

*Resistance to Collectors.*

87. If any person shall resist, strike or menace with violence any collector in the discharge of his duties, or shall resist, attack or menace with violence any person present, and bidding or proposing to bid at any tax sale of property by a collector as aforesaid, the said Collector may summon for his defense the posse comitatus, and each person so summoned shall be allowed fifty cents per day, to be levied on the county or city as other charges; and if any person summoned shall refuse to serve, he shall be liable to a fine of five dollars, to be recovered before a justice of the peace, one-half to the use of the party prosecuting and the other half to the county or city.

88. If any collector shall have good reason to believe that he will be resisted by violence in the discharge of his duty in making a sale, he may, prior to the day of sale, summon the posse comitatus for his protection and the protection of peaceable persons attending such sale and the said posse comitatus when so summoned and attending shall be paid as hereinbefore directed, and shall be liable to be proceeded against as hereinafter provided for failure or refusing to attend.

89. If any person shall strike or assault a collector in the discharge of his duty, or shall strike or assault any person serving as one of the posse comitatus, or shall strike or assault any person to deter or prevent his bidding at a collector's sale, or for having bid at such sale, he shall, on indictment and conviction thereof, be subject to a fine of not less than one hundred nor more than five hundred dollars, and to imprisonment for not less than two nor more than twelve months.

## SPECIAL TAXES.

*Franchise Tax on Deposits of Savings Banks.*

90. Every savings bank, institution or corporation, organized for receiving deposits of money and paying interest thereon, other than banks having a capital stock, shall pay, annually, a franchise tax, to the amount of one-fourth of one per centum on the total amount of deposits held by such savings bank, institution or corporation; and it shall be the duty of the president, treasurer or other proper officer of every such savings bank, institution or corporation, on or before the fifteenth day of March, in each year, to report, under oath, to the