

90-8



A  
TREATISE  
OF THE  
REVENUE  
AND  
FALSE MONEY  
OF THE  
ROMANS.

To which is annexed,

A DISSERTATION upon the Manner of  
distinguishing Antique MEDALS from coun-  
terfeit ones.

Translated from the ORIGINAL printed at *Paris* 1740.

L O N D O N :

Printed for J. and P. KNAPTON, at the Crown in  
Ludgate-street. MDCCLII.

# T A B L E

Of the CHAPTERS and MATTERS  
contained in this Volume.

## C H A P. I.

<b>O</b> <i>F the Demefne of the Romans,</i>	Page 1
1. <i>The Funds of the Demefne,</i>	ibid.
2. <i>Conquered Countries,</i>	2
3. <i>Confiscated Eftates and Effects,</i>	3
4. <i>Eftates reunited to the Demefne,</i>	4
5. <i>Extent of the Demefne of the Romans,</i>	6
6. <i>Forefts, Rivers, Wrecks, &amp;c.</i>	6, 9
7. <i>Farms of the Demefne,</i>	10, &c.
8. <i>Alienations and Prefcriptions,</i>	18, 19

## C H A P. II.

<i>Of the real Taille or Talliage incident to Lands,</i>	25
--	----

## C H A P. III.

<i>Of various other real Charges which the Romans laid upon Lands,</i>	37
--	----

## C H A P. IV.

<i>Of the Personal Taille or Poll-tax,</i>	47
--	----

## T A B L E.

## C H A P. V.

*Of Confiscations and Fines,* 50

## C H A P. VI.

*Of the Crimes which were punishable with a Confiscation of Estates,* 54

## C H A P. VII.

*Of Escheats, or the Revenue arising from the Successions, and testamentary Legacies,* 68

## C H A P. VIII.

*Of Estates that were vacant, and had no certain Proprietor,* 74

## C H A P. IX.

*Of Imposts laid upon Merchandise and Provisions,* 78

## C H A P. X.

*Of several other Duties or Imposts,* 90

## C H A P. XI.

*Of the Money which the Romans drew from their Enemies and from War,* 92

## C H A P. XII.

*Of the Money which the Romans drew from their Allies,* 96

## C H A P.

## T A B L E.

## C H A P. XIII.

*Of the Presents or Free Gifts which were voluntarily made to the Emperor,* 100

## C H A P. XIV.

*Of several extraordinary Imposts,* 103

## C H A P. XV.

*Of the Revenue arising from Salt, Mines, Treasures found, Rivers, the Sea, &c,* 113

## C H A P. XVI.

*Of Loans and borrowed Money,* 117

## C H A P. XVII.

*Of the great Exactions of the Romans,* 119

## C H A P. XVIII.

*Of the Releases and Abatements of Taxes made to the Roman People,* 129

## C H A P. XIX.

*Of the most considerable Differences between the Revenues of the Romans, and those of France,* 135

## C H A P. XX.

*Of the Superintendants of the Revenue among the Romans,* 144

## C H A P. XXI.

*Of the Officers employed under the Superintendent of the Revenue,* 150

## C H A P.

T A B L E.

C H A P. XXII.  
*Of the Offices that depended on the Superintendant of the Revenue,* 157

C H A P. XXIII.  
*Of the Superintendant of the Demefne,* 162

C H A P. XXIV.  
*Of the Officers that depended on the Superintendant of the Demefne,* 164

C H A P. XXV.  
*Of the Officers called Palatini, depending on the Superintendant of the Demefne,* 166

C H A P. XXVI.  
*Of divers fubaltern Officers employed likewise in the Revenue,* 167

E N D of the Table of the Treatife of the Revenue of the Romans.

T A B L E

Of the Treatife of the FALSE MONEY of the Romans, &c.

PART I. 174

PART II. 178

Of the Differtation on the Manner of diftinguifhing Antique MEDALS, &c.

A R T I C L E I.

**O**F Medals of modern Coin, moft of which are known by the name of the Paduan, Page 191

A R T I C L E II.

Of Medals caft upon fuch as are of modern coining, 195

A R T I C L E III.

Medals caft upon Antiques, 198

A R T I C L E IV.

Antique Medals refitted, the Heads and Figures whereof are changed, 201

A R T I-

## T A B L E.

## A R T I C L E V.

*Of Medals struck with the Hammer, and such  
as are encased or joined together,* 206

## A R T I C L E VI.

*Of Medals that have Cracks and Countermarks,*  
210

## A R T I C L E VII.

*Of Medals that are plated, and of such as are  
miscoined,* 212

## A R T I C L E VIII.

*Of cast Medals that are Antique, and of Me-  
dallions composed of different Coppers,* 216

## A R T I C L E IX.

*Of Medals that are merely invented, and of such  
as have been very seldom counterfeited,* 219

## A R T I C L E X. 224

HISTO-

[ i ]

HISTORICAL  
P R E F A C E,

O R

INTRODUCTION to the *Treatise*  
*of the Revenue of the ROMANS.*

**M.** COLBERT, whose views ex-  
tended to every thing that  
might contribute to augment  
the riches of the State, and establish a wise  
administration of the Revenue, engaged a  
person very capable of the work to draw  
him up a Memoir upon the Revenue of the  
Romans. It is the very Memoir which is  
now published. The author hath with  
equal accuracy and clearness given us in it  
an idea, as well of the Revenues of that  
renowned nation, as of the manner of re-  
ceiving them, and the different persons  
employed in that collection. This piece,  
though susceptible indeed of larger details,  
seems still to me to take in every thing that  
can be deemed essential upon the subject.  
It hath likewise the advantage of offering  
nothing but what is drawn out of the au-  
thentic monuments of Antiquity, the on-

( a )

ly

*Historical* P R E F A C E.

ly ones that are capable of giving us just notions in this point. The author, whose name is still a secret, hath observed (but might have been more particular in his observations) how exceedingly the Roman revenues increased by their successful military expeditions. Rome, almost from the very moment of its origin, derived from war various sources of riches, which she never suffered to dry up in all the height of her power. I shall enter into some particulars upon this subject, but without confining myself strictly to a chronological exactness.

I readily agree, that it was the poverty of the first inhabitants of Rome which gave rise to this politic œconomy, whereof I am going to speak: but it was found so very advantageous, that the practice was continued in the most flourishing ages of the Republic. Among the towns of Italy that were jealous of the conquests of Romulus and of the aggrandizing of the Romans, Veii, the capital of Etruria, signaled herself above other rivals. She did not fail declaring in favour of her neighbours that were attacked by this new people. Romulus having vanquished them in battle, granted them a truce for an hundred years, upon condition that they gave up a part of their territory which lay adjoining to the Tyber, and was called *Septem*

*Historical* P R E F A C E.

*tem Pagi*, or the *Seven Burroughs*, and surrendered likewise the salt-works which they had at the mouth of this river. I shall here take notice, that of all the conditions imposed upon conquered people by the Romans, I shall touch only upon such as some way or other relate to the subject treated of in this work.

Tullus Hostilius trod in the steps of Romulus. When he had overcome the Sabines, he obliged them, by way of satisfaction for the large and small cattle which they had taken, and the booty which they had carried off from the peasants that cultivated the lands of Rome, to pay such a fine as should be fixed by the Roman Senate. Ancus Martius, when he raised the siege of Velitræ, insisted that the Volsci should repair all the damages they had done: and made the valuation thereof himself. Tarquinius Priscus, following the example of these his predecessors, not only obliged the inhabitants of Collatia, a town in the country of the Sabines, to acknowledge him for their Sovereign, but imposed on them likewise a fine to be paid in money. He caused restitution to be made to the peasants of all the money which the Latins had extorted from them, and condemned them to make satisfaction for all the damages they had done in their incursions into the Roman

*Historical* P R E F A C E.

territories. The Veians, ever ready to raise all the people of Etruria in arms against them, were forced in like manner to yield to the valour of Servius Tullius, who stripped them of part of their lands, which he distributed among the citizens of Rome. Under this King there was an alteration made in the money, which must not be omitted in the Preface to a Treatise upon the Revenue of the Romans.

The first money that they made use of was made of brick and leather. This last kind of money was called *Asses scortei*; it was used at Rome before the reign of Numa, and according to an ancient writer, there was a small mark of gold upon these leather pieces. Numa next introduced the use of brass pieces, which were taken by weight in exchange for merchandise and provisions. This lasted till the reign of Servius Tullius, who was the first that caused brass money to be coined at Rome. This Prince caused the figure of an ox or ram to be stamped upon the coin. These animals having served for victims at the Lustral Sacrifice, this was imagined to be the reason why he took it into his head to embellish the coin with these figures. I shall here observe further, that there was no other money in the city till the year 485 from the foundation of Rome, at which time the first pieces of silver money were

*Historical* P R E F A C E.

were coined. Sixty-two years afterwards, they began to strike pieces of gold coin. In these first pieces of brass money they engraved as many points, as they were worth ounces.

Tarquin the Proud, aiming at a tyrannical and despotic sway, employed the great sums of money which he found in *Suessa-Pometia*, to finish the Temple of Jupiter Capitolinus, and to recompense the soldiers whom he had allowed to pillage the town. We shall see in the course of this historical relation, how these examples animated the Roman Generals to enrich the Republic.

In the time of the Commonwealth, Valerius Publicola finding the Consuls overburdened with the management of the Revenue, engaged the people to chuse two men of integrity, who were called *Quaestors*, and entrusted with the care of the public Treasure. He caused this Treasure to be removed to the Temple of Saturn, conceiving it a place where it would be kept with the greatest security. It was afterwards divided into two parts; one being designed for the daily occasions of the State, was composed of the ordinary tributes and imposts; the other was formed of the gold arising from the impost of the twentieth penny which was levied upon the sale of slaves. This was the reason

*Historical* P R E F A C E.

why they called it *Aurum vicefmarium*. This last treasure was never touched but in the most pressing exigencies and necessities of the State. When Annibal had ravaged Italy for ten years together, the Republic, over-whelmed with disasters and calamities, implored in vain the succour of twelve of the thirty Latin Colonies: it was only in this terrible extremity, that she came to the resolution of making use of the gold raised out of the sale of slaves. They took out of this treasure four thousand pounds, which amount to near two millions. Julius Cæsar having invaded the Roman liberty, plundered this sacred treasury. Florus, who is as much a Poet as an Historian, flourishes upon this fact.

“ Pompey (says he\*) was scarce drove  
 “ out of Italy, when the Senate fled from  
 “ Rome, and Cæsar entering the city, and  
 “ finding it in a manner empty, through  
 “ the fear and terror which had seized al-  
 “ most all the world, made himself Con-  
 “ sul; and when the Tribunes did not  
 “ readily open the Treasury, he ordered  
 “ the door to be broke open, without any  
 “ regard to its being an holy and invio-  
 “ lable place; so that he robbed the pa-  
 “ trimony of the Roman people, before  
 “ he had stripped them of their Empire.”

Some ages after, Freculphus, Bishop of

\* L. 4. c. 2.

Lizieux,

*Historical* P R E F A C E.

Lizieux, without quoting his authorities, informed us, that he took out of the Treasury four thousand one hundred thirty-six pounds of gold, and nine hundred thousand pounds of silver, which make above forty millions.

This treasure was greatly augmented by the Generals of the army. Instead of contriving how to enrich themselves, all their care was employed in bringing very considerable sums into it, and to order it so, that the vanquished enemy should pay the charges of the war. Animated by a love for the public good, and piquing themselves upon an heroic disinterestedness, they did not understand the art of appropriating to themselves the riches of conquered nations. Mars and Pluto were not then so closely allied as at present. Thus the Consul P. Posthumius, after he had indulged the soldiery the liberty of plundering, caused all that remained of the spoils of the Sabines to be sold, in order to make Rome satisfaction for the charges of the war. That turbulent nation had soon after another trial of the valour of the Roman troops; and thereupon sent Deputies to the Consul Sp. Cassius Uscellinus to offer him their friendship. The Consul referred them to the Senate, who seeing Rome on the point of being attacked by other enemies, inflicted only a slight punishment

( a 4 )



*Historical* P R E F A C E.

nishment on the Sabines. Cassius exacted from them as much wheat as he thought proper for the subsistence of his troops: and all the nation was obliged to pay a certain sum of money.

The Roman Generals found so much benefit from these resources, that they took care to make their advantage of them, whenever the enemy, to prevent the irruption of the Roman legions, implored their clemency. The Consul P. Servilius could not help being moved and softened by the Deputies of the Volsci, who had thrown themselves at his feet, to hinder their country from being ravaged: but he knew how to reconcile his compassion with the interest of the Republic, exacting from the enemy subsistence for his army, cloathing for his soldiers, and three hundred hostages of their most distinguished gentry. A modern Historian\* reproacheth Servilius with an excess of weakness on this occasion, but in my opinion without any just reason. For could it become a brave Roman to treat with cruelty a people that submitted themselves, and were ready to receive the law of the conqueror? I cannot bring myself to think there would have been any courage of mind, or any thing heroical, in an inflexible resentment.

\* P. Catrou.

Servilius

*Historical* P R E F A C E.

Servilius was perhaps to blame on another occasion, though his natural generosity and his love for the public good seem to have been the motives that influenced his conduct. It was when he allowed his soldiers to pillage the camp of the Volsci, where there was abundance of silver, goods, cloaths, cattle and slaves, without reserving any share thereof for the public treasure. His design was to encourage his soldiers to make new conquests, to enrich them, and enable them to pay their debts, which had lately tempted them to break out into seditions at Rome. He acted in the same manner at the taking of Sueffa-Pometia. It hath been observed before, that Tarquin the Proud affected the same generosity. Accordingly when Servilius was for having the honours of a triumph, the Consul Appius Claudius, his Collegue, opposed it vigorously, on account of the largesses given to the soldiers, accusing him of having infringed the law which prohibited Generals of the army from disposing as they pleased of the booty taken from the enemy. The same law enjoined them likewise to bring into the Treasury all that was raised of the enemies spoils. It looks however, as if the Republic did allow a General the liberty of rewarding his soldiers, provided he did not procure to himself any advantage from the conquests made

*Historical* P R E F A C E.

made in the name of the State, and gave an account of his conduct and administration.

Though this law gave occasion to several disputes, it must however be owned, that it did not grant the General an arbitrary power with regard to the distribution of the booty, and that it tacitly forbade him to give the whole to the soldiery. A part of it was always to be brought to the public Treasury. Thus at the taking of Corioli, the Consul Cominius, after he had put a golden crown upon the head of Coriolanus, assigned him only a tenth part of the booty, gave him an horse richly harnessed, and allowed him to take as much of the silver as he could carry off, and to make choice of ten prisoners. Coriolanus contented himself with taking the ten prisoners and the horse. Perhaps also when the General was known to be a citizen entirely devoted to the public good, no cavil was started against him with regard to the execution of this law. Thus the Dictator Quintus Cincinnatus gave the infantry under his command the rich booty that was found in the camp of the Æqui, without being blamed or called in question on that account.

It was to the Senate (as appears by the conduct of Sp. Cassius Uscellinus towards the Sabines) that the General referred the  
Depu-

*Historical* P R E F A C E.

Deputies of towns which sued for peace. The Senate sometimes left it to the General to appoint the articles and conditions of the treaty. Thus the Veians having sent Deputies to the Consul L. Æmilius, he referred them to the Senate, who wrote to Lucius to treat those rebels as he thought proper. He granted them peace; but required them to pay all the charges of the war, and to furnish as much corn as was sufficient to subsist his soldiers for two months. Some years after, this same nation having made another revolt, the Consul Aulus Manlius, to whom they sent their Deputies, referred them to the Senate, but by way of provision ordered the Veians to pay the charges of the war for one year, and to supply his troops with as much corn as they could consume in two months; allowing them however to convert the stipulated quantity into money. The Senate granted the Veians a truce of forty years.

It seems however that the General was invested with an ordinary power of concluding truces. For we see that the Consul Q. Fabius concluded a truce with the Æqui, which he made them purchase at a dear rate; for he obliged them to furnish his army with corn for two months, and every soldier with two coats, six months pay, and every thing else they might  
have

have occasion for in other respects. With regard to the peace which they asked, he sent the Deputies to the Senate, who empowered the General to prescribe them what conditions he pleased. Fabius condemned them to furnish at their own expence as many auxiliary forces as Rome should demand of them in any pressing necessity. Lucius Cornelius acted in the same manner with regard to the Æqui.

The taking of Antium by the Consul L. Cornelius Maluginensis represents to us in a clear light the usual manner observed with regard to the enemies booty. He divided that of the Antiates between the public Treasury and the Roman soldiers. The gold, silver, and brass were carried to the Quæstors, and the slaves were sold for the profit of the Republic. The Consul left the soldiers only the goods, provisions, and other utensils of that rebellious people. However, as hath been already observed, the General sometimes took a liberty of dispensing with this rule of carrying part of the enemies booty to the public Treasury; some examples thereof have been already cited. Thus we see the Dictator Mamercus giving up the town and camp of the Fidenates to the pillage of the soldiers. I shall observe farther, that when Historians say simply, that the slaves or part of the booty were sold, their meaning

ing is, that the price thereof was carried to the public Treasury. Sometimes also the whole was carried thither, without any thing at all being given to the soldiery. Such was the conduct of P. Posthumius a military Tribune, who upon the taking of Bola, caused all the booty to be delivered to the Quæstors that followed the army. After his example, the Consul C. Valerius having recovered the fortress of Carvense, in which there was a considerable booty, caused every thing that was there found to be sold by auction, and gave the money arising from the sale to the Quæstors for the public Treasury. It looks as if the practice of carrying thither a part of what was taken from the enemy, had always been the general and prevailing custom, since a modern Historian \*, after having related that the spoils of Anxur, a wealthy town, were abandoned to the troops by the Military Tribunes, adds, that this liberality of the Generals had been disused for a good while before. They were afterwards very careful in reserving part of the booty for the public Treasury.

It will not be improper here to remark, that hitherto, that is, for three centuries together, the soldiers had served the State at their own charge and expence. Every one was obliged to draw out of his own

\* P. Catrou,

## Historical PREFACE.

little estate and substance the means of his subsistence, as well in the field, as in the winter-quarters: and often when the campaign was drawn out into too great a length, the lands, those especially of the poor Plebeians, were left untilled. Hence arose borrowing of money, usuries with interest upon interest, and in fine, the complaints and seditions of the people. The Senate, to prevent these disorders and inconveniences, passed an act that for the future all the soldiers that served in the infantry should be paid out of the public money; and to provide a fund for this expence, a new impost should be laid, from which no citizen whatever should be exempt. I only copy from M. Rollin \*, who observes after Polybius, that this pay was two *oboli*, i. e. a little more than three sols of French money. It was during the siege of Veii, in the 352d year of Rome, that they began likewise to give a certain pay to the cavalry, as they had done before to the infantry. That of the horse was treble the others, being six *oboli*, or ten sols French. Provisions were at that time very cheap, as M. Rollin observes after Polybius: a bushel of wheat was not usually worth in Italy more than four *oboli*, and the bushel of barley but half as much. A bushel of wheat served a soldier for

\* Hist. Rom. Tom. II. p. 330, 355.

eight

## Historical PREFACE.

eight days. This was the first time that the Roman *equites* or cavalry furnished themselves with horses, the State having always before supplied them therewith.

Camillus, who had been created Dictator on occasion of the war with the Falisci and Capenates, gave distinguishing proofs of his zeal for augmenting the revenue and riches of the State; for having made a considerable booty, he reserved the greatest part of it for the public treasury, and granted the rest to the soldiers. And the next day after the taking of Veii, he caused all the prisoners to be sold by auction, and the money arising from this sale was laid by for the public treasury. This was all that was excepted out of the plunder of so opulent a city. During that siege the Romans had been much harassed and infested by the Falisci: Camillus, then one of the *Tribuni Militum*, was sent against them, and having routed them in a pitched battle, made himself master of their camp, all the booty whereof he sold for the profit of the public treasury. His soldiers were exceedingly incensed on this occasion; but being obliged to submit under a severe discipline, they could not help hating, at the same time that they admired, the virtue and public spirit of their General. The Falisci struck with an heroic act of generosity in Camillus, sur-  
rendered

*Historical* PREFACE.

rendered to the Romans, and had then as much reason to admire his moderation; for the Deputies whom they had employed to make peace, having been referred by the Senate to the Tribune, he only laid upon them a certain sum of money sufficient to pay the troops for that year, and ease the Roman people of that charge. L. Lucretius and C. Æmilius, when they were *Tribuni Militum*, granted some little time afterwards a truce for twenty years to the Volsinians, upon condition that they restored to the Romans all that they had taken from them, and reimbursed them a year's pay for their troops.

In the war against the Volsci, Camillus was more liberal to his soldiers; he abandoned to them all the booty which they found in the enemies camp, a largess so much the more agreeable to them, as they did not expect it from a General who had never till then shewed himself liberal with regard to the soldiers. He was not less successful in the war against the Etrurians. The number of prisoners which served for an ornament to his triumph was so great, that the price which arose from their sale was sufficient to reimburse the ladies the gold of their jewels which they had lent the Republic. After the example of Camillus, A. Cornelius Cossus left his soldiers all the booty which they found

*Historical* PREFACE.

found in the camp of the Volsci; but the prisoners were sold for the benefit of the public Treasury. The Generals nevertheless on some occasions assumed the authority of abandoning all the booty to the soldiers. The Consul C. Marcius Rutilus having fallen with an army into the territory of Privernum, reserved nothing of the booty for the public Treasury, and allowed the soldier to take all: but in this he deviated from the common practice, which obliged the General to bring into the public Treasury at least the greater part of the spoils taken from the enemy. This liberality of the Generals towards the soldiers, says a modern Critic\*, frequently raised suspicions in the Tribunes of the People. They took occasion thence more than once to prosecute the conqueror, out of a notion that such largesses were not made without design.

But what contributed infinitely to increase the revenue of the State, was the law made in relation to the manumission and freedom of slaves; which enacted that whoever enfranchised a slave should pay into the public Treasury the twentieth part of what such slave was worth. The Senators confirmed this law, because it brought a considerable revenue into the

\* P. Rouillé.

*Historical* PREFACE.

Exchequer, which was not rich; and this shews clearly enough that such enfranchisements were common and frequent. What a noble use did the State make of this public treasure, under the Consulship of C. Valerius Publicola, and C. Marcius Rutilus! Five Commissaries were appointed, and called *Mensarii*, who were empowered to terminate the affair of the debts, which had been a fruitful source of dissensions. Compting tables were erected in the market-places, with ready money to pay the creditors, whose place and assignments the State took upon discharging the debts; or else putting a reasonable price upon the lands and houses of the debtors, they sold them at that rate. By this means abundance of debts were discharged without injustice, and without any complaint.

The custom of carrying into the public Treasury a part of the booty taken from the enemy, was long continued. Valerius Corvus, before he burnt the town of Satricum, abandoned the plunder of it to the soldiery: but he enriched the public Treasury with the sale of four thousand prisoners of war, with which he made his triumphant entry into Rome. It is easy to be observed, that when Generals were not able to bring money into the public Treasury,

*Historical* PREFACE.

they still were careful on occasion not to diminish it. Thus they obliged the people that submitted to their arms, to defray the pay of the troops for a certain time. It was at least being frugal of the treasure of the State. I have quoted several instances of this military œconomy. The Consul L. Æmilius treading in the steps of his predecessors, when he had forced the Samnites to sue for peace, exacted from them a year's pay for his troops, and corn to supply his army for three months.

But the Republic was not so entirely taken up with the increasing of the public treasure, as not to think at the same time of proper means to make her citizens enjoy the fruits of her conquests. She did not fail on various occasions to seize part of the enemies territory, and to divide it afterwards among the citizens. There are instances of this distribution very ancient: I might easily collect a great number of them, and shew that Romulus first laid the plan of such a division, in order to aggrandize his rising State. I shall only observe here, that the Romans, when towards the end of the fourth century after the foundation of Rome, they granted a truce of an hundred years to the Cerites, a people of Etruria, took away from them

( b 2 )                      half

*Historical* P R E F A C E.

half of their lands. Some time after this we find the Consul L. Manlius Torquatus stripping the inhabitants of Capua, Latium, and Privernum, of their ancient possessions, and distributing them among the conquerors. The fine plains of Falerno, as far as the river Vulturnus, were shared in the same manner, and the distribution which Rome made of those conquered countries was very equitable: such as had lands in Latium, had only two acres of land on account of the neighbourhood of Rome; and such as could not have the same quantity of land in Latium, had by way of compensation some portion of land in the country of the Privernates. With regard to the Romans who had the plains of Falerno shared among them, they assigned them three acres of land, because they lay at a greater distance from Rome.

The Romans had likewise a custom of granting to Colonies the lands of the ancient inhabitants, whom they obliged to go and find out an abode in other quarters. Thus in order to chastise the Senators of Velitræ, they ordered them in the 417th year of Rome to quit their town and settle beyond the Tyber, and made a grant of their lands to such as they sent thither to form a colony. They confiscated also at the same time the lands of the people  
of

*Historical* P R E F A C E.

of Tibur and Præneste, on account of their frequent revolts.

In the 430th year of Rome, the Dictator L. Papirius Cursor gained so compleat a victory over the Samnites, that they were obliged to sue to him for peace. They came to an agreement that the Samnites should give a cloathing to every soldier of the Roman army, and a year's pay; and should send Embassadors to Rome to treat about the conditions of a peace. P. Decius acted in the very same manner with regard to the Samnites and the Etrurians, who were always in league together against Rome: instead of the peace for which they sued, they obtained only one year's truce, on condition that they supplied the Roman army with a year's pay, and furnished two suits of cloaths to every soldier. The Tuscans saw themselves soon after obliged by the Dictator M. Valerius Maximus to advance a year's pay for his army, and supply it with corn for two months. Such was the price for which the Senate granted them a truce for two years. Sp. Carvilius, who obtained the honour of a triumph for having vanquished the Tuscans, was one of the Generals who brought the most considerable sums into the public Treasury: he had forced the Falisci to pay a sum that amounted to one hundred  
fifty

Historical PREFACE.

fifty six of our marks of silver, and the pay of the army for that campaign. Upon his return to Rome, he delivered to the Quæstors a sum which amounted to six hundred and nine of our marks of silver and something more.

To shew how intent the Generals were for near five hundred years upon enriching the State, I need only quote a part of the noble answer which Fabricius made to Pyrrhus King of Epirus, who offered him gold and silver. " The thoughts of enriching myself never yet came into my head. As I have been long employed in the administration of the Commonwealth, I have had a thousand opportunities of heaping up great sums of money without any reproach. Can one desire a more favourable one than was offered me four years ago? Invested with the dignity of Consul, I was sent with a numerous army against the Samnites, the Lucanians, and the Brutians. I ravaged a great tract of country; I beat the enemy in several battles; I took by assault several towns full of wealth and booty; I made the whole army rich with their spoils; I reimbursed every citizen all the expences he had been at for the war; and having received the honour of a triumph, I put likewise " four

Historical PREFACE.

" four hundred talents into the public Treasury.

I shall only relate a few other facts to shew, that the Romans, in the most flourishing times of their State, still took care to draw from war considerable sums which were put into the public Treasury. Having reduced all Italy into subjection, they carried the war immediately to Carthage, forced Hieron King of Syracuse, who was in league with that powerful Republic against the Mamertines, to sue for peace, and made him pay an hundred talents of silver. They granted peace to the Carthaginians upon several conditions, among which we see that they obliged them to pay two thousand two hundred talents in the space of ten years, and a thousand immediately upon the conclusion of the Treaty. A talent is valued at a thousand crowns of French money. The Romans having afterwards picked an occasion of quarrel with the Carthaginians about Sardinia, these last did not care to engage in a new war, gave up all claim to Sardinia, and paid twelve hundred talents, over and above those which they were already bound to give them. Scipio Africanus, after the second Punic war, obliged them to furnish the troops of the Roman army with corn for three months, and with pay, till



till they had an answer with regard to the conditions of peace; and to pay likewise ten thousand talents of silver within the space of fifty years, viz. at the rate of two hundred talents a year.

