

Novel 168

Concerning the additions (of sterile lands)  
(De adjectionibus)

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We direct that lands only and not also houses or other property shall be put on the tax roll. And the addition (of sterile land) is made to those lands which belong to the same fiscal unity for assessment purposes. This order must be carried out by the rector of the people and the official staff under him and the collectors of public taxes, under fear of a penalty of thirty pounds of gold. In accordance with this decree, we direct by a general order that such addition, made to lands belonging to the same estate or which is included in the same assessment unit, shall not be made a (burden) on houses, bread rations (*annonae civiles*), or other property not on the tax roll. This order must be obeyed and carried into effect, so that those who violate it must pay a penalty of ten pounds of gold, and will endanger their property in no slight degree. Persons who are injured in this manner shall on that account have a right of action against the violators and their heirs and their property for the damage which, contrary to law, they have sustained. The honorable presidents and the official staffs under them and the defenders everywhere must obey the general order made by us, and must stand in fear of the penalty provided against them.<sup>b</sup>

- a. Houses in cities were evidently not on the tax roll.
- b. This novel refers to the *epibole*. See 2 Cujacius 1026-1027 on this novel.