

Book IV.  
Title XLVII.

That an estate cannot be bought free from taxation or the arrears of taxes.  
(Sine censu vel reliquis fundum comparari non posse.)

4.47.1. Emperor Alexander to Capito.

No action exists in your favor upon a pact which you say was made between your step-mother and your father when she gave a farm as a dowry, to the effect that she should herself pay the taxes against it, even if the pact is shown to have been accomplished by a stipulation. And even if the farm given as dowry was valued, as part of the document indicates, you have no action as upon a sale, to compel compliance with the agreement.

Given December 5 (229).

Note.

This rescript, originally the same as C. 2.3.11, was changed in the compilation, so as to conform to the next two laws, namely, that the person in possession of property should pay the taxes thereon, and that any agreement to the contrary should be void.

4.47.2. Emperor Constantine to Antonius Marcellinus, President.

Investigating what would be advantageous in connection with taxes in kind (*rei annonariae*), we learned that the main cause of arrears was that some persons taking advantage of the momentary necessity of others, buy lands upon condition that they should not pay the arrears due to the fisc and should hold the lands immune from taxes. Hence it has been decided that, if it is evident that anyone has entered into such a contract, and has bought land upon that condition, he shall be liable for all taxes assessed against the land bought, as well as for all arrears against the same property, since a person who buys must necessarily pay the taxes against the property bought, and no one shall be permitted to buy or sell property exempt from taxation.

Given July 1 (319).

4.47.3. Emperor Julian to Secundus, Praetorian Prefect.

All must pay the public tribute due from fields which they possess, nor shall they be relieved therefrom by agreement to the contrary, whereby a vendor or donor unlawfully agrees to continue to bear the burden of taxes, (and this shall be true) notwithstanding the fact that the tax list (*professio*) has not yet been changed, but still contains the name of the former owner, because the parties conceal the facts, so that demand for the taxes might be made upon the non-possessors instead of the possessors.

Given at Antioch February 16 (363).

Note.

Various measures were adopted to enforce collection of taxes during the later empire. The government had a first lien. C. 4.46.1. It made tax collectors, communities and guilds responsible for the collection. C. 10.32 et seq. It could take a delinquent taxpayer into custody. C. 10.19.2. When land was sold, it was the duty of the parties to cause it to be noted on the tax rolls. C. Th. 11.3.5; Nov. 17, c. 8. 1. Some property was subject to confiscation if the transferees did not acknowledge their duty to pay taxes. C. 10.19.8. Laws came to be made that if the transferee was poor, the transferor should remain liable for the taxes. Arcadius so provided when land subject to shipping duties

was transferred. C. 11.3.3. Justinian made that rule applicable in all cases. Nov. 17, c. 8.  
1. See also C. 11.66.3.