*Titus Quinctius Flaminius* made a peace no less advantageous with Philip King of Macedon; he obliged that Prince to pay the Commonwealth a thousand talents, one half immediately, and the other half in ten years, in the proportion of fifty a year. When he granted peace upon several conditions to Nabis King of Lacedæmon, he required him to pay down an hundred talents, and fifty a year for eight years following. He condemned him likewise to yield up to the Romans all the towns that he was possessed of in the isle of Crete. Not to keep strictly to the order of time, I must not omit observing, that the same T. Quinctius Flaminius, after his triumph for the victories he had obtained in Greece, sent into the public Treasury to the value of six hundred forty eight thousand livres in silver coin and bullion, and two millions four hundred twenty thousand and forty livres in pieces of gold; *Infecti argenti decem & octo millia pondo, & ducenta septuaginta facti, & auri pondo tria millia septingenta quatuordecim*, says Livy, Lib. 14.

The

The Consul *Marcus Fulvius Nobilior*, in the treaty of peace which he made with the Ætolians, among other conditions which he prescribed them, obliged them to advance immediately two hundred Eubœan talents to the Romans, and to pay three hundred more in six years, at the rate of fifty in a year. The Senate, in their ratification of this treaty, expressly insisted that the Ætolians should pay out of hand to the Proconsul who was then in Greece, two hundred Eubœan talents in as good silver as the Attic; and that if they chose rather to make their payment of a third part of the sum in gold, they should be at liberty to do so, provided however they gave one pound of gold in lieu of ten pounds of silver; which shews that proportion between gold and silver was at that time decuple. The Senate added farther, that for six years, reckoning from the day of the conclusion of the Treaty, they should pay fifty talents a year, and take care that these sums should be certainly paid at Rome.

At the same time that the Consul *M. Fulvius Nobilior* reduced the Ætolians to a shameful treaty, his Colleague *Cn. Manlius Vulso* forced a petty tyrant called *Moageus*, who lorded it over some towns of Phrygia, to pay him an hundred talents, and

and ten thousand *medimni* or measures of corn, each of which held near two English bushels. In the famous treaty concluded between Antiochus the Great, King of Syria, and the Romans, the Senate did not forget the public Treasury; but condemned that Prince to pay in twelve years time, by equal portions each year, twelve thousand talents of silver, of the best Athenian standard, the talent whereof weighed at least fourscore Roman pounds. I shall only observe, that by the same treaty he was obliged to furnish also five hundred and forty thousand bushels of wheat. We see also Marcellus restoring the Celtiberians to their liberty, in consideration of a tribute of six hundred talents. The Proconsul *Lucius Lucullus*, following his example, made the town of Cauca in Spain pay him an hundred talents of silver. The famous Sylla, after having gained two victories over Mithridates King of Pontus, granted him peace upon several conditions; one of which was, that he should pay two thousand talents for the charges of the war. Pompey acted in the same manner with regard to Tigranes King of Armenia; obliging him to pay the Romans six thousand talents (or 1162500 *l.* Sterling) for the charges of the war, which he had entered into against them without any ground or provocation.

Before

Before Pompey's time, the public revenues arising from Asia did not (as Plutarch relates) amount yearly to more than five thousand myriads, or fifty millions of drachms (which comes to about five and twenty millions of livres, or one million six hundred and fourteen thousand five hundred eighty three pounds, 6 *s.* 8 *d.* sterling) but his conquests were so advantageous to the Romans, that they drew afterwards thence eight thousand five hundred myriads; which comes to two millions seven hundred forty four thousand seven hundred ninety one pounds, 13 *s.* 4 *d.* sterling. He brought into the public Treasury, as well in silver coin as in gold and silver plate, twenty thousand talents, that is, sixty millions of livres. Nobody will make any difficulty in believing this fact, who considers that he forced Tigranes alone (as I have said a little before) to pay him six thousand talents, which make about eighteen millions of French livres. This immense revenue was likewise prodigiously increased, after the Gauls and Egypt were made Roman Provinces.

It is certain that the money thus heaped up in their wars, contributed infinitely to enhance the revenues of the Romans. We do not see under the Emperors any instances of this politic œconomy. Augustus however,

however, who applied himself to enrich his subjects and embellish the Capital of the Empire, scraped together immense sums. The money left by Tiberius is a substantial proof of this fact.

Though this last Prince was extremely vicious, he was not however covetous. *Satis firmus*, says Suetonius in the life of Augustus, *ut sæpe memoravi, adversus pecuniam*. He was in truth sometimes carried on to unspeakable cruelties; but besides that the instances thereof are very rare, he left immense sums in his Exchequer: *Vicies ac septies HS*, says Tacitus, which amount to two hundred and two millions of French money \*, a sum which is hardly to be found now-a-days in the treasury of an Eastern Monarch. Caligula his successor squandered away all this money in less than a year's time. *Non toto vertente anno assumpsit*, are the very words of Suetonius. Though Tiberius was a Prince that used œconomy enough, it is nevertheless very probable that this prodigious quantity of money had been chiefly hoarded up under the long and pacific reign of Augustus, who, according to the

\* The late Dr. *Arbutnot*, who regrets much that no Author had in his time left us any account of the revenues of the Roman Empire, computes it at 27796875 *l.* sterling. *Weights and Measures*, c. 18.

wife

wife politicks of Princes that study the happiness of their subjects, examined carefully into the public accounts. Some time before his death he deposited in the hands of the Vestals three volumes containing a detail of the whole Empire, the number of forces, the state of the Revenue, of the public Treasury, and his private Exchequer, and what still remained due of the various imposts and tributes. Augustus had likewise drawn up a list of the slaves and freed-men who might be brought to an account. *Breviarium totius Imperii, quantum militum sub signis ubique esset, quantum pecuniæ in ærario & fiscis, & vectigaliorum residuis: adjecit & libertorum servorumque nomina à quibus ratio exigi posset*; says Suetonius in the Life of Augustus. We see in this passage that the Emperor carefully distinguished between the public Treasury and the Prince's private Exchequer, looking upon the one as the revenue of the State, and the other as his own patrimony. It was at this private Exchequer that the legacies bequeathed by will to Tiberius, Livia, Germanicus, and the Roman people were received. This distinction is still more clearly attested by what Suetonius says, that though he left the Empire in a flourishing condition, he alledges the narrowness of his  
private

*Historical* P R E F A C E.

private fortune, as a reason why he left so few legacies, *excusata rei familiaris mediocritate*. This Prince observes likewise in his will, that his heirs would have only three millions seven hundred and fifty thousand crowns to be shared amongst them, whereas he had within twenty years past inherited of his friend to the value of fourscore millions and fifteen hundred crowns; the whole of which almost he had sacrificed, besides his own patrimony, to the public good.

Augustus, in thus distinguishing the public Treasury from the private Exchequer, acted agreeably to the government of the Republic, under which the public Treasury had been a very serviceable resource. After his example, such Emperors as were truly concerned for the happiness of their subjects, as Trajan and Adrian, took particular care to preserve and augment the revenue of the State. Spartan says, that the former of these Princes would not suffer the confiscated effects of persons condemned to death to be brought into his particular Exchequer, but caused them to be carried to the public Treasury. Pliny did not fail to extol Trajan for the manner in which he administer'd the revenues of the Empire, and his private estate. "But perhaps (says he to him) you

*Historical* P R E F A C E.

"you are more careful in the management of your private fortune than you are of the public. Far from doing so, you rather favour it the less, as thinking you have a better right and greater power over your own estate, than over that of the Republic."

What I propose in laying these facts together, is to point out a source of revenue which the Romans knew how to open, and make it contribute infinitely to the grandeur of the State and the happiness of the citizens. In proportion as the public treasure came to be more considerable, the Republic still found in it greater resources in critical conjunctures. She was under no necessity of loading the citizens with heavy imposts; the public Treasury never failed affording a ready and sure resource in all exigencies whatever. If she took any sum from thence in times of calamity, she restored it with advantage, and stocked it with new supplies when she had gained a victory. Some Emperors were so sensible of the advantages of this politic œconomy, that they obliged several Provinces to furnish oil, horses, stuffs, bacon, and a certain quantity of corn. They erected magazines of all these kinds of munitions and provisions, in order to open and distribute them in a time of scarcity or

Historical PREFACE.

or famine, without deriving thence any immediate profit to the State. Every thing that relates to the Romans affects and interests us so much, that I have room to hope the world will not be displeas'd to find in the following Treatise various examples of a politic œconomy which we cannot help admiring.

OF THE  
R E V E N U E S  
OF THE  
R O M A N S.

C H A P. I.

*Of the Demefne of the Romans.*

**T**HE Romans had a *Demefne* confifting in arable and paffure lands, meadows, vineyards, forefts, olive plantations, ponds, mines, rivers, falt-works, and fruit-trees.

Romulus divided the territory of Rome into three parts. He difpos'd of the firft to the thirty *Curie* by equal portions; he affign'd the fecond for keeping the temples in repair, and defraying the charges of facrifices; and the third was apply'd to the occafions of the State <sup>a</sup>.

<sup>a</sup> Agrum in triginta partes æquales divifit; fed exemit prius quantum ad ministeria Sacrorum & Templorum fatis effet, & quandam partem quæ effet Juris publici refervavit. *Dion. Halicarn.* l. 2. c. 2.

OF

B

In

## Of the REVENUES

In the course of time, the victories of the Romans swelled their Exchequer, and the conquests they made were constantly a new source of revenue. The Demefne increased in proportion as the frontiers of the Republic were extended. Thus triumphs enriched them, and no way impoverished the victorious \*\* [*as is generally the case now-a-days.*] The Veii having been subdued by the Romans, were condemned, as Livy assures us, to lose part of their territory <sup>b</sup>.

The Sabines, according to the same historian, paid a like fine; and whoever shall trace the progress of the arms of the Romans, will easily observe the progress of the Demefne, and the improvement of the public Treasury, as well under the government of the Kings, as under the authority of the Consuls and the Senate, under the popular government, and in fine under the dominion of the Emperors. Horace speaking of the golden age of the Roman Republic, says, that *the private men were poor, and the State rich* <sup>c</sup>.

There were many instances of illustrious citizens, who, after having enriched their country, died without leaving effects sufficient to defray the charges of their funeral. The poverty of Valerius Publicola, Menenius Agrippa, and Cincinnatus, was a juster subject of

\*\* [*These words in Italick letter were struck out, before this Treatise could be licensed; and the case was the same as to all other passages, before which this mark \*\* occurs*]

<sup>b</sup> Veientes parte agrorum multati sunt. *Tit. Liv.* l. 1. n. 3.

<sup>c</sup> Privatus illis census erat brevis, commune magnum. *Hor.* l. 2. Od. 15.

glory,

## of the ROMANS.

glory, and much more for their honour, than all the riches of their successors <sup>d</sup>.

The Martian forest, the territory of the Volsci, the lands of the Hernici, the fields of the Aruncians, and the estates of the Equi, were incorporated into the Demefne; so that war, which is now become a bottomless pit that swallows up all the riches of a State, was then a mine from which the Romans drew their greatest treasures. This hath been very well observed by a politician <sup>e</sup> who is detested by private men, but is continually consulted by the best and ablest Ministers. This is a matter of fact proved by an infinite number of examples, the multitude of which would serve rather to puzzle, than to give new light to the subject; but it is founded on a principle of political prudence, which requires that the revenue of a State should arise from the very source from whence the necessity of the expence is derived; and that war, which is a devouring monster, should be fed with its own substance, and drink its own blood.

Confiscations were a second source of the Demefne. I shall only in this place quote an instance or two, because I have wrote a particular chapter on the subject.

The Demefne of Tarquin the Proud was confiscated to the profit of the Commonwealth; and some patrimonial lands which belonged to him were converted into a place of public assemblies called the *Field of Mars*, to shew that

<sup>d</sup> *Tit. Liv.* l. 1, 2, 3. *Dion. Halicarn.*

<sup>e</sup> *Machiavel*, l. 2. c. 7. upon *T. Liv.* See *Livy*, *Halicarn.* *Florus*, *Polybius*, and *Justin.*

## Of the REVENUES

the State would never come into any accommodation with him, or have any peace with such as should endeavour to restore him.

The estates of the *Decemviri* were likewise confiscated, because of simple Commissioners as they were originally, they had set up themselves for Sovereigns; and abusing the authority delegated to them by the Senate and the People for drawing up and establishing a body of laws, they had arrogated to themselves the power of absolute dominion. The estate of Spurius Melius was also annexed to the *Demesne* <sup>f</sup>.

Confiscations were introduced, because a person cut off from human society by a capital punishment, or from the Republic by a civil death, is deemed to be annihilated, and consequently incapable of leaving or disposing of his effects to his relations or friends, as being cut off from all share or benefit in the laws; so that in such case the estate which he enjoyed, being left without any proprietor, ought naturally to escheate to the public *Demesne*, as the common center from which he was presumed to have derived it originally. The last Emperors in truth moderated the rigour of this part of the law, as being persuaded that nature was more ancient than law; and that rights of blood were preferable to the claims of the Imperial Exchequer <sup>h</sup>.

I shall not here take any notice of Attalus King of Pergamus, who left the People of Rome his heir; nor of donations, fines im-

<sup>f</sup> *T. Liv. & Dion. Hal. l. 4.*

<sup>g</sup> *T. Liv. l. 4.*

<sup>h</sup> *Novell. 134.*

posed,

## of the ROMANS.

posed, or estates devolving to the public by escheat, and deemed to be vacant or destitute of a proprietor; because I shall speak of them at large in another place. It will be sufficient to remark, that when private men mounted on the Imperial Throne, they brought all their own estates as it were by way of portion to the State; for estates being only accessories and annexed to persons, could not continue in a private condition, when the proprietor thereof was raised to the dignity of a Sovereign. One of the Antonini shewed himself very sensible of this truth, when after his elevation he said to his wife, who blamed him for not being liberal enough, *Madam, we have now nothing of our own* <sup>i</sup>; meaning, as I conceive, that the public interest and his private interest being blended together in the person of the Prince, he had no longer any estate in private property; and that what he had brought, being united to that of the State, had immediately thereupon changed its nature, and become the property of the Empire, being no longer annexed to his person, but to his dignity. But the Emperors did not use to make express declarations for these kinds of annexing; at least neither History nor the Laws furnish us with any instance thereof; as was practised in France in the year 1532 with regard to the sovereignty of Bearn, the Kingdom of Navarre, the Duchy of Bretagne, Normandy, and the lands of persons condemned for high treason; tho' a possession of ten years hath, by the very words of the Ordinances of 1566, the same force as a formal declaration.

<sup>i</sup> *Jul. Cap. In Antonino Pio.*

The lands of the Demefne were called *Prædia Tamiaca, Prædia Dominica, Fundi Patrimoniales, Prædia Civilia vel Fiscalia, Res Privatae vel Dominicae*<sup>k</sup>.

We may judge of the largeness and extent of this Demefne by the greatness of the Roman Empire, which had scarce any other bounds than those of the Universe<sup>l</sup>; for the lands of the Imperial Demefne were spread over all the Provinces of that vast Republic, and particularly in those of Asia and the East<sup>m</sup>.

This Demefne comprehended likewise a great many forests, the administration whereof was very honourable, whatever contempt Julius Cæsar expressed for that kind of employment; and notwithstanding the complaints he made, that his commission in Spain gave him no power but over trees and thickets<sup>n</sup>.

Rivers made also a part of the Demefne; and this is the opinion of Angelus upon the law *Fluminum*<sup>o</sup>. Ulpian had decided this point before in express terms upon the first law.

The lawyer Caius maintains in like manner that the public hath every whit as much property in rivers<sup>p</sup>, as particular citizens have in

<sup>k</sup> C. De Præd. Tamiacis, &c. & passim.

<sup>l</sup> Orbem jam totum victor Romanus habebat,  
Quà mare, quà terræ, quà fidus currit utrumque.

*Petron.*

<sup>m</sup> L. 6. 8. 13. Cod. De fundis patrimon.

<sup>n</sup> Cod. l. 11, 7, 62, 63, 65, tit. De fugit. Colonis saltu-  
enf. De Mancipiis saltuens. &c.

<sup>o</sup> ff. De damno infecto.

<sup>p</sup> ff. De Interd. l. 1. ff. De divisione rerum.

their

their private estates: and the first law confirms also this opinion<sup>q</sup>.

To form a clear and distinct notion of the matter I am treating of in this place, it will be proper to frame in the imagination as it were four circles of different sizes, inclosed one within another, viz. Families, Towns and Corporations, States, and in fine, the universal Republic of the world. Private estates belong to Families; public estates, in an improper meaning of the word, to Towns and Corporations; public things, in their true and natural sense, to States; and things common belong to the great Republic of the Universe, of which the native and the foreigner, the civilized man and the barbarian, are equally citizens.

From this principle Lawyers have inferred, that the earth, the air, fire, and the sea belong in general to all mankind<sup>r</sup>, and that by the Law of Nations the entrance and passage of all seas are free and open to all kinds of nations, without any distinction of country or climate.

The shores too, because they passed for accessories or appendages of the sea, were deemed to enjoy, as it may be said, or be entitled to the same free and common right. The captains of Æneas's fleet, in Virgil, make great complaints against Dido's officers, because they had hindered them from coming into the

<sup>q</sup> ff. §. 1. De fluminibus.

<sup>r</sup> Inst. §. 1. tit. De rerum divisione.

L. 2. §. Si quis in mari. ff. Ne quis in loco publico.

B 4

roads



Of the REVENUES

roads and landing on the coasts of Africk †; and Juno, in Ovid, exclaims against a like injustice †.

It must be owned however, that the Prince's Exchequer began to attack and encroach upon this right: and flatterers maintained that every thing which swam in the sea or in rivers belonged to the Emperor's Demefne; a claim which appeared extremely shocking to Juvenal †.

Now-a-days, \*\* [*when ambition and avarice have effaced in a manner all traces of this right*] Princes pretend that the sea follows the nature of the shore; and consequently whoever is master of this, is master also of the other.

This is the quarrel of the Hollanders and the Danes about the streight and passage of the Sound; of the English and Danes in relation to the seas of Norway; of the Dutch and English with regard to the British Channel; of the Pope and Venetians about the navigation of the Adriatic sea; and of most nations in regard of the commerce of the East and West Indies, which the Portuguese and the Spaniards have always laboured to engross and appropriate to themselves, exclusive of all other European nations.

† Quod genus hoc hominum, quare hunc tam barbaram morem Permittit patria? Hospitio prohibemur arenæ.

*Aeneid.* l. 1.

‡ Quid prohibetis aquas? Usus communis aquarum est.

¶ Si quid Parphurio, si credimus Armillato, Quicquid conspicuum pulcrumque ex æquore toto est, Res fisci est, ubicumque natat. *Juv. Sat.* 4.

The

of the ROMANS.

The chief reasons that support this common right and freedom of the sea, seem to me to be taken,

1. From the necessity of commerce †.
2. From the diversity of arts, and the various kinds of genius.
3. From the desire of travelling, and the inclination which all men have for society.
4. From the original right which every particular person hath over all the earth, and which the competition of different claimants hath caused to be shared out, as it divides an inheritance among several coheirs.
5. From the quality which the sea hath of serving for a public road to all the nations of the world.
6. From this great road's not being liable to be spoiled, or subject to any reparations.
7. Lastly, because no body can justly complain of a passage, which belongs to nature, and is never to be destroyed or altered.

It is however proper to adhere to the right which is settled by practice and custom, without troubling ourselves about laws that are either disused or abolished.

The Imperial Exchequer had no claim or right to wrecks †. The Emperor Constantine takes under his protection all persons whatever that suffered by the sea, and grants a kind sanctuary or place of refuge to ships that were driven on shore by tempests. *The Majesty of the Empire*, says he, *hath no right over the afflictions of the unfortunate.*

† Nec verè terræ ferre omnes omnia possunt. *Georg.* 1.  
‡ *Cod.* l. 1. De Naufragiis.

\*\* [176]

\*\* [The Ordinances of the Kings of France are very different, insomuch that if the persons interested in a wreck do not make their claim within a time prefixed, the space whereof is reasonable enough, that is, of a year and a day, they are deemed voluntarily to renounce what the storm had taken from them before against their wills by force.]

The Emperors sometimes gave away the lands of their Demefne, reserving only a quit-rent; and these could not be taken away from those who held them or their successors, provided the rent was duly paid<sup>x</sup>. Ulpian styles this kind of Demefne by the name of Tributary Fields, *Agri vectigales*. This is properly speaking what we call the infeoffed or unchangeable Demefne.

They farmed out other lands for a sum of ready money, and the leases thereof were usually made for five years: this is the changeable Demefne<sup>y</sup>. Sometimes they let it out by halves, and the farmers of this kind were called *Coloni Partiarii*.

Waste and uncultivated lands were sometimes disposed of for a long term of years<sup>z</sup>: this depended on the œconomy and good conduct of the administrators.

Leases were usually granted for five years<sup>a</sup>, because at the end of that term a general re-

\*\* Ordonnance of 1543, Art. 11, 12. and of 1554, 1573, and 1582.

<sup>x</sup> L. 1. ff. Si ager vectigal.

L. 5. C. De locatione præd. fisc.

<sup>y</sup> Varr. l. 4. De ling. Lat.

L. 1. ff. Si ager vectigal.

<sup>z</sup> L. 2. C. De jure Emphiteutico, &c.

<sup>a</sup> T. Liv. & C. De locat. vectigalium.

view

view was made of all the citizens, and an exact account taken of their estates. But these three kinds of leases differed in abundance of respects from the adjudications of the King of France's Demefne.

1. If the lessees of an estate failed in paying their rent for three years together, or even only for two years, the lease was vacated and entirely dissolved<sup>b</sup>: whereas in France it is necessary to procure the King's letters, and carry on a suit of law for setting it aside; the summary ways of annulling a lease without the formalities of a legal proceeding not being received in that kingdom<sup>c</sup>. The same method was observed with regard to leases for a long term of years.

2. When the possessors or detainers of estates sold them, there was no duty paid to the Imperial Treasury<sup>d</sup>. They are now obliged to pay fines of alienation.

3. They did not observe the same formalities in sales or leases as are now in use; but they still agreed in the main<sup>e</sup>. We do not find that they made use of fire; but by posting up advertisements they gave public notice of the adjudications or auctions that were to be made<sup>f</sup>. There were in this point some delays which were not always uniform; and after auctions were over and adjudications made, there was still a certain time allowed for re-

<sup>b</sup> L. 1. Cod. De jure Emphit. *Authentic. Qui ven.*

C. De sacrosanctis Ecclesiis.

<sup>c</sup> *Loiseau, Bacquet.*

<sup>d</sup> L. 5. De locat. præd. fiscal.

<sup>e</sup> L. 1. C. De vendendis rebus Civit.

<sup>f</sup> L. 3. De fide & jure hæstæ fiscalis, & passim in Codice.

ceiving

ceiving higher offers; so that the Royal Ordinances upon this subject are taken almost *verbatim* from the laws I quote.

4. When a person was evicted through default of paying his rent for two or three years, he was not reimbursed for any improvements he had made on the estate; though if it was in a worse condition, and he had committed any waste upon it, he was obliged to make good the damages<sup>g</sup>. This depends in France on the equity of the Judges or Commissaries.

It cannot be improper to observe, that none but the Imperial Treasury and the Churches had a right to receive any higher offers after an auction or adjudication was over; and that Towns and Corporations were excluded from that privilege<sup>h</sup>.

5. If farms were adjudged to insolvent persons, the officers answered for them, (which is not the case at present.) For this reason the Emperors Gratian, Valentinian, and Theodosius ordered them to dispose of the farms only to rich and substantial people, that could give good and sufficient security<sup>i</sup>. The Ordinance of Francis I. is agreeable to this regulation.

6. The Romans knew no distinction between lands noble and ignoble, lands free or allodial, nor any thing of fines of alienation, the fifth part of the purchase-money payable to the Lord of a fief, and the fifth of that

<sup>g</sup> *Novell.* 120.

<sup>h</sup> *L. 1. C. De vendend. reb. Civit.*

<sup>i</sup> *L. 21. §. 7. ff. Ad municip. Auth. 19. C. De sacros. Ecclesiis.*

<sup>j</sup> *L. 1. C. De locat. præd. fiscal.*

<sup>k</sup> *Du Moulin, Pref. sur le tit. des Fiefs. Loiseau.*

fifth,

fifth, of investiture and seizin, seizures, opening of the fief, amercements for not paying the quit-rent, nor in short of the rights of high, mean, and low jurisdiction<sup>l</sup>. The Italian lawyers<sup>m</sup> who have thought that Romulus had instituted and settled fiefs, upon his having divided the Roman citizens into two orders, and called the one *Patrons* (which is a name that our French Civilians give to feudal Lords) and the others *Clients*, which is a term that they ascribe to Vassals and Feudatories; these lawyers, I say, had not consulted Dionysius of Halicarnassus<sup>n</sup>; for he would have told them, that the Patrons were the Patricii, who had the care of religion and bore civil offices; and the Clients were the Plebeians, who tilled the lands, exercised mechanic arts, and followed trades. The first were properly the protectors of the others, and these in return paid them a great deal of respect: but besides that these titles were voluntary, every one being at liberty to chuse any body he liked for his protector, they were likewise purely personal, belonging to the persons, and having no manner of relation to the lands and estates which such persons occupied or enjoyed.

7. There was a Superintendant of the Demesne, who was distinguished by the title of *Illustrious*<sup>o</sup>: it was one of the first posts of the Empire. This officer had no dependance

<sup>l</sup> *Pitbon sur la coutume de Troyes. Coquille, Inst. du Droit François.*

<sup>m</sup> *Baldus, Bartholus.*

<sup>n</sup> *L. 2. c. 2.*

<sup>o</sup> *C. De officio Comit. rer. privat.*

on

on the Superintendent-general of the revenue, and took place immediately after him.

8. The money arising from the Demefne was put into a particular treasury called *the Fisc*<sup>p</sup>; but what arose from other branches of the revenue was lodged in the public Treasury called simply *Ærarium*.

The younger Pliny in his Panegyric makes a distinction between these two sorts of Treasuries, though their names are often confounded in other authors. In France the profits of the Demefne are paid into the Royal Treasury, and are under the direction of the Comptroller general of the revenue.

9. The ancient farmers, when their lease was expired, had the preference before all others. There is a regulation to this effect made by the Emperors Honorius and Arcadius: *It is just and equitable, said they, that the old tenants should be preferred to new bidders, if they offer the same price*<sup>q</sup>. \*\* [In France this depends on the Comptroller-general of the Finances.]

10. There was a general prohibition which incapacitated all the officers of the Emperor's household from being admitted tenants of any part of the Demefne<sup>r</sup>; and it lay more particularly against such as had any post or employment in the Revenue, either in their own name, or by the intervention of others lending

<sup>p</sup> L. 2. §. Hoc interdict. ff. Ne quid in loco publico, &c.

<sup>q</sup> Æquitati congruit, ut veteres possessores fundorum publicorum novissimis conductoribus præferantur, si facta per alios augmenta suscipiant.

