOURCE.—1973-74: Survey data from survey conducted by District of Columbia Personnel Office, Compensation and Research Division.

The following chart, which shows minimum and maximum salaries paid teachers in the 29 largest cities during school year 1973-74, shows that the District last year ranked fifth among such cities in the salaries paid starting teachers with the bachelor's degree. This represents only a moderate increase from the seventh place in this category held by the District in 1972-1973, based upon its starting salary of \$8,350.

WITH BA AND MA DEGREES IN THE 29 LARGEST CITIES IN THE UNITED STATES

| School system | BA salary rank | | | | MA salary rank | | | |
|--------------------------------------|----------------|------|----------|------|----------------|------|----------|------|
| | Minimum | Rank | Maximum | Rank | Minimum | Rank | Maximum | Rank |
| Atlanta ^{2,3} | \$7,950 | 15 | \$12,422 | 17 | \$8,750 | 14 | \$13,672 | 21 |
| Baltimore ² | 7,900 | 16 | 12,289 | 18 | 8,558 | 18 | 16,239 | 6 |
| Boston ² | 8,459 | 10 | 14,859 | 6 | 9,159 | 9 | 15,259 | 11 |
| Buffalo ^{2,3} | 8,695 | 6 | 13,903 | 9 | 9,910 | 4 | 13,552 | 9 |
| Chicago ¹ | 10,000 | 1 | 16,628 | 1 | 10,686 | 2 | 17,802 | 1 |
| Cincinnati ^{2,3} | 7,770 | 18 | 12,770 | 15 | 8,604 | 17 | 13,715 | 20 |
| Cleveland ² | 7,823 | 17 | 13,309 | 13 | 8,348 | 21 | 15,068 | 12 |
| Columbus ² | 7,600 | 21 | 13,163 | 14 | 8,428 | 19 | 14,592 | 14 |
| Dallas | 7,000 | 27½ | 10,500 | 26 | 7,700 | 26 | 13,500 | 23 |
| Denver | 7,345 | 23 | 12,495 | 16 | 8,660 | 16 | 14,765 | 13 |
| Detroit ^{1,3} | 9,200 | 4 | 15,390 | 4 | 10,108 | 3 | 17,620 | 2 |
| Houston ¹ | 7,200 | 26 | 10,610 | 25 | 7,820 | 25 | 11,850 | 27 |
| Indianapolis | 7,746 | 19 | 12,252 | 19 | 8,270 | 22 | 14,348 | 17 |
| Jacksonville ^{2,1} | 7,650 | 20 | 11,280 | 24 | 8,420 | 20 | 12,350 | 26 |
| Kansas City | 7,274 | 25 | 11,510 | 21 | 7,696 | 27 | 13,652 | 22 |
| Los Angeles ¹ | 8,540 | 8 | 16,180 | 2 | 9,040 | 11 | 16,280 | 4 |
| Memphis | 7,300 | 24 | 11,400 | 23 | 8,130 | 23 | 12,470 | 25 |
| Milwaukee | 8,600 | 7 | 13,749 | 10 | 8,972 | 12 | 14,429 | 15 |
| New Orleans | 7,000 | 27½ | 10,300 | 27 | 7,300 | 28 | 10,900 | 29 |
| New York ^{1,3} | 9,600 | 2 | 15,750 | 3 | 11,350 | 1 | 17,500 | 3 |
| Philadelphia ^{1,3} | 9,256 | 3 | 15,075 | 5 | 9,568 | 6 | 16,258 | 5 |
| Phoenix | 7,444 | 22 | 11,414 | 22 | 7,940 | 24 | 14,291 | 16 |
| Pittsburgh ² | 8,500 | 9 | 14,100 | 8 | 9,100 | 10 | 15,400 | 8 |
| St. Louis | 8,000 | 14 | 13,400 | 12 | 8,720 | 15 | 14,120 | 18 |
| San Antonio | 6,500 | 29 | 10,633 | 28 | 7,150 | 20 | 10,920 | 28 |
| San Diego | 8,327 | 11 | 11,852 | 20 | 9,410 | 7 | 13,901 | 19 |
| San Francisco | 8,265 | 12 | 14,180 | 7 | 9,405 | 8 | 15,345 | 10 |
| Seattle | 8,156 | 13 | 9,096 | 29 | 8,812 | 13 | 12,959 | 24 |
| Washington, D.C. ¹ | 8,770 | 5 | 13,615 | 11 | 9,650 | 5 | 15,675 | 7 |
| Washington, D.C. (proposed) | 9,650 | 2 | 14,975 | 6 | 10,615 | 3 | 17,245 | 4 |
| Mean (except District of Columbia) | 8,039 | | 12,836 | | 8,787 | | 14,466 | |
| Median (except District of Columbia) | 7,925 | | 12,632 | | 8,690 | | 14,460 | |

¹ Cities with population over 1,000,000.

² Cities with population under 500,000.

³ Cities in the eastern part of the United States.

Sources: 1973-74 salary survey data compiled by National Education Association and by District of Columbia Personnel Office, Compensation and Research Division.

With reference to the foregoing table, it should be pointed out that in as much as many of these large cities have adopted higher salary scales for their teachers for the current school year, this chart does not present the current picture, either from the standpoint of the competitive standing of the District's present salary scale or from that of the rankings of the District teachers' salaries after the implementation of the 10 percent salary increase proposed in this title as of September 1, 1974. Also, it is of great significance that Chicago, New York, Philadelphia and Detroit, cities in the eastern portion of the United States and therefore competitive with the District of Columbia for recruitment and retention of teacher personnel, all pay their teachers higher salaries than does the District.

Thus, while the erosion of the District's competitive position among the large cities has been slow in recent years, due to the deceleration of teachers' salaries as a national trend, the fact is that this erosion has reached a point where increases in D.C. teachers' salaries are needed at this time.

POSITION OF DISTRICT OF COLUMBIA GOVERNMENT

Salaries for District of Columbia teachers and school officers were last increased in September 1973 by public law 92-518. That law increased salary levels in two steps, an average of 12 percent, and thereby established a highly competitive pay scale for District teachers in relation to salaries paid other teachers in Washington Metropolitan area.

The District Government believes that for the purpose of setting salaries for District teachers and school officers, the following policies should continue to be used as general guides:

(1) That the minimum salaries for District of Columbia public school teachers should be significantly higher than minimum salaries paid by school systems in the Washington Metropolitan Area; that the maximum salaries for District public school teachers should be close to the highest rates paid in the area; and that salaries for District public school officers should be close to the highest salaries paid by school systems in the Washington Metropolitan Area. Because suburban areas provide other advantages, such as savings in travel time and fewer socio-economic problems, large city school systems must be able to offer a competitive salary if they are to attract and retain capable and enlightened teachers and school officers. For the District Government to pay the same as that paid by local school jurisdictions would place us at a decided competitive disadvantage since a young teacher would generally prefer to teach in a suburban school system if there was no difference in salary as an attractor.

(2) That salaries of District of Columbia school teachers and officers should be in a very favorable competitive position with those at the nation's largest cities, particularly those cities which are likely to recruit personnel from the same areas as the District (e.g., Philadelphia, Pittsburgh, Baltimore and New York). The next few years are vital, and there is every likelihood that key administrative personnel will continue to be sought from outside of the District's public school system and certainly key administrative personnel in our own school system will be highly sought by others.

The Committee agrees that these policies are important because they establish sound guidelines for salary administration and set a logical basis for providing competitive salaries for our educational employees.

The District feels that a 10 percent increase is adequate to implement these policies. The Committee disagrees, and based on the testimony and the Committee's deliberation concluded that a 13 percent salary increase is the minimum amount necessary to implement these policies.

It is the position of the committee that a 10 percent increase effective January 1, 1975 would not adequately consider all the significant factors that should be considered to adequately compensate District teachers such as: the rapid inflation that has occurred since the last compensation increase, and the inordinate high cost of living in the District.

TITLE III—TEACHERS' RETIREMENT ANNUITIES

PURPOSE OF TITLE III

The purpose of Title III of the bill (H.R. 15842) is to provide a minimum monthly retirement annuity for the District of Columbia school teachers who retired prior to October 20, 1969, which would be equivalent to the minimum amount the Congress provided for Social Security recipients (Public Law 90-233), which is presently \$93.80.

The present provision, approved August 7, 1946 (D.C. Code TIT. 31, Section 725) is amended to provide for an adjustment in annuities for approximately 1553 teacher retirees, many of whom are on fixed incomes and will be unable to keep pace with the current economic conditions.

BACKGROUND

In 1966 the D.C. Government requested that Congress appropriate \$60 million to the fund for retired teachers. The District Education Association was opposed to this figure at that time, claiming that it was not only short-sighted, but based on the needs of 1966, instead of considering inflation in years to come.

