

Book XI.
Title XLIX. (XLVIII)

Concerning exemption of citizens of towns from the poll tax.
(De capitatione civium censibus eximendos.)

11.49.1. Emperor Constantine to Eusebius, the Honorable President of Lycia and Pomphylia.

The plebeians in cities, as is also the rule in the oriental provinces, shall not be assessed with a poll tax (capitatio), but shall be considered exempt therefrom in accordance with this order.

Given June 1 (313).

C. Th. 13.10.2.

Note.

Gothofredus construed this law to refer to a land tax. He did not believe that a head tax existed during the later empire. The term used is 'capitatio' which, it is true, was used sometimes indiscriminately for jugatio, land tax, and for the tax on animals and slaves and unfree serfs. Leo, supra 157. The instant law, however, is generally construed as referring to a head tax, or poll tax. The plebeians in cities were exempt therefrom, as already noted in note to C. 11.48.10. On the other hand, C. 11.55.1 shows clearly that the rural serfs were subject to a poll tax. See a discussion of this law by Leo, supra 155-157.