<sup>r</sup> L. Unic. C. Quibus ad conductionem præd. fiscal. accedere non licet.

them

them theirs: there is an Edict of Arcadius and Honorius express to this purpose<sup>t</sup>. The Ordinances of the Kings of France in 1541 and 1561 are agreeable to this regulation: but they are not always observed, the necessities of the State subjecting them to frequent derogations.

11. The officers of the Revenue sometimes improved and made the most of the Demefne by putting it under the management of particular Commissioners who had several families and slaves under them<sup>v</sup>. In France there is an Ordinance which allows, and indeed goes so far as to prescribe this: but it is broke through by a contrary custom.

12. The Demefne lands were subject to *Talliage*, and other charges incident to lands<sup>w</sup>; as well as to repairs of the highways, bridges, and caufeways. In France this is not observed at present in several Provinces, where the Talliages are affixed to lands<sup>v</sup>, particularly in Dauphiné, where the lands of noble tenure declared to be so in the ancient *Cadastre*<sup>\*</sup>, are exempt from them: and as for highways, bridges, caufeways, moles, piers and banks, the officers of the Revenue assign and appro-

<sup>t</sup> Nullus Palatinorum qui in officio rei nostræ privatæ militant, conductionis nomine, vel per se, vel per quamlibet personam possessionum hujusmodi conducendarum facultatem, cum neque militi, neque curiali hoc permittimus.

<sup>v</sup> L. 10. C. tit. 62 & 63.

<sup>w</sup> L. 1. C. De collat. fund. patrim.

<sup>v</sup> L. 4. De privilegiis Domus Augustæ.

<sup>\*</sup> The *Cadastre* is a public register made by authority of the Court of Aides, and containing the names of the proprietors of estates, their quality and value, in each corporation and parish.

priate every year a particular fund for these kinds of expences<sup>w</sup>.

There is one remarkable difference between the Demefne of the Kings of France, and that of the Roman Emperors. The first of these is sacred and inalienable, except in two cases only, viz. when it is necessary to provide for the urgent necessities of the State, and even then there is a right reserved of repurchasing it, which cannot be foreclosed by any prescription; and in order to settle an appanage for a younger branch of the Royal Family, but still with a right of reversion to the Crown in defect of male issue: so that a purchaser never hath an unalterable property in lands that ever were part of the Royal Demefne, as appears by the frequent resumptions and re-sales that are made thereof. The Imperial Demefne on the contrary was sold and alienated for ever, like the estates of private persons.

There was a famous law made by Alexander Severus to this effect. *I should blush, says this Emperor, for shame, if the officers of my Exchequer should offer to sue and molest a purchaser of the Demefne, after it hath been fairly assigned to him, and he hath paid the purchase-money for it<sup>x</sup>.*

The words of Honorius and Theodosius on this subject are not less remarkable. *Neither equity nor honour, say they, allow the Prince's Treasury to resume what it hath once sold<sup>y</sup>.*

<sup>w</sup> *Expilli*, in his *Pleadings*.

<sup>x</sup> *Gravissimum verecundia mea duxit, ut cujus rei pretium (cum bona fide esset addicta) semel fiscus acceperit, ejus controversiam referat.*

<sup>y</sup> *Retractare fiscum quod semel vendidit, æquitatis honestatisque ratio non patitur. L. 2. Cod.*

Theodosius and Valentinian decide this point in terms still more express. *We enact, say they<sup>z</sup>, by this present Declaration, that the purchasers of the lands of our Demefne in perpetuity, shall remain for ever possessed thereof, notwithstanding any grant or assignment thereof that the Emperor may make himself to a third person, either at the request of such person, or of his own proper motion, under the penalty of an hundred pound fine to be laid on the Superintendant of the Demefne that shall any way infringe this Ordinance, and the like fine upon the officers of our Demefne, to be paid to us, whatever high and advantageous offers of greater value may be made from other quarters. Our meaning therefore is, that these kinds of public contracts shall be for ever irrevocable; and likewise the estates sold and assigned may not for the future be resumed nor taken away from the purchasers to whom they have been assigned, or from their children, successors, heirs and assigns, on any claim or pretence whatsoever.*

The second law on this subject is likewise express. Constantine the Great hath left an universal and inviolable Edict, which is couched in these terms. *We notify to all persons, that whoever purchaseth or hath purchased any estate of our Exchequer, he and his heirs and successors shall continue perpetual and indefeasible Lords and owners thereof, without being liable to any resumption on our part, or to be outed of their possession on pretence of any right of ours whatever.*

<sup>z</sup> *L. 7. C. Eodem.*

<sup>z</sup> *Universi cognoscant, has possessiones quas de fisco nostro comparant seu comparaverunt, nullo à nobis jure retrahi, sed propria firmitate possessas, etiam ad posteros suos domini perpetui durabilitate dimitti.*

## Of the REVENUES.

Gratian, Valentinian, and Theodosius extend these regulations even to the pure grants and donations proceeding from the mere bounty of the Prince without any other consideration. *Whoever, say they, enjoys in virtue of our own Imperial liberality or that of our predecessors, any estate or lands of our Demefne or Patrimony, situated either in the Diocefe of Asia or in that of Pontus, shall be absolute proprietor thereof, and have power to transmit the same to his posterity, and not only to convey them to his heirs, but even sell and alienate them from his family by any kind of contract whatsoever.*<sup>b</sup>

More than this, the purchaser of such estates became so entirely master thereof<sup>c</sup>, that he had the privilege and authority of enfranchising the slaves that were, by the misfortune of their condition and birth, reduced to servitude, and tied to the ploughing and cultivating of the lands; though the contrary was inviolably observed so long as those estates remained in the hands of the Exchequer<sup>d</sup>.

The Emperor Anastasius carried afterwards this right to a farther length: for he enacted that whoever should have continued forty years in a peaceable and undisturbed possession of any estate of the Imperial Demefne, or of lands of the Church, either by himself or by any other proprietor from whom he derived

<sup>b</sup> Hi quibus patrimoniales possessiones per Asianam & Ponticam Dioecesim, vel à Divis parentibus nostris sacrâ largitate donatæ sunt, inconcussè possideant, atque ad suos posteros transferant: quod quidem non solum in hæredibus, sed etiam in contractibus omnis generis volumus custodiri.

<sup>c</sup> L. 12. C. De fundis patrim.

<sup>d</sup> L. 1. C. Ne rei dominicæ vindicatio temporis præscriptione submoveatur.

his

## of the ROMANS.

his claim<sup>e</sup>, whether his possession was authorized and warranted by authentic writings, or was destitute of evidences, should be deemed to have acquired an entire and perfect property therein; so as even to plead prescription against the quit-rent originally reserved and afterwards acquitted, if in the course of those forty years it did not appear to have been paid, and the possessor had not been sued on that account.

This Ordinance in truth derogates from that of Valentinian the Second, Theodosius the Great, and Arcadius; the purport whereof is, that no prescription should be allowed in favour of such as shall have purchased parts of the Demefne from sellers who had intruded into the possession and usurped the property thereof fraudulently and illegally<sup>f</sup>; but that in such case, the Prince should on the contrary be at liberty to turn out the wrongful detainers of such lands, without any restitution of the sums of money disbursed by the purchasers, how long soever their enjoyment and possession thereof had continued.

In a law of the Emperors Dioclesian and Maximian upon this subject, there is inserted a circumstance which deserves attention<sup>g</sup>; which is, that if the officers of the Revenue proceeded to the sale of an estate, for want of the talliage incident to the lands being paid, the purchaser thereof, by a legal possession of thirty years, becomes the unquestionable and

<sup>e</sup> L. 14. C. De fundis patrim.

<sup>f</sup> L. 2. C. Ne rei dominicæ vel templorum.

<sup>g</sup> L. 1. C. De præscriptione triginta vel quadraginta annorum.

C 2

inde-

indefeasible proprietor thereof, though the usual solemnities prescribed by the law in the case of such sales had been either infringed or neglected; the defect arising from such omission being removed and repaired sufficiently by so long and peaceable a possession.

This seems to be the proper place for giving some account of the different motives which engaged the Roman Empire and the French Monarchy to lay down, in affairs of the same nature, such different rules, and to establish laws so directly contrary; particularly as to the sale of the Demefne. We shall follow the order of time, and begin with the Romans.

1. The Romans were persuaded, that there might be an effective commerce carried on between the Commonwealth and the Citizens, between the Public and Private Persons, as well for lands as the produce thereof, and for immoveable goods as well as the moveable<sup>h</sup>.

2. They had found by experience that in certain conjunctures the State had as much occasion to sell, and as much interest to make purchases, as subjects had<sup>i</sup>. Now in purchases the perpetual right of redeeming or repurchasing the estate sold was sometimes stipulated, but still in favour of the purchasers, who might on giving back the land re-demand their money, but never in favour of the State.

3. They thought it was going against the nature of things, to attempt to perpetuate the

<sup>h</sup> C. De vendend. rebus ad Civit. pertinentibus, l. 11. tit. 31.  
<sup>i</sup> Tit. Liv. l. 29. n. 26.

property of certain lands to one and the same master<sup>k</sup>.

4. They deemed it a point of religion, and conceived themselves obliged in conscience to keep the conditions and clauses of sales and adjudications<sup>l</sup>.

5. This carried with it at least a shew of honour, and tended to the security of families<sup>m</sup>.

6. They were of opinion that they might sell things consecrated to the Gods, and much more such as belonged to the Public<sup>n</sup>.

7. They were persuaded that whatever belonged to private persons, belonged also to the State<sup>o</sup>.

8. The power which all the world had of recovering the possession of their estates, contributed something to the security of the Emperor reigning; for his fall would hardly have been deferred for any considerable time after his promotion, if the military officers and soldiers had not been in continual apprehensions of being stripped by his successor, (in virtue of the right of resumption or redemption) of those lands which the ambition of their master

<sup>k</sup> Nam propriæ telluris herum natura neque illum, Nec me, nec quemquam statuit: nos expulit ille; Illum aut nequities, aut vafri inscitia juris, Postremum expellet certè vivacior hæres.

Hor. L. 2. Sat. 2.

<sup>l</sup> ——— Grave & immutabile sanctis Pondus adest verbis, & vocem fata sequuntur. Virg.

<sup>m</sup> L. 1. C. Ne fiscus evincat quæ vendidit.

<sup>n</sup> Non contra Religiones fieri quod Numinum simulacra venditionibus hortorum & domorum accedant. Tac. Annal. l. 1.

<sup>o</sup> Aliam apud Scipiones, aliam apud Fabricios pecuniam, sed cuncta ad Rempubicam referri. Id. Ann. l. 2.

had engaged him to grant and put into their possession <sup>p</sup>.

9. Princes had likewise the vanity to imagine, that universal property was an attribute of their Empire; and that they possessed themselves by a right of sovereignty, whatever their subjects possessed by a right of property <sup>q</sup>.

10. The Emperors reckoned it vastly for their glory, to be observant of the laws of the State, and submit to them as well as private citizens <sup>r</sup>.

11. And lastly, the privilege of redeeming and recovering estates lessened the price and value of purchases.

Such were the motives of the Romans for their regulations: but the French are able to produce much stronger reasons in favour of their own.

1. It is God, and the natural right of birth, which put the Kings of France upon the throne <sup>s</sup>, and not the uncertain chance of election, nor the voices of soldiers ever ready to be given to the highest bidder.

2. There must ever be a fixed and certain fund in a State for its support in all exigencies: and on this its security and tranquillity chiefly depend <sup>t</sup>.

<sup>p</sup> Appian, l. 4. of the Civil Wars.

<sup>q</sup> Cæsar cuncta possidet imperio, singuli dominio. Sen.

<sup>r</sup> Quanquam legibus soluti sumus, attamen legibus vivimus. Nihil tam imperii proprium quam legibus vivere: digna vox est majestate Regnantis, legibus obligatum Principem se profiteri; & revera majus imperio est submittere legibus Principatum. L. 31. ff. de Legibus, L. 3. C. de Test.

<sup>s</sup> M. Le Bret, Du Tillet.

<sup>t</sup> Nec quies gentium sine armis, nec arma sine stipendiis, nec stipendia sine tributis haberi queunt. Tac. Hist. l. 4.

3. In France the greediness of Courtiers is bounded and restrained by the moderation and prudence of the Prince; whereas under a \*\* Nero, Caligula, and Galba, it drained and exhausted all the sources of the Revenue <sup>v</sup>.

4. The redeeming or re-purchasing of Demesne-lands does no injury to private persons: the law is publickly known, and people purchase on that very condition.

5. This re-purchasing is of very great advantage to the King, being a very sure resource against the necessity of the alienation.

6. Private men often insert this condition in the bargains of sale and contracts that they make: and in the Parliament of Toulouse it is a received rule in the judgment of causes, that the right of redeeming or re-purchasing thus reserved is imperishable; whereas in countries governed not by the written law, but by their particular customs, it is prescribed against by a possession of thirty years <sup>w</sup>.

7. The lands of the Demesne consist generally in Duchies and other appanages distinguished by pompous titles, which were utterly unknown to the Roman Empire <sup>x</sup>.

8. If in France they have received or introduced the right of primogeniture, and that of redeeming or re-purchasing estates by the Lord of the fief, and by the next lineal heir, in order to the keeping up and conservation of families, why should they not likewise keep up

\*\* The Licenses struck out these three names, and inserted in their stead these words, certain Emperors.

<sup>v</sup> Tacitus, Suetonius, Dio.

<sup>w</sup> Olive, in his Arrêts. Louet.

<sup>x</sup> Chopin, in his Treatise of the Demesne.



Of the REVENUES

and observe the perpetual right of redemption in order to the support and conservation of the Crown, under the grandeur whereof all the families of the Kingdom enjoy their quiet and find a protection \* ?

9. The Emperors expressly prohibited the sale of their palaces, in what places or provinces soever they were situated v. The Kings of France have frequently drawn from their very considerable succours in the necessity of their affairs.

This perpetual and universal right of redemption hath also some kind of resemblance and affinity with the fiftieth year of the Jews, which was their Jubilee z; that is, a general reversion of all estates and lands to their original and first distribution.

\*\* [Very good reasons however may be brought to prove, that the King of France may alienate indefeasably.

1. The alienations that were formerly made of the Duchies of Guienne and Normandy, and of the County of Flanders, shew it clearly; for tho' the Lords of those fine Provinces held of the Crown, they yet were Sovereigns as much as the Electors of the Empire a.

2. All the noble fiefs and ignoble tenures in the Kingdom, depend either mediately or immedi-

x Du Moulin, Coutum. de Paris, tit. de Fiefs; Grimau- det du Retrait lignager.

y Sleidan, du Bellay.

z Levit. xxv. 10.

a Populus liber est, etiam si foedere comprehensum est ut alterius populi majestatem conservet; hoc enim adjicitur ut intelligatur non esse liberum. L. 7. §. 1. ff. de Capti- vis. Chopin du Domaine.

ately

of the ROMANS.

ately on the King; so that this dependance allows him to alienate them b.

3. Chopin and all the French lawyers are of opinion, that the King may alienate indefeasably by exchange.

4. The safety and good of the people ought to be the sovereign law c.

5. Plato says, that great Kings ought in some places to command and over-rule the laws.]

CHAP. II.

Of the Real Taille or Talliage incident to Lands.

THIS real Taille was levied upon all the subjects of the Roman Empire, and certainly produced an immense revenue; for in the reign of Trajan the Empire was so widely extended, that its boundaries were Scotland, the Rhine, the Lesser Poland, the Caspian Sea, the Tigris, the Persian Gulph, the Desarts of Africa, and the Pillars of Hercules a.

The real Taille consisted, 1. In the tenth of all the arable lands which were used to lie fallow or untilled b. 2. In a quit or annual rent payable for such as were used to be tilled c; and

b Du Moulin, Coutume de Paris.

c Salus populi suprema lex esto.

a Dio, Tacitus, Appian.

b Appian, Bell. civil. l. 1. c. 20.

c Servius Tullius, the sixth King of the Romans, speaks thus in Dionysius of Halicarnassus. Ut tributa quæ in æra- rium

and this rent or duty was of two kinds, because when they farmed out any of the lands which were actually laboured, they received and took all the profits and income thereof, as proprietors do of their estates; and the great lawyer Paulus calls these *Agri vectigales*<sup>d</sup>.

The Romans, when they had conquered a country, sometimes sold the inhabitants their own lands: and in such case they received at first the price of those lands, and then laid upon them an annual quit-rent, which was generally the tenth or eighth part of the yearly value of the estate. They stiled these lands, like those of the former kind, *Agri vectigales seu Emphyteuticarii*<sup>e</sup>.

3. The real Taille consisted in the fifth part of the produce or profits of all sorts of fruit-trees, or according to others, in the eighth part of the said revenue<sup>f</sup>. Cicero in his Oration against Verres says, that the Sicilians paid only the tenth of their wine and oil; which shews plainly that this impost was not uniform in all places alike.

4. The shepherds and herdsmen, as well of large as of small cattle, paid a certain duty for each kind of their flocks and herds to the public farmer, that they might have the liberty of

*rium conferuntur, ob quæ pauperes gravantur, cogunturque fœnore pecunias sumere, levius imposterum feratis, volo omnium bona censerî, & unumquemque pro censu facultatum suarum conferre, ut in optimè institutis civitatibus fit. Justum autem & Reipublicæ utile existimo, ut qui multa possident, multa conferant; qui vero tenuibus sunt facultatibus, pauca.*

<sup>d</sup> L. 4. C. 2. l. 1. ff. Si ager vectigalis.

<sup>e</sup> Ibid.

<sup>f</sup> Appian, Bell. civil. l. 1. c. 2.

leading

leading them to pasture. This duty, according to Festus, was called *Scriptura*; and the field in which they grazed was called *Scripturarius ager*. It is what the French now call *Paißons* & *Pannage*.

5. No lands whatever were exempt from this real Taille<sup>g</sup>. The Emperor Dioclesian laughs at a Philosopher, who petitioned him for the favour of such an exemption; so that no condition or age, no tenderness or favour of children, nor any consideration of sex excused any body from these burdens or duties incident to lands. They even evicted the Imperial families, and the Churches themselves, out of lands which they legally enjoyed and had fairly purchased, if they did not pay the Taille<sup>h</sup>. There is an express decision of the Emperor Leo to this purpose. Gratian, Valentinian, and Arcadius revoke all immunities in this case which had been formerly granted; and strictly forbid the procuring, and even the pretending to any for the future, under pain of being burnt<sup>i</sup>.

What is still more remarkable is, that the very lands of the Emperor himself were subject to this tax<sup>k</sup>.

The lands of the Churches too paid this Talliage; as the Emperors Theodosius and Valentinian signify to Taurus, the *Præfectus Prætorii*<sup>l</sup>.

<sup>g</sup> L. 2. C. De munerib. patrim.

<sup>h</sup> L. 8. C. De exactor.

<sup>i</sup> L. 11. C. De immunit. nemini conced.

<sup>k</sup> L. 15. C. Tit. 47. l. 10.

<sup>l</sup> L. 2. Cod. Tit. De quibus muner. nemini liceat se excusare.

The

The exemptions which were obtained by any to excuse them from paying it, were deemed null, and stood them in no stead <sup>m</sup>.

If any person did not pay the Taille, they proceeded to sell the ground on which it was laid; and if the debtor had only a part of a close, the officers of the Imperial Exchequer sold it all entire; putting afterwards the price of the part which belonged to the debtor into the Emperor's coffers, and restoring the overplus to the other proprietor, according to the Ordinance of Alexander Severus, which was afterwards enacted into a law by Constantine <sup>n</sup>. The real Talliages were liable to no prescription, and the lands were sold if the Taille laid on them was not paid <sup>o</sup>.

The Emperor or his particular Exchequer was paid and ranked for the arrears that were owing, preferably to all other creditors: and this was the order and method observed in that respect. The Exchequer fell in the first place upon the principal debtor or his security, and in the second place (on supposition of their insolvency) upon the *third Detainer*, as the Civil Law stiled a person who had in his hands any effects of debtors which had been before engaged to another <sup>p</sup>: for, according to the great Civilian Paulus, the Exchequer could bring an action against the debtor of a person that was indebted to the Prince, who on that

<sup>m</sup> L. 3. Tit. De muner. patrim.

<sup>n</sup> L. 12. § 6. Cod. lib. 10. Tit. De fide & jure hastæ fiscalis. L. unic. C. De vendit. rerum fiscalium. L. 1. C. De cap. & distrah. pignoribus.

<sup>o</sup> L. 3. C. De præscript. triginta vel quadraginta annorum.

<sup>p</sup> L. 1. C. De conven. fisci debitoribus.

account

account had acquired a tacit kind of mortgage upon all his effects: but could not constrain either the debtor's debtor or the third detainer, till after having distreined upon and sold the effects of the principal in the obligation <sup>q</sup>. Godefroy hath very well observed, that in this respect the Exchequer had less favour shewed it than private creditors <sup>r</sup>.

In short, the obligation *in solidum*, (by which, as in a common bond, each single person is obliged to pay the whole debt for all the parties) was prohibited in point of the Taille: and the Emperor Zeno says, it clashes both with the Civil Law and with natural equity, that one man should be prosecuted for the debts of another <sup>s</sup>. The reason of this is plain enough; because the real Taille is annexed to the thing, is incident to the land, and is proportioned to the quality and quantity thereof; but the case is not the same with regard to the personal Taille, where it is very possible for fraud to intervene, either by some mistake of the charge in the rolls of assessment, or through the fault of the assessors, or else on the part of the collectors, who may be either negligent or insolvent; and in this case it is always supposed that there is a fraudulent combination among all the persons subject to the Taille, which of course infers a personal fraud, and obligeth them all and every one to make good the loss and damages.

<sup>q</sup> L. 47. ff. De jure fisci.

<sup>r</sup> Sup. Leg. De conv. fisci debit.

<sup>s</sup> L. un. Cod. Ut nullus vicaneus pro alienis vicaneorum debitis teneatur.

The

The Emperor Theodosius granted the Church of Thessalonica an exemption from the Taille, with a prohibition of extending it to any other lands under their name<sup>t</sup>. It is very probable that this was after he had put to the sword seven thousand of the inhabitants of that city, for having mutinied and killed one of his Lieutenant-generals in the tumult.

There were some Provinces and Towns, in which a composition was made for the Taille

These Tailles were imposed by officers, called *Censitores, Peræquatores, Inspectores*: they were properly speaking assessors. They wrote down in the Tax-roll or Terrier the names of the proprietor and tenant of the territory or district, the butts and boundaries of the land, the number of acres, and the quality thereof; they specified whether they were arable lands, or vineyards, olive-plantations, meadows, forests, coppes, salt-works, ponds, ports, &c.<sup>u</sup> But the proprietors were obliged to declare and give an account of all these particulars, as is practised to this day in France in surveys and the writings between the landlord and tenant, and to pay the Taille at the office of the Receiver for the district where the lands were situated<sup>v</sup>.

These officers were empowered to make allowances and abatements, when the lands were damaged or lessened in their value<sup>x</sup>. They

<sup>t</sup> C. 14. De annon. & tributis.

<sup>v</sup> Ulp. l. 1, 2, 3. ff. De censib.

<sup>u</sup> Cod. De censibus & censitoribus.

<sup>w</sup> Ulp. l. 4. ff. De censibus.

<sup>x</sup> D. L. 4. §. 1. L. 3. C.

were

were likewise authorized to dispose of lands that were waste, desert, untilled and unoccupied, to whom they thought fit, and to make their assessment in such a manner, that the barren lands should be made up or compensated by the fruitful ground, the strong carrying the weaker<sup>y</sup>.

If it happened that the proprietors or occupiers of lands had cut down their vines, and impoverished their grounds, in order to obtain an abatement of the tax, they were punished<sup>z</sup>. The Emperors Gratian, Valentinian, and Theodosius provided against this practice, and gave orders about it to Eutropius the *Præfectus Prætorii*.

If these assessors, out of favour to any farmers, eased them in their tax, the goods of the proprietors were confiscated, and they underwent the penalty of paying four times the value of the sum taken off the land; and if they laid the taxes too high, they were condemned to restore fourfold<sup>a</sup>. This is the penalty ordered by Arcadius and Honorius.

The possessors of estates that were overcharged had the liberty of complaining within a year, in order to be relieved<sup>b</sup>: minors who had nobody to defend their cause, and persons employed for the service of the State, had time allowed them till they could act for themselves; but in the mean while they were to pay by provision the rate which had been assessed on their estates. The Emperor Con-

<sup>y</sup> L. 4. C. De censibus.

<sup>z</sup> L. 2. C. De censibus.

<sup>a</sup> L. 6. Cod.

<sup>b</sup> L. 5. C. eod.

2

stantine,

stantine, in consideration of the payment of their ordinary Taille, discharged them purely and simply of what they had been over-rated, in order to ease the tith<sup>c</sup>.

Such as were concerned in the collecting and receiving of this tax, if they kept the money arising thence in their hands, or diverted it to any other purpose, were subject to the penalty of paying four times its value, and were rendered incapable of that employment for the future<sup>d</sup>. Husbandmen however were not allowed the liberty of removing from the Parish or Collection in which their abode was situated, without the Emperor's license<sup>e</sup>; and when they got his permission to do so, the lands that they held in the district which they had quitted, were incorporated into the public Demefne; the relations which they had upon the place having no right to succeed to them<sup>f</sup>. This is the decision of the Emperor Dioclesian.

If the officers of the Exchequer sold an estate for the quit-rent's being in arrears, or if it was disposed of and adjudged to any body out of favour, a third person was admitted to demand an adjudication of it to himself, upon his paying the true and full value of the land at the Receiver's office<sup>g</sup>.

It must be observed, that these levies and assessments were settled and laid every year, and were called *Indictiones*<sup>h</sup>: but Theodosius

<sup>c</sup> L. 1. Cod. eod.

<sup>d</sup> L. 8. Cap. De jure fisci.

<sup>e</sup> L. 12. C. De susceptoribus.

<sup>f</sup> L. 4. C. De jure fisci.

<sup>g</sup> L. 3. C. *ibid.*

<sup>h</sup> *Plin. jun. Epist. ad Trajan.*

the

the Great, as Cedrenus relates, or Constantine, according to Onuphrius, ordered them only to be made once in every fifteen years.

These indictions or assessments were charged only upon lands, and never upon persons<sup>i</sup>; and nobody could be charged with them higher than in proportion to the amount and value of the estate he possessed.

The Emperors Honorius and Arcadius declare, as hath been already observed, that it is an ordinary charge, and that nobody could be exempted from it, whatever privilege he had to alledge or produce<sup>k</sup>.

This real Taille was sometimes increased and raised to an higher rate than usual; and this additional charge was called *Superindictum*<sup>l</sup>. It was paid like the ordinary Tailles, provided it was ordained and settled by the Emperor, without which the people of the Provinces were not obliged to it.

It was strictly forbidden to exact more of such as were subject to this tax, than was charged upon them or came to their share, on pain of restitution of double the sum wrongfully exacted to the sufferers: this was the penalty for the first offence, but in case of a second, the punishment was capital<sup>m</sup>. Before this Ordinance of Arcadius and Honorius, the Emperors Constantine II. and Julian the Apostate had condemned the exactors to restore four-fold<sup>n</sup>.

<sup>i</sup> *Indictiones non personis, sed rebus indici solent. Diocl. & Maxim. l. 3. De Ann. & Tributis.*

<sup>k</sup> L. 1. C. De indictionibus.

<sup>l</sup> L. un. C. De superindicto.

<sup>m</sup> L. un. C. De superexactione.

<sup>n</sup> L. 8. C. De exact. muner.

D

The

The Emperor Leo V. afterwards by his sixth Ordinance regulates the penalties incurred by such as exacted more than they ought. For the first time he condemned them to double the sum exacted; for the second offence to pay four times its value; and for the third, to the forfeiture of half their effects and estate.