This legislation, however, was passed by Congress and the D.C. Government was appropriated the \$60 million it requested.

Congressionally-approved pay increases for D.C. teachers and school officers based on District Government recommendations have totaled 53.1% in the period July, 1966, to September, 1973, while for the period July, 1966, through October, 1973, classified pay has increased by 49.1%.

NEED FOR LEGISLATION

Teachers who retired prior to October 20, 1969, are not receiving annuities equivalent to other District of Columbia employees who retired prior to that date. Title III of the reported bill (H.R. 15842) provides the same increases for the District of Columbia school teachers who retired prior to October 20, 1969, that the Congress has provided for classified employees of the District of Columbia and all classified Federal employees. The bill also provides for annuities for surviving children of the annuitant to be the equivalent of the minimum provided for Social Security beneficiaries.

TITLE IV—FEDERAL PAYMENT AUTHORIZATION

Title IV contains an authorization of \$14 million on a one-time basis to pay part of the costs for the next fiscal year of the increases granted by this act and caused by the rampant inflation in our economy. It is an authorization only for fiscal 1975 and it is the committee's view that as soon as home rule takes effect the City Government should be able to manage its budget so as to obtain out of City revenues the additional \$14 million which has not been budgeted and will be needed each year to pay for these increases.

As indicated earlier, the total cost of the additional wage increases granted by this act is \$32 million, and the City has already budgeted for more than one-half of this amount.

It is the committee's view that the Federal Government should be willing to pay a substantial share of this increase since the special needs for police and fire protection are caused by the Federal presence here. We all want the best possible police force and fire protection for our nation's capital and in order to obtain the best qualified individuals we must meet the competitive demands of the area and of similar cities of the size of Washington, D.C.

TITLE V—AMENDMENT TO DISTRICT SALES TAX ACT

Title V repeals the sales tax (currently at 5%) on the sale of charges for admission to live performances of ballet, dance, Choral arts, concerts, plays, opera, readings, and exhibitions. The sales tax shall still apply to movies, circuses, burlesque shows, and sporting events.

The committee, agreeing with the other body, believes that the small amount of revenue gained from taxing these cultural activities is not of a material advantage to the financial condition of the City. However, the tax levied on these cultural institutions, which are of a marginal economic nature at best, creates the possibility that they may be forced to cease operations. This has already happened to one such institution and it is hoped that relieving others of the obligation of paying the sales tax will enable them to continue to be attractions of the City for visitors who come here.

TITLE VI—POWERS OF THE COUNCIL

Title VI of the bill makes it explicitly clear that the Act does not limit the authority of the District of Columbia Council after January 2, 1975, to legislate respecting any matter covered by this Act.

COSTS

TITLE I

We are advised by the District of Columbia Government that the costs and savings of the provisions of the proposed legislation for fiscal year 1975 are as follows:

| | |
|---------------------------------|----------------|
| Salary increases..... | \$12, 526, 000 |
| Longevity benefits..... | 175, 000 |
| Overtime pay..... | 553, 000 |
| Holiday pay..... | 530, 000 |
| Terminal leave..... | 63, 000 |
| Retirement equalization..... | 4, 550, 000 |
| Savings from "average pay"..... | 45, 000 |
| Net total..... | 18, 352, 000 |

The District of Columbia Government testified at the April 25, 1974 hearing that of the above amount there is approximately \$11,400,000 in the reserve in Fiscal Year 1975 for police and firemen's pay costs. Thus the amount of the increase not presently budgeted is approximately \$6,800,000.

If current factors prevail, the total cost of this legislation over a period of five fiscal years will be approximately \$91,000,000.

TITLE II

The District government submitted the following cost estimates based on a 10 percent increase, effective January 1, 1974, the salary increase recommended by the District government:

COST ESTIMATE—TEACHERS SALARY ACT BASED ON 10 PERCENT SCHEDULE
INCREASE

| | Cost ¹ fiscal year 1975 | Cost full fiscal year |
|---------------------------------|--|-----------------------------|
| Salary increase | \$6,500,000 | \$10,725,000 |
| Evening and summer school | 80,000 | 245,000 |
| Life insurance | 20,000 | 30,000 |
| Total | 6,600,000 | 11,000,000 |

¹ Effective Jan. 1, 1975.

It is estimated that the 13 percent increase will cost \$13.8 million for Fiscal Year 1975. The funds necessary to make up the difference between the 10 percent increase recommended by the District government and the 13 percent recommended by this Committee will come from the additional Federal payment or economies instituted by the District government.

TITLE III

Representatives of the District of Columbia Government submitted the following detailed cost estimates on this title, based on actuarial figures provided by the U.S. Treasury:

ESTIMATED COST OF PARAGRAPHS (e)(4) AND (e)(5) H.R. (APR. 4, 1974)

[Dollar amounts in thousands]

| Fiscal year | \$240 benefit | | \$132 benefit | |
|----------------------|----------------|----------------|----------------|----------------|
| | Average number | Average amount | Average number | Average amount |
| 1975 | 1,553 | 1 \$279.5 | 87 | 1 \$8.6 |
| 1976 | 1,501 | 360.2 | 84 | 11.1 |
| 1977 | 1,445 | 346.8 | 80 | 10.6 |
| 1978 | 1,385 | 332.4 | 76 | 10.0 |
| 1979 | 1,321 | 317.0 | 73 | 9.6 |
| 1980 | 1,253 | 300.7 | 69 | 9.1 |
| 1981 | 1,182 | 283.7 | 65 | 8.6 |
| 1982 | 1,107 | 265.7 | 60 | 7.9 |
| 1983 | 1,029 | 247.0 | 56 | 7.4 |
| 1984 | 948 | 227.5 | 52 | 6.9 |
| 1985 | 866 | 207.8 | 48 | 6.3 |
| 1986 | 782 | 187.7 | 43 | 5.7 |
| 1987 | 700 | 168.0 | 39 | 5.1 |
| 1988 | 619 | 148.6 | 35 | 4.6 |
| 1989 | 539 | 129.4 | 30 | 4.0 |
| 1990 | 464 | 111.4 | 26 | 3.4 |
| 1991 | 392 | 94.1 | 22 | 2.9 |
| 1992 | 325 | 78.0 | 18 | 2.4 |
| 1993 | 265 | 63.6 | 15 | 2.0 |
| 1994 | 211 | 50.6 | 12 | 1.6 |
| 1995 | 164 | 39.4 | 9 | 1.2 |
| 1996 | 124 | 29.8 | 7 | .9 |
| 1997 | 92 | 22.1 | 5 | .7 |
| 1998 | 65 | 15.6 | 3 | .4 |
| 1999 | 44 | 10.6 | 2 | .3 |
| 2000 | 29 | 7.0 | 1 | .1 |
| 2001 | 18 | 4.3 | 1 | .1 |
| 2002 | 10 | 2.4 | 1 | .1 |
| 2003 | 6 | 1.4 | | |
| 2004 | 3 | .7 | | |
| 2005 | 1 | .2 | | |
| Total | | 4,333.2 | | 131.6 |
| P.V. 5 percent | | 3,058.5 | | 92.9 |
| P.V. 7percent | | 2,718.1 | | 82.6 |

¹ Increase assumed to be effective Oct. 1, 1974.

SOURCE.—U.S. Treasury Department, C. W. Kroll, Government Actuary.

HISTORY OF COMMITTEE ACTION

Hearings on pay increase legislation were held on July 25, 1974. The committee heard testimony in support of the legislation from Mayor Walter Washington and other representatives of the District of Columbia Government, the International Brotherhood of Police Officers, the Firefighters Association, District Local No. 36, IAFF, the Washington Teachers' Union, and the Policemen's Association of the District of Columbia, and members of the public.

No testimony was received or statements filed in opposition to the legislation.

VOTE

The bill was unanimously ordered reported by the committee on August 7, 1974.

CONCLUSION

The Committee on the District of Columbia, for the reasons stated above, strongly recommends the enactment of this legislation.

SECTION-BY-SECTION ANALYSIS

TITLE I

PART 1—POLICE AND FIREMEN'S SALARY AMENDMENTS

Section 101(1). Increase in Salary Schedule Rates.—This section amends the salary schedule contained in Section 101 of the District of Columbia Police and Firemen's Salary Act of 1958 to provide an increase of 16 percent in the rates of compensation prescribed by that schedule.

Section 101(2). Officers and Members Compensation.—This section amends the 1958 Act to provide that in the event officers or members who are helicopter pilots or bomb disposal officers are reassigned to other duties, the resulting reduction in salary will in no way be considered an adverse action.

Section 101(3). Police Technician's Compensation.—Amends Section 202 of the 1958 Act to increase the pay differential of police technicians by 8 percent.

