

Novel 168 [S.P. Scott Translation]

*Concerning Persons Who Are In Possession of Different Lands Formerly Belonging to
the Some Owner*

This constitution treats of lands, or of men who have belonged to the same owner by reason of having been attached to the glee. Tracts which have been abandoned or deserted ordinarily accrue to the owners in possession of property derived from the same estate, as We have previously mentioned in Novels CXXVIII and CLXVI. For taxes on real property are solely imposed upon rustic estates, for only impositions of this kind and not those levied upon civil emoluments or buildings are referred to in the census. For this reason lands subject to the obligations of the census are exclusively mentioned in the Digest under the Title, "De Censibus." By the term slaves (Book IV, Section, "In Servis"), I only mean rustic slaves, who are attached to the glebe, as I stated in Novel VII. What is set forth in Book III, relative to the capitation tax, only applies to lands, and not to cities or villages (Book I, Code, "De Cap. Civ.", Book VIII, Code "De Exact. Trib."). Therefore the taxes on lands are not imposed on urban estates, or on those yielding civil revenues, for the reason that such lands are not of the same nature, or derived from the same source.

[This novel was missing from Justice Blume's manuscript.]