This Taille upon lands was not laid equally in all the Provinces<sup>o</sup>; Italy was not charged so high as the rest, as may be seen in Sigonius. Ulpian and Caius quote several examples, which evidently shew that the Emperors had gratified several Provinces with the same privileges as Italy enjoyed<sup>p</sup>. It is likewise out of all question, that the ten Provinces which Augustus left to the People of Rome, according to Suetonius and Dio Cassius, were much more heavily rated than the eleven which he reserved to his own immediate inspection and administration; since Tacitus in his Annals, to express how Tiberius Cæsar had eased Achaia, says, that he freed it from the load of the Proconsular government<sup>q</sup>. Now the Provinces assigned to the People were called *Tributariæ* and *Proconsulares*; and those kept in the Emperor's hands were distinguished by the name of *Stipendiariæ*: these last were governed by Presidents of the Emperor's appointment, and the others by Proconsuls.

The Taille was not paid in all places in the same species of money<sup>r</sup>: there were some lands that paid it in gold, others usually in

<sup>o</sup> *Lib. De jure Italiae & Provinciarum.*

<sup>p</sup> *L. 1. § 8. ff. De Cens.*

<sup>q</sup> *Achaiam Proconsulari imperio levavit.*

<sup>r</sup> *L. 1. C. De argenti pretio quod thesauris infertur.*

silver,

silver, and some in brass. The Emperors Arcadius and Honorius, by a Law of the Code, give leave for the receiving it in gold from such as were taxed to make their payments in silver, provided they paid five ducats of gold for every pound of silver.

This Taille incident to lands was ordinarily paid at three terms, *viz.* on the first of September, the first of January, and the first of May<sup>f</sup>. This custom was particularly established by a Declaration of the Emperor Anastasius, in which he leaves the Armenians their choice of paying either in this manner, or in the way they had usually done, that is to say, at two half-yearly payments<sup>g</sup>. The Theodosian Code prescribes the very same regulation<sup>h</sup>; and from thence it comes, that the acquittances which the Receivers of the Taille used to give to the possessors or occupiers of estates, were filed *Quadrimestres breves*; because they were given for a four months assessment. There is likewise a passage to be seen in Cassiodorus, which confirms this usage, and entirely removes all the difficulties that might otherwise be raised on the subject. It is an Imperial regulation directed to an officer employed in collecting and receiving the real Taille, and enjoining him to make all persons pay it regularly at three terms, without allowing them any farther delay<sup>i</sup>. No retrospection was

<sup>f</sup> *L. 1. C. De militari veste.*

<sup>g</sup> *C. De Annon. & Tributis.*

<sup>h</sup> *L. 15, 16. Tit. eod. L. 1. §. 2. C. De Apoehis.*

<sup>i</sup> *Admonemus ut trina illatione devotus possessor constitutis temporibus suam compleat functionem, ita ut cesset venalis illa dilatio, quæ non ad tributarium compendia.*

D 2

sed

## Of the REVENUES

was allowed beyond the three last years; so that whoever produced acquittances for those years could not be prosecuted, or have any demand made upon him on pretence of arrears antecedent to that time<sup>w</sup>.

The silver or gold that was levied, was put into the hands of the Receivers<sup>x</sup>, who are stiled sometimes *Susceptores*, and sometimes *Exactores* or *Persecutores ærarii*. The law did not allow them to offer an exception *non numeratæ pecuniæ*, or to plead that they had not received the money, when the land-holders produced their acquittances.

There were generally two Receivers in every district or collection; which the Romans called *Metrocomia*<sup>y</sup>.

The acquittances which the Receivers gave, were passed before public Notaries, who are stiled *Cbartularii*; and they contained the day of payment, the name of the person charged to the Taille, the month, the year, and the cause or reason of the payment, which is properly speaking a *libelled* or declarative acquittance<sup>z</sup>. These Receivers had some inferior officers depending upon them; as Cashiers, who are stiled *Arcarii*; Comptrollers, who were called *Tabularii*; and Clerks to draw up and dispatch the acquittances, who went likewise by the name of *Cbartularii*.

fed ad fraudis ambitum cognoscitur exquisita. Nam qui de hujusmodi onere sublevare dicunt, aliud majus pondus abominabilis nundinationis imponunt. L. 11. c. 7.

<sup>w</sup> L. 3. C. De Apochis.

<sup>x</sup> L. 4. C. De exactoribus & susceptoribus.

<sup>y</sup> L. 1. C. Non luere habitat. Metrocomiæ. L. 8. De exactoribus, &c.

<sup>z</sup> L. 1. §. 2. C. De Apochis.

As

## of the ROMANS.

As soon as they had received either gold or silver, they were obliged to send it immediately to the General Office of Receipt of the Province. The Emperors Honorius and Theodosius enjoined the same thing still more expressly<sup>a</sup>.

Besides these Receivers, there was sent every year into each Province of the Empire, an officer of the Imperial Household, called *Canonicarius*, to use compulsory ways of payment, if any body were in arrears. A month after the term was expired, an officer stiled *Compulsor* was sent to force the inhabitants to pay; and had authority to distrein upon such as were indebted for past arrears, to condemn them to fines or amerciements, and to levy upon them the fees due to him for his time in the journey, as well as his travelling charges<sup>b</sup>. But this custom was abolished by the Emperor Justinian<sup>c</sup>.

## C H A P. III.

Of various other real Charges, which the Romans laid upon Lands.

Besides the imposition of the Taille, the proprietors or occupiers of lands were obliged to furnish every year a certain quantity of corn for the magazines, the military

<sup>a</sup> L. 7. C. cod. L. un. C. De ærarii publici perseq.

L. un. De officio Comitum sacrarum largit.

<sup>b</sup> L. 9. §. 1. C. De exactor.

<sup>c</sup> Novel. 128.

D 3

men,

men, and the store-houses<sup>a</sup>. This impost or duty was termed *Annona Militaris*: and these kinds of contributions and levies of corn were an ordinary charge, from which nobody had a privilege of exemption.

Such as lived nearest to the magazines on the frontiers, or to the public store-houses, were obliged to carry them thither<sup>b</sup>. These store-houses were called *Manstones*. They were not to be made but at convenient and small distances from one another; and whenever they could make them more conveniently by water than by land, either upon the sea or upon rivers, they were obliged to take that method, on pain of a capital punishment to be inflicted upon such as infringed this Ordinance<sup>c</sup>.

Neither the lands of the Ministers or Counsellors of State, nor those of the military men, nor even those of the Emperor himself, were exempted from these impositions of corn, which were made as best suited to the convenience of places<sup>d</sup>; so that such as could not make their payments in money, were sometimes admitted to pay in provisions<sup>e</sup>; and from thence were stiled *Translati*: as in like manner those that could not pay in provisions, were allowed to pay in money, and for that reason were called *Aderati*.

The Clerks or officers that received these contributions of corn were called *Opinatores*<sup>f</sup>,

<sup>a</sup> C. De Annon. L. 5 § 7. C. eod.

<sup>b</sup> L. 6. C. L. 8. C. eod. § L. 2. C. De Lucris.

<sup>c</sup> L. 9. C. De Annonis.

<sup>d</sup> L. 3. De Discursoribus.

<sup>e</sup> L. un. Cod. De collat. donat. & translatorum.

<sup>f</sup> L. 1. C. De exactione & translat. militar. Annonarum.

There

There were likewise some officers appointed for the keeping of this corn, called *Actuarii*.

There was no house whatever exempt from carriage and making ammunition-bread: the Emperors Arcadius and Honorius refuse such an exemption to the very lands of their own Demesne<sup>g</sup>. This corn and bread were put into granaries and magazines, from whence they made every year a distribution thereof among the soldiers.

The Romans likewise laid other impositions of bacon, mutton, vinegar and wine; the distribution whereof was by the Emperor Constantius ordered to be made in this manner<sup>h</sup>. They gave the military men for two days one after the other a certain quantity of biscuit, called *Panis buccellatus*; and on the third day a proportion of ordinary bread; one day they distributed wine, and the next vinegar; one day bacon, and the two days following mutton.

They imposed in like manner a quantity of hay upon the possessors of lands; but those who were subject to this contribution were not obliged to carry it to the camp<sup>i</sup>.

The keepers of the magazines and stores were termed *Actuarii*, because they were obliged to keep a register of all the various kinds of provisions; and were, within thirty days after they were brought into the stores, to deliver an exact account thereof, specifying the quantity of corn, and the rations of bread, and of all the several kinds of provisions that were

<sup>g</sup> *Ibid.* L. 2.

<sup>h</sup> L. 1. C. De erogatione militaris Annonæ.

<sup>i</sup> L. 8. C. eod.

D 4

in



## Of the REVENUES

in the magazines<sup>k</sup>. These Rolls or lists of provisions were called *Pittacia*.

They furnished also straw to the soldiers; and they were not bound to go and fetch it at a greater distance than a mile<sup>l</sup>.

In favour also of the military men, a moderate rate was set upon the provisions proper for them, always something under the current price, and called *Stellatura*<sup>m</sup>.

The landed men in the Provinces were likewise bound to furnish cloaths to the soldiers, which were to be delivered in the winter quarter, viz. from the first of September to the first of April, that is to say, before the beginning of the Campaign<sup>n</sup>. This kind of imposition was regulated in such a manner, that twenty heads of families or twenty ploughs furnished a suit of cloaths. There was however a variation in this rule, according to the different Provinces.

If there were any overplus or remainders of these provisions and cloaths, the officers of the magazines sold them at the current rate of the market, and not upon the foot of the original price and value at the time they were laid in; because sometimes the purchase thereof had been very moderate. These remains of munitions were called *Species resistentes, & annonæ vacantes*<sup>o</sup>.

If they thought it would be more convenient, either for the soldiery or the inhabitants,

<sup>k</sup> L. 5. C. eod.

<sup>l</sup> L. 2. C. eod.

<sup>m</sup> Alciat. on the Law 11. C.

<sup>n</sup> L. 1. C. De militari veste.

<sup>o</sup> L. 12. C. De erogatione.

## of the ROMANS.

to convert the cloathing, provisions, and other munitions into money, it was done accordingly<sup>p</sup>. The practice of this conversion was called *Aderare*. In consideration of these contributions, strict orders were given to all the officers and soldiers of the armies, forbidding them to molest, injure, or abuse the inhabitants, to demand money or relief of them in their marches or passing from one place to another, or to compel them to furnish them either with wood for firing, with mattresses for their bedding, with oil and nice sort of meats for their eating, or with any other kind of perquisites and gratifications<sup>q</sup>.

Besides these burdens, the inhabitants of the Provinces were subject to the quartering of the soldiers<sup>r</sup>, and were obliged to furnish them with houses to lodge in, which were called *Metata*; as the harbingers that distributed and marked them out, were stiled *Metatores*.

There were however several kinds of persons that were exempt from this charge of quartering soldiers; as the Physicians of Rome, the great Artists, Painters, and other people distinguished by their talents and endowments<sup>s</sup>.

In order to be excused and discharged from this lodging of soldiers, they paid certain taxes called *Epidemetica*, as Alciatus interprets the word<sup>t</sup>.

<sup>p</sup> L. 19. C. L. 4. De milit. veste. L. un. C. De collatione donatorum.

<sup>q</sup> L. 5. C. De erogat. militaris Annonæ.

L. un. C. De Salgamo militibus non præstando.

<sup>r</sup> L. 1. C. De Metatis, & L. 2. C. eod.

<sup>s</sup> L. 8 & 9. C.

<sup>t</sup> C. De Metatis & Epidemetis.

These quarters, accommodations, and munitions of various kinds were given not only to the soldiery, but likewise to the officers that were sent by the Emperors into the Provinces; which cost always a great deal of money, more especially in the case of the Proconsuls. Cicero, on this account, urges it in the way of reproach to Piso, that his journey into Macedonia had cost the inhabitants of the places through which he passed above two hundred and fifty thousand pounds: and Civilis made use of this pretext to incense the Hollanders, and engage them to make an insurrection against the Romans<sup>v</sup>.

Moreover, several towns were obliged to provide and maintain public horses and chariots, which were made use of by the Magistrates, and by Governors of Provinces and places, when they went to take possession of their posts, or returned from thence<sup>w</sup>. The Emperor also with his equipage and retinue made use of them on occasion: and there was no house, not even of the Emperor himself, nor of the Church, that had any privilege of exemption in this respect<sup>x</sup>. But nobody travelled in this manner without a special order from the Emperor, called *Tractatoria*<sup>y</sup>.

There were also some Provinces, that were particularly ordered to furnish a certain quantity of horses: this was the case of the Pro-

<sup>v</sup> L. 12. C. eod.

<sup>w</sup> Tac. Hist. 1. 4.

<sup>x</sup> L. 9. C. De cursu publico, Angariis, & toto titulo.

<sup>y</sup> L. 21. C. eod. L. unic. C. De Tractatoriis.

<sup>y</sup> It must be observed, that these duties or charges in the last law De Muneribus & Honoribus, are ranked among the personal charges.

vince

vince of Guelderland, which made it break out into a revolt<sup>z</sup>.

The people of Frizeland were obliged to furnish hides or leather. This impost, which was not very considerable, was laid upon them by Drusus<sup>a</sup>.

The Hollanders maintained a certain number of troops, and supplied also a quantity of arms<sup>b</sup>.

There was likewise a contribution of money laid upon the occupiers of lands for the providing of carriages, which was paid in gold, and not in silver: but the farmers or tenants of the Emperor and of the Roman Senators were exempted from it by the Declaration of the Emperors Constantine and Constantine<sup>c</sup>. This duty went by the name of *Aurum Temoniacum* or *Tyronicum*, as the learned Cujacius observes.

There was also an imposition either of money or of days-works for the building of public edifices; from which all the Senatorial Order were exempted<sup>d</sup>. A great many other persons had got themselves discharged from it, but all their privileges of exemption were revoked by Constantine the Second.

The Emperors Arcadius and Honorius explain themselves in the following manner upon this subject, in a rescript directed to the Governors and Magistrates of the Provinces.

<sup>z</sup> Tacit. 1. 4.

<sup>a</sup> Tributum iis Drusus modicum jufferat pro angustia rerum, ut in usus militares coria boum penderent. Tacit. Annal. 1. 4.

<sup>b</sup> Batavi viros tantum & arma ministrant.

<sup>c</sup> L. 4. C. De dignitatibus.

<sup>d</sup> L. 7. C. eod. L. 1. C. De operibus publicis.

We

We declare that the Consuls, the Magistrates, and the inhabitants of cities and towns are bound to erect new walls, or to fortify the old ones<sup>e</sup>; and that the sum which the charges of the works may amount to, shall be levied upon the lands of private proprietors, according to the number of acres, regard being however had to the fertility and barrenness of the lands, and the strong helping to bear the weaker. This impost was called *Adscription*, and extended no farther than the territory of the town, where they were making these public works.

Before the reign of the Emperor Zeno, the Governors used to make an account of this money to be given in to themselves, and took a *siliqua* in a *solidus*, near ten *per Cent.* for their pains in this respect: but that Prince expressly forbade them to take this perquisite, and ordered that for the future the Receivers should pass their accounts before the Magistrates at the Town-house<sup>f</sup>.

The Emperor Valentinian, seeing that the Governors exacted days-works from people more than were due by law, gave orders to his Lieutenant-general to oppose and put a stop to the practice. It was chiefly the Governors of strong places that tormented the country-people exceedingly in this respect<sup>g</sup>.

Besides these duties, the Emperors laid particular impositions upon the most fertile Provinces (as on Egypt, Sicily, and Africa) of a

<sup>e</sup> L. 12. C. *ead.*

<sup>f</sup> L. un. C. De rationibus operum publicorum.

<sup>g</sup> L. un. C. Ne operæ à Collat. exigantur.

L. 1 & 2. C. Ut Rusticani ad nullum obsequium cogantur.

great

great quantity of corn for supplying the granaries and storehouses of Rome, Constantinople, and even of Alexandria; part of which was distributed *gratis* to the common people, especially at Rome. These contributions of corn were stiled *Annonæ Civiles*, because they were designed and applied to the subsistence of the citizens<sup>h</sup>.

Aurelius Victor says, that Augustus drew out of Egypt above three millions six hundred thousand bushels of corn: and Hegefippus relates, that this country alone supplied victuals for all the people of Rome a third part of the year<sup>i</sup>. St. Jerome writes, that Ptolomy Philadelphus raised every year upon that kingdom fifteen millions of bushels of corn<sup>k</sup>. The chief employment of the Governor of that Province consisted in taking care to levy these contributions of corn, and to send them to Rome, or to Constantinople, after the seat of the Empire was transferred thither. The other Provinces of Africa contributed double to what Egypt did; which amounted to above seven millions six hundred and fifty thousand bushels<sup>l</sup>. Josephus represents Agrippa as saying, that Africa supplied the people of Rome with food for nine months in the year.

There were some crews of mariners and of seamen appointed to carry this corn to Rome<sup>m</sup>. They were punished capitally, if they did not keep the usual course; the Judges

<sup>h</sup> L. 1. C. De Annonis Civilibus.

<sup>i</sup> L. 2. cap. 9. De Excidio Hierosol.

<sup>k</sup> Upon the ninth chapter of Daniel.

<sup>l</sup> Aurel. Victor.

<sup>m</sup> L. 7. C. De Naviculariis.

2

and

and Magistrates of places, if they did not take care to make them set out in proper time and place, were punished with the confiscation of their goods and estates; and the masters of the ships were banished<sup>n</sup>. They were forbidden in the strictest manner to trade with this corn.

No vessels under twenty tun could be exempted or excused on any account whatever from serving as transports to carry this corn<sup>o</sup>.

The Emperors Arcadius and Honorius forbid, under pain of death, the loading of these ships with any other goods, merchandise, or commodities whatsoever<sup>p</sup>.

If the ships ran aground or stranded on any coast, the inhabitants of the country were obliged to lodge the corn in the public storehouses, till the first opportunity that offered of sending it away. If they were wrecked, a particular account was drawn up of the shipwreck, and after a due inquisition into the matter according to the forms of law, was authenticated by the Judge, and certified within the year<sup>q</sup>. After the expiration of that term, it was no longer receivable, and they were obliged to make good and pay the loss: if the accident happened through the fault of the officers of the ship, the goods of the company and body of the seamen were answerable for the damage sustained<sup>r</sup>.

<sup>n</sup> L. 8. C. L. 4. C. eod.

<sup>o</sup> L. 2. C. De navibus non excusandis.

<sup>p</sup> L. un. C. Nequid onere publico imponatur.

<sup>q</sup> L. 2. 3. 5. C. De naufragiis.

<sup>r</sup> L. 6. C. eod.

The

The Emperor Theodosius calls this transport of corn by the name of *Felix Embola*<sup>f</sup>.

When this corn was lodged in the magazines of Rome, they valued it at a moderate price for the purchase of such as did not receive any *gratis*. Asconius Pedianus says, that Clodius, when he was Tribune of the People, in order to gain their favour on his side against Cicero his enemy, ordered all the quantity of corn that had been thus bargained for, to be delivered to the purchasers without payment.

#### CHAP. IV.

##### Of the Personal Taille, or Poll-Tax.

**A**MONG the Romans there was a distinction made of two kinds of Tributes or Taxes; the tribute of the ground, and that which was laid in the nature of head-money<sup>a</sup>.

The personal Taille or Poll-Tax was usually imposed in the countries which they conquered, as appears from several passages in Livy. It was not uniform in all the Provinces of the Empire<sup>b</sup>. What number of heads soever there were in a house or family, they were all subject to this tax, and must be paid for, without any exception of sex, *viz.* the males from after the age of fourteen, and

<sup>f</sup> L. 2. C. De navibus non excusandis.

<sup>a</sup> Censur five Tributum aliud prædii, aliud capitis. L. 1. ff. De muneribus.

<sup>b</sup> L. 1. 3. § ult. ff. De Censibus.

the females from twelve years till they were sixty-five. This distinction of age however was hardly observed any where but in the Province of Syria; for in other countries they paid this tribute of Head-money from the time of their birth till that of their death. This tax was not laid alike in all places and at all times. Appian writes that Pompey the Great imposed upon the people of Syria and Cilicia an annual contribution of the hundredth part of their revenue. As for the Jews, the Emperor Hadrian loaded them with excessive taxes. Josephus, Zonaras, and Xiphilinus relate, that Vespasian laid upon them two drachms an head, payable at Rome to Jupiter Capitolinus.

Josephus, speaking of Egypt, says, that every person in that country paid Head-money; and it appeared by the rolls of this tax, that there were seven hundred and fifty thousand men that paid to it, without reckoning in this number those of Alexandria, who might amount to about an hundred thousand.

Strabo observes, that Egypt alone paid seven millions five hundred thousand pounds a year to the father of the famous Cleopatra<sup>c</sup>, and about twice as much to Augustus Cæsar. This Taille therefore amounted to fifteen millions under the Roman government. Agrippa, in Josephus, represents to the Jews, that Egypt, besides the vast quantities of corn it was obliged to furnish, paid more contributions in a month, than all Judæa paid in a year<sup>d</sup>.

<sup>c</sup> Lib. 17.  
<sup>d</sup> Lib. 2. De excid. Hierosolym.

Velleius

Velleius Paterculus says, that the Gauls paid still more than Egypt did: but Historians contradict one another upon this subject. Suetonius and Eutropius relate, that Julius Cæsar imposed upon them only one million: but Justus Lipsius pretends, that there is an error in the text, and that it ought to be read four millions. Augustus Cæsar raised these imposts a great deal higher.

If we consider it upon the like footing in other countries, what ought Asia, Spain, Greece, Illyria, and so many other Provinces to pay? Justus Lipsius computes, that this Taille exceeded one hundred and fifty millions a year.

The inhabitants of towns were exempted from this tribute by Constantine the Great, provided however that they were Roman citizens<sup>e</sup>.

The Emperors Dioclesian and Maximian declare expressly, that the husbandmen and farmers paid this impost<sup>f</sup>. In great extremities the Romans doubled it, or caused two years to be advanced at once.

Appian relates, that the Romans had laid tributes on all the Provinces of Asia, from the Hellespont to the Euphrates<sup>g</sup>.

Plutarch in his Life of Pompey writes, that this great Conqueror laid imposts upon all the people of Asia, to the amount of eight millions a year.

Appian says, that Sylla made them advance five years at once; so that several towns, to

<sup>e</sup> L. 1. C. De Capitatione civium censibus eximenda.  
<sup>f</sup> L. 1. C. Ne Rusticani ad ullum obsequium devocentur.  
<sup>g</sup> Mithrid. c. 1.

E avoid

## Of the REVENUES

avoid being ill-treated and abused by the soldiery who made these levies, were forced to sell and mortgage their theatres, their town-houses, their ports, their walls, and other public places<sup>b</sup>.

The same author relates further, that Mark Anthony exacted from the people of Asia the tribute of ten years in a single one, which amounted to near an hundred millions; reproaching them with having raised and paid to Brutus and Cassius the very same sum within the space of two years<sup>c</sup>.

## C H A P. V.

## Of Confiscations and Fines.

THE goods and estates of persons condemned either to death, to perpetual banishment, or to the mines, were confiscated<sup>a</sup>. The income which arose from this kind of revenue could not but be very considerable, considering the vast extent of the Empire, the great number of people condemned, the rigorous prohibition of petitioning for the confiscations of such as were found guilty of high treason, and the regulation by which it was provided with regard to the other crimes subject to this penalty, that all the grants which

<sup>b</sup> *Mithrid.* c. 7.

<sup>c</sup> *Civil Wars*, l. 5. c. 1.

<sup>k</sup> *Damnatio* bona publicantur, cum aut vita adimitur, aut civitas, aut servilis conditio irrogatur. *Callistrat.* l. 1. §. De bonis damnatorum.

the

## of the ROMANS.

the Emperors should make of the confiscations of the criminals estates, should be null<sup>b</sup>. Such grants however, as the Prince thought fit to make of his own proper motion, and for which no application by way of request or solicitation was made to him, were still valid<sup>c</sup>.

This custom lasted till the time of the Emperor Justinian, who by *Novelle* 124. enacted, that excepting the case of high treason, the goods and estates of persons condemned for all other crimes should belong to their relations in the ascending and descending lines, as far as the third degree<sup>d</sup>; that their wives should come upon these very estates, and recover the portions and estates they brought in marriage, their dowers, or the other profits of their survivorance; and that if the wife had not brought her husband any fortune at all, she should only be entitled to the fourth part of his confiscated estate.

The effects and estates of persons Proscribed were confiscated in like manner<sup>e</sup>; and when it was for the crime of high treason, all persons who had any effects of the criminals in their hands, or any knowledge thereof, were obliged to give in an information of the same within two months, or eight at farthest, under pain of forfeiting four times the value. Appian attests this to be the usual practice, in the account he gives of Sylla's proscriptions,

<sup>b</sup> *L.* 1. 2. *C.* De petitionibus bonorum sublatis.

<sup>c</sup> *D.* §. 1. *L.* 2.

<sup>d</sup> *Novell.* 117. c. 5.

<sup>e</sup> *L.* 11. *C.* De bonis proscript. *Civil Wars*, l. 1. c. 12.

\* l. 4. c. 3.

E 2

and

## Of the REVENUES

and in reckoning up the great number of persons proscribed, who were the victims of the Triumvirate.

The estates of such as killed themselves after an accusation had been brought against them, and antecedently to their condemnation, were also confiscated<sup>f</sup>: but if they had made away with themselves before the accusation was brought, their estates were not liable to any claim of the Exchequer. It was nevertheless necessary that such *Felos de se* should be accused of some crime that was punishable by law with the penalty of confiscation, before their estates could be seized on account of their suicide<sup>g</sup>. If there was any difficulty in the judgment or determination of the matter, the confiscation did not take place. The Emperor Antoninus says likewise, that if the heirs are able to bring proofs to justify the memory of the deceased, there shall be no confiscation<sup>h</sup>: and Adrian maintained the heirs in the enjoyment of the estate and effects of a father, who had killed himself upon being accused of having taken away his son's life.

The goods and estate of a person that bribed or corrupted his accuser, if the crime charged upon him was capital, and his life lay at stake, were not confiscated; though the bribery and corruption were never so clearly proved and verified: for the confiscation on this account did not take place, except in the case of

<sup>f</sup> L. 3. ff. De bonis eorum qui ante sententiam vel mortem sibi confecerunt, vel accusatores corruerunt. L. 1. Cod. eod.

<sup>g</sup> D. L. 1. §. 1.

<sup>h</sup> Ibid. §. 8.

crimes,

## of the ROMANS.

crimes<sup>i</sup>, the legal punishment of which was either a perpetual banishment, or a penal servitude.

It must nevertheless be still observed, that the confiscation was not always rigorously insisted on or exacted in all these cases; for Tacitus relates, that such as prevented the executioners by laying violent hands on themselves, had the rites of a funeral, which were usually denied to such as forfeited their estates, and their testaments were executed<sup>k</sup>.

With regard to such as were recalled from banishment or from working in the mines, though they were thus exempted from those penalties, yet their estates which had been confiscated were not thereby restored to them, but continued still in the hands of the Exchequer; and if an exiled person procured Letters to restore him<sup>l</sup>, he could only recover part of his effects and estate<sup>m</sup>.

<sup>i</sup> L. 1. ff. eod.

<sup>k</sup> Promptas ejusmodi mortes metus carnificis faciebat, & quia damnati publicatis bonis sepultura prohibebantur, eorum qui de se statuebant, humabantur corpora, manebant testamenta, pretium festinandi. *Annal.* l. 3.

<sup>l</sup> L. 3. Cod. eod.