Section 101(4). Rehiring Compensation.—Amends Section 301 of the 1958 Act so that employees leaving the service of the Metropolitan Police, Fire, Park Police, or Executive Protective Service who are subsequently rehired within a three-year period, may be brought back in as an employee at a private's salary which is up to, but not higher than, the salary of the grade and step which the officer held in the department which he left.

Section 101(5). Dog Handlers.—Amends the 1958 Act to provide that in the event dog handlers' positions are reclassified as non-technician jobs, or dog handlers are reassigned to other jobs, the resulting reduction in salary will in no way be considered an adverse action.

Section 101(6). Compensation for Technicians.—Amends the same Act to provide that in the event technicians jobs are reclassified as non-technician, any employee holding such a position will not have his salary reduced and will be paid according to the basic salary scale

only when the basic rate of compensation to which the employee is entitled exceeds his present actual salary.

Section 101(7). Firemen Technician's Compensation.—Amends Section 302 of the Act to increase the pay differential of police technicians by 8 percent.

Section 101(8). Clarification of Eligible Service.—Clarifies Section 401 of the 1958 Act so that in computing eligibility for longevity salary increases, only satisfactory periods of service in the police and fire department and the armed forces can be counted.

Section 101(9). Clarification of Continuous Service.—Also clarifies Section 401 so that in computing continuous service as a deputy chief only periods of satisfactory service in the police or fire departments and the armed forces can be counted.

Section 101(10). Fire Prevention Division.—Adjusts the salaries of two officers adversely effected by the 1973 personnel action and places them in the same salary step as all other members of the fire prevention division, Class 2, step 4.

Section 102. Legal Holidays.—Redefines certain holidays for public safety personnel to conform to Federal three-day holiday designations.

Section 103. Effective Dates.—Sets effective dates for Title I. All sections become effective July 1, 1974 except those two sections relating to calculating continuous and eligible service, which are retroactive to May 1, 1972.

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

Section 111(a). Annual Salary Study.—Requires the District of Columbia Mayor to conduct an annual survey of salaries and related matters, such as hours of work, health benefits, retirement benefits, and sick pay. The survey shall include data from the surrounding jurisdictions in this metropolitan area and from cities of comparable size. It shall also include changes in the cost of living index for Washington, and rates of compensation for comparable Federal and District classified jobs.

Section 111(b). Fact Finding.—The annual study authorized in subsection (a) shall be made available to the bargaining representatives of the police and firemen and such representatives shall have an opportunity to review the findings of the survey. In the event they disagree with any of the findings and the District Government is unwilling to revise those findings forthwith, the Director of the Federal Mediation and Conciliation Service shall appoint a fact finder to determine the facts.

Section 111(c). Study Results.—The results of the annual study shall be made public, shall be made available for use in collective bargaining negotiations, and shall be used for adjusting salaries where there is no bargaining unit.

Section 112(a). Recommendations for Changes in Compensation.—The Mayor shall forward to the City Council his recommendations for changes in the salary compensation of police and firemen, and other recommendations relating to collective bargaining issues.

Section 112(b). Impasse Resolution.—In the event the parties are unable to reach an agreement by themselves and an impasse is reached on or before the expiration date of their existing contract, they shall

notify the Director of the Federal Mediation and Conciliation Service who shall appoint a mediator experienced in public sector disputes. If mediation does not resolve the impasse within ten days the Director shall appoint an impartial board of arbitration to resolve the dispute. The board's resolution shall be final and binding upon the parties to the dispute.

Section 112(c). Strikes and Lockouts Barred.—If the procedures of subsection (b) are implemented there shall be no change in the status quo in effect prior to the contract expiration.

Section 112(d). Payment for Fact Finder, Mediator, and Members of Board of Arbitration.—The fact finder, mediator, and members of the board of arbitration shall be entitled to compensation at the maximum daily rate allowable by law for each day they are actually engaged in performing services.

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

Section 121(a). Definition of "Average Pay".—The section amends the Police and Firemen's Retirement and Disability Act by adding a definition of "average pay". Average pay is the average of any twelve consecutive months of service salary which will be used to calculate all new annuities.

Section 121(b). Substitution of Average Pay Definitions in Other Sections of Act.—This subsection inserts "average pay" in lieu of "basic salary" at the following points in the Retirement and Disability Act: D.C. Code, Title 4, Section 527, service connected disability not incurred in line of duty; Title 4, Section 528 optional retirement; and Title 4, Section 531, survivor benefits and annuities.

Section 121(c). Change in Disability Retirement Procedures.—This subsection provides that members seeking disability retirement without the supporting recommendation of the Board of Police and Fire Surgeons shall themselves have the burden of proof in proceedings before the Policemen and Firemen's Retirement and Relief Board.

Section 121(d). Annuities of Recent Retirees.—This subsection provides that in the case of members of the police and fire departments who retire less than 12 months before a scheduled pay increase for active members, their retirement benefits shall be increased by that percent of time out of a year during which they have been retired.

Section 122(a). Establishment of Police and Firemen's Retirement and Relief Board.—This section provides a legislative basis for and reconstitutes the Police and Firemen's Retirement and Relief Board. The membership shall consist of two public representatives (one a physician), and one member and one alternate from each of five D.C. government agencies (Personnel, Corporation Counsel, Human Resources, Police and Fire.)

Section 122(b). Appointment of Board Members.—Appointments to this Board shall be made 90 days after enactment of this Act. Public members shall serve for a two-year term and shall receive compensation at a rate provided in Federal law for experts and consultants.

Section 122(c). Board Functions.—The Mayor-Commissioner shall establish rules of procedure for this Board and provide it with necessary staff.

Section 123. Medical Examinations.—This section provides that retired personnel over the age of fifty, who under another provision of law cannot be reemployed, are no longer required to take an annual medical examination.

Section 124. Effective Dates.—This section establishes effective dates for Title III, "Average pay" provisions take effect on July 1, 1975. Changes in the disability retirement procedures take effect 30 days after enactment of this Act. Provisions relating to the Police and Firemen's Retirement and Relief Board take effect immediately upon enactment.

TITLE II

Section 201

This section contains the short title of the bill, the "District of Columbia Teachers' Salary Act Amendments of 1974".

Section 202

This section provides the definitions used in this title.

Section 203

The subsections of this section do the following :

(a) Amends the salary schedule for teachers, school officers, and certain other employees of the Board of Education to provide for an average 10 percent salary increase for all such employees other than the Superintendent (who receives a 1.01 percent increase), and the Deputy Superintendent (who receives a 1.09 percent increase) effective on the first day of the first pay period beginning on or after September 1, 1974. The starting salary for teachers is increased from the present \$8,350 to \$9,650.

(b) Amends the salary schedule to provide an increase of approximately 10 percent in the salary schedule for educational personnel in the summer schools, veterans summer school centers, and adult education schools, also effective on the first day of the first pay period beginning on or after September 1, 1974.

(c) Provides that effective on the first day of the first pay period beginning on or after January 1, 1975, the rates of compensation prescribed in the salary schedule will be increased by approximately 3 percentum, computed on a compounded basis. It is provided that the rate applicable to the Superintendent shall not be increased above the rate in effect for level III of the Executive Schedule (currently \$40,000) and the rate applicable to any other position shall not be increased above the rate in effect for level V of the Executive Schedule (currently \$36,000). This section also authorizes a corresponding increase in the rates of compensation for veterans summer school centers, and adult education schools.

Section 204

This section sets forth suggested guidelines and procedures to be followed by the District government in providing a yearly review of salaries. These are only suggested minimal guidelines, and the District

government is free to use any others that they may deem necessary and appropriate.

Minimally, it is suggested that the Board of Education submit to the Mayor the results of a study that (a) reflects the change in the cost-of-living since the effective date of the last salary revision and (b) a comparability study between the compensation of D.C. teachers with teachers in cities of comparable size and teachers within jurisdictions in the Washington metropolitan area.

The Mayor shall then submit this information to the Council along with his recommendation.

Section 205

This section changes the eligibility requirement for Class 15 Group B. Previously, to be eligible for this class a teacher had to possess a Master's degree. The new requirement is a Master's degree or 30 appropriate hours beyond the Bachelor's degree. The Board of Education shall establish rules to determine the appropriateness of the course credit offered in lieu of the Master's degree.

This section creates a 5-year renewable teaching certificate for all teaching personnel in the school system. Effective July 1, 1972, the Board established such a policy that was prospective from the above-cited date. The intent of this section is to cover all teaching personnel. Effective September 1, 1974, any properly certified teacher in the school system will receive a 5-year certificate renewable upon the application of six or more hours of appropriate credit earned during the preceding 5-year period. The Board has been directed to establish the appropriate rules, regulations, and requirements to fully implement the intent of this section.

