

Book X.
Title XXV.

Concerning granting immunity (from taxation) to no one.
(De immunitate nemini concedenda.)

10.25.1. Emperors Gratian, Valentinian and Theodosius to the people.

By authority of these edicts of Our Serenity, the clerks (*tabularii*) of cities shall suffer punishment by fire, if they give any immunity to anyone through fraud, unlawful solicitation or power, and, with every favor of special immunity removed, everyone is not, according to the foregoing direction, compelled to pay taxes pursuant to the equalization of assessors, equalizers and provincial judges.

Given at Milan March 5 (383).

C. Th. 13.10.8.1.

Note.

"The foregoing direction" mentioned in this law does not appear in this law, but does appear in the Theodosian Code, and was generally to the effect that no one should be exempt from paying taxes.

The city clerk kept the assessment rolls, census list.

10.25.2. Emperors Honorius and Theodosius to Anthemius, Praetorian Prefect.

The land owners throughout Bithynia and other provinces must repair the main public highways and perform other duties of that sort according to the number of taxation-units (*juga vel capita*) which they possess.

Given at Constantinople October 26 (412).

C. Th. 15.3.5.

Note.

The maintenance of highways here mentioned was not to be performed by personal services, but was a burden against the property, a subject more fully dealt with at C. 10.42. For *juga* and *capita*, see headnote to this book, and C. 12.39.2.