<sup>m</sup> In Insulam deportati bona fiscus, poenâ remissâ, retinet, says *Papinian*, L. 6. ff. De sententiam passis & restitutis.

## C H A P. VI.

*Of the Crimes which were punishable with a Confiscation of Estate.*

**T**HE estates of persons guilty of high treason were confiscated<sup>a</sup>. Now the overt-acts which inferred a guilt of this nature among the Romans, were much the same as are deemed high treason at this time in France. All were deemed criminal in this respect, that made any attempt or formed any design against the life of the Prince, that treated with the enemies of the State, that levied troops, that conspired or contrived the death of the Ministers of State, that calculated the nativity or drew the horoscope of the Prince in order to do him some mischief or work upon him by enchantments, and that excited the people to an insurrection or revolt.

Some Emperors were minded to extend this crime likewise to such as judged cases and pronounced sentences contrary to their Ordinances; but this was not received, nor ever passed into a law. Evil Princes extended it even to words<sup>b</sup>, which had ever till their time passed with impunity<sup>c</sup>: but Theodosius the Great re-

<sup>a</sup> L. 5. C. ad Legem Juliam, Majestatis.  
L. 1. ff. L. 5. C. eod. L. 7. G. De Maleficis & Mathematicis, &c.

<sup>b</sup> L. unic. C. Siquis Imperatori maledixerit.  
L. 28. §. 1. ff. De pœnis, &c.

<sup>c</sup> Facta arguebantur, dicta impunè erant. Tacit.

jected

jected all accusations of this kind. Deserters were burnt alive, and the authors of seditions were condemned to be thrown to wild beasts.

A flatterer of Tiberius Cæsar charged one Roman citizen with high treason, for having sold a garden in which there was a statue of Augustus Cæsar; and accused another of the same crime for having sworn falsely by the name of the said Emperor. As for the first it was decided, that without any offence against Religion, they might sell the statues of the Gods, as they sold the houses and gardens of which they were appurtenances: and with regard to the second case, it was determined, that it should be left to the Gods, as it was their business, to revenge the injuries offered to the Gods<sup>d</sup>.

There wanted not other informers that brought the same charge and accusation against such as had made encomiums upon the enemies of the State; as happened in the case of Crematius Cordus<sup>e</sup>, to whom it was objected as a criminal matter of this kind, that he had given in his History great elogiums to Brutus, and had called C. Cassius the last of the Romans.

The authors of scandalous and defamatory libels either against the State, or against those that governed it, were likewise attainted of this crime<sup>f</sup>: such as published or spread them, such as found them in the streets and did not

<sup>d</sup> Contra Religiones non fieri, quod Numinum simulachra venditionibus hortorum & domorum accederent.—  
Deorum injurias Diis curæ.

<sup>e</sup> Tacit. Annal. 1. 4.

<sup>f</sup> L. 1. C. De famosis libellis.

E 4

burn



burn them immediately, were deemed worthy of death. Before the time of Augustus Cæsar, the State was satisfied and thought it sufficient to make answers to these libels, and so prevent their ill effects; and that Emperor was the first who made it a crime of high treason §, though he still pardoned words. Suetonius however, in his Life, expresses the contrary <sup>b</sup>.

This crime of high treason was an inexhaustible source for the revenue in the times of Sylla and Marius, under the Triumvirate, and in the reigns of Caligula, Heliogabalus, and the other tyrants of the Empire <sup>i</sup>.

Tiberius Cæsar understood very well how to make his advantage of it, or, properly speaking, how to abuse it; but he always employed it, rather to get rid of his enemies and such persons as he suspected, than to get their estates.

There was something very particular, and indeed singular in this crime: it was, that an accusation might be brought against a man for it after he was dead <sup>k</sup>, and that the bare design or will to commit it, though not followed by any action, was punishable <sup>l</sup>; which never took place with regard to other crimes.

This crime became extremely common, through the shameful abuse of accusations, and

§ Primus Augustus cognitionem de famosis libellis specie læsæ majestatis tractavit. *Tacit. Annal.* l. 1.

<sup>b</sup> *Ch.* 51 & 55.

<sup>i</sup> *Appian, Sallust, Herodian.*

<sup>k</sup> *L. 8. C. ad L. Juliam, Majestatis.*

<sup>l</sup> Eadem enim severitate voluntatem sceleris quam effectum puniri jura voluerunt. *L. 5. C. eod.*—Cogitationis poenam nemo patitur. *Ulpian, L. 18. ff. De poenis.*

the

the detestable profession of a *Delator* or *Informers*; which having been ever unknown before, was introduced into Rome together with Tyranny <sup>m</sup>.

The crime of Parricide was always punished with the confiscation of all the effects and estate of the criminal <sup>n</sup>: but this crime, so extraordinary in its nature, must be placed in the same rank as monsters, which are so much the more rare, as they are more shocking and horrible <sup>o</sup>. There was however in the reign of Tiberius found a son so unnatural, as to accuse his father of having designed to kill the Emperor, and raise an insurrection against him in Gaul: and Appian mentions a monster like this, who went along with the serjeants or guards of the Triumvirs, to shew them the place where his father lay concealed, and looked on whilst they murdered him in his presence <sup>p</sup>.

By the Cornelian law, the effects and estates of murderers were confiscated <sup>q</sup>; and this law took in likewise such as assisted or were accessories in the murder. It comprehended also poisoners, incendiaries, such as carried forbidden arms about them in order to kill any body, Magistrates that suborned witnesses and accusers for the getting an innocent person to be condemned falsely; such as justified a murder, such as made others eunuchs, or suffered

<sup>m</sup> Delatores genus publico exitio repertum per præmia liciebantur. *Tacit. Annal.* l. 4.

<sup>n</sup> *L. unic. C. De iis qui parentes vel liberos occiderunt.*

<sup>o</sup> Miseriarum ac sævitæ exemplum atrox. *Idem.*

<sup>p</sup> *Bell. Civil.* l. 4. c. 4.

<sup>q</sup> *L. Cornelia, De Sicariis.*

*L. 1. ff. eod. & passim in Codice.*

them-

themselves to be made so ; such as used forcery and witchcraft ; all such as circumcised their children, except the Jews ; such as exposed their slaves to combats against lions and other wild beasts ; and, in fine, women that designedly made themselves miscarry.

The cases in which the killing of a man was not attended with the confiscation of the murderer's estate, were, 1. When the manslaughter was involuntary. 2. When a man killed another purely in defending his own person. 3. When he killed a robber, especially a night-robber. 4. An husband that killed his wife, having caught her in adultery, was only sent away to a distant place for a time, if he was a man of fashion and credit ; but if he was a mean and obscure person, he was banished for ever : it was however allowed to kill a wife taken in the very fact.

Adulterers were also punished with death, and consequently with the confiscation of all their effects and estates ; at least from the time of the Emperor Alexander Severus. The managers, goers between, and agents in bringing about and carrying on that infamous commerce, were comprehended in this law. Such as married a woman convicted of adultery and sentenced for the same, and such as debauched widows or maidens forfeited half of their estates.

<sup>r</sup> L. 1 & 5. C. L. 2 & 3. C. L. 4 & 5. C. L. 1. § 5. ff. &c.  
<sup>s</sup> L. 9. §. 1. ff. C. ad Leg. Jul. De Adulteriis. L. 29. ff. eod. D. L. §. 1. L. §. 2.

Such

Such as seduced a girl under twelve years of age, incurred the penalty either of banishment or of penal servitude.

Sodomites were punished with great severity, and such as lent their houses for the carrying on of any lewd and scandalous commerce, underwent the same punishments as were inflicted on adulterers.

Augustus Cæsar put several persons to death for having debauched his daughters.

Forgers of deeds and writings were punished with death, when they were of a servile condition ; and if they were freemen, with perpetual banishment and confiscation of their estates.

Such as incurred the penalties of the Cornelian law *de Falsis*, were in the first place, such as made false testaments and the like fictitious deeds, or caused them to be drawn up and made by others.

- 2. Such as took money, and were hired to serve for witnesses.
- 3. Such as bribed the Judges or witnesses.
- 4. False witnesses.
- 5. Such as broke open the testaments of persons before they were dead.
- 6. Persons entrusted with the keeping of the writings and evidences of a party in any cause, if they communicated them to the adverse party.

<sup>t</sup> L. 18. §. 1. ff. De pœnis.  
<sup>v</sup> Papinian, L. 8. C. eod.  
<sup>u</sup> Suetonius in August.  
<sup>w</sup> L. 1. §. ult. ff. de leg. Cornel. De falsis.  
<sup>x</sup> D. L. 1.

7. Such

7. Such as in writing the last will of any body, put down themselves for legacies <sup>y</sup>.

Lampridius however relates, that the Emperor Adrian did not proceed to execute the rigor of this law, but contented himself with the cutting off of the fingers of a person guilty of forgery.

False coiners suffered the penalty of this law, as to confiscation of their effects, as well for having filed, clipped, or altered, as for having counterfeited the coin. It took in likewise such as did not prevent this practice when it was in their power to do so, and such as put off and vended false money <sup>z</sup>. The lands and houses of persons where it had been coined were also confiscated.

The Emperor Constantine the Great declares false coiners to be guilty of high treason, and condemns them to be burnt alive <sup>a</sup>.

Whoever changed his name with any ill design in view, underwent the rigor of this law; but excepting the case of fraud, it was allowable for all persons to change their names at pleasure <sup>b</sup>.

Such as supposed children were likewise subject to the penalties of this law; and in this case no time whatever could introduce a prescription, and save the guilty from prosecution and punishment <sup>c</sup>.

Such as offered any violence to others, without carrying arms about them, forfeited

<sup>y</sup> L. 4. C. eod.

<sup>z</sup> L. 9. §. 1, 2. ff. L. 1. C. De falsa moneta.

<sup>a</sup> L. 2. C. eod.

<sup>b</sup> L. un. Cod. De mutatione nominis.

<sup>c</sup> L. 1. C. eod. L. 1. §. 1. ff. L. 19. §. 1. ff.

only

only a third part of their estates: but if they had weapons about them when they committed the violence, they were sentenced to a perpetual exile, and all their estate was confiscated <sup>d</sup>.

This penalty was also incurred by those that exacted new imposts, with an armed force, by their own authority.

The estates of such as committed rapes upon maidens, widows, virgins consecrated to Religion; as also the effects of those that accompanied them in the enterprize, or harboured, lodged, and entertained them in their houses, were confiscated; and their persons moreover were punished capitally <sup>e</sup>.

The estates of such as were convicted of sacrilege, of robbing the treasury, and embezzling the public money, were also confiscated; but in the last case five years was enough to create a prescription, and save the embezzler from punishment <sup>f</sup>.

Such as kept the public money in their hands, and made use of it for their own profit, were condemned to make restitution, and pay a third part of the sum so diverted over and above by way of fine <sup>g</sup>.

Such as being employed in a post committed any exactions, were banished, and sentenced to an amerciament, which was often four times the value of the sum that had been exacted irregularly and unjustly from people <sup>h</sup>.

<sup>d</sup> L. 10. §. ult. ff. ad L. Jul. De vi publ. L. ult. ff. eod.

<sup>e</sup> L. un. §. 2. C. De raptu Virginum.

<sup>f</sup> L. 9. ff. ad L. Jul. Peculat. &c.

<sup>g</sup> L. 4. §. eod.

<sup>h</sup> Novel. 159. L. 7. §. 3. ff. ad Leg. Jul. Repetundar.

Extor-

Extortioners were sometimes punished according to the *Cornelian Law*, by which they were subjected to have their estates confiscated<sup>i</sup>.

Such as bribed to get into offices, and purchased suffrages, were fined an hundred crowns of gold<sup>k</sup>.

Plagiaries were also generally condemned to the mines, and their estates confiscated<sup>l</sup>.

Prevaricators that used collusion, and betrayed a cause or trust, suffered sometimes the loss of all their whole estate, and sometimes only of a moiety<sup>m</sup>.

Such as diverted, misapplied, or embezzled the assets and estate of a succession, were sometimes condemned to very heavy fines; for it was a criminal affair. Cheats likewise that sold or mortgaged a thing twice over, or by a false title, were treated in the same manner<sup>n</sup>.

Such as formed societies and combinations, and assembled multitudes of people together without the Prince's permission, were sentenced also to severe fines<sup>o</sup>.

Subaltern Judges, in country villages, called from their not being allowed seats at the hearing of causes, *pedanei*, were, when guilty of bribery and corruption, punished with the loss of their estates, and banishment<sup>p</sup>.

<sup>i</sup> L. 2. ff. De concussionibus. L. 3. 8. 5. ad L. Cornel. De fidei iuribus.

<sup>k</sup> L. un. ff. ad L. Jul. Ambitus.

<sup>l</sup> L. ult. C. eod.

<sup>m</sup> L. 6. ff. De Prævar. L. 38. §. 8. ff. De pœnis.

<sup>n</sup> L. 3. C. De crimine expilatæ hæredit. L. 3. §. 2. ff. Stellionatus.

<sup>o</sup> L. 1. §. L. 2. ff. De Collegiis.

<sup>p</sup> L. 28. §. 10. ff. De pœnis.

There was a fine of ten pounds of gold laid upon such as violated the sepulchres of the dead; one of fifty pounds upon such as hindered the interment of deceased persons; and a confiscation of a third part of their estates was the penalty incurred by such as beset dying people, and teased them in order to get their succession<sup>q</sup>.

All persons likewise subject to the Taille forfeited their estates, if they changed their abode: and besides this penalty, perpetual exile was decreed against merchants convicted of engrossing commodities into their hands.

Such as enhanced and used arts to raise the price of corn, were punished with heavy fines, and sometimes corporally.

False accusers or slanderers were sentenced to the same punishment as the person wrongfully accused would have undergone in case he had been found guilty upon their accusation; so that their estates were often confiscated.

There was a penalty of four times the value against such as misapplied and diverted the public money, against such as borrowed money of persons that were indebted or accountable to the State, and against the concealers and detainers of the effects of condemned persons<sup>r</sup>.

<sup>q</sup> L. 4. C. De sepulch. violator. L. 6. C. Novel. 60. c. 1.

<sup>r</sup> L. 4. C. De jure fisci. L. 1. §. 2. C. De monopolis.

<sup>s</sup> L. 37. ff. De pœnis.

<sup>t</sup> L. ult. C. De calumniatoribus.

<sup>u</sup> L. 8. C. De jure fisci.

L. 1, 2. C. De his qui ex publicis rationibus mutuam pecuniam acceperunt. Et L. ult. De bonis proscriptorum.

The punishment of smugglers that brought in prohibited merchandise, and ran contraband goods, was no less than capital, besides the confiscation of the merchandise, and a fine of thirty pounds of gold laid upon the governors of the places where it had been run. There was likewise a confiscation of all their effects, and perpetual banishment denounced against such as harboured and received any foreign merchants, without giving notice thereof to the Chief Director of the Commerce <sup>w</sup>.

The carrying away of gold into foreign countries was prohibited under pain of death; and the merchants of Persia were expressly forbidden to bring any merchandise on this side the river Araxes, under pain of confiscation of the said merchandise <sup>x</sup>.

Such as levied more than was imposed upon the people that were subject to the Taille, were condemned to make them ample restitution, by paying either double or else four times the value of the sum wrongfully exacted; and sometimes too all their effects were confiscated <sup>y</sup>.

The purchaser of an estate or thing in dispute, knowing the title to be bad or precarious, was condemned to restore it, and the purchase-money was forfeited to the Exchequer <sup>z</sup>.

The farmers of excises, customs, duties of export and import, and of all other imposts

<sup>w</sup> L. 14 § 16. L. 4. §. 1. C. De commerciis & mercatoribus. L. 6. C. eod.

<sup>x</sup> L. 2. C. eod. L. 4. § 1.

<sup>y</sup> L. unic. C. De superexactionibus.

L. 8. C. De excusat. munerum, &c.

<sup>z</sup> L. 4. C. De litigiosis.

that

that had been laid irregularly and by violence upon any commodities or merchandise, were condemned to make restitution of double their value <sup>a</sup>.

Confiscation of goods was likewise denounced against such as sold purple without the Prince's permission; against all that bought silks from foreigners; against such as either sold or bought the corn designed and appropriated for the people of Rome and the armies of the State; and against all that sold arms to foreigners <sup>b</sup>.

There was no confiscation of merchandise decreed against such as had not declared them through mere inadvertency or mistake: they only paid double the ordinary duty <sup>c</sup>.

Such as farmed lands under the Exchequer, if they transported or transplanted fruit-trees, were condemned to pay four times their value <sup>d</sup>.

Whoever fraudulently and by artifice got any grant and received any thing from the Exchequer, was condemned to restore double its value <sup>e</sup>.

If the Governors of Provinces did either in their own name, or by means of other persons acting by their direction and in their behalf, purchase any lands within their governments, they might be demanded back by the seller,

<sup>a</sup> L. 1. ff. De Publicanis.

<sup>b</sup> L. 1. C. Quæ res venire non possunt, &c.

L. 2. C. Quæ res exportari non possunt, &c.

<sup>c</sup> L. 1. 16. §. ff. De Publicanis.

<sup>d</sup> L. 45. §. 13. ff. De jure fisci.

<sup>e</sup> L. 46. §. 7. ff.

F

and

and the purchase-money was paid into the Exchequer <sup>f</sup>.

Such as defrauded the treasury of any of its dues, were condemned to restore fourfold <sup>g</sup>.

Such as opened the testament of a person whilst he was living, incurred the penalties of confiscation of estate and banishment <sup>h</sup>.

If a man caused any pillars or works of marble to be carried out of the town into the country to any of his estates, the estate was confiscated <sup>i</sup>.

There was an express prohibition of pulling down houses in order to sell the stones, the marbles, and the pillars separately, under pain of nullity of the sale, and of double the price being paid to the Exchequer by the purchaser. It appears nevertheless that this double was paid equally by the seller and the purchaser <sup>k</sup>.

The Magistrates that were commissioned to take care of the bringing in and receiving of the corn for the army, when it was not done within the year, were sentenced to pay double <sup>l</sup>.

The Commissaries of provisions that had kept any of them to themselves, were also condemned to pay double, the moiety whereof went to the Exchequer <sup>m</sup>.

If any person engaged in a law-suit was convicted of having given money to the Judge

<sup>f</sup> D. L. §. 2. L. unic. L. C. Tit. 53.

<sup>g</sup> D. L. 1. §. ult.

<sup>h</sup> L. 38. §. 7. ff. De pœnis.

<sup>i</sup> L. C. De Ædific. privatis.

<sup>k</sup> L. 52. ff. De contrah. emptione. L. 4. §. 5, 6, 7, 9, 10, 11, 12, & ff. De legatis. L. 4. C. De Ædific. privatis, L. ult. De donat. inter virum & uxorem.

<sup>l</sup> L. 7. C. De exactoribus.

<sup>m</sup> D. L. 7.

in

in a civil affair, he was sentenced to pay four times the sum; and if it was in a criminal case, his estate was confiscated <sup>n</sup>.

Such as made appeals from the sentences of the Courts of Judicature rashly and causelessly, were condemned to pay fifty pound weight of silver <sup>o</sup>.

The effects and estates of the chief and other Magistrates of towns, whenever they quitted their towns, were employed in defraying the charges of collecting the public money, if they did not return within the year <sup>p</sup>.

The salaries and perquisites due to officers deceased, belonged to the Exchequer <sup>q</sup>.

All fines were to be carried to the Treasury, as soon as ever they were received <sup>r</sup>.

Such as gathered these fines, if they diverted any part of what was due to the Treasury, were condemned to pay fifty pounds of gold to the Exchequer <sup>s</sup>.

The Judges might condemn a *Barretter* who had lost his cause to pay the costs of suit, and to pay moreover ten *per Cent.* of the sum, to which the said costs amounted into the Exchequer.

The Serjeants or Bailiffs that let any persons committed to their custody make their escape, incurred a fine of ten pounds of gold <sup>t</sup>.

The Judges were strictly forbidden to mo-

<sup>n</sup> *Authentic.* Novo jure, C. De pœnis.

<sup>o</sup> L. 5. §. ult. Quorum Appellationes non recipiuntur.

<sup>p</sup> L. 5. C. De Decurionibus.

<sup>q</sup> L. 1. C. De Annon. & Tributis. L. 1. C. Theod. De Annonis civilibus.

<sup>r</sup> L. 1. C. De modo mulctarum.

<sup>s</sup> L. 13. §. 3.

<sup>t</sup> L. 2. C. De sportulis.

F 2

left

left and oppress the people of the Provinces, under the penalty of a fine of fifty pounds of gold; and were enjoined to observe and keep to the Ordinances, on pain of paying ten pounds of gold for each infringement thereof<sup>u</sup>.

CHAP. VII.

Of Escheats, or the Revenue arising from Successions, and testamentary Legacies.

**A**ugustus Cæsar first introduced this right, which was established by the law *Papia Poppæa*<sup>a</sup>; and took in, 1. Every thing that was left by will, in the way of inheritance, or in trust, as a donation on account of death, or by any other title whatever, to persons living and capable of succeeding at the time of making the testament, but who chanced to die during the testator's life-time, or after his decease before the opening of his will<sup>b</sup>. 2. Every thing that was left under any condition whatever which came to fail, and all legacies or inheritances that were renounced or not claimed by those that had a right to receive and inherit them.

The Emperor Justinian suppressed this right, because, says he, *it having been established on occasion of the Civil Wars, it is very reasonable and proper to abolish it during the calm of*

<sup>u</sup> L. 4. §. 2. C. N. 112. C. 2.  
<sup>a</sup> Tac. Annal. 3. Dion Cassius in Aug.  
<sup>b</sup> Ulp. in Fragm. 111. De Caduc. & L. unic. §. 2. C. De caducis tollendis.

peace;

*peace*<sup>c</sup>; expressing himself very finely on the subject in the following words: *What is generally beneficial to all, we deem preferable to our private interest; being in our Imperial way of thinking persuaded, that the advantage of our subjects is our own particular advantage*<sup>d</sup>.

3. Every thing that was left by will, on any account or by any title whatever, to persons that lived in a state of celibacy, was claimed by the Exchequer, if the legatees did not marry within an hundred days after the death of the testator; unless the unmarried person, if a man, was a minor not five and twenty years old, or if a female, under the age of twenty years<sup>e</sup>. This right of debarring batchelors from inheriting, was called the penalty of celibacy, and was introduced chiefly for two reasons.

The one was, in order to bring money into the Prince's coffers; the other was, to oblige the men to marry, for the quicker re-peopling of the Commonwealth, which had been extremely thinned and wasted by the civil wars of Marius and Sylla, of Pompey and Cæsar, of the Triumvirate, and of Anthony and Augustus<sup>f</sup>.

The Emperor Constantine considering this usage as contrary to the tenor of the Christian Religion, thought fit to suppress it<sup>g</sup>.

<sup>c</sup> L. unicâ.  
<sup>d</sup> Quod communiter omnibus prodest, hoc privatæ nostræ utilitati præferendum esse censemus, nostrum esse proprium subjeetorum commodum imperialiter existimantes.  
<sup>e</sup> Ulp. ibid. Tit. 13. De cœlibat. & orbit. Cujacii Paratitla in Codice.  
<sup>f</sup> Velleius Paterculus, Appian, Dion Cassius.  
<sup>g</sup> L. 1. C. De infirmandis penis cœlibatûs.

F 3

Such

Such as were married, but yet had no children, lost half of what was left them by will, the other half escheating to the Exchequer<sup>h</sup>: but if they were charged to make it good to other persons who were qualified to inherit, they took possession of the whole, according to the opinion of *Javolenus*<sup>i</sup>. Besides, if they had a son, or their son had died after attaining the age of fourteen, they had in this case too the whole. Constantine abrogated this right also.

When a husband made his wife his heir, or gave her any thing by will; and when a wife made a like disposition of her effects in favour of her husband; if they had no children, they had only the tenth part of what should have accrued to them by such legacy; the other nine parts belonged to the Imperial Treasury<sup>k</sup>. But in case they were minors, that is, the man under five and twenty, and the woman under twenty years of age; or if the man was above sixty years old, and the woman turned of fifty-eight, they then had the whole. If they had children by another marriage, each child was worth a tenth to them, procuring them that further share of the succession. If they had by the same marriage a son or a daughter who had died after the ninth day, they got likewise another tenth on that account: if they had two children who had thus died after living nine days, they not only gained two tenths, but enjoyed also the use and profits of the rest. But if they procured a faculty from

<sup>h</sup> *Ulp. Tit. De cœlibat. & orbit.*

<sup>i</sup> *L. 42. ff. De Legatis. Ulp. Tit. §. 1 & 2.*

<sup>k</sup> *L. 2. C. De infirmis pœnis cœlibatûs.*

the

the Emperor, giving them the rights and benefit of children, they entirely cut off all demands and pretensions of the Exchequer<sup>l</sup>.

In case an husband or wife died without heirs, the survivor barred the Exchequer from any claim, and was qualified to inherit, in virtue of the Prætor's Edict<sup>m</sup>. But if they had never had any children, the survivor took only the tenth, or several tenths, according to the number of children which he had by other marriages: and the Law *Papia* (whatever Godefroy may say of it) extended in this case to the succession of persons dying intestate, as is easy enough to be proved<sup>n</sup>. The Emperors Honorius and Theodosius abrogated the claim of the Exchequer in this point, and gave the right of children to all married persons in general.

Every thing that was left, in any manner whatever, to persons undeserving of such kindness and liberalities, belonged also to the Prince's Exchequer<sup>o</sup>.

1. An inheritance or succession that fell to an heir who did not revenge the death of the deceased, devolved to the Exchequer, and the unworthy heir was obliged to refund the profits he had received out of the estate<sup>p</sup>.

2. Whoever had let his wife die for want of care, was deemed unworthy of succeeding to her effects<sup>q</sup>.

<sup>l</sup> *Ulp. Tit. 15. De Decimis.*

<sup>m</sup> *L. 1. C. Unde vir & uxor.*

<sup>n</sup> *Basilic. l. 45. Tit. 5. L. 1. C. De infirmis pœnis cœlibatûs, & L. 1. Cod. De jure liber.*

<sup>o</sup> *C. De iis quibus ut indignis hæredit. auferuntur.*

<sup>p</sup> *L. 1. C. eod.*

<sup>q</sup> *L. 3. ff. eod.*

F 4

3. Who-



Of the REVENUES

3. Whoever had married a wife of the Province whereof he was Governor, was deprived and excluded from her succession <sup>r</sup>.

4. Whoever had disposed of the estate and effects of one of his parents during the life and without the knowledge of such parent, lost all his right to the inheritance <sup>r</sup>.

5. Whoever wrongfully charged a will with being forged, incurred the same penalty <sup>r</sup>.

6. Whoever lent his name, in order to secure a legacy or trust to a person incapacitated by law to receive it, was deprived of it, but with this difference however, that if he gave information of it himself, he only lost a moiety thereof; and if the information came from another quarter, he lost the whole; the legacies still remaining valid <sup>u</sup>.

7. An husband that did not revenge the death of his wife, lost her fortune, if she had brought him any <sup>v</sup>.

8. If a supposititious child succeeded to an estate, as soon as ever it was discovered that he was so, the estate and succession devolved to the Exchequer <sup>w</sup>.

Whoever had suppressed a testament, had hindered any body from making a will, or forced him to make one in his favour, so that he came to succeed to an estate by one of these

<sup>r</sup> L. 2. ff.  
<sup>s</sup> D. L. 2. §. 3.  
<sup>t</sup> L. 5. §. 1.  
<sup>u</sup> L. 10. ff. L. 3. §. 4. ff. De jure fisci. L. unic. C. De his qui se deferunt.  
<sup>v</sup> L. 20. ff. De his quæ, &c.  
<sup>w</sup> L. 46 ff. De jure fisci.

of the ROMANS.

three means, lost all right to it, and the succession fell to the Exchequer <sup>x</sup>.

