

Book X.  
Title XLVI.

Concerning exemption from municipal burdens.  
(De vacatione muneris.)

10.46.1. Emperor Gordian to Januarius.

It has been rightly answered that exemption from liturgies embraces everything not enjoined by a law, by a decree of the senate or by the constitutions of the emperors. If you find yourself in such a situation and you are called on for extraordinary liturgies by the magistrates and if you have appealed, you can be protected by the president in accordance with the rules of law.

Note.

Exemptions from liturgies did not apply to anything regularly imposed by law; hence, such exemptions did not refer to taxes. The emperors at one time, it is true, gave away imperial lands free of taxes, but that was later forbidden. C. 11.66.7; see C. 10.62.14.2. See Rostovzev, Studien 128 note 1. Taxes were imposed by the emperor. C. 10.17.2 note. Liturgies were imposed by magistrates, and exemptions, if granted, applied to such impositions.

The law mentions extraordinary liturgies, and it was stated in headnote to C. 10.42 that such liturgies rested on property and were imperial liturgies. The present title deals with exemptions expressed by the Latin term "vacatio," and 1 Karlowa 611, says that "vacatio" referred only to personal liturgies. If that is true, which would seem to be doubtful, then "extraordinary" liturgies could be personal as well as patrimonial in character. There is, of course, nothing inherently improbable in that and the term "extraordinary liturgies" could very well have applied to any liturgies whatever which were extraordinary in character. But seemingly, as stated in headnote C. 10.42, the meaning of the term was limited. See also comment of the instant law in note to C. 10.41.1.