

Book XI.
Title LXXIV. (LXXIII)

Concerning tax duties of estates of the fisc, of the Crown Domain, of the imperial house,
of cities or of temples.

(De collatione Fundorum fiscalium vel rei privatae vel dominicae vel civitatum vel
templorum.)

11.74.1. Emperors Arcadius and Honorius to Firminus, Count of the Sacred Largess.

We give the officials of the ordinary judges (presidents) and the rectors of the provinces themselves permission to summon the imperial agents and head-tenants, so nevertheless, as to keep after (immineant) the comptrollers (rationales) of the crown domain in collecting the fiscal debts.

Given at Milan June 23 (398).

C. Th. 1.11.2.

Note.

The instant law was taken from C. Th. 1.11.2 but was so altered as to be hardly recognizable. When originally enacted the law forbade the rectors of the province to summon the agents and head-tenants of the imperial lands, that is to say, apparently in connection with the collection of rents, etc., giving the right to the comptrollers of collecting such rents. The right to summon such tenants and comptrollers was denied (*licentia negaretur*). The law as changed speaks exactly the opposite. The reason of the change was that the original law no longer fitted into the subsequent system of collecting the rents, which, as stated in headnote C. 11.62 (3), was later turned over to the governors. The *rationales* here must not be understood in the ordinary sense (See C. 3.26) as a supervisor of a district, but as a manager of an estate, who, it seems, was to assist the governor in the collection of the rent, for the governor was directed to keep after him in doing so. See His, *supra* 64 note 6.

11.74.2. The same Emperors to Messala, Praetorian Prefect.

We direct that the palatine officials who are sent by the illustrious Count of the Crown Domain with a public letter in order to warn the judges to more quickly collect the payments due from the Crown Domain, shall act with the greatest circumspection. If they act rashly, the ordinary judges must report their names to you, so that severe punishment may be visited upon them.

Given at Milan November 27 (400).

C. Th. 1.5.13.

Note.

It was stated in note C. 10.19.9 that special collectors were sent out from the office of the praetorian prefect and the count of the imperial exchequer to look after taxes. Just so, the count of the crown domain sent out special men to the provinces to urge the governors to promptly collect all the rents of the imperial lands. It is apparent from the instant law that the duty of such collection rested upon the governors, as already stated in headnote C. 11.62 (3).

11.74.3. The same Emperors and Theodosius to Petronius, Praetorian Prefect.

All estates, including those which have of old been part of the Crown Domain, as well as those which have become a part of the fisc by confiscation must pay every tax in kind, furnish horses (*cursitationes*) for highways and pay the full assessment (*integram opinionem*) made against it without having any privilege or exemption absolving them therefrom.

Note.

According to this law, the lands of the crown domain paid the tax in kind. It is somewhat doubtful what was meant by *integra opinio* (*census*), probably a tax in gold. See C. 11.75.2. It is also doubtful what the term *cursitatio* meant. It is here construed as referring to the furnishing of horses for the highways, not to other transportation for such highways or for by-ways. To furnish transportation (aside from horses) for the highways was stated in headnote C. 10.42 to have been included in 'extraordinary' liturgies. Imperial lands were exempt from the latter. C. 11.75.1. Hence if *cursitationes* included more than furnishing horses, but transportation generally, the statement in headnote C. 10.42 as above mentioned could not be true. See His, *supra* 111.