Women that married contrary to the laws, forfeited their dower, and all the advantages to which they would otherwise have been entitled: and all the effects and estates of such as contracted incestuous marriages were confiscated <sup>y</sup>.

The Governors of Provinces, who either married themselves within the district of their government, or suffered any belonging to them to marry there, were fined ten pounds of gold, besides the nullity of the marriage <sup>z</sup>.

Women that engaged hastily in a second marriage, before the year of mourning for their former husband was expired, lost every thing that was left them by will, all legacies, trusts, or donations on account of death which might fall to them: all belonged to the Exchequer, which claimed also, and obliged them to refund, whatever they had got by the testament of their first husband and by their marriage-articles <sup>a</sup>.

A widow that within the year of her mourning had a child by any body but her first husband, was liable to the same penalty <sup>b</sup>.

<sup>x</sup> L. 2. ff. ad L. Cornel. De falsis. L. 2. C. Siquis aliquem testari prohibuerit.  
<sup>y</sup> Authentic. Incestas. C. L. 4. De incestis & inutilibus nuptiis.  
<sup>z</sup> L. unic. C. Si quâcumque præditus potestate vel ad eum pertinentes, &c.  
<sup>a</sup> L. 1. C. De secundis nuptiis.  
<sup>b</sup> Authentic. eisd. pœnis. C.

## C H A P. VIII.

*Of Estates that were vacant, and had no certain Proprietor.*

**T**HE estates of such as died without heirs belonged to the Exchequer, exclusive even of the privileges of the towns, corporations, and private men that might have some claim to them, either by a long possession, or by a particular privilege: but this did not take place, unless the heirs both on the father's and mother's side came to fail. Such inheritances however, if they had not been incorporated into the Demesne, were prescribable, and all the pretensions of the Exchequer were barred by a possession of four, or rather of forty years<sup>a</sup>. It must be observed likewise, that the husband or wife excluded the claim of the Exchequer.

The effects and estates of foreigners, and of such as had been given for hostages pursuant to treaties made with enemies, belonged also to the Exchequer<sup>b</sup>; and hostages could not make a will without the Prince's license<sup>c</sup>.

<sup>a</sup> L. 1. §. 2. ff. De jure fisci. L. 1. C. De bonis vacantibus, &c. L. 4. C. L. 1. C. De quadriennii præscriptione. L. 4. C. De præscriptione triginta vel quadraginta annorum. ff. Unde vir & uxor.

<sup>b</sup> Divus Commodus obsidum bona sicut & captivorum omnimoda in fiscum esse cogenda rescripsit. Ulp. l. 31. ff. De jure fisci.

<sup>c</sup> L. 11. ff. Qui testamenta facere possunt. Tacitus, Polybius, Appian, &c.

Now

Now there was always a great number of hostages and prisoners of war among the Romans; for they never made any treaty, but they took hostages to insure its being observed. This kind of confiscation or escheat is called in France the *Droit d'Aubaine*: the Royal Demesne assumes all the benefit of it, exclusive of private Lords of Manours, notwithstanding the customs which prevail in some places, being founded on the law of the Emperor Commodus, whose regulation established the practice here mentioned.

If the soldiers purchased any estates in the countries where they were employed in making war, they were confiscated, because it was a thing expressly forbidden them<sup>d</sup>.

All kinds of merchandise subject to the payment of any duty were confiscated, if they did not pay it, and were not declared at the offices of the Receivers of the Customs. Run goods and commodities that were smuggled, were stiled *improfectæ merces*; and the right of forfeiture in case of that illegal practice was called *Commisum*<sup>e</sup>. Merchandise belonging to the soldiers was not liable to such forfeiture and seizure.

The hopes and prospect of gain tempted informers and delators to look out for frauds and misdemeanors of this kind, and to make a discovery thereof. We see in Appian several instances, where the accusers had sometimes all the confiscation of the persons condemned. Tiberius Cæsar was far from being inclined to

<sup>d</sup> L. 9. ff. De re militari, & L. 13. ff. eod.

<sup>e</sup> L. 3. De vectigal. & commissis.

<sup>f</sup> D. L. 3. L. 2. C. eod.

lessen

lessen their perquisites and emoluments, alleging that they were the guardians of the laws <sup>g</sup>. Under the various Tyrants of the Empire, these public nuisances and pests of society multiplied in an extraordinary manner, and made themselves exceeding terrible. Tacitus describes with energy the terror they inspired in saying, *Every body dreaded for fear the very walls had ears.*

The delators or informers of run and forfeited goods, of estates escheated for want of heirs, of the effects of foreigners, of frauds and other things subject to confiscation, had at first the half of the profits: but in Nero's time they were stinted to a quarter part; which gave occasion to their being distinguished by the name of *Quadruplatores*, so odious among the Romans <sup>h</sup>.

If any man accused another falsely of a crime, the legal punishment whereof was the loss of life, of the city, or of liberty, he incurred the same penalties of death, banishment, or slavery; besides the confiscation of all his effects <sup>i</sup>.

In like manner, if the informers gave in false informations against any body, all their estates were confiscated, and they underwent the corporal punishment of scourging: if they were in any posts or employments, they were turned out immediately <sup>k</sup>. The Emperors Carus and Numerianus brand this kind of pro-

<sup>g</sup> Tacit. *Annal.* l. 4.

<sup>h</sup> Suetonius in *Nerone.*

<sup>i</sup> C. De accusat. inscriptionibus.

<sup>k</sup> L. ult. §. 10. C. De delatoribus.

fession

fession by the stile of *Execrable* <sup>l</sup>. The name of delator or informer was infamous; and if any one had called another an informer, he had an action against him, and might recover damages <sup>m</sup>.

Every thing that came into any one's possession by a lucrative title, (that is to say, by way of a testamentary heirship, or in the course of succession to a person dying intestate) by way of legacy, trust, donation on account of death, or donation and conveyance between living parties (except moveable goods) was subject to the payment of a duty which was imposed upon all immoveables, and consisted in a certain quantity of gold charged by the acre. The Senators themselves were not exempted from paying this duty <sup>n</sup>.

The Senators paid seven hundred crowns of gold: but the Emperors Arcadius and Honorius suppressed this duty. Cujacius says in that place, and Godefroy after him, that this gold was called *Aurum Glebale*, when the seven hundred crowns of gold were exacted from the Senators; and *Aurum Coronarium*, when levied upon the Magistrates of towns; and that the Tradesmen paid their duty in silver: which notion doth not seem to me to be well founded <sup>o</sup>.

<sup>l</sup> Omnibus notissimum est eos *execrabiles* nunciatores esse qui fisco deferunt. L. 4. Cod.

<sup>m</sup> L. 3. C. De injuriis.

<sup>n</sup> Theodos. & Valentinian. L. unic. C. De imponenda lucrative descriptione. L. 4. C. De dignitatibus.

<sup>o</sup> L. 2. De pratoribus.

CHAP.

## C H A P. IX.

*Of Imposts laid upon Merchandise and Provisions.*

THERE was an impost laid not only upon merchants and tradesmen, but also upon all kinds of merchandise: and this all sorts of persons were obliged to pay; the very soldiers themselves having no exemption in this respect any more than others<sup>a</sup>. This impost was at the rate of twelve and a half *per Cent.* and all the exemptions that were procured to be excused from paying it were of no effect, being declared null by the Ordinance of the Emperors Honorius and Theodosius<sup>b</sup>. The third penny arising from all impost in general was annexed to the local charges and employments, except from such as had from time immemorial belonged to the Emperor's Demefne: the two other thirds were carried and paid into the Imperial Treasury<sup>c</sup>. Now as I have already observed, all merchandise and commodities that were not declared either at the Collector or Receiver's office, or at the Custom-house, speaking in the language of our usages, were liable to be seized, and being discovered were confiscated: but this right of seizure and confiscation was taken away by a prescription of five years, if no suit had

<sup>a</sup> L. 7. C. De Veſtigalibus & Commiſſis.

<sup>b</sup> L. 12.

<sup>c</sup> L. 13. Cod.

been

been carried on, nor prosecution made, on account of this right within that time; and if the merchandise or goods were no longer in being, or had not been concealed with a fraudulent design<sup>d</sup>. There was no custom, excise or impost paid for such merchandise or goods, as were bought for a man's own use, or for the use of the Prince and State: but all other goods were subject thereto<sup>e</sup>. Foreign ambassadors paid the duties for such merchandise and provisions as they brought from their own country, but were exempt from paying for such as they carried home with them<sup>f</sup>.

Soldiers were obliged to pay the duties as well as others: but yet if they could run or pass their merchandise without carrying it to the Custom-house or declaring it at the Collectors offices, they were so much favoured that it was not subject to confiscation<sup>g</sup>. This peculiar privilege was granted them by the Emperor Severus and his son Caracalla.

There was also an impost upon certain beasts that came from Egypt, but not upon all kind of cattle<sup>h</sup>.

The Magistrates of Towns and Corporations had a power of laying some impost to provide for the necessities of those particular places; and nobody could oppose or deny the payment of them: but however, before they could exert this power, they were obliged to apply for leave either to the Governor of the

<sup>d</sup> Sever. & Antonin. L. 2. Cod.

<sup>e</sup> L. 5. C. eod.

<sup>f</sup> L. 8. C. eod.

<sup>g</sup> L. 3. C. eod.

<sup>h</sup> L. 9. Cod. See Cujacius.

Pro-

Province, or else directly to the Emperor himself<sup>i</sup>. This is observed likewise to this day in France: Towns and Corporations have no authority to lay any impositions upon themselves without letters patents from the King; in consequence whereof the sums of money levied by such imposts are called *Octrois*, Grants.

The farmers of these duties upon merchandise were stiled *Octavarii*, signifying as it were, that they were farmers of the eighth penny. It is generally thought that the payment was at the rate of a shilling in the pound; and yet the Law which I have just quoted says the contrary.

This eighth penny was levied even upon the Eunuchs of the Palace; but the Emperor Leo forbade the farmers to receive it, as being a thing prohibited by the law of Constantine the Great<sup>k</sup>. If the officers employed in collecting these duties exacted any things for commodities and things that were exempted and ought not to pay, it was a capital crime, and they were punished with death. If they levied any thing without the Prince's letters authorizing them to do so, they were obliged to make restitution: and such as molested and oppressed the people of the Provinces were condemned to perpetual banishment<sup>l</sup>.

The officers that levied these duties were called *Stationarii*, and were indeed soldiers<sup>m</sup>.

<sup>i</sup> L. 10. C. L. 2 & 3. C. Vestigalia nova non institui posse.

<sup>k</sup> L. 1 & 2. C. De Eunuchis.

<sup>l</sup> L. 1. C. De vestigalibus. L. 3. C. Vestigalia nova.

<sup>m</sup> D. L. 5. L. 16. D. §. De publicanis & vestigalibus.

There

There is in the Digest a small book of rates of the things subject to this duty of the eighth penny; and these are several sorts of spices and grocery ware, among others pepper: yet there is no manner of doubt to be made, but that all other kinds of merchandise were subject to this duty<sup>n</sup>.

Julius Cæsar was the first that laid a duty on foreign merchandise<sup>o</sup>. The Romans carried on a very great traffick in India; and Pliny<sup>p</sup> relates, that they bought in that country every year to the value of above two millions of merchandise, upon which the merchants gained an hundred-fold their prime cost and value. Now according to Strabo, these foreign commodities paid double duty, that is to say, both for import and export<sup>q</sup>; so that this impost afforded a considerable produce.

There was also a duty of entry that was paid at the gates of Towns, and called *Vestigal in porta*. A Toll was also paid at bridges, and on the high roads<sup>r</sup>.

Herodian however says, that these duties were tyrannical impositions, and that they were abolished by the Emperor Pertinax. However this was, it is certain that the merchants and tradesmen who furnished goods for the Emperor's use, and provisions for his household,

<sup>n</sup> Cod. De Vestigal. & Commissis.

<sup>o</sup> Portoria peregrinarum mercium instituit. Sueton. in Cæsare.

<sup>p</sup> Hist. lib. 12. L. ult. Cod. 27.

<sup>q</sup> Lib. 17.

<sup>r</sup> Nec indignabitur sapiens aliquid impendere ut limen transeat, cogitans & in pontibus quibusdam pro transitu dari. Senec.

G

were

were not exempt from paying them<sup>f</sup>; and that nobody was dispensed with in that respect, unless it were the body of Mariners, called in the Civil Law *Navicularii*<sup>t</sup>.

The farms of these imposts were always adjudged and set to the highest bidder: the leases were usually granted for three years at least; and Varro says, that in ancient times they generally were made for five years. A man who in the heat of the auction and in the eagerness of bidding had offered the highest sum, was not admitted to farm them, unless he gave good and sufficient security for payment; and all the estates and effects of such as owed any thing to the Imperial Exchequer on account of their farms, were bound to make it good<sup>u</sup>. Nobody was compelled to take these farms<sup>v</sup>: but if the farmers who had made great profits by their leases were for quitting them after their term was expired, and there offered no new tenants that would give as much, the old ones were obliged to continue their farm upon the same rent and foot as before<sup>w</sup>: and this regulation was very just and reasonable. Farmers that were behindhand in their accounts, were not admitted to take a new lease of their

<sup>f</sup> L. 1. C. De commerciis.  
<sup>t</sup> L. 6. Cod.  
<sup>u</sup> L. 4. C. L. 4. De Linguâ Latinâ. Cujacius cap. 14. De præscript. L. 3. §. 6. ff. De jure fisci. Paulus, L. 9. ff. De Publicanis. L. ult. Cod.  
<sup>v</sup> Ad conducendum vectigal nemo compellitur, & ideo impleto tempore conductionis elocanda sunt. D. L. §. 1. Callistr. L. 3. §. 6. ff. De jure fisci.  
<sup>w</sup> Qui maximos fructus ex redemptione vectigalium consequuntur, si postea tanto locari non possunt, ipsi ea prioribus pensionibus suscipere compelluntur. L. 11. §. ult. ff.

farm,

farm, if they had not first cleared their accounts, and discharged the arrears of their former<sup>x</sup>.

It was provided by law, that no persons indebted to the Exchequer of the Prince or State, should be admitted to take the farms, unless they provided substantial sureties for paying as well what they owed upon their old lease, as what was to become due upon the new<sup>y</sup>.

If the farmers did not make the payments stipulated by the articles of their lease, there was a remedy against them by evicting them out of possession, vacating their farm, and forcing them to pay interest from the day that they came to be in arrears<sup>z</sup>. If there were several associates concerned in these farms, each having his distinct share in the management thereof, they might upon occasion force one of their company to part with his share in the administration<sup>a</sup>.

All mercantile goods and commodities, as well such as were liable to pay duty, as those that were free and paid none, were equally subject to the regulation which required that

<sup>x</sup> Reliquatores vectigalium ad iterandam conductionem, antequam superiori conductioni satisfaciant, admittendi non sunt. L. 9. §. 2. ff.  
<sup>y</sup> Debitores fisci itemque Reipublicæ vectigalia conducere prohibentur, ne ex alia causa eorum debita onerentur, nisi fortè tales fidejussores obtulerint, qui debitis eorum satisfacere parati sint. Ibid.  
<sup>z</sup> Non solutis vectigalium pensionibus pellerè conductores, necdum etiam tempore conductionis completo, vel ab his usuras ex morâ exigere permittitur. Hermogen. L. 1. ff.  
<sup>a</sup> L. 9. §. 4. ff.

G 2

they

they should all be declared at the Custom-house or the Receivers offices: and in defect thereof they were confiscated, and might be seized even in the hands of the heirs of those that had run them, who were obliged to make good the damage, and liable to the penalties of their predecessors fraud<sup>b</sup>. But if any body out of mistake had not paid the duty, the farmers in such case were to take up with double the sum due<sup>c</sup>.

Several things were exempted from these duties.

1. All the merchandise and goods that were designed for the Emperor's household<sup>d</sup>; tho' merchants and tradesmen that bought them either from the officers of the revenue or from the farmers, were subject to them<sup>e</sup>.

2. Every thing that was bought for a man's own use, or for ploughing the ground<sup>f</sup>; in so much that nothing was paid for the slaves which people bought for their own service<sup>g</sup>.

3. All provisions for supplying the army in war, and the stuffs designed for their cloath-

<sup>b</sup> Fraudati vectigalis crimen ad hæredem ejus qui fraudem contraxit, commissi ratione transmittitur. *Papin.* L. 5. ff.

<sup>c</sup> L. 26. §. eod.

<sup>d</sup> Fiscus ab omnium vectigalium præstationibus immunis esto. *D. L. 9. §. 8.*

<sup>e</sup> *D. L. 1.*

<sup>f</sup> Univerſi Provinciales pro his rebus quas ad usum proprium, vel exercendi ruris causa, invehunt, nullum vectigal à stationariis exigatur. *L. 5. Cod. De vectigalibus. Constantinus Imperator.*

<sup>g</sup> *L. 203. ff. De verb. significat.*

ing.

ing<sup>h</sup>. Excepting these three cases, every thing paid<sup>i</sup>.

If a farmer had neglected to levy the duties upon any merchandise, commodities, or provisions, his successor in the farm might exact them; but this was not allowed him, in case the things did not ordinarily pay duty<sup>k</sup>.

The Governors of Provinces were not authorized or allowed, without an express order from the Emperor, to lay any new imposts, or to new modify or alter old ones, either by augmenting or lessening them<sup>l</sup>.

Contraband goods paid nothing, because the carrying and transporting them to foreign countries was forbidden on pain of death. Such were whetstones, iron, corn, and salt<sup>m</sup>. It was also forbidden to carry gold thither out of the Empire. The Emperors Gratian and Valentinian recommend and even enjoin their subjects to carry off dexterously the gold they met with in foreign countries<sup>n</sup>. To the com-

<sup>h</sup> Res exercitui paratas vectigalium oneri subjici non placuit. *Jul. Paulus. Dig. L. 9. §. 7. De Publicanis.*

<sup>i</sup> Ea vero quæ extra prædictas causas, vel negotiationis causâ portantur, solitæ pensitationi subjugamus. *L. 5. C. De vectigalibus.*

<sup>k</sup> Earum rerum vectigal quarum nunquam præstitum est, præstari non potest, quod si præstari consuetum indiligentia publicani omiserat, alius exercere non prohibetur. *Dig. L. 9. §. 5.*

<sup>l</sup> Vectigalia sine Imperatoris præcepto, neque Præsidi, neque Curatori constituere, neque præcedentia reformare, & his vel adjicere vel diminuere licet. *L. 10. ff. De Publicanis.*

<sup>m</sup> Cotem ferro subigendo necessariam hostibus quoque venundari, ut ferrum, frumentum, & sales, non sine periculo capitis licet. *L. 11. ff.*

<sup>n</sup> *L. 2. C. De commerciis. L. 2. C. Quæ res venire non possunt.*

modities here mentioned may be added the silks, which it was forbidden to buy of the Barbarous nations, wines, oil, and sea-fish, the export of which into foreign countries was expressly prohibited<sup>o</sup>. The Emperor Martian declares such as should carry them arms to be guilty of high treason, and punishable accordingly. The Emperor Leo pronounces the sentence of death against all that should buy Eunuchs among the Barbarians; and forbids the farmers of the Customs on goods exported and imported to receive the duties for them, under pain of the same punishment<sup>p</sup>.

There were parties of men placed and disposed upon the high-roads and the sea-coasts, to hinder the entry and transportation of contraband goods<sup>q</sup>. It was likewise forbidden to sell ships to foreigners, and even to instruct them how to build them, on pain of suffering the penalties of high treason.

The duties which we have been speaking of, were called by different names. Those which were laid upon goods exported or imported were stiled *Portoria*, because they were usually collected at the sea-ports. The duties of entry, which were paid at the great passages, were called *Portaria*, because they were received at the gates of towns, as Justus Lipsius hath observed in his Treatise of the Grandeur of the Roman Empire; and the general name of all these duties was *Vestigal*, *Vestigalia*.

<sup>o</sup> Ad Barbaricum transferendi vini, olei & liquaminis nullam quisquam habeat facultatem, nec gustus quidem causa, aut usus commerciorum. L. 1. Cod. Quæ res exportari non possunt.

<sup>p</sup> L. 2. C. De Eunuchis.

<sup>q</sup> L. unic. De littorum & itinerum custodia.

The

The persons that farmed them were called *Publicans*<sup>r</sup>. Gratian, Valentinian, and Theodosius call them *Octavarii*, because they received the eighth penny of the value of certain commodities and sorts of merchandise<sup>s</sup>. They passed also under the denomination of *Mancipes*, *Conductores*, *Redemptores Vestigalium*.

These farmers were generally of the order of the Roman Knights, and the flower of the Commonwealth<sup>t</sup>. Titus Aufidius and Publius Rutilius raised themselves from the farms, the latter to the dignity of Consul, and the other to the Government of a Province.

Their Clerks and under officers however rendered themselves exceeding odious, by exacting the duties with abundance of rigour, by taking frequently more than was due, and by confiscating sometimes things that were not liable to seizure or forfeiture. It was with the view of repressing their extortion and greediness, that the Prætor made an Ordinance condemning them to make restitution of double the value of what they had received irregularly and unjustly, if the party injured complained and demanded back his money within the year, and to the restitution of the bare duty or sum received, if the complaint was not lodged till after the year was expired<sup>u</sup>.

The complaints made of their insolence were so very great and general, that Nero in that happy time of clemency with which he began

<sup>r</sup> Publicani dicuntur qui publica vestigalia habent conducta. L. 12. §. ult. ff. De Publicanis.

<sup>s</sup> L. 8. ff. De Vestigalibus.

<sup>t</sup> Cicero, Orat. pro Pompeio & pro Plancio.

<sup>u</sup> Dig. De Publicanis.

G 4

his



his reign, and which seemed to presage so fine and glorious a futurity, proposed to the Senate to suppress all the Custom-houses and duties upon goods either exported or imported. But the Senators put a stop to his zeal, by representing to him that the State could not subsist without a constant revenue <sup>v</sup>. They thought it therefore sufficient at that time, to order that the leases and dues of the farmers of the public revenue, which had always before been kept very secret, should be published and posted up in public places, so that all the world might know what they were to pay; that after the expiration of a year the farmers should not be allowed to demand what they had neglected to take; that the Prætor at Rome, and the Governors in the Provinces should take cognizance of their misdemeanors, punish the guilty, and do justice to the sufferers; and that the privileges and exemptions granted to the troops should be religiously observed. They suppressed also the fortieth and the fiftieth penny.

If a ship laden with merchandise was forced by a storm to put into some port and unlade there, the goods were not subject to confiscation, though they had not been declared at the Custom-houses <sup>w</sup>.

If a merchant had made his declaration at the office, and by consent of the receiver or

<sup>v</sup> Eodem anno crebris populi flagitationibus Publicanorum immodestiam arguentis, dubitavit Nero, an cuncta vestigalia omitti juberet, idque pulcherrimum donum mortalium generi daret: sed impetum ejus retinere Senatores, dissolutionem Imperii dicendo secuturam, si fructus quibus Respublica sustineretur, diminuerentur. *Tac. Annal.* l. 13.

<sup>w</sup> L. 16. §. 8. ff. De Publicanis.

officer

officer attending there, had not paid the duty for his goods, they were not liable to confiscation or seizure; provided however that the effects of the farmers and their sureties were able to satisfy the Exchequer and make good the damage <sup>x</sup>.

If any body paid the farmers by mistake, either more than was due, or for commodities and merchandise that ought not to pay any duty, they had a right to demand and recover what had been paid unduly <sup>y</sup>.

To shew that these duties produced an immense revenue; Cicero accuseth Verres of having made the farmers of the port of Syracuse (who took only the twentieth, or five *per Cent.* on merchandises) lose in some months fifteen thousand livres: and an old Itinerary published by Arias Montanus says, that the markets and port of Constantinople brought in twenty thousand crowns a day, which comes to one and twenty millions nine hundred thousand livres a year.

It must be observed, that these duties were not uniform and alike in all places, nor with regard to all commodities and species of merchandise; for by a law of the Code it is said to be twelve and a half *per Cent.*; whereas Cicero speaks only of the twentieth part, or five *per Cent.* <sup>z</sup>; and Quintilian, who is followed therein by Symmachus, represents it as but two and a half *per Cent.*

<sup>x</sup> *Dig. L. §. 12.*

<sup>y</sup> Siquid indebitum per errorem solventis Publicanus acceperit, retro eum restituere Divi Severus & Antoninus rescripserunt. *Dig. L. 26. §. ult.*

<sup>z</sup> L. 7. De vestigalibus. *Orat. in Verrem.*

C H A P

## C H A P. X.

*Of several other Duties or Imposts.*

**A**ugustus Cæsar exacted the twentieth part of all successions, legacies, trusts and donations on account of death; unless the heirs, donees, and legatees were extremely poor, or very near relations of the deceased. He pretended to have found a Memoir about this impost among the papers of Julius Cæsar his adoptive father: but it was so very disagreeable to the people, that fearing it might excite a sedition, he wrote to the Senate to look out for some other expedient for raising the fund that was wanted, since the twentieth gave them so much discontent<sup>a</sup>. In fine, seeing that the Senate came to no resolution upon the subject, he laid an impost upon all estates and houses; which obliged the people to submit to the imposition and payment of the twentieth<sup>b</sup>.

This revenue must certainly have been immense, since all the Romans made testaments.

The same Emperor exacted likewise the twentieth of the price of all slaves that were sold<sup>c</sup>. Nero, under pretence of abrogating this impost, did nothing but confirm it, only easing the purchaser at the expence of the seller: for whereas it was the buyer that paid

<sup>a</sup> *Dion Cassius.*

<sup>b</sup> *Xiphilinus in Augusto.*

<sup>c</sup> *Suetonius in Augusto.*

the

the twentieth before, he ordered that for the future it should be the seller<sup>d</sup>.

Now as the greatest part of the estates of the Romans, and their chief traffick consisted in slaves, this duty could not fail of bringing in a prodigious sum. Tacitus relates, that Pedianus had above four hundred slaves<sup>e</sup>. Pliny mentions some private men that kept a much greater number of them. A grammarian named Daphnis was sold, according to this author, for above seventy five thousand livres: and Calvius Sabinus, as Seneca relates, cost his master five and twenty thousand livres<sup>f</sup>. True it is indeed, that Dion Cassius doth not agree with Tacitus with regard to the quota or rate of this last impost; for he says, that it was only two *per Cent.* and was designed and appropriated for the pay of the Prætorian troops.

Augustus laid also another impost of one *per Cent.* upon all estates real and personal, all provisions, commodities and merchandise that were sold either wholesale or by retale. The people petitioned Tiberius to ease them of this tax, but he refused to do so<sup>g</sup>. This fund, according to Tacitus, was appointed for the payment of the army.

<sup>d</sup> *Vestigal quintæ & vigesimæ venalium mancipiorum remissum specie magis quam re, quia cum creditor pendere cogeretur, in pretium emptoribus accrescebat. Tacit.*

<sup>e</sup> *Annal. l. 14.*

<sup>f</sup> *Hist. l. 1.*

<sup>g</sup> *Annal. l. 1.*

C H A P.

CHAP. XI.

Of the Money which the Romans drew from their Enemies and from War.

WHEN the Romans had subdued nations, they were not always satisfied with carrying off their money and treasures, but sometimes sold the people themselves. This custom is very often mentioned by Livy in his History<sup>a</sup>: the money that accrued from thence was called *Captive Money, Captiva Pecunia*.