Section 206

This section returns the degree requirement for the position of attendance officers and child labor inspectors. The degree requirement was removed in the 1972 amendments which had the effect of "de-professionalizing" these positions. Prior to that amendment these positions were Class 15 positions, with persons within these positions obtaining advanced degrees to qualify for salary advancement. This section seeks to correct the inequity between degree-holding and non-degree-holding personnel being accorded the same job status.

TITLE III

Section 301

Subsection (e) (1) would provide a monthly rate of annuity to retired teachers, which will be no less than the minimum authorized under Title II of the Social Security Act.

Subsection (e) (2) would provide surviving children of annuitants, who retired prior to October 20, 1969, with a minimum monthly payment of \$132.

Subsection (e) (3) would prohibit payments to an annuitant or survivor, who is or becomes entitled to receive from the United States,

or the District of Columbia Government, amounts equal to, or greater than that authorized under Title II of the Social Security Act.

Paragraphs (e)(4) and (e)(5) of the bill would provide an annuity increase of \$240 per year for a teacher who retired prior to October 20, 1969, and \$132 per year for the survivor annuitant of any teacher who retired prior to that date.

Subsection (e)(6) would provide that the monthly rate of an annuity resulting from the annual increase of \$240 to retired teachers and \$132 to their survivors, shall be considered in computing the minimum annuity as authorized until Title II of the Social Security Act.

Section 2 would provide that this Act shall become effective on the date of enactment.

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 | \$12,590 | \$13,140 | \$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 | 18,005 | ----- | ----- |
| 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 | 16,540 | 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..... | 19,305 | 20,335 | 21,330 | 22,370 | ----- | ----- | ----- | ----- | ----- |
| 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 | 42,690 | ----- | ----- | ----- | ----- | ----- | ----- | ----- |

TITLE II—METHOD OF ASSIGNMENT OF EMPLOYEES TO SALARY SCHEDULES

* * * * *

SEC. 202. Each officer or member of the Metropolitan Police force, Executive Protective Service, and United States Park Police force assigned on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972—

(1) to perform the duty of a helicopter pilot, or

(2) to render explosive devices ineffective or to otherwise dispose of such devices.

shall receive, in addition to his scheduled rate of basic compensation, **[\$2,100]** \$2,270 per annum so long as he remains in such assignment. The additional compensation authorized by this section shall be paid to an officer or member in the same manner as he is paid **[the]** basic compensation to which he is **[entitled]** 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. No officer or member who receives the additional compensation authorized by this section may receive additional compensation under section 302.

* * * * *

TITLE III—METHOD OF APPOINTMENT, ADVANCEMENT, PROMOTION AND DEMOTION

SEC. 301. **[All]** (a) Except as provided in subsection (b), all original appointments of Police and Fire Privates shall be made at the mini-

imum rate set forth in the schedule in section 101, title I of this Act, and the first year of service shall be probationary.

(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 may receive any scheduled rate of basic compensation provided in salary class 1 of the salary schedule in section 101 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, only basic compensation shall be used in determining service step placement.*

SEC. 302. (a) The Commissioner of the District of Columbia, in the case of the Metropolitan Police force and the Fire Department of the District of Columbia, the Secretary of the Treasury, in the case of the Executive Protective Service, and the Secretary of the Interior, in the case of the United States Park Police force, are authorized to establish and determine, from time to time, the positions in salary classes 1, 2, and 4 to be included as technicians' positions.

(b) Each officer or member—

(1) who immediately prior to the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972—

(A) was in a position assigned to subclass (b) of salary class 1 or 2 or subclass (c) of salary class 4, or

(B) was in salary class 4 and was performing the duty of a dog handler, or

(2) whose position is determined under subsection (a) to be included in salary class 1, 2, or 4 on or after such date as a technician's position.

shall on or after such date receive, in addition to his schedule rate of basic compensation, **[\$680]** \$735 per annum. An officer or member described in paragraph (1)(A) or (2) shall receive the additional compensation authorized by this subsection until his position is determined under subsection (a) not to be included in salary class 1, 2, or 4 as a technician's position or until he no longer occupies such position, whichever occurs first. An officer or member described in paragraph (1)(B) shall receive such compensation **[so long as he performs the duty of a dog handler]** *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.* If the position of dog handler is included under subsection (a) as a technician's position, an officer or member performing the duty of a dog handler may not receive both the additional compensation authorized for an officer or member occupying a technician's position and the additional compensation authorized for officers and members performing the duty of a dog handler.

(c) Each officer or member who immediately prior to the effective date of the District of Columbia Police and Firemen's Salary Act

Amendments of 1972 was assigned as a detective sergeant in subclass (b) of salary class 4 shall on or after such date, receive, in addition to his scheduled rate of basic compensation, **[\$500]** \$540 per annum so long as he remains in such assignment. Each officer or member who is promoted after such date to the rank of detective sergeant shall receive, in addition to his scheduled rate of basic compensation, **[\$500]** \$540 per annum so long as he remains in such assignment.

(d) The additional compensation authorized by subsections (b) and (c) shall be paid to an officer or member in the same manner as he is paid the basic compensation to which he is entitled.

(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.*

TITLE IV—LONGEVITY

SEC. 401. (a) (1) In recognition of long and faithful service, each officer and member in the active service on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972 shall receive per annum, in addition to the rate of basic compensation prescribed in the salary schedule contained in section 101 of this Act, an amount computed in accordance with the following table:

| If an officer or member has completed at least: | He shall receive per annum an amount, fixed to the nearest dollar, equal to: |
|---|---|
| 15 years of continuous service..... | 5 per centum of the rate of basic compensation prescribed for service step 1 of the salary class of such salary schedule which he occupies. |
| 20 years of continuous service..... | 10 per centum of such compensation. |
| 25 years of continuous service..... | 15 per centum of such compensation. |
| 30 years of continuous service..... | 20 per centum of such compensation. |

(2) For purposes of paragraph (1), continuous service as an officer or member includes **[any period]** *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.*

(3) Each officer and member shall receive additional compensation in accordance with paragraph (1) only as long as he remains in the active service. Such compensation shall be paid in the same manner as the basic compensation to which such officer or member is entitled, except that it shall not be subject to deduction and withholding for retirement and insurance, and shall not be considered as salary for the purpose of computing annuities pursuant to the Policeman and Firemen's Retirement and Disability Act and for the purpose of comput-

ing insurance coverage under the provisions of chapter 87 of title 5, United States Code.

(b) Notwithstanding any other provision of this or any other law, individuals retired from active service prior to the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972, and who are entitled to receive a pension relief allowance or retirement compensation under the Policemen and Firemen's Retirement and Disability Act, shall not be entitled to receive an increase in their pension relief allowance or retirement compensation by reason of the enactment of this section.

(c) Notwithstanding any other provision of this or any other law, each deputy chief of the Metropolitan Police force and of the Fire Department of the District of Columbia shall, upon completion of thirty years of continuous service on the police force or fire department, as the case may be, be placed in, and receive basic compensation at, the highest service step in the salary class to which his position is assigned in the salary schedule continued in section 101. For purposes of this subsection, in computing a deputy chief's continuous service on the police force or fire department, there shall be included [any period] *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.

* * * * *

SECTION 2 OF THE ACT OF OCTOBER 24, 1951

SEC. 2. As used in this Act the word "holiday" means the following: The 1st day of January, the [22d day of] *third Monday in February*, the 4th day of July, the [30th day of] *last Monday in May*, the first Monday in September, the [11th day of November] *fourth Monday in October*, Thanksgiving Day, the 25th day of December, and, with respect to officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia, such other holidays as may be designated by the Commissioners of the District of Columbia, and with respect to officers and members of the White House Police force and the United States Park Police force, such other holidays as may be designated by Executive order.

POLICEMEN AND FIREMEN'S RETIREMENT AND DISABILITY ACT

[Sec. 12 of Act of Sept. 1, 1916, 39 Stat 718]

DEFINITIONS

Sec. 12 (a) Wherever used in this section—

(1) The term "member" means any officer or member of the Metropolitan Police force, of the Fire Department of the District of Columbia, of the United States Park Police force, of the Executive Protective

Service and any officer or member of the United States Secret Service Division to whom this section shall apply.

(2) The terms "disabled" and "disability" mean disabled for useful and efficient service in the grade or class of position last occupied by the member by reason of disease or injury, not due to vicious habits or intemperance as determined by the Board of Police and Fire Surgeons, or willful misconduct on his part as determined by the Commissioners.

(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 **[two]** *one* years immediately preceding his death, or

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

(4) The term "widower" means the surviving husband of a member who was married to such individual while she was a member.

(5) (A) The term "child" means an unmarried child, including (i) an adopted child, and (ii) a stepchild or recognized natural child who lives with the member in a regular parent-child relationship, under the age of eighteen years, or such unmarried child regardless of age who, because of physical or mental disability incurred before the age of eighteen, is incapable of self-support.

(B) The term "student child" means an unmarried child who is a student between the ages of eighteen and twenty-two years, inclusive, and who is regularly pursuing a full-time course of study or training in residence in a high school, trade school, technical or vocational institute, junior college, college, university, or comparable recognized educational institution.

(6) The term "basic salary" means regular salary established by law or regulation including any differential for special occupational assignment but shall not include overtime, holiday, or military pay.

(7) The term "annuitant" means any former member who, on the basis of his service, has met all requirements of this section for title to annuity and has filed claim therefor.

(8) The term "survivor" means a person who is entitled to annuity under this section based on the service of a deceased member or of a deceased annuitant.

(9) The term "survivor annuitant" means a survivor who has filed claim for annuity.

(10) The term "police or fire service" means all honorable service in the Metropolitan Police Department, Executive Protective Service, Fire Department of the District of Columbia, the United States Park Police force, and the United States Secret Service Division coming under the provisions of this Act.

(11) The term "military service" means honorable active service in the Army, Navy, Air Force, Marine Corps, or Coast Guard of the United States, but shall not include service in the National Guard except when ordered to active duty in the service of the United States.

(12) The term "Commissioners" means the Commissioners of the District of Columbia or their designated agent or agents.

(13) The term "service" means employment which is creditable under subsection (c).

(14) The term "Government" means the executive, judicial, and legislative branches of the United States Government, including Government-owned or controlled corporations and Gallaudet College, and the municipal government of the District of Columbia.

(15) The term "Government service" means honorable active service in the executive, judicial, or legislative branches of the United States Government, including Government-owned or controlled corporations and Gallaudet College, and the municipal government of the District of Columbia, and for which retirement deductions, other than social security deductions, were made.

(16) The term "department" means any part of the executive branch of the United States Government, or any part of the government of the District of Columbia whose members come under this section.

(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 12 consecutive months of police or fire service, such term means his basic salary at the time of his retirement.*

* * * * *

RETIREMENT FOR DISABILITY NOT INCURRED IN PERFORMANCE OF DUTY

(f) Whenever any member coming under this section completes five years of police or fire service and is found by the Commissioners to have become disabled due to injury received or disease contracted other than in the performance of duty, which disability precludes further service with his department, such member shall be retired on an annuity computed at the rate of 2 percentum of his [basic salary at the time of retirement] *average pay*. for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his basic salary at time of retirement: *Provided further*, That the annuity of a member retiring under this subsection shall be at least 40 per centum of his [basic salary at time of retirement] *average pay*.

RETIREMENT FOR DISABILITY INCURRED WHILE PERFORMING DUTY

(g) (1) Whenever any member is injured or contracts a disease in the performance of duty or such injury or disease is aggravated by such duty at any time after appointment and such injury or disease or aggravation permanently disables him for the performance of duty, he shall upon retirement for such disability, receive an annuity computed at the rate of 2½ per centum of his [basic salary at the time of retirement] *average pay*, for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his [basic salary at the time of retirement] *average pay*, nor shall it be less than 66⅔ per centum of his [basic salary at the time of retirement] *average pay*.

(2) In any case in which the proximate cause of an injury incurred or disease contracted by a member is doubtful, or is shown to be other than the performance of duty, and such injury or disease is shown to have been aggravated by the performance of duty to such an extent that the member is permanently disabled for the performance of duty, such disability shall be construed to have been incurred in the performance of duty. The member shall, upon retirement for such disability, receive an annuity computed at the rate of $2\frac{1}{2}$ per centum of his [basic salary at the time of his retirement] *average pay* for each year or portion thereof of his service: *Provided*, That such annuity shall not exceed 70 per centum of his [basic salary at the time of retirement] *average pay*, nor shall it be less than $66\frac{2}{3}$ per centum of his [basic salary at the time of retirement] *average pay*.

(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.*

OPTIONAL RETIREMENT

(h) (1) Any member who completes twenty years of police or fire service may, after giving at least sixty days' written advance notice to his department head stating his intention to retire and stating the date on which he will retire, voluntarily retire from the service and shall be entitled to an annuity computed at the rate of $2\frac{1}{2}$ per centum of his [basic salary at the time of his retirement] *average pay* for each year of service; except that the rate of 3 per centum of his [basic salary at the time of retirement] *average pay* shall be used to compute each year's police or fire service in excess of twenty years: *Provided*, That such notice requirement may be waived by the department head when, in his opinion, circumstances justify such waiver: *Provided further*, That whenever the Commissioners or the Chief of the Executive Protective Service or the Chief of the United States Park Police force, or the Chief of the United States Secret Service division shall determine that there exists an emergency which is likely to endanger the safety of the public and that the public safety cannot be adequately protected except by suspending the retirement provisions of this paragraph (1), then the Commissioners or any of said Chiefs shall be authorized to suspend the retirement provisions of this paragraph (1) in any one or more of the departments under their respective jurisdictions until such time as, in the opinion of the Commissioners or any of said Chiefs, respectively, public safety can be adequately protected without such suspension.

(2) Any member of the Metropolitan Police force or of the Fire Department of the District of Columbia having reached the age of sixty years shall, in the discretion of the Commissioners, and any member of the Executive Protective Service or of the United States Park Police force or of the United States Secret Service Division to whom this section applies shall, in the discretion of the head of his department, be retired from the service and shall be entitled to receive an annuity as computed in subsection (h), paragraph (1).

(3) No annuity granted under paragraph (1) or (2) of this subsection (h) shall exceed 80 per centum of the [basic salary of such member at the time of retirement] *average pay of such member.*

(4) In computing an annuity under this subsection, the police or fire service of a member who has not retired prior to the effective date of this paragraph shall include, without regard to the limitation imposed by paragraph (3) of this subsection, the days of unused sick leave credited to him. Days of unused sick leave shall not be counted in determining a member's eligibility for an annuity under this subsection.

* * * * *

SURVIVOR ANNUITIES

(k) (1) If any member—

(A) dies in the performance of duty and the Commissioner determines that (i) the member's death was the sole and direct result of a personal injury sustained while performing such duty, (ii) his death was not caused by his willful misconduct or by his intention to bring about his own death, and (iii) intoxication of the member was not the proximate cause of his death; and

(B) is survived by a survivor, parent, or sibling, a lump sum payment of \$50,000 shall be made to his survivor if the survivor received more than one-half of his support from such member or if such member is not survived by any survivor (including a survivor who did not receive more than one-half of his support from such member), to his parent or sibling if the parent or sibling received more than one-half of his support from such member. If such member is survived by more than one survivor entitled to receive such payment, each such survivor shall be entitled to receive an equal share of such payment; or if such member leaves no survivor and more than one parent or sibling who is entitled to receive such payment, each such parent or sibling shall be entitled to receive an equal share of such payment.

(2) In case of the death of any member before retirement, or of any former member after retirement, leaving a widow or widower, such widow or widower shall be entitled to receive an annuity in the greater amount of (1) 40 per centum of such member's [basic salary] *average pay* at the time of death, or 40 per centum of the basis upon which the annuity, relief, or retirement compensation being received by such former member at the time of death was computed, or (2) 40 per centum of the corresponding salary for step 6 [subclass (a)] of salary class 1 of the District of Columbia Police and Firemen's Salary Act salary schedule currently in effect at the time of such member or former member's death: *Provided*, That such annuity shall not exceed the current rate of compensation of the position occupied by such member at the time of death, or by such former member immediately prior to retirement.

(3) Each surviving child or student-child of any member who dies before retirement, or of any former member who dies after retirement, shall be entitled to receive an annuity equal to the smallest of (1) 60

per centum of the member's [basic salary] *average pay* at the time of his death or of the basis upon which the former member's annuity at the time of his death was computed, divided by the number of eligible children; (2) \$996; or (3) \$2,988 divided by the number of eligible children: *Provided*, That such member or former member is survived by a wife or husband. If such member or former member is not survived by a wife or husband, each surviving child or student-child shall be paid an annuity equal to the smallest of (1) 75 per centum of the member's [basic salary] *average pay* at the time of his death or of the basis upon which the former member's annuity at the time of his death was computed, divided by the number of eligible children; (2) \$1,200; or (3) \$3,600 divided by the number of eligible children.

* * * * *

DUTIES OF COMMISSIONERS IN RETIREMENT AND ANNUITY MATTERS

(m) (1) The Commissioners shall consider all cases for the retirement of members and all applications for annuities under this section. In each case of retirement of a member the Commissioners shall certify in writing the physical condition of the member for whom retirement is sought. The Commissioners shall give written notice to any member under consideration by them for retirement to appear before them and to give evidence under oath. The proceedings before the Commissioners involving the retirement of any member, or any application for a nannuity under this section, shall be reduced to writing and shall show the date of appointment of such member, his age, his record in the service, and any other information which may be pertinent to the matter of such retirement or annuity. The Commissioners are authorized to administer oaths and affirmations, may require by subpoena or otherwise the attendance and testimony of witnesses and the production of documents at any designated place. In the event of contumacy or refusal to obey any such subpoena or requirement under this subsection, the Commissioners may apply to the Superior Court of the District of Columbia for an order requiring obedience thereto. Thereupon the court, with or without notice and hearing, as it in its discretion may decide, shall make such order as is proper and may punish as a contempt any failure to comply with such order in accordance with the provisions of subsection (c), section 5, of the Act of April 1, 1942 (56 Stat. 193, ch. 207; sec. 11-756(c), D.C. Code, 1951 edition).

(2) If a member is retired under subsection (f) or (g) of this section and is employed on or after the effective date of the District of Columbia Police and Firemen's Salary Act Amendments of 1972, such member shall, in accordance with such regulations as the Commissioner shall prescribe, notify the Commissioner of the employment; and the Commissioner shall, as soon as practicable after the receipt of such notice, require each such member to undergo a medical examination (satisfactory to the Commissioner) of the disability upon which the member's retirement under such subsection is based. *The Commissioner shall not require the medical examination of such member after he reaches the age of 50.*

DISTRICT OF COLUMBIA TEACHERS' SALARY ACT OF
1955

AN ACT To fix and regulate the salaries of teachers, school officers, and other employees of the Board of Education of 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,

TITLE I—SALARY SCHEDULES

SECTION 1. The following is the salary schedule for teachers, school officers, and certain other employees of the Board of Education whose positions are covered under this Act:

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

| Salary class and group | Service step— | | | | | | | | | | | | Longevity step Y |
|--|---------------|--------|--------|--------|--------|--------|--------|--------|--------|----|----|----|------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Class 1A | 29,500 | | | | | | | | | | | | |
| Class 1B | 35,000 | | | | | | | | | | | | |
| Class 2A | 33,000 | | | | | | | | | | | | |
| Class 2B | 31,000 | | | | | | | | | | | | |
| Class 3 | 23,745 | 24,310 | 24,875 | 25,440 | 26,005 | 26,570 | 27,135 | 27,700 | 28,265 | | | | |
| Class 4 | 20,845 | 21,335 | 21,825 | 22,315 | 22,805 | 23,295 | 23,785 | 24,275 | 24,765 | | | | |
| Class 5: | | | | | | | | | | | | | |
| Group B, master's degree | 19,665 | 20,135 | 20,605 | 21,075 | 21,545 | 22,015 | 22,485 | 22,955 | 23,425 | | | | |
| Group C, master's degree plus 30 | 20,085 | 20,555 | 21,025 | 21,495 | 21,965 | 22,435 | 22,905 | 23,375 | 23,845 | | | | |
| Group D, doctor's | 20,500 | 20,970 | 21,440 | 21,910 | 22,380 | 22,850 | 23,320 | 23,790 | 24,260 | | | | |
| Class 6: | | | | | | | | | | | | | |
| Group B, master's degree | 19,110 | 19,565 | 20,020 | 20,475 | 20,930 | 21,385 | 21,840 | 22,295 | 22,750 | | | | |
| Level IV principal | 19,110 | 19,565 | 20,020 | 20,475 | 20,930 | 21,385 | 21,840 | 22,295 | 22,750 | | | | |
| Level III principal | 18,560 | 19,015 | 19,470 | 19,925 | 20,380 | 20,835 | 21,290 | 21,745 | 22,200 | | | | |
| Level II principal | 18,010 | 18,465 | 18,920 | 19,375 | 19,830 | 20,285 | 20,740 | 21,195 | 21,650 | | | | |
| Level I principal | 17,455 | 17,910 | 18,365 | 18,820 | 19,275 | 19,730 | 20,185 | 20,640 | 21,095 | | | | |
| Group C, master's degree plus 30 | 19,530 | 19,985 | 20,440 | 20,895 | 21,350 | 21,805 | 22,260 | 22,715 | 23,170 | | | | |
| Level IV principal | 19,530 | 19,985 | 20,440 | 20,895 | 21,350 | 21,805 | 22,260 | 22,715 | 23,170 | | | | |
| Level III principal | 18,975 | 19,430 | 19,885 | 20,340 | 20,795 | 21,250 | 21,705 | 22,160 | 22,615 | | | | |
| Level II principal | 18,425 | 18,880 | 19,335 | 19,790 | 20,245 | 20,700 | 21,155 | 21,610 | 22,065 | | | | |
| Level I principal | 17,875 | 18,330 | 18,785 | 19,240 | 19,695 | 20,150 | 20,605 | 21,060 | 21,515 | | | | |
| Group D, doctor's degree | 19,945 | 20,400 | 20,855 | 21,310 | 21,765 | 22,220 | 22,675 | 23,130 | 23,585 | | | | |
| Level IV principal | 19,945 | 20,400 | 20,855 | 21,310 | 21,765 | 22,220 | 22,675 | 23,130 | 23,585 | | | | |
| Level III principal | 19,395 | 19,850 | 20,305 | 20,760 | 21,215 | 21,670 | 22,125 | 22,580 | 23,035 | | | | |
| Level II principal | 18,840 | 19,295 | 19,750 | 20,205 | 20,660 | 21,115 | 21,570 | 22,025 | 22,480 | | | | |
| Level I principal | 18,290 | 18,745 | 19,200 | 19,655 | 20,110 | 20,565 | 21,020 | 21,475 | 21,930 | | | | |
| Class 7: | | | | | | | | | | | | | |
| Group B, master's degree | 17,304 | 17,755 | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | | | | |
| Group C, master's degree plus 30 | 17,755 | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | 21,075 | | | | |
| Group D, doctor's | 18,170 | 18,585 | 19,000 | 19,415 | 19,830 | 20,245 | 20,660 | 21,075 | 21,490 | | | | |
| Class 8: | | | | | | | | | | | | | |
| Group B, master's degree | 15,835 | 16,240 | 16,645 | 17,050 | 17,455 | 17,860 | 18,265 | 18,670 | 19,075 | | | | |
| Group C, master's degree plus 30 | 16,255 | 16,660 | 17,065 | 17,470 | 17,875 | 18,280 | 18,685 | 19,090 | 19,495 | | | | |
| Group D, doctor's | 16,670 | 17,075 | 17,480 | 17,885 | 18,290 | 18,695 | 19,100 | 19,505 | 19,910 | | | | |
| Class 9: | | | | | | | | | | | | | |
| Group B, master's degree | 15,685 | 16,070 | 16,455 | 16,840 | 17,225 | 17,610 | 17,995 | 18,580 | 18,765 | | | | |
| Group C, master's degree plus 30 | 16,105 | 16,490 | 16,875 | 17,260 | 17,645 | 18,030 | 18,415 | 18,800 | 19,185 | | | | |
| Group D, doctor's | 16,520 | 16,905 | 17,290 | 17,675 | 18,060 | 18,445 | 18,830 | 19,215 | 19,600 | | | | |
| Class 10: | | | | | | | | | | | | | |
| Group B, master's degree | 15,060 | 15,455 | 15,850 | 16,245 | 16,640 | 17,035 | 17,430 | 17,825 | 18,220 | | | | |
| Group C, master's degree plus 30 | 15,500 | 15,875 | 16,250 | 16,625 | 17,000 | 17,375 | 17,750 | 18,125 | 18,500 | | | | |
| Group D, doctor's | 15,915 | 16,290 | 16,665 | 17,040 | 17,415 | 17,790 | 18,165 | 18,540 | 18,915 | | | | |
| Class 11: | | | | | | | | | | | | | |
| Group B, master's degree | 14,625 | 14,985 | 15,345 | 15,705 | 16,065 | 16,425 | 16,785 | 17,145 | 17,505 | | | | |
| Group C, master's degree plus 30 | 15,045 | 15,405 | 15,765 | 16,125 | 16,485 | 16,845 | 17,205 | 17,565 | 17,925 | | | | |
| Group D, doctor's | 15,460 | 15,820 | 16,180 | 16,540 | 16,900 | 17,260 | 17,620 | 17,980 | 18,340 | | | | |
| Class 12: | | | | | | | | | | | | | |
| Group B, master's degree | 14,125 | 14,470 | 14,815 | 15,160 | 15,505 | 15,850 | 16,195 | 16,540 | 16,885 | | | | |
| Group C, master's degree plus 30 | 14,540 | 14,885 | 15,230 | 15,575 | 15,920 | 16,265 | 16,610 | 16,955 | 17,300 | | | | |
| Group D, doctor's | 14,960 | 15,305 | 15,650 | 15,995 | 16,340 | 16,685 | 17,030 | 17,375 | 17,720 | | | | |
| Class 13: | | | | | | | | | | | | | |
| Group B, master's degree | 12,925 | 13,240 | 13,555 | 13,870 | 14,185 | 14,500 | 14,815 | 15,130 | 15,445 | | | | |
| Group C, master's degree plus 30 | 13,345 | 13,700 | 14,055 | 14,410 | 14,765 | 15,120 | 15,475 | 15,830 | 16,185 | | | | |
| Group D, doctor's | 13,760 | 14,115 | 14,470 | 14,825 | 15,180 | 15,535 | 15,890 | 16,245 | 16,600 | | | | |
| Class 14: | | | | | | | | | | | | | |
| Group A, bachelor's degree | 9,900 | 10,235 | 10,570 | 10,905 | 11,240 | 11,575 | 11,910 | 12,245 | 12,580 | | | | |
| Group B, master's degree | 10,730 | 11,165 | 11,600 | 12,035 | 12,470 | 12,905 | 13,340 | 13,775 | 14,210 | | | | |
| Group C, master's degree plus 30 | 11,150 | 11,585 | 12,020 | 12,455 | 12,890 | 13,325 | 13,760 | 14,195 | 14,630 | | | | |
| Group D, doctor's | 11,565 | 12,000 | 12,435 | 12,870 | 13,305 | 13,740 | 14,175 | 14,610 | 15,045 | | | | |
| Class 15: | | | | | | | | | | | | | |
| Group A, bachelor's degree | 8,350 | 8,685 | 9,020 | 9,355 | 9,690 | 10,025 | 10,360 | 10,695 | 11,030 | | | | |
| Group A-1, bachelor's degree plus 15 | 8,770 | 9,105 | 9,440 | 9,775 | 10,110 | 10,445 | 10,780 | 11,115 | 11,450 | | | | |
| Group B, master's degree | 9,190 | 9,610 | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | | | | |
| Group C, master's degree plus 30 | 9,610 | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | 12,970 | | | | |
| Group D, master's degree plus 60 or doctor's | 10,030 | 10,450 | 10,870 | 11,290 | 11,710 | 12,130 | 12,550 | 12,970 | 13,390 | | | | |

