

Book X.
Title XXI.

Concerning the seizure and sale of pledges on account of taxes.
(De capiendis et distrahendis pignoribus tributorum causa.)

Bas. 56.8.26.

10.21.1. Emperor Constantine to the Africans.

The goods of those, who contumaciously defer payment of fiscal debts, shall be sold, and the purchasers thereof shall be perpetually secure in their possession thereof.

Given May 17 (327) at Serdica.

C. Th. 11.7.4.

10.21.2. The same Emperor to Restitutus, President of Sardinia.

Let it suffice, in compelling a debtor of the provisions-tax (annonarum) to pay, to seize his property as security.

Given at Thessalonica December 14 (about 320).

C. Th. 11.7.7.

Note.

The fisc seized property for unpaid taxes, and it thereby secured a pledge or security. The subject of sale of property by the fisc has already been mentioned in various places, and need not again be stated. C. 10.3; C. 4.44.16; C. 4.46.