Such as had merited the smaller kind of Triumph, called *Ovation*, paid for that honour a duty which Livy calls *Argentum Bigatum*, in allusion to the form of this triumph, in which the conqueror was carried in a chariot drawn only by two horses abreast<sup>b</sup>. But we may form some judgment of the riches which their conquests brought in to the Romans, by the quantity of triumphal gold which appeared at Rome upon those occasions; that is to say, by the quantity of gold and silver which the conquerors made a parade of in the pomp of their triumphs; for they never entered the city in triumph, but they made a shew of the spoils and money taken from the enemy<sup>c</sup>. Now from the time of Romulus to the death of Augustus Cæsar, I find that there

<sup>a</sup> Tit. Liv. l. 10. n. 46.  
<sup>b</sup> L. 5. Id.  
<sup>c</sup> Polyb. Tit. Liv. Dionys. Halicarn. Appian.

were

were about three hundred and twelve triumphs.

Dionysius of Halicarnassus relates, that Tarquin the Proud triumphed over the Sabines, and that he brought from the war to the value of fourteen hundred thousand livres of booty; besides his having distributed sixteen hundred ounces of silver to each soldier<sup>d</sup>.

Papirius Cursor, who vanquished the Samnites, brought back from his victory and carried in his triumph at Rome, three hundred sixty-six thousand six hundred livres, which were put into the Exchequer, nothing being given among the soldiers<sup>e</sup>.

The triumph of Curius and Fabricius was set off likewise with a very rich booty<sup>f</sup>.

In that of Scipio Africanus, after the conquest of Spain, there was, as Livy relates, a million four hundred thirty-four thousand two hundred livres<sup>g</sup>.

The same Scipio, after the defeat of Annibal, had in his triumph thirteen millions three hundred thousand livres: and Appian, who takes a delight in describing this triumph, assures us, that there was a prodigious quantity of gold and silver, part in bullion, and part coined: but he doth not specify the sum<sup>h</sup>.

The same Appian says, that Scipio Nasica, after he had taken and destroyed Carthage, brought from thence and displayed in his tri-

<sup>d</sup> L. 4. c. 7.  
<sup>e</sup> Tit. Liv. l. 10.  
<sup>f</sup> Id. ib. c. 18.  
<sup>g</sup> Id. l. 28.  
<sup>h</sup> Id. l. 30. Appian. Lybic. c. 6.

umph

umph a considerable quantity of gold and silver<sup>i</sup>.

Pliny the Historian relates, that the same Scipio, after the reducing of Numantia, gave twenty thousand and eighty livres to every soldier<sup>k</sup>.

The triumph of Paulus Æmilius, described by Paterculus, supplied the Treasury with six and thirty millions. Though Pliny and Livy do not agree as to this sum<sup>l</sup>, yet Pliny assures us, there was so great a quantity of silver, that the People of Rome left off from that time to pay the Taille or subsidy upon land<sup>m</sup>: and Suidas relates, that there were found thirty millions of livres in the treasures of King Perseus.

The same Pliny writes likewise, that Sylla (after he had granted peace to Mithridates) brought out of Asia two hundred and thirty thousand marks of silver, and thirty thousand marks of gold<sup>n</sup>.

Paterculus, speaking of Pompey's triumph after his Asiatic conquests, says, that there was a greater quantity of gold and silver shewed in it, than had been seen in any former triumph, except that of Paulus Æmilius<sup>o</sup>: and Plutarch pretends that there was a great deal more than in this last. Appian writes, that

<sup>i</sup> *Ibid. c. ult.*

<sup>k</sup> *Hist. l. 33. c. 11.*

<sup>l</sup> *L. 11. c. 3.*

<sup>m</sup> A quo tempore populus Romanus tributum pendere desit.

<sup>n</sup> *L. 33. Appian. Mithrid. c. 7.*

<sup>o</sup> Magnificentissimum de tot Regibus per biduum egit triumphum, longèque majorem omni ante se, illatâ pecuniâ, præterquam à Paulo ex manubiis intulit.

Pompey

Pompey brought ten times seventy thousand five hundred and ten talents of silver; which amounts to an immense sum. The same historian relates, that Julius Cæsar carried in his triumph sixty-five thousand talents<sup>p</sup>.

Besides this triumphal gold, the Romans took likewise all the gold and silver they could from their enemies. Appian affirms, that Paulus Æmilius made all the gold and silver be thrown into an heap, which he had taken of the spoils of seventy towns and cities that he had reduced and ruined<sup>q</sup>.

Sylla condemned and forced Mithridates to pay the charges of the war. Scipio Asiaticus obliged Antiochus to pay down five hundred talents in ready money; two thousand five hundred after the treaty was ratified by the Senate; and nine thousand five hundred in twelve years<sup>r</sup>.

Scipio Africanus made the Carthaginians restore to the Romans all that they had taken from them, or the value in money for things that were no longer in being: and obliged them besides to pay two hundred Eubœan talents a year for the space of fifty years<sup>s</sup>. There are an infinite number of other the like examples, which it would be too long to enumerate.

<sup>p</sup> *Mithridatic. c. 16. De Bell. Civil. l. 2. c. 15.*

<sup>q</sup> *Illyric. c. 1.*

<sup>r</sup> *App. Mithrid. c. 6. Id. Syriac. c. 4.*

<sup>s</sup> *In Lybic. c. 6.*

CHAP.

CHAP. XII.

*Of the Money which the Romans drew from their Allies.*

*Of the Coronary Gold, or the Golden Crowns.*

WHEN the Romans had gained any signal victory over their enemies, their Allies were used to send them presents of Crowns of massy gold. Livy relates, that upon the Romans having vanquished the Samnites, the Carthaginians sent ambassadors to congratulate them on the occasion, and present them with a golden crown that weighed five and twenty pounds <sup>a</sup>.

After Cneius Manlius had routed and subdued the Galatians, several Kings and various People sent him crowns of gold, each in proportion to their riches; and he received no fewer than two hundred <sup>b</sup>.

Quintus Flaminus, upon his victory over Philip of Macedon and restoring liberty to the cities of Greece, was presented with two hundred and fourteen <sup>c</sup>.

Julius Cæsar received likewise on different occasions eighteen hundred twenty two golden crowns, which weighed twenty thousand four hundred and fourteen pounds <sup>d</sup>.

<sup>a</sup> Lib. 7.

<sup>b</sup> Tit. Liv. l. 38, 39.

<sup>c</sup> Idem, l. 34.

<sup>d</sup> Appian. Bell. civil. l. 2. c. 15.

After

After the Emperor Claudius had reduced a considerable part of Great Britain under his subjection, the nations of Spain and Gaul presented him with golden crowns of a very great value. Justus Lipsius, who corrects this passage, shews in endeavouring to rectify the text and restore the true reading of the historian, that the crown which was given by the hither Spain weighed seven hundred pounds, and the other nine hundred.

These crowns of gold, according to the opinion of Festus, succeeded to those of laurel, which were used before <sup>e</sup>.

Cicero urgeth it by way of reproach to Piso, that he had demanded and exacted some of these crowns irregularly and unjustly; and that it was not allowed for Generals of the army so much as to accept of them till the expiration of their command, in order to serve for a grace and ornament of their triumph. Dion Cassius relates that several Generals, who had no just pretensions in point of merit, did yet prevail with Mark Anthony and Augustus to grant them the honour of a triumph, in order to get presents of crowns of gold under that pretext <sup>f</sup>.

These crowns, or this coronary gold, which in the beginning was perfectly free and voluntary, came after it had gained the credit and authority of custom on its side, to degenerate into an impost and tribute.

<sup>e</sup> Triumphales Coronæ sunt quæ Imperatori victori aureæ præferuntur, quæ priscis temporibus propter paupertatem laureæ fuerunt.

<sup>f</sup> L. 49.

H

Augustus

Augustus Cæsar, as Dion relates, gained the heart of the Italians by excusing them from the charge of the gold which they were used to furnish for these triumphal crowns: and Spartian observes, that the Emperor Adrian was much commended for having discharged Italy entirely from the same contribution, and lessened the burden and expence attending it very much in the Provinces of the Empire.

Julius Capitolinus relates, that the Emperor Antoninus Pius restored to the towns and cities of Italy, all the coronary gold which they had presented him by way of compliment on his adoption, and sent back also half of the same gold to the Provinces.

We read in Ammianus Marcellinus, that the town and country of Tripoli sent statues of gold to the Emperor Valentinian. Suidas observes, that the Rhodians had no subsidy charged on their lands, and paid no Taille, because they were an independent and sovereign people: but they had a custom of sending every year a crown of gold by way of present to the Romans, considering them as their allies.

Procopius in his History gives us an account, that Theodatus King of the Goths engaged himself to send the Emperor Justinian every year a crown of gold that weighed three hundred pounds<sup>g</sup>.

Appian relates, that at Sylla's funeral, his friends carried above two thousand golden crowns, which he had been presented with by the towns and legions which had been under his government and command.

<sup>g</sup> *De Bello Gothico*, l. 1.

An ancient Inscription informs us, that Augustus Cæsar had received above a thousand of these crowns, and that they weighed five and thirty thousand pounds; which amounts at least to the value of three millions five hundred thousand pounds.

The Magistrates of cities and towns used to offer them to the Emperors by way of making their court, generally embracing the occasion of some public rejoicing for that purpose<sup>h</sup>.

The Kings and Princes that were under the protection of the Roman Empire, adopted the same practice, and had the like view in their presents of crowns<sup>i</sup>.

Aulus Gellius takes notice, that crowns of gold used to be sent to the Emperors in order to set off and embellish their triumphs<sup>k</sup>. The Jews, according to the same author, were not exempt from this kind of tribute. At last the Emperors Gratian, Valentinian, and Theodosius made an Ordinance that this coronary gold should not be exacted from any persons or communities, but such as were accustomed to pay it<sup>l</sup>.

<sup>h</sup> *L. 4. Cod. Theod.*

<sup>i</sup> *L. ult. C. eod.*

<sup>k</sup> *L. 15. c. 6. & L. 17. c. 6.*

<sup>l</sup> *Ad collationem Auri Coronarii placuit neminem absque consuetudine esse cogendum. L. unic. C. De Auro Coronario.*

## C H A P. XIII.

*Of the Presents or Free Gifts which were voluntarily made to the Emperor.*

THE Senators of Rome, and even the People, used to present the Emperor with gold by way of new-year's-gifts. This was done (as it is likewise at this time) on the first day of January; and the Emperor on his side did not fail to return the compliment, and exert his liberality in the like presents. Dion Cassius relates, that when Augustus Cæsar's palace was burnt, several private persons offered him large sums towards the expence of rebuilding it; but he refused them, and contented himself with taking a crown of gold (worth about five drachms) from every corporation or community, and a drachm an head from every private person<sup>a</sup>.

The Princes and People that were in alliance with the Romans sent also money, troops, horses, ammunition, and provisions, on occasions that offered. Examples of this kind occur frequently in the Roman history.

These voluntary contributions were made chiefly when the State was under any difficulty or distress. When the Romans began to give pay to their troops, which happened at the siege of Veii about three hundred fifty-two years after the foundation of Rome, there was a noble emulation between the People, the

<sup>a</sup> L. 14.

Knights,

Knights, and the Senators, who should contribute most to the payment of the troops<sup>b</sup>.

During the same siege of Veii, the Knights obliged themselves to keep every one of them a horse at their own expence: and the People made the like offers to vye with the Knights<sup>c</sup>. After the Gauls had laid Rome in ashes, all the Roman people contributed towards the rebuilding of the city: and the work was carried on with so much ardor and diligence, that it was entirely re-edified within a year; and there appeared in the buildings a much greater regularity, beauty and magnificence, than had been seen before<sup>d</sup>.

After the battle of Cannæ, which had reduced the State to the brink of ruin, all the citizens of Rome offered, and strove with one another which should first carry all the money and plate they had to the Exchequer. The very Ladies sacrificed to the public good all their jewels and ornaments; so that the ordinary receivers were not enough to enter in the registers the names of such as came to offer and bring their money to the Treasury<sup>e</sup>.

This admirable zeal for the public service, this cordial sympathy with the State, and harmony among one another, that reigned in the whole body of the people, is the ground and reason why Asinius Pollio said in Tacitus, that the money of private persons was a real resource for the State<sup>f</sup>.

<sup>b</sup> *Tit. Liv.* 1. 4. n. 59.

<sup>c</sup> *T. Liv.* 1. 5.

<sup>d</sup> *Id.* 1. 5. n. 55. & 1. 6. n. 4.

<sup>e</sup> *Idem.*

<sup>f</sup> *Aliam apud Scipiones, aliam apud Fabritios pecuniam; sed cuncta ad Rempubicam referri. Annal.* 1. 2.

H 3

Tacitus

Tacitus relates, that Gaul, Spain and Italy vyed with one another in offering to supply Germanicus with arms, horses, and money, in order to recruit his army; and that he accepted the arms and horses, but declined taking the money <sup>s</sup>.

We may rank likewise among the Free Gifts, the money that came in to the Imperial coffers from such as left the Emperors their heirs, either in whole or in part. Nero altered the nature of these bequests, and of mere voluntary legacies, as they were originally, converted them into downright imposts and real tributes; ordering the estates and effects of all that made a testament without leaving the Prince their heir for some share in their fortunes, to be confiscated <sup>h</sup>.

Augustus Cæsar, when any thing was left him by will, gave it at first to the nearest relations of the deceased: afterwards however, during the last twenty years of his life, he drew very considerable sums from the testaments that were made by particular persons in his favour. But good Princes generally declined making use of this way to enrich themselves.

To this must be added the liberalities of foreign Princes, of which there are some extraordinary instances; such as of Attalus King of Pergamus, who left the Roman People his

<sup>s</sup> Certavere Galliæ, Hispaniæ, Italia, quod cuique promptum erat, arma, equos offerentes; quorum laudato studio, Germanicus, armis modo & equis ad bellum sumptis, propriâ pecuniâ militem juvit. *Annal.* l. 2.

<sup>h</sup> *Suetonius in Nerone.*

<sup>i</sup> Quatuor decies millies ex testamentis amicorum percipit. *Suetonius in Augusto, c. 16.*

heir.

heir. The same thing was done by others; to say nothing of Masinissa King of Numidia, who put his children under the protection of the State, with an entire and absolute dependance on the pleasure of the Romans <sup>k</sup>.

#### CHAP. XIV.

##### *Of several extraordinary Imposts.*

Augustus Cæsar exacted the eighth penny, or twelve and a half *per Cent.* of all the effects and estates of persons that were enfranchised <sup>a</sup>.

The Emperor Flavius Vespasian laid an impost upon urine <sup>b</sup>. His son Titus not relishing this kind of tax, he held one day a piece of the money that was the produce thereof to his nose, and asked him if it had any ill smell <sup>c</sup>.

Servius Tullius laid three sorts of duties upon the people of Rome. The first was a piece either of gold or silver, of different value, according to the diversity of their condition and circumstances, which they were to pay for every new-born child; and this was put into the

<sup>k</sup> *Appian, Tit. Livius.*

<sup>a</sup> *Dion Cass.* l. 48.

<sup>b</sup> *Suetonius in Vespasiano, c. 23.*

<sup>c</sup> *Juvenal alludes to the avarice and the question of Vespasian in these verses:*

Lucri bonus est odor ex re  
Qualibet, illa tuo sententia semper in ore  
Versetur, Diis atque ipso Jove digna, *Poetæ.*

*Sat.* 14.

H 4

Trea-



Treasury of Juno Licinia. The second was a piece of money which every citizen, when he came to the age of manhood and put on the habit, paid and carried to the Treasury of Venus. The third was a little piece, which was paid for such as died, and was put into the treasury of the Goddess *Libitina*<sup>d</sup>.

There was also a certain duty that was levied as well in gold as silver, called *Chryfargirum*. It was imposed upon beggars, upon harlots, their assistants and servants, upon persons enfranchised, upon cattle, horses, dogs, and other beasts of service, as oxen, mules and asses. A man and a woman paid a crown a head; they paid as much for a horse, an ox, or a mule, and about a quarter part for an ass and a dog. This duty was exacted also for urine, dung and ordure; so that the farmer or manager of this odd sort of impost might say almost literally, *Aurum in stercore quæro*<sup>e</sup>.

Constantine Manasses agrees with Cedrenus as to the nature of this tax; but he adds, that it was abolished by the Emperor Anastasius<sup>f</sup>. Sozomen in the third Book of his Ecclesiastical History makes Constantine the Great to be the author of this impost. Evagrius does not agree with him in that particular, but he affirms that there was as much sollicitation used and interest made for the farm of this nasty and infamous kind of excise, as for the com-

<sup>d</sup> *Dionys. Halicarnass. c. 4.*

<sup>e</sup> *Cassiod. Var.*

<sup>f</sup> *Chryfargirum sustulit Anastasius Imperator, quod erat ut omnes viri, sceminae, pueri, servi, liberi, nummum argenteum, nomine stercoreis & urinæ, fisco darent, item muli, equi, boves.*

mand

mand of an army, or for an office of judicature<sup>g</sup>.

There was another impost laid upon usurers, upon curtesans and their agents, pimps and procurers of young people of either sex, and others concerned in the like infamous kinds of traffick. This was levied every four years, and was called *Aurum lustrale*<sup>h</sup>.

Caligula laid excises upon all provisions and eatables in general, that were sold either by wholesale or retale at Rome<sup>i</sup>. He did not forget lewd women, and condemned them to pay every day as much as they received at a time.

He laid likewise upon the street-porters a tax that was excessively hard and insupportable: it was the eighth penny of all that they got by the day. In fine, he went so far as to lay an impost even upon marriages.

He exacted the fortieth part of the value of all estates the title whereof was litigated, and of all effects and sums of money that were sued for at law: and there were penalties denounced against such as should be convicted of making an accommodation with their adversaries, or of giving up any of their rights or pretensions<sup>k</sup>.

<sup>g</sup> *Hoc munus colligendi ambibant non aliter quam militarem aliquam Præfecturam, aut civilem Magistratum.*

<sup>h</sup> *Cujacius, Tit. 59. L. 12. Cod.*

<sup>i</sup> *Pro eduliis quæ tota urbe venirent, certum statumque exigebatur. Suetonius in Caligula, c. 40.*

<sup>k</sup> *Pro litibus atque judiciis ubicumque conceptis quadragesima summæ de qua litigabatur, exigebatur; nec sine pœnâ, si quis composuisse vel donasse negotium convinceretur. Ibid.*

See

See now another artifice and effect of the malice of this monster of cruelty. He would not suffer his Edicts to be posted up in the public places and streets, that by reason of people's ignorance of their contents, there might be the more violations of them, and consequently more confiscations to his profit. When the people made a great clamour on this account, and pressed him to publish them, he caused them indeed to be engraved, but it was in characters so very small, that it was not possible to read them<sup>1</sup>.

When Augustus Cæsar was declared General of the forces of the Commonwealth against Mark Anthony, the Senate of Rome, as Xiphilinus relates, passed an Ordinance that all the world should contribute the twentieth part of their estates towards the charges of the war; and that the Senators over and above this tax should pay four *oboli* (about the value of five pence) for every chimney of the houses which they either owned or rented, as well within as without the city. Dion Cassius in his account of this tax rises much higher than Xiphilinus, and says that they paid five pence for every tile upon the houses which they had either in the town or country.

It happened sometimes that private persons procured grants from the Prince giving them the sole privilege of selling a particular sort of merchandise or provisions: and for this exclusive privilege they paid a fine which was called *Jus Monopolii*<sup>m</sup>.

<sup>1</sup> *Suetonius in Caligula, c. 41.*

<sup>m</sup> *Gothofred. Supp. L. unic. C. De Monopoliis.*

Some-

Sometimes also the Emperors robbed the Gods, and plundered their temples of all the gold and silver that had been offered in their honour, or consecrated to their service. Dion Cassius relates, that Augustus Cæsar being in want of money to make war upon Anthony, seized on all the ornaments, treasures, and offerings that he found in the temples of Rome, Italy, and the Provinces that were in his interest, or under his command.

When they did not first direct, they often afterwards countenanced and authorized such exactions. There is a remarkable instance to this purpose in Licinius the freed-man of Julius Cæsar, and his Procurator in Gaul; where he had alone all the jurisdiction which is now under the French government divided between the Court of Aides, and the Chamber of Accounts. To enhance the taxes of the people, he altered the form of the year, and made it to consist of fourteen months, because the people of the country paid the Romans a certain and constant tribute every month<sup>n</sup>. Some time after, Licinius being accused of extortion, represented to Augustus, that if he had plundered Gaul, it was only to raise him money, and deprive at the same time the people of the country of the means of revolting. The Emperor approved his apology, and instead of punishing him, looked upon his exactions as an important service done to the State.

It must be observed, that the Romans always kept a very considerable fund in reserve for the necessities and urgent affairs of the

<sup>n</sup> *Dion Cassius.*

Republic.

Republic. Titus Livius calls it *Aurum Vice-simarium* °.

Appian relates upon this subject, that there had from ancient times been a rich treasure reposed in the temple of Saturn at Rome; and that when it was there deposited, terrible imprecations had been made against such as should offer to take it thence, unless it was to maintain a war against the Celtæ <sup>p</sup>. From this passage it appears evidently enough, that this treasure reserved for the greatest distresses and extreme necessities of the State, was designed more particularly for wars with the nations of Gaul. Julius Cæsar however seized upon it, and carried it all away, saying, that since he had subdued those nations, and reduced all Gaul into subjection, those imprecations had no manner of relation to him, who by his conquests had fully answered the end for which the treasure had been at first deposited.

It is impossible without some horror to give a just description of the terrible actions done by Anthony, Augustus and Lepidus, during their Triumvirate. Appian writes, that Anthony laid all kind of taxes in the most arbitrary manner upon the relations and friends of Cicero <sup>q</sup>, who in the terror they were in for fear of being suspected of holding intelligence with him, paid them immediately.

These three Tyrants demanded at first and actually seized on all the real and personal

° L. 27.

<sup>p</sup> *De Bello Civil.* l. 2.

<sup>q</sup> *Ibid.* l. 3. c. 9.

estates

estates that they could find in eighteen of the richest and most eminent towns in Italy <sup>r</sup>.

They proscribed several citizens, whom they did not look upon as their enemies, purely to get money from them; and they involved in their proscriptions above three hundred Senators, and two thousand of the Equestrian Order, who were deemed the most wealthy persons in Rome <sup>s</sup>. It was at this very time that the Provinces of Gaul broke out into an insurrection, on account of the excessive imposts with which they were oppressed and impoverished <sup>t</sup>.

Italy being in a manner ruined by their exactions, they mortgaged the imposts, excises and customs upon goods exported and imported, for several years, in order to supply themselves with ready money for their occasion <sup>u</sup>.

They rewarded every slave that brought them the head of a proscribed person with the sum of ten thousand drachms, besides his liberty, and gave five and twenty thousand to freemen for the same service. He that presented Cicero's head to Mark Anthony, had two hundred and fifty thousand Attic drachms given him for a recompence <sup>v</sup>. They exposed the real estates of all that were proscribed to sale: but the thing was so odious, or the title so precarious, that no body cared to bid for them, and they could not find a purchaser.

<sup>r</sup> *Ibid.* l. 4. c. 1.

<sup>s</sup> *Ibid.* c. 2.

<sup>t</sup> *Tacit. Annal.* l. 3.

<sup>u</sup> *Appian.* l. 4.

<sup>v</sup> *Ibid.* c. 4 & 5.

They

They taxed fourteen hundred Roman Ladies, the richest in the city, to pay two hundred thousand talents; which amounted to four and twenty millions of crowns. They taxed also above an hundred thousand persons, as well citizens as strangers, and even the very priests, for the payment of exorbitant sums. These last were in the war of the Gauls obliged to pay the fiftieth part of their estate, and one year's entire revenue.

Cassius on his side did not scruple making as great exactions, as well upon the inhabitants of Laodicea, as on those of Tarsus; from whom he extorted fifteen hundred talents. These last, in order to raise the sum demanded, were reduced, after having sold all the effects and estates belonging to their Corporation, and even those that were appropriated to the temples of their Gods, to sell likewise their boys and girls.

The same Cassius having taken Rhodes, carried off all the gold and silver that he could find in the temples, and all the effects of the inhabitants <sup>w</sup>.

He obliged all the Provinces of Asia to pay him in two years the tribute which was due from them in ten: and these advances amounted to above an hundred and forty millions, according to the calculation of Justus Lipsius.

Brutus seized on the treasure of a petty Prince in Asia, and caused it to be coined. He took away likewise all the gold and silver that he found in Patara: and yet he caused a

<sup>w</sup> Appian. De Bello Civili, l. 4. c. 9.

slave

slave to be hanged for having discovered his master's treasure; and dismissed the master with his money untouched <sup>x</sup>.

By the help of all these exactions, Brutus and Cassius were very well enabled to brag, that they had on their side the sinews of war, that is to say, money in abundance, whilst their enemies were pressed with great wants in that respect.

After the defeat of these two Generals, Augustus bestowed the richest towns of Italy upon his soldiers, and drove out the inhabitants, who by that means were dispersed into all quarters of the Empire. He excused this proceeding by the necessity he was under of gratifying and contenting the soldiery; for the greatest part of these towns had done nothing against him to incur his displeasure, and deserve such a treatment. The desolation of these towns, and the miserable situation of the inhabitants, is described by Virgil in his first Eclogue <sup>y</sup>.

Augustus, under pretence of borrowing the money for a time, seized on all the treasures that were kept in the temples, those of the Capitol, and other consecrated places <sup>z</sup>.

Anthony and Augustus were jointly concerned in laying new and further imposts on the people, in order to defray the expences of the war against Sextus Pompeius. It was on this occasion that Mark Anthony was told,

<sup>x</sup> Ibid. c. 10. Ibid. c. 26.

<sup>y</sup> At nos hinc alii sitientes ibimus Afris;  
Pars Scythiam & rapidum Cretæ-venicemus Oaxem;  
Et penitus toto divisos orbe Britannos.

<sup>z</sup> Appian. l. 5. c. 3.

that

that if he was minded to double the subsidies and taxes, he ought at the same time to supply the people with two summers, two autumns, and a double harvest.

They ordered among other things, that all masters should pay twelve drachms and a half for every slave they had: and they exacted a certain portion of all estates of persons deceased, of all legacies and trusts; which raised great discontents and heavy clamours among the people <sup>a</sup>.

Nero took three parts in four of the assets and estates of all enfranchised persons after their death. He robbed the Gods and pillaged their temples: he never disposed of a post or employment, but he said to the person to whom it was granted, when he gave it him: *You know what I must have; take care that nobody else have any thing* <sup>b</sup>.

He ordered all the tenants of houses to pay the value of their leases into the Exchequer: and exacted three kinds of money, *Nummum asperum*, *Argentum postulatum*, *Aurum obrizum*. To multiply the number of confiscations, he was for making a law, that all words spoken against the Prince should be deemed and punished as high treason <sup>c</sup>.

Tiberius before him had taken it into his head to make it a capital crime for any body either to go into a place of ill repute with a piece of money on which his image was

<sup>a</sup> *Ibid.* l. 5. c. 8.

<sup>b</sup> Nulli delegavit officia ut non adjiceret, Scis quid mihi opus sit, & hoc agamus ne quis quidquam habeat. *Sueton. in Nerone*, c. 12.

<sup>c</sup> *Suetonius* ib. c. 44.

stamped,

stamped, or to strike the vilest slave that had any of his coin about him.

The same Emperor confiscated the estates of some Gaulic and Spanish noblemen, purely for the sake of their riches, and suppressed the privileges of several private persons <sup>d</sup>.

