

ORDINANCE No. 182

To provide for a firemen's relief fund; to levy a tax on fire insurance companies; to provide for the reporting of premiums of said companies and the assessing and collection of taxes from said companies; and to provide the method of payment of benefits from said fund.

Be it ordained by the Council of the City of Alexandria, Virginia:

Section 1. That beginning on the date this ordinance takes effect, and annually thereafter, there is hereby levied upon each and every person, partnership, company or corporation which contracts on his, their, or its account, to issue policies or contracts for or agreements for fire insurance in addition to such other taxes as may be paid by them, an annual tax of \$1.00 on each \$100.00 of gross premiums, except re-insurance premiums, collected and received by them, less returned premiums, from fire insurance policies covering property situated within the limits of this City during the preceding calendar year.

Section 2. The Commissioner of the Revenue shall forthwith make request of the Commissioner of Insurance and Banking of the State of Virginia, and annually hereafter, to furnish this City with the name of each insurer which has within the preceding calendar year received premiums from fire insurance policies covering property situated within the limits of this City and the amount of such gross premiums, except re-insurance premiums collected and received by them, less returned premiums, received by each insurer from fire insurance policies covering property situated within the limits of this City during the preceding calendar year.

Section 3. The tax shall be immediately assessed by the Commissioner of the Revenue based upon the information so furnished him by the Commissioner of Insurance and Banking of the State of Virginia. The tax shall be collected as other levies of this City are collected and all remedies to enforce collection of such levies shall apply.

Section 4. The Treasurer of the City shall be the custodian of the taxes so collected and he shall keep the same in a separate fund to be shown on his books as the "Firemen's Relief Fund," and said fund shall be appropriated and expended by the Council for the relief of firemen injured or disabled in the discharge of their duties as firemen, or whose disability is the result of illness incurred in the discharge of their duties as firemen, and for the relief of dependents of deceased firemen whose death resulted from injuries received or illness incurred in the discharge of their duties as firemen, in such amounts and upon such terms as may be determined by the Council upon presentation of each individual claim.

Section 5. This ordinance shall take effect immediately upon its passage.

Approved this 9th day of April, 1935.

E. C. DAVISON, Mayor.