(Effective October 1, 1974)

TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

Service step—

Table with columns: Salary class and group, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, Longevity step Y. Rows include Class 1A through Class 15, with various sub-groups like Group B, C, D, and Group A, A-1, B, C, D.

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(Effective October 1, 1975)

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..... | 41,800 | | | | | | | | |
| 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..... | 23,835 | 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 | 23,980 | 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..... | 20,920 | 21,450 | 21,980 | 22,510 | 23,040 | 23,570 | 24,100 | 24,630 | 25,160 |
| 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 |
| 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 |

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| | | | | | | | | | |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 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 | 19,485 | 19,970 | 20,455 | 20,940 | 21,425 | 21,910 | 22,395 | 22,880 |
| Group D—Doctors..... | 19,485 | 19,970 | 20,455 | 20,940 | 21,425 | 21,910 | 22,395 | 22,880 | 23,365 |
| Class 10: | | | | | | | | | |
| Group B—MA..... | 17,905 | 18,395 | 18,885 | 19,375 | 19,865 | 20,355 | 20,845 | 21,335 | 21,825 |
| Group C—MA+30..... | 18,405 | 18,895 | 19,385 | 19,875 | 20,365 | 20,855 | 21,345 | 21,835 | 22,325 |
| Group D—Doctors..... | 18,890 | 19,380 | 19,870 | 20,360 | 20,850 | 21,340 | 21,830 | 22,320 | 22,810 |
| Class 11: | | | | | | | | | |
| Group B—MA..... | 17,320 | 17,815 | 18,310 | 18,805 | 19,300 | 19,795 | 20,290 | 20,785 | 21,280 |
| Group C—MA+30..... | 17,820 | 18,315 | 18,810 | 19,305 | 19,800 | 20,295 | 20,790 | 21,285 | 21,780 |
| Group D—Doctors..... | 18,305 | 18,800 | 19,295 | 19,790 | 20,285 | 20,780 | 21,275 | 21,770 | 22,265 |
| Class 12: | | | | | | | | | |
| Group B—MA..... | 16,725 | 17,225 | 17,725 | 18,225 | 18,725 | 19,225 | 19,725 | 20,225 | 20,725 |
| Group C—MA+30..... | 17,225 | 17,725 | 18,225 | 18,725 | 19,225 | 19,725 | 20,225 | 20,725 | 21,225 |
| Group D—Doctors..... | 17,710 | 18,210 | 18,710 | 19,210 | 19,710 | 20,210 | 20,710 | 21,210 | 21,710 |
| 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 |

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| Salary class and group | Service step— | | | | | | | | | | | | | Longevity step Y |
|------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| Class 14: | | | | | | | | | | | | | | |
| Group A—B.A..... | \$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—M.A..... | 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—M.A.+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..... | 13,750 | 14,260 | 14,770 | 15,280 | 15,810 | 16,330 | 16,850 | 17,370 | 17,890 | 18,410 | 18,930 | 19,450 | 19,970 | ----- |
| Class 15: | | | | | | | | | | | | | | |
| Group A—B.A..... | 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 | 16,015 |
| Group A-1—B.A.+15..... | 10,435 | 10,830 | 11,225 | 11,620 | 12,015 | 12,410 | 12,910 | 13,410 | 13,910 | 14,410 | 14,910 | 15,410 | 15,910 | 17,010 |
| Group B—M.A..... | 10,935 | 11,335 | 11,735 | 12,135 | 12,535 | 12,935 | 13,435 | 13,935 | 14,435 | 14,935 | 15,435 | 15,935 | 16,435 | 17,035 |
| Group C—M.A.+30..... | 11,435 | 11,835 | 12,235 | 12,635 | 13,035 | 13,435 | 13,935 | 14,435 | 14,935 | 15,435 | 15,935 | 16,435 | 16,935 | 18,035 |
| Group D—Doctors..... | 11,935 | 12,335 | 12,735 | 13,135 | 13,535 | 13,935 | 14,435 | 14,935 | 15,435 | 15,935 | 16,435 | 16,935 | 17,435 | 18,535 |

TITLE II—CLASSIFICATION AND ASSIGNMENT OF EMPLOYEES

SEC. 2. (a) The Board of Education on written recommendation of the Superintendent of Schools is authorized to establish the eligibility requirements and prescribe methods of appointment and promotion for teachers, school officers, and other employees. The Board of Education is authorized and directed, on written recommendation of the Superintendent of Schools, to classify and assign all teachers, school officers, and other employees to the salary classes and groups in section 1 of this Act. Teachers, school officers, and other employees on probationary or permanent status shall not be required to take any examinations, either mental or physical, to be continued in the positions in which they are employed on June 30, 1955, or to which they may be transferred and assigned under the provisions of section 4 and section 5 of this Act. No teacher, school officer, or other employee shall be appointed or promoted to any position covered by section 1 of this Act on probationary or permanent status unless he possesses a master's degree, except that (1) a person possessing a bachelor's degree may be appointed on probationary or permanent status as a teacher in the elementary or secondary schools or as a coordinator of practical nursing; (2) a person possessing a bachelor's degree may be promoted to the position of census supervisor or coordinator of practical nursing; (3) a person not possessing a bachelor's degree may be appointed on probationary or permanent status as a—

- (A) shop teacher in the vocational education program,
- (B) teacher of military science and tactics, *or*
- (C) teacher of driver training,
- [(D) attendance officer, or
- [(E) child labor inspector,]

if he submits acceptable evidence of equivalent training and experience in accordance with the rules of the Board; and (4) a person not possessing a bachelor's degree may be appointed on a probationary or permanent status as a census supervisor, or promoted to that position, if he submits acceptable evidence of equivalent training and experience in accordance with the rules of the Board.

* * * * *

TITLE V—ACCOMPANYING LEGISLATION

* * * * *

Sec. 13. (a) The Board is authorized to conduct as part of its public school system the following: summer school programs, extended school year programs, adult education programs, and Americanization schools. The pay for teachers, officers, and other education employees in the summer school programs, adult education school programs, and veterans' summer high school centers shall be as follows:

| Classification | Per period | | |
|---|------------|--------|--------|
| | Step 1 | Step 2 | Step 3 |
| Summer school (regular): | | | |
| Teacher, elementary and secondary schools; counselor, elementary and secondary schools; librarian, elementary and secondary schools; school social worker; speech correctionist; school psychologist..... | \$6.86 | \$7.61 | \$8.42 |
| Psychiatric social worker..... | 8.02 | 8.92 | 9.86 |
| Clinical psychologist..... | 8.35 | 9.29 | 10.28 |
| Assistant principal, elementary and secondary schools..... | 9.69 | 10.77 | 11.92 |
| Supervising director..... | 10.02 | 11.15 | 12.33 |
| Principal, elementary and secondary schools..... | 10.69 | 11.89 | 13.15 |
| Veterans' summer school centers: Teacher..... | 6.86 | 7.61 | 8.42 |
| Adult education schools: | | | |
| Teacher..... | 7.54 | 8.38 | 9.27 |
| Assistant principal..... | 10.66 | 11.85 | 13.11 |
| Principal..... | 11.76 | 13.07 | 14.46 |

(Effective October 1, 1974)

| 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..... | 9.58 | 10.64 | 11.99 |
| Assistant principal..... | 13.13 | 14.90 | 16.79 |
| Principal..... | 14.54 | 16.49 | 18.59 |

(Effective January 1, 1975)

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..... | 9.67 | 10.97 | 12.35 |
| Assistant principal..... | 13.54 | 15.36 | 17.29 |
| Principal..... | 14.99 | 17.00 | 19.14 |

ACT OF AUGUST 7, 1946

* * * * *

SEC. 5. (a) * * *

* * * * *

(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.

(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).*

* * * * *

DISTRICT OF COLUMBIA SALES TAX ACT

* * * * *

SEC. 114. (a) "Retail sale" and "sale at retail" mean the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this title. Said term shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be, received by him, or to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining. For the purpose of the tax imposed by this title, these terms shall include but shall not be limited to the following:

(1) The sale of any meals, food or drink or other like tangible personal property for a consideration.

(2) Any production, fabrication, or printing of tangible personal property on special order for a consideration.

(3) The sale or charges for any room or rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration.

(4) The sale of natural or artificial gas, oil, electricity, solid fuel, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing, or refining.

(5) The sale of material used in the construction, and of materials used in the repair or alteration, of real property, which materials, upon completion of such construction, alterations, or repairs, become real property, regardless of whether or not such real property is to be sold or resold.

(6) The sale or charges for possession or use of any article of tangible personal property granted under a lease or contract, regardless of the length of time of such lease or contract or whether such lease or contract is oral or written; in such event, for the purposes of this title, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid by the vendor upon the rental paid: *Provided, however*, That the gross proceeds from the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations shall not be considered a retail sale.

(7) (A) The sale of or charges to subscribers for local telephone service. The inclusion of such sales and charges in the definition of the terms "retail sale" and "sale at retail" shall not authorize any tax to be imposed under this title on so much of any amount paid for the installation of any instrument, wire, pole, switchboard, apparatus, or equipment as is properly attributable to such installation.

(B) The term "local telephone service" means—

(i) the access to a local telephone system, and the privilege of telephonic quality communication with substantially all persons having telephone or radio telephone stations constituting a part of such local telephone system, and

(ii) any facility or service provided in connection with a service described in clause (i) of this subparagraph.

The term "local telephone service" does not include any service which is a "toll telephone service" or a "private communications service" as defined in subparagraphs (C) and (D).

(C) The term "toll telephone service" means—

(i) a telephonic quality communication for which (a) there is a toll charge which varies in amount with the distance and elapsed transmission time of each individual communication and (b) the charge is paid within the United States, and

(ii) a service which entitles the subscriber, upon payment of a periodic charge (determined as a flat amount or upon the basis of total elapsed transmission time), to the privilege of an unlimited number of telephonic communications to or from all or a substantial portion of the persons having telephone or radio telephone stations in a specified area which is outside the local telephone system area in which the station provided with this service is located.

(D) The term "private communication service" means—

(i) the communication service furnished to a subscriber which entitles the subscriber—

(a) to exclusive or priority use of any communication channel or groups of channels, or

(b) to the use of an intercommunication system for the subscriber's stations,

regardless of whether such channel, groups of channels, or intercommunication system may be connected through switching with a service described in subparagraph (B) or (C),

(ii) switching capacity, extension lines and stations, or other associated services which are provided in connection with, and are necessary or unique to the use of, channels, or systems described in clause (i) of this subparagraph, and

(iii) the channel mileage which connects a telephone station located outside a local telephone system area with a central office in such local telephone system, except that such term does not include any communication service unless a separate charge is made for such service.

(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, [musical performances, exhibitions,] circuses, burlesque shows, sporting events, and [other shows or] performances or exhibitions of any other type or nature [, except]: Provided, [that] That any casual or isolated sale of or charge for admission made by a semipublic institution not regularly engaged in [making] asking such sales or charges shall not be considered a retail sale or sale at retail.*

(9) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is

performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service.

(10) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services.

(11) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when such service is performed by means of self-service, coin-operated equipment.





Ninety-third Congress of the United States of America

AT THE SECOND SESSION

Begun and held at the City of Washington on Monday, the twenty-first day of January, one thousand nine hundred and seventy-four

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,

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 | | | | | | | |

(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:

“(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.”

(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.”

(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:

“(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

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

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".

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.

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.~~

(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.

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

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.

(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.

(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.

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).

(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

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.

(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:

"(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:

“(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.”

(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.

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.

(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.

(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.”

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.

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:

"TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE

| "Salary class and group | Service step— | | | | | | | | | | | | Longevity step Y | |
|-----------------------------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----|----|----|---------------------|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | 13 |
| 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 | \$29,990 | \$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..... | 20,465 | 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 | | | | | |

H. R. 15942—8

"TEACHERS AND SCHOOL OFFICERS SALARY SCHEDULE—Continued

| "Salary class and group | Service step— | | | | | | | | | | | | Longevity step Y | |
|--|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------------------|----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | 13 |
| 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..... | 12,565 | 13,070 | 13,575 | 14,080 | 14,585 | 15,090 | 15,595 | 16,100 | 16,605 | 17,110 | 17,615 | 18,120 | 18,625 | ----- |
| 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 | 13,520 | 14,005 | 14,490 | 14,975 | 15,460 | 17,095 |
| Group B, master's degree..... | 10,615 | 11,000 | 11,385 | 11,770 | 12,155 | 12,540 | 13,040 | 13,540 | 14,040 | 14,540 | 15,040 | 15,540 | 16,040 | 17,245 |
| Group C, master's degree +30..... | 11,100 | 11,485 | 11,870 | 12,255 | 12,640 | 13,025 | 13,525 | 14,025 | 14,525 | 15,025 | 15,525 | 16,025 | 16,525 | 17,730 |
| Group D, master's degree +60 or doctor's..... | 11,585 | 12,070 | 12,555 | 13,040 | 13,525 | 14,010 | 14,495 | 14,980 | 15,465 | 15,950 | 16,435 | 16,920 | 17,405 | 19,950 |

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(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:

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..... | 30,140 | | | | | | | | |
| 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..... | 23,485 | 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 | 23,980 | 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..... | 20,920 | 21,450 | 21,980 | 22,510 | 23,040 | 23,570 | 24,100 | 24,630 | 25,160 |
| 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 |

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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 | 19,485 | 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 |

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| Salary class and group | Service step— | | | | | | | | | | | | | 13 Longevity step Y |
|---|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| Class 14: | | | | | | | | | | | | | | |
| Group A—BA..... | \$11,750 | \$12,270 | \$12,780 | \$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 | 12,410 | 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 |

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(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:

| "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 | 18.50" |

(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:

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—

(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.

(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.

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).

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

(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

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.

"(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)."

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

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".

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

- (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.

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.

(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.

(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

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.

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.

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:

(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.

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.

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.

(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.

(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).

(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.

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.

(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.

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.

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.

(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.

(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.

(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.

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—

- (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,

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.

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

(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.

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

(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.

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 subpoenas 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.

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.

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.

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.

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

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—

(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

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.

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.

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

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.

(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.

(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.

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.

(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.

(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.

(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.

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

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.

SEC. 438. The Council is hereby authorized to establish a program whereby title to properties acquired by tax sale pursuant to section

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

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.”

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

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.

"(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.

"(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.

“(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.

“(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.

“(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.

“(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.

“(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.

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

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—

- (1) the District of Columbia Income and Franchise Tax Act of 1947,
- (2) the District of Columbia Sales Tax Act,
- (3) the District of Columbia Use Tax Act,
- (4) the District of Columbia Cigarette Tax Act,
- (5) the District of Columbia Alcoholic Beverage Control Act,
- (6) the Act of April 23, 1924 (relating to motor vehicle fuel tax),
- (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.

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."

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).

(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).

(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).

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

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.

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.

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.

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

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.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*

August 22, 1974

Dear Mr. Director:

The following bills were received at the White House on August 22nd:

| | |
|------------|------------|
| S. 1871 | H.R. 14402 |
| S. 3703 | H.R. 14920 |
| H.R. 6485 | H.R. 15205 |
| H.R. 11864 | H.R. 15842 |

Please let the President have reports and recommendations as to the approval of these bills as soon as possible.

Sincerely,

Robert D. Linder
Chief Executive Clerk

The Honorable Roy L. Ash
Director
Office of Management and Budget
Washington, D. C.