Caligula, to make people buy the same privilege twice over, issued out an Edict, by which all strangers, whose ancestors had obtained Patents of naturalization and denizenship, if they were beyond the first degree of relation in the direct line, were declared incapable of enjoying the rights of Roman citizens <sup>e</sup>.

## CHAP. XV.

*Of the Revenue arising from Salt, Mines, Treasures found, Rivers, the Sea, &c.*

THE Exchequer was entitled to a moiety of all treasures that were found in sacred places, or in such as belonged to the public, or held of the State or Prince <sup>a</sup>. If any person found a treasure in a ground belonging to the Exchequer or the Demesne, and did not give notice of it, he was obliged to restore the whole, and pay likewise as much more into the bargain.

Tacitus and Suetonius relate, that one Cælius Bassus sent Nero word that he had found

<sup>a</sup> *Idem in Tiberio*, c. 48.

<sup>b</sup> *Idem in Caligula*, c. 16.

<sup>c</sup> L. 1. §. 9. ff. De jure fisci. *Frider. Imperat. Quæ sint Regalia in usibus feudorum.*

I

a vast

a vast treasure in Africa<sup>b</sup>; and that he believed it was the very same which Dido Queen of Carthage had hid there formerly, to prevent its falling into the hands of Pigmalion<sup>c</sup>. This fine story found credit with Nero, and the advice flattering his passions made him give a loose to his extravagances, and in a short time squander away all the wealth of the Empire.

With regard to salt, the Censor Livius, laying a new excise upon this commodity, gained himself the additional name or *cognomen* of *Salinator*.

Private men were not allowed to sell any salt<sup>d</sup>; which shews that all the salt-works belonged to the State, and that the Government fixed a price for the sale. There were several sorts of it; for besides that which was made with sea-water, and what they drew from salt-springs, there was likewise a mineral salt which was got out of the earth; and women convicted of certain crimes were often condemned to these salt-works<sup>e</sup>.

The duty upon salt could not but yield an immense produce, considering the necessity of the commodity, and the vast extent of the Roman Empire.

Appian writes, that some people of Illyria surrendered themselves to Augustus Cæsar after holding out a siege of two years, for want of

<sup>b</sup> *Suetonius in Nerone.*

<sup>c</sup> *Gliscibat luxuria spe inani, consumebanturque veteres opes quasi oblatas quas multos per annos prodigeret, & divitiarum expectatio inter causas paupertatis publicæ erat. Tacit. Annal. l. 16.*

<sup>d</sup> *L. 11. C. De vectigalibus.*

<sup>e</sup> *Pomponius, L. 6. ff. De captivis.*

salt.

salt. These salt-works were let out to farm: and Cassiodorus says, that the traffick and sale of the salt was in ancient times one of the chief functions and principal business of the Superintendent of the Revenue. Cicero informs us also, that the Roman Knights kept a great number of officers in the salt-works, for the better managing of them to advantage<sup>f</sup>.

All rivers, and sea-ports, the banks of rivers and the shores of the sea, depending on countries subject to the Empire, belonged to the Roman people: but notwithstanding all their ambition, the Romans were of opinion that the sea ought to be as free as the air<sup>g</sup>. This determination of theirs is made use of by all the Princes and States of Europe, to oppose the pretensions of the Portuguese, with regard to the navigation of the East Indies; against those of the Spaniards, in relation to America; against the Venetians, with regard to the Adriatic Sea or Gulph of Venice, over which they take upon them to assume a dominion, and claim it as their Demesne or property; and against the pretensions of the Danes, who are for appropriating to themselves the seas of Norway, and the streights or passage of the Sound.

The Romans had abundance of Mines, from whence they derived an immense reve-

<sup>f</sup> *Illyric. C. 3. Caius, L. 13. ff. De Publicanis. Variar. L. 6. c. 7.*

<sup>g</sup> *Littora in quæ populus Romanus imperium habet, populi Romani esse arbitror; maris verò communem usum omnibus ut aëris. Celsus, L. ff. 3. Nequid in loco publico vel itinere fiat.*

nue. Polybius writes, that there was one of them in Spain near Carthagera, where they kept above forty thousand men continually at work.

Pliny relates, that there was another near Verceil in Piedmont: but the undertakers were stinted to the number of five thousand workmen; because if they had employed more, the whole mine would in a short time have been exhausted <sup>h</sup>.

Besides their mines of gold and silver, they had others likewise of chalk, of iron, copper and lead, which the Emperors farmers set to undertakers, as they did also the excise and salt-duties <sup>i</sup>.

The Emperors took a tenth of all the produce of the quarries of marble. Spain, according to Strabo's account, afforded a vast number of them: but there were still greater quantities of marble drawn from those of Illyria, Pannonia, Thrace, Macedonia, and the Provinces of Gaul <sup>k</sup>.

There was no want of quarries in Italy, but as Pliny relates, it was forbidden to open or work them by express order of the Senate.

<sup>h</sup> L. 33. cap. 4.

<sup>i</sup> L. 13. ff. De Publicanis.

*Cujacius & Alciat. super Tit. 6. L. 11. Cod.*

<sup>k</sup> *Strabon. l. 13.*

CHAP. XVI.

*Of Loans and borrowed Money.*

**I**N the greatest distresses and pressing occasions of the Commonwealth, there were always found private men that advanced large sums upon loan to the State: but if the condition of the public affairs was such, that it was impracticable to repay the creditors the whole sum within the time that had been stipulated, the Senate still took care to do it at different times and in several payments; and, except in the case of an utter inability notorious and visible to all the world, they ever kept the public faith and credit untainted; which, if well managed, is the surest, the readiest, and most plentiful resource of sovereign Powers. We have a very signal instance of this good faith mentioned in Livy. Several private citizens of Rome had advanced a great deal of money for maintaining the war against Annibal: and as after the fatal battle of Cannæ, it was impossible for the State to pay off the debt and clear with the creditors within the time settled and agreed on when the money was borrowed, they still ordered, notwithstanding the difficulties under which they laboured, that the whole debt should be discharged at three payments <sup>a</sup>.

<sup>a</sup> *Decreverunt Patres, ut tribus pensationibus ea pecunia solveretur. Lib. 9. n. 16.*

After the Carthaginian war, when the Romans could not satisfy and pay off the State-creditors with ready money, the Senate ordered that they should be paid the value of their debts in lands, to be restored afterwards to the State at the option of the creditors, if they chose rather to be paid in money, at a time when there was a sufficient fund in the Treasury <sup>b</sup>.

It must be observed in this place, that Corporations, when they were over-loaded with debts, had the liberty of selling their estates, and might alienate or make over their lands and other possessions to their creditors, in such a proportion as was sufficient to discharge the debt.

\*\* [In France it is now a difficult matter to procure a license of this kind from the King; as appears from the case of the Communities of Provence, who have been often refused such a permission.]

<sup>b</sup> Cum privati æquum postularent, nec tamen solvendo ære alieno Respublica esset, quod medium inter æquum & utile erat, decreverunt ut quoniam magna pars eorum agros vulgo venales esse diceret, & sibimet emptis opus esse agri publici qui intra quinquagesimum lapidem esset, iis copia fieret. Consules agrum æstimaturos, & in jugera asses vectigales, testandi causâ, publicum agrum imposituros, ut si quis cum solvere posset populus pecuniam habere quàm agrum mallet, restitueret agrum populo. *Tit. Liv. l. 31. n. 13.*

## CHAP. XVII.

*Of the great Exactions of the Romans.*

Plutarch relates, that Paulus Æmilius plundered all Macedonia and Illyria. Julius Cæsar carried off all the the gold and silver that he could find in Spain, and did not so much as leave any in the temples. In the time of his first Consulship, he took three thousand pounds of gold out of the Capitol, and put in its stead the same quantity of brass gilt over slightly enough <sup>a</sup>. He sold Corporations and Kingdoms, and took from Ptolomy six thousand talents <sup>b</sup>.

Xiphilinus writes, that the Emperor Tiberius having sent for Bato King of Dalmatia, asked him the reason why that Province had broke out into an insurrection, and revolted from his Empire; and that the other answered him in these words, *Why do you send wolves and voracious beasts to keep your flocks, instead of dogs and shepherds?*

Tacitus in the Life of his father-in-law Agricola, who was Governor of Great Britain, ascribes the revolt of the Britons to the excessive taxes and burdens laid upon them by the Romans. *What they call governing (said they) is plundering, cutting the people's throats; and when they have reduced a very populous country to the condition of a frightful desert, they call it*

<sup>a</sup> Suetonius in *Julio*, c. 54.

<sup>b</sup> Xiphilinus.



*pacifying a country*<sup>c</sup>. They complained that instead of one King which they had before, they had under the Romans two Tyrants, the Governor who shed their blood, and the Procurator who drained their substance<sup>d</sup>.

Strabo relates, that the Romans laid tributes upon uncultivated and desert islands. The isle of Gyara was a very small one, and inhabited only by a few poor fishermen; yet they imposed upon them a tax of a hundred and fifty pounds a year. The miserable sufferers, unable to bear so heavy a burden by reason of their small number and their extreme indigence, sent a deputation to the Emperor Augustus to get excused of a third part of the tribute.

The accusation of Verres, and the defence of Fonteius, in Cicero's Orations, serve for proofs and monuments of the rapaciousness of Roman Governors. Sometimes indeed they were prosecuted for their rapines and extortions, but the Provinces which they had plundered and oppressed were not thereby relieved, nor fared the better on that account. Juvenal gives us a description of the insolent and oppressive administration of one Marius, who had the Government of Africa<sup>e</sup>, and who is probably the same that is mentioned by the younger Pliny<sup>f</sup>. This Marius, according to the account given of him by the last of these

<sup>c</sup> Trucidare, rapere falsis nominibus Imperium, atque ubi solitudinem faciunt, pacem appellant. *Jacit.*

<sup>d</sup> Pro singulis Regibus nunc binos imponi, ex quibus Legatus in sanguinem, Procurator in bona sæviret. *Ibid.*

<sup>e</sup> *Sat. 1.*

<sup>f</sup> *L. 2. Ep. 11.*

authors,

authors, was convicted of monstrous extortions, condemned to pay a vast fine to the Exchequer, and then to be banished from Italy; but nothing of the plunder that he had made was ever restored to the sufferers, or applied to the ease and relief of the Province.

Cilicia was a very poor Province, and before it was subdued by the Romans, was inhabited only by robbers and pirates; yet Capito and Junius Tutor found in it quarries for their avarice, and made it the scene of those acts of violence, oppression, and extortion, for which they were condemned. Juvenal on that occasion gives a very fine lecture to the Governors of Provinces<sup>g</sup>: but he complains immediately after, that all these examples had so little effect, that they were not able to restrain the greediness of those that succeeded the very Governors that had been punished for their depredations<sup>h</sup>.

This Satyrift finds fault with the Romans for their treatment of Kings and Princes that depended on the Republic, fleecing and devouring them to the very marrow of their bones<sup>i</sup>.

He accuseth them of committing even crueler exactions in times of peace, than in the rage of war<sup>k</sup>: and advises them, for their

<sup>g</sup> Expectata diu tandem Provincia cum te  
Restorem accipiet, pone iræ fræna modumque,  
Pone & avaritiæ, miserere inopum sociorum.  
Respice quid moneant leges, quàm fulmine justo  
Et Capito & Tutor ruerint, damnante Senatu,  
Piratæ Cilicum, &c. *Sat. 8.*

<sup>h</sup> Sed quid damnatio confert, &c. *Ibid.*

<sup>i</sup> Ossa vides Regum vacuis exhausta medullis. *Ibid.*

<sup>k</sup> ————— Referebant navibus altis

Ocultâ spolia, & plures de pace triumphos. *Ibid.*

OWN

own interest, to moderate their avarice, to put a stop to their rapine and oppressions, and use more humanity in their treatment of miserable but warlike nations<sup>1</sup>.

We have already related in another place the story of Julius Cæsar's freed-man; who after he had pillaged the Provinces of Gaul, where he had been employed as the Prince's Treasurer, was artful enough to extricate himself dexterously out of a very ill affair, and make a successful apology for his extortions. He is accused of having imbezzled the public money, and robbed the people under his government to fill his own coffers: he takes this effectual method to save himself; he carries Augustus to his house, shews him all the gold and silver that he had scraped together by violence and plunder, and gives him up all the booty; he is acquitted by this means; and the Emperor, that should have been his judge, becomes his accomplice.

We may properly enough in this place take notice of the ravages committed in the fury of the Civil Wars. What numbers of Towns sacked, and Corporations ruined! What multitudes of people deprived of their possessions, and driven out of their country, to make room for the soldiers, upon whom their lands and estates were bestowed! Tacitus, speaking of the alteration made in the constitution of the Roman State, when the Commonwealth was

<sup>1</sup> Curandum imprimis ne magna injuria fiat Fortibus & miseris: tollas licet omne quod usquam est Auri atque argenti, scutum gladiumque relinques. Et jacula & galeam: spoliatis arma supersunt. *Sat.* 8.

turned

turned into a Monarchy<sup>m</sup>, says, that the Provinces were not at all sorry for this revolution, because of the avarice of the Magistrates and Governors which used to be put over them in the latter times of the Republic<sup>n</sup>. Sallust, in the beginning of his History of Catiline's Conspiracy, laying open the wounds made in the Commonwealth, and the miserable situation of her affairs through the deluge of vice and corruption that had overflowed it, gives a still more feeling representation of the excesses and violences that are the subject we are treating of at present. Plutarch, in the life of Marius, says, that such as stood candidates and solicited for any post in the Government, carried gold and silver by bushels into the *Campus Martius* to purchase publickly the votes of the electors: and Suetonius relates, that Cæsar had spent all his fortune in making interest to get himself raised to the honours and dignities of the Republic. Now, as all considerable posts and employments were disposed of by the people, and depended on their suffrages, the Magistrates consequently, as well at Rome as in the Provinces, minded nothing but how to get money and grow rich, that they might be able to purchase them on occasion. It is for this reason that Horace says, the age he lived in was truly the Golden Age<sup>o</sup>. Juvenal speaking of the manners of people in his time at

<sup>m</sup> *Annal.* l. 1. r.

<sup>n</sup> Ob certamina Potentum & avaritiam Magistratum, invalido legum auxilio, quæ ut ambitu postremo pecuniâ turbabantur.

<sup>o</sup> Aurea nunc verè sunt secula; plurimus auro Venit honos.

Rome,

Rome, represents poverty itself as ambitious, and money as the sovereign disposer of all things <sup>p</sup>.

To all these accounts of the greediness of the Romans, we may still add the horrible abuse of confiscations in the reigns of the Domitians, the Nero's, and other tyrannical Emperors. Tacitus, in the Life of Agricola, gives in very few words a lively description of the misery of people, and the uncomfortable-ness of living in those deplorable times. Our ancestors, says he, saw in former ages to what an height liberty might be carried, and we in this see all the extremities of slavery, being surrounded with informers that debar us the use both of our ears and tongues <sup>q</sup>.

After having given this account of the exactions of the Romans, it may not be amiss to say something of their Publicans, whose insolence, greediness, and extortions, under the colour of law and shelter of an authority that commanded respect, made ravages in the bosom of the Empire as in a conquered country, and acted over again all the tyranny which it was the fate of people subdued by force of arms to endure. Historians have not omitted on some occasions to transmit to us particular accounts of their violences and rapines. Titus Livius takes notice of the misdemeanors which they were guilty of, and the

<sup>p</sup> Commune est vitium; hic vivimus ambitiosâ  
 Paupertate omnes. Quid te moror? omnia Romæ  
 Cum pretio — Sat. 3.

<sup>q</sup> Sicut vetus ætas vidit quid ultimum in libertate esset,  
 ita nos quid in servitute, adempto per inquisitiones audien-  
 di loquendique commercio.

hardships

hardships that the people suffered from them during the second Carthaginian war; which the State was obliged to wink at in a conjuncture when their necessities were great, and their all was in danger. I shall confine myself to a single instance.

L. Pomponius and M. Posthumius having undertaken to supply the troops with provisions, which they were to carry by sea to the army, in order to procure reimbursements to which they had no right, took it into their head, not only to trump up and pretend to shipwrecks that never happened, but also to cause real ones for the better concealing of the other that were purely fictitious. For this purpose they put what they thought proper on board some old leaky ships, which their seamen took care should founder, having little shallows in readiness to save the crew. The latter of these partners in the undertaking being cited to Rome on account of this artifice, had recourse to violence and force for his impunity, and with the assistance of his creatures and partisans, drove away the people of Rome that were assembled before the Capitol in order to judge his cause <sup>r</sup>.

<sup>r</sup> Tit. Liv. l. 5. Decad. 3.

CHAP.

## C H A P. XVIII.

*Of the Releases and Abatements of Taxes made to the Roman People.*

**J**ulius Cæsar eased the people of Italy very much, and made them considerable largesses<sup>a</sup>.

Augustus, after he had reduced Egypt into the form of a Province, brought so much money to Rome, that the people were exceedingly eased by it; for estates rose in their price and value, the rate of interest lessened, and Augustus himself readily lent his money, upon good security being given to pay him double the sum<sup>b</sup>.

Tacitus relates, that Tiberius Cæsar having declared that Cappadocia was able to pay the hundredth penny of all that was sold by wholesale or retale, vouchsafed however to lessen the impost one half, after he had taken away that Kingdom from Archelaus, and reduced it into a Province. Syria and Judæa petitioned at the same time to have an abatement made as to their tribute<sup>c</sup>.

In the reign of the same Emperor, twelve towns having been laid in ruins by the violence of an earthquake, this Prince discharged them of all subsidies, excises and imposts for five years; and moreover gave them considerable

<sup>a</sup> Suetonius in *Julio*, c. 32.

<sup>b</sup> *Idem in Augusto*, c. 41.

<sup>c</sup> *Annal.* l. 7.

sums

sums to help them to rebuild their houses and recover their losses.

The city of Sardis having been infested and laid waste by a terrible contagion, he excused the inhabitants for five years from paying any imposts or tributes<sup>d</sup>.

The same Tiberius gave a very sharp reprimand to Æmilius Rectius governor of Egypt, who had sent him a great sum of money that had been levied without his order. *I would, says he, have my sheep sheered, but not flayed*<sup>e</sup>: words very remarkable, and related also with a small variation by Tacitus and Suetonius<sup>f</sup>. Tiberius lent the people of Rome money for three years without any interest, and by that means regained in some measure their good graces and confidence<sup>g</sup>.

Caligula paid all the legacies which his predecessor Tiberius had left to the people of Rome. He shewed favour to Italy, and remitted the hundredth penny payable out of estates sold by auction in that country<sup>h</sup>. He made considerable presents and grants to several private persons that had been ruined by fire. He restored entire Kingdoms to Princes that had been dispossessed of them, with all their revenues; and even went so far as to make restitution of what had been received after the time that those Kings had been turned out of their dominions, as he did to the King of Comagena.

<sup>d</sup> *Ibid.* l. 2.

<sup>e</sup> *Dion Cassius.*

<sup>f</sup> *Boni pastoris est oves tondere, non deglubere.*

<sup>g</sup> *Tacitus*, l. 5.

<sup>h</sup> *Suetonius in Caligula*, c. 16 & 17.

The

The Emperor Claudius exempted the Trojans from all imposts, excises, and salt-duties for ever <sup>i</sup>.

Nero in the five first years of his reign eased the people in point of taxes, and took off the most burdensome of the excises. He was even inclined to abolish all the duties in general that were levied upon the provisions, merchandise, and commodities, as well such as were of the growth and produce of the country, as what were imported from abroad <sup>k</sup>: but the Senate dissuaded him from putting that design in execution. He discharged all suitors in the Courts of judicature of the duties they used to pay for the trial and determination of their causes, and regulated the fees of Advocates. He thought the law *Papia* gave too great encouragement to such as made discoveries and gave informations of estates, effects, run goods and other dues belonging or forfeited to the Prince's Exchequer: the reward of such information as fixed by that law amounted to a moiety of the value of the merchandise or other things informed of and discovered; he reduced it to a quarter part.

Germanicus lessened the subsidies and tribute that used to be paid by Cappadocia, to make, as Tacitus says, the Roman yoke sit the lighter upon that Province <sup>l</sup>.

Galba caused all that had got exorbitant grants from Nero, or had been concerned in the dissipation of the Treasury in his time, to be prosecuted: but nothing was got from them,

<sup>i</sup> Suetonius in Claudio, c. 18.

<sup>k</sup> Idem in Nerone, c. 7.

<sup>l</sup> Quò mitius Imperium Romanum speraretur.

because

because they were not able to refund; those whom Nero had loaded with his favours and excessive bounties being reduced to as great indigence as those whom he had robbed and plundered to enrich them; a circumstance observed by Tacitus, and very remarkable indeed <sup>m</sup>. Galba was naturally frugal and parsimonious, but with regard to the public money, he was, as the same Historian says, downright covetous <sup>n</sup>.

Vespasian, to keep the Sarmatians quiet during the dissensions that infested most parts of the Empire, took off the subsidies and tribute they used to pay <sup>o</sup>.

Ammianus Marcellinus relates, that Julian the Apostate hindered the tribute usually laid on the Provinces of Gaul from being raised to an higher rate by Florentinus <sup>p</sup>.

This Emperor, according to the same Historian, took particular care, above all things, that nobody should be oppressed or overcharged by the imposts <sup>q</sup>.

The Sarmatians indeed offered the Emperor Constantius to pay all the subsidies and tributes that they owed; and under his government imposts and tributes were exceedingly multiplied: but his successor Julian diminished

<sup>m</sup> Justissimum visum est inde repeti pecuniam ubi inopiæ causa erat, grande gaudium quod tam pauperes forent quibus donasset Nero, quam quibus abstulisset. L. 17.

<sup>n</sup> Galba pecuniæ alienæ non appetens, suæ parcus, publicæ avarus. Lib. 17.

<sup>o</sup> Tacitus, l. 19.

<sup>p</sup> Lib. 17.

<sup>q</sup> Observabat diligenter ne quem tributorum sarcina prægravaret. L. 18.

<sup>r</sup> Idem, l. 19.

K

them

them considerably, and remitted a great part of them to ease an over-burdened people <sup>f</sup>.

Good Emperors frequently eased those that contributed to the tailles and subsidies upon land, and remitted the arrears which were due <sup>g</sup>.

We read in Cassiodorus, that the Provinces of Gaul subject to Theodoric King of the Ostro-Goths, had all the excises and imposts charged upon them remitted, because they had been harrassed and plundered by the enemy: and this good Minister of a good Prince has preserved and transmitted to us an Ordinance, wherein the farmers of the Revenue are very strictly and expressly enjoined to levy the taxes upon the people without either exactions or violence <sup>h</sup>.

The inhabitants of Syracuse were treated in the same gracious and gentle manner by Alaric: and this King of the Goths writing to them makes use of these admirable expressions. *You have a Prince whose favours and kindness naturalize him in a manner with regard to you, and (what is still more agreeable to subjects) whose inclination to do good increases in proportion as he advances in years* <sup>i</sup>. This Prince caused restitution to be made to the people of the Provinces of the Empire that were reduced into

<sup>f</sup> Indiſta ſunt tributa admodum levia, coronarium indultum, remiſſa debita, multâ diuturnitate congeſta, æquata ſiſci jurgia cum privatis, veſtigialia civitatibus reſtituta cum fundis, abſque iis quos jure vendiderè poteſtates.

<sup>g</sup> C. L. 10. Tit. 2. l. 3.

<sup>h</sup> Cassiodor. Var. l. 3. c. 40. Ibid. l. 12. c. 8.

<sup>i</sup> Habetis Principem, qui vobiscum beneficiis probatur exortus, & quod ſubjectis dulcius eſt, augetur ingenio benevolò cum ætatis augmento. Var. l. 9. c. 10.

his

his subjection, of all that had been levied upon them more than the ordinary duties <sup>w</sup>.

There is in Cassiodorus a Declaration of Theodoric, forbidding all the officers and farmers of his Revenue to exact subsidies and tributes upon the foot by which they had been regulated, and on which they had been paid formerly <sup>x</sup>: and we need only open the writings of that great Chancellor, to find some monument or other of this nature.

Theodoric at one time orders the Director general of his Demesne to remit all the residue and arrears of former years: and adds these words, which do him no little honour. *Whatever we remit our people out of motives of compassion and humanity, redounds in the end more amply to our advantage. For the riches of a Prince increase in the same proportion as he easeth his subjects; and he is abundantly paid for the little fondness he shews for the mean and precarious treasures that consist in money, by those of a nobler kind, which he gains by the weight of his reputation, and lays up in the esteem of mankind* <sup>y</sup>.

At another time this Prince remits the tailles and subsidies on considerations still more moving. *If no relief, says he, be given to a person that is fatigued and crouches already under a burden, he must needs sink at last, and fall down without any possibility of rising* <sup>z</sup>.

<sup>w</sup> Cassiod. Var. l. 6. c. 12, 14.

<sup>x</sup> Ibid. l. 4. c. 18.

<sup>y</sup> Illud amplius nostris utilitatibus applicamus, quod misericordie humanitate concedimus. Regnantis enim facultas tunc fit ditior cum remittit & acquirit nobiles thesauros famæ, neglecta vilitate pecuniæ. Cassiodor. Var. l. 1. c. 6.

<sup>z</sup> Si fessus onere minimè releveretur, necessitate cogitur jacere prostratus. Ibid. l. 4. c. 36.

K 2

We

We meet in another place with a testimony equally glorious to the Prince who gives it, and to the Minister that deserved it. Theodoric acquaints Cassiodorus with the satisfaction he had received in finding that he had caused his orders to be executed exactly in the Provinces, and that he had in other respects faithfully performed on his part whatever he had promised; that is, that nobody had ever suffered any injustice during his administration.

Here the people are also excused from paying the tailles and subsidies, by reason of the expence which they were at on account of the quarters and marches of the soldiers of the army through the country. *Be easy, have no anxiety, says he to them; you are got out of the hands of the farmers and excisemen, the marches of the troops excuse you from all taxes. Take instruments of iron into your hands, but yet such as are proper to plough and cultivate your lands; arm yourselves, but with goads to prick your oxen forward, not with weapons to repel violence*<sup>b</sup>.

During the reign of Theodoric, poverty was a never-failing plea, and a kind of natural privilege, which not only exempted them from those exorbitant duties which the inability of a poor man, baulking the greediness of the farmers and excisemen, snatches as it were from their clutches: but which discharged them likewise entirely from every thing that the vi-

<sup>a</sup> *Ibid.* l. 12. c. 2.

<sup>b</sup> Nolite esse solliciti, evasistis exigentium manus, tributa vobis præsens adimit apparatus. Arripite ferrum, sed unde agros excolatis; sumite cuspides, boum stimulos, non furoris. *Ibid.* l. 12. c. 5.

olentest

olentest thirst of the vilest lucre finds still means to squeeze out of such wretches as are worth nothing. *Take heed, says this Prince to the farmers of his Revenue, in directing his discourse to his Great Treasurer, that you do not become a worse plague to the people than the pestilence, if you attempt to strip such as have been plundered already, and are quite naked and destitute*<sup>c</sup>.

It was not the custom in this Prince's reign to lay upon others the duties and taxes from which some were out of his usual humanity discharged: he thought it detestable that a grace shewed or a recompence given to a deserving person should turn to the prejudice of the innocent<sup>d</sup>.

The tailles or subsidies upon lands were generally remitted to towns that had endured sieges, or been hindered from cultivating their lands by the ravages of the enemy<sup>e</sup>.

Some merchants and mariners that were bringing corn from Sicily, having met with a storm and suffered shipwreck, allowances were made them for all the corn that was lost<sup>f</sup>.

Lampridius, Spartianus, Capitolