

Book X.
Title XVII.

Concerning indictions (tax levies).
(De indictionibus.)

10.17.1. Emperors Honorius and Theodosius to Palladius, Praetorian Prefect.

All land owners, by whatever title they may hold, shall be compelled to pay the amount embraced in the tax levy (delegatio), under the name of an additional tax (superindictio), as though it were a regular tax (canon). And lest there be any doubt, we direct by this clear definition that it shall be rather demanded under the name of a regular tax (canon). 1. No property, therefore, belonging either to the imperial patrimony (Crown Domain), to the (imperial) emphyteutic lands, or to private individuals, though shown to possess privileges, shall be exempt from this tax, which no longer has the name of an extra tax, as heretofore, but, as we direct (ipsis facientibus), has received the name of regular tax (canon).

Given at Ravenna December 26 (416).

C. Th. 11.5.2.

Note.

Under this law, extra taxes (superindictio), were placed on the same footing as the regular tax (canon). It is apparent, however, from reading the various laws that the term "superindiction" was frequently used, not for an addition to the regular tax, but for a liturgy, discussed in C. 10.32 headnote, and headnote C. 10.42, which, in a manner, was a tax, but somewhat different from it. Land owners were compelled, for instance, to haul the tax in kind to certain graneries, to furnish horses, mules and other animals and other means of transportation (angariae etc.) for the public post, to quarter or billet officers and troops. These were liturgies - munera as they were properly called. And the term "superindiction" was frequently used to designate such duties as these - these burdens, in other words, were extra, beyond the ordinary tax. Gothofredus, paratitle on C. Th. 11.6; and C. 11.16. These burdens, as well as additions to the regular tax, could not, generally (except in case of emergency - C. 10.48.8) be imposed except on order of the emperor. C. 10.18.1.

The instant law also shows that imperial property was not exempt from taxes. See C. 10.75.1 and 5. For a fuller discussion of that subject, see C. 10.19.4 note.

10.17.2. Emperors Theodosius and Valentinian to Darius, Praetorian Prefect.

Your Sublimity must, not by vexatious methods, but by sending the notices of the tax levy to the several provinces before the beginning of the tax year, (cause)¹ the land owners to be notified (to bring in² the measure of their accustomed devotion), made

¹ Blume penciled in above this: "or notify." At the end of this book, Blume listed C. 10.17.1 as one of the "difficult points" it contained.

² Blume penciled in above this" to be notified" and added as a note "importari, instead of imputari, with Gothofredus." He also penciled in at the bottom of this law: "much previously provided for by the provincials for their accustomed devotion." He seemed troubled by his translation of this passage, leaving a question mark in the margin, along

known much in advance, so that the necessity of the provincials to incur damage may be obviated, and the license to inflict it may be denied.

Note.

Annual tax levy. It is probable that a budget for the empire was made every year. At least some sort of estimate of the needs is likely to have been made. The amount was divided among the various provinces, and previous to the beginning of the tax year, the praetorian prefect sent a notice of the amount levied upon and to be raised therein. C. 10.23.4; Nov. 128, c. 1. That would, of course, make it possible, to relieve a particular province if that was felt to be necessary. C. 10.18.1 states that no levy, ordinary or extra, could be made without the sanction of the emperor, but it is held that despite that law, the ordinary levy, not involving any extra taxes, could be made by the praetorian prefect without special direction of the emperor. 1 Karlowa 885; Humbert, 1 Essai 387. And extra burdens might be imposed by the praetorian prefect in case of emergency. C. 10.48.8; C. 10.18.1 note. While an annual indiction, or tax levy, would seem to imply that the levy would, in all probability, vary each year, still there was what was called a canon, a regular tax, payable to the imperial exchequer, payable at all events, whether mistake in the notice of the tax levy had been made or not. C. 10.23.4; C. Th. 11.16.8. Bury, History Later Roman Empire 46-47, seems to assume that there was an annual variation in the amount of the annona, taxes in kind. While that might be true, as a general rule, that would not necessarily show that there was not a regular tax, payable in kind, which, however, could be varied each year by adding an extra tax. Such extra tax, according to law 1 of this title, was required to be considered the same as a regular tax, and the meaning of canon, regular tax, accordingly, would often mean nothing to the taxpayers. See Karlowa and Humbert, supra.

The amount of tax imposed upon a province, was apportioned among the various city states, that is to say, among the various cities and the surrounding territory belonging thereto. 1 Karlowa 906, conjectures that the distribution among the various cities was specified in the notice of the tax levy (delegatio) sent out by the praetorian prefect. But this is conjecture, and the apportionment may have been made by the governor. When the amount payable by a particular city had been determined and fixed, it, in turn, was apportioned among the various taxpayers thereof according to the number of tax units which had been assessed against them. C. 10.25.2. For an exception in connection with clothing tax, see C. 12.39.2. For a time this apportionment was enjoined upon the governor, because of the distrust of the city authorities, and the influence wielded by persons of power in the community. C. Th. 11.16.3 and 4. But later the apportionment was made by the decurions, senators or municipalities, through the principales, the chief men among them. C. 10.22.1; C. Th. 8.15.5. The governor, nevertheless, kept a check on the acts of the municipal authorities; for the tax list was required to be filed with, and

with the comment "an omission." Scott translated this as follows: "Your Highness should indicate, by a regular notice dispatched to the different provinces, the amount of taxation to which each province is liable, before the payment of same becomes due, so that the owners of land may know in advance what they will be required to pay, and not be taken unawares, no additional expense be imposed on the people of the province, and the exertion of unlawful severity by officials charged with taxation be avoided." 7 [15] Scott 103.

approved by, him. C. 10.22.1pr; Humbert, 2 Essai 35. See generally Mathias, Rom. Grundsteuer, 23; Karlowa 885, 906; Humbert, Essai 365, 387; Bury, Hist. Later Roman Empire, 46-47. The city authorities were responsible for collecting in full the amount apportioned to the city. A certain part of the taxes was distributed among the villages which had separate organizations, these in turn being responsible for the full amount so assessed. C. 11.56.1 note; note C. 10.19.9.