

the second sentence of section 5 and inserting in lieu thereof the following: "The Recorder of Deeds shall index the same in the name of the injured person and shall charge and collect a fee of \$1 for recording, indexing, and releasing the lien so filed."

SEC. 17. (a) Section 6323(a)(3) of the Internal Revenue Code of 1954 is amended to read as follows:

"(3) WITH RECORDER OF DEEDS OF THE DISTRICT OF COLUMBIA.—

In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia."

(b) Section 548a of the Act approved March 3, 1901, as added by the Act of April 27, 1945 (59 Stat. 100), is amended by striking "SEC. 548a." and by inserting in lieu thereof "SEC. 548a. (a)" and by inserting at the end the following new subsection:

"(b) The Recorder of Deeds shall accept for filing any notice of Federal tax lien or any other document affecting such a lien if such notice or document is in the form prescribed by the Secretary of the Treasury or his delegate and could be filed with the clerk of the United States District Court for the District of Columbia. The fee for each such filing with the Recorder of Deeds shall be the same as the fee charged by the Recorder of Deeds for filing a similar document for a private person. The Recorder of Deeds shall bill the District Director of Internal Revenue on a monthly basis for fees for documents filed by such District Director. Any document releasing or affecting any notice of Federal tax lien which has been filed with the clerk of the United States District Court for the District of Columbia prior to the effective date of this Act shall be filed with such clerk."

SEC. 18. Section 6 of title I of the Act entitled "An Act to provide revenue for the District of Columbia, and for other purposes", approved August 17, 1937 (50 Stat. 673, 674), as amended (sec. 47-1406, D.C. Code, 1961 ed.), is amended by striking "clerk of the United States District Court for", and inserting in lieu thereof "Recorder of Deeds of"; and by striking "said court" and inserting in lieu thereof "the United States District Court for the District of Columbia."

SEC. 19. Paragraphs 16 and 18 of section 15-706(e), District of Columbia Code, are repealed.

SEC. 20. Appropriations to carry out the purposes of this Act are authorized.

SEC. 21. This Act shall take effect on the first day of the first month which is at least ninety days after the date of approval of this Act.

Approved July 5, 1966.

Public Law 89-494

AN ACT

To provide for an increase in the annuities payable from the District of Columbia teachers' retirement and annuity fund, to revise the method of determining the cost-of-living increases in such annuities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 21 and 22 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, secs. 31-739a—31-739b), are amended to read as follows:

"SEC. 21. (a) Effective December 1, 1965, each annuity payable from the fund which has a commencing date not later than December 30, 1965, shall be increased by (1) the per centum rise in the price index,

68A Stat. 779.
26 USC 6323.

D.C. Code 45-
711.

Repeal.
77 Stat. 532.
Appropriation.
Effective date.

July 5, 1966
[H. R. 11439]

D.C.
Teachers, annu-
ities increase.

76 Stat. 1236.

adjusted to the nearest one-tenth of 1 per centum, determined by the Board of Commissioners of the District of Columbia on the basis of the annual average price index for calendar year 1962 and the price index for the month of July 1965 plus (2) 6½ per centum if the commencing date (or in the case of the survivor of a deceased annuitant the commencing date of the annuity of the retired employee) occurred on or before October 1, 1956, or 1½ per centum if the commencing date (or in the case of the survivor of a deceased annuitant the commencing date of the annuity of the retired employee) occurred after October 1, 1956. The month used in determining the increase based on the per centum rise in the price index under this subsection shall be the base month for determining the per centum change in the price index until the next succeeding increase occurs.

“(b) Each month after the first increase under this section, the Board of Commissioners of the District of Columbia shall determine the per centum change in the price index. Effective the first day of the third month which begins after the price index shall have equaled a rise of at least 3 per centum for three consecutive months over the price index for the base month, each annuity payable from the fund which has a commencing date not later than such effective date shall be increased by the per centum rise in the price index (calculated on the highest level of the price index during the three consecutive months) adjusted to the nearest one-tenth of 1 per centum.

“(c) Eligibility for an annuity increase under this section shall be governed by the commencing date of each annuity payable from the fund as of the effective date of an increase, except as follows:

“(1) Effective from its commencing date, an annuity payable from the fund to an annuitant's survivor (other than a child entitled under section 9(b)(3)), which annuity commences the day after the annuitant's death and after the effective date of the first increase under this section, shall be increased by the total per centum increase the annuitant was receiving under this section at death.

“(2) For purposes of computing an annuity which commences after the effective date of the first increase under this section to a child under section 9(b)(3), the items \$600, \$720, \$1,800, and \$2,160 appearing in section 9(b)(3) shall be increased by the total per centum increase allowed and in force under this section for employee annuities which commenced after October 1, 1956, and, in case of a deceased annuitant, the items 40 per centum and 50 per centum appearing in section 9(b)(3) shall be increased by the total per centum increase allowed and in force under this section to the annuitant at death.

“(d) No increase in annuity provided by this section shall be computed on any additional annuity purchased at retirement by voluntary contributions.

“(e) The monthly installment of annuity after adjustment under this section shall be fixed at the nearest dollar, except that such installment shall after adjustment reflect an increase of at least \$1.

“(f) For purposes of this section, the term ‘price index’ shall mean the Consumer Price Index (all items—United States city average) published monthly by the Bureau of Labor Statistics. The term ‘base month’ shall mean the month for which the price index showed a per centum rise forming the basis for a cost-of-living annuity increase.”

SEC. 2. Section 2 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. 31-722), is amended by inserting immediately after “this Act” in the third sentence the following: “, and for payment of administrative expenses incurred by the Board of Commissioners of the District of Columbia in placing in effect each annuity adjustment granted under section 21 of this Act”.

SEC. 3. This Act shall take effect December 1, 1965.

Approved July 5, 1966.

71 Stat. 47.
D.C. Code 31-
729.

“Price index.”

60 Stat. 876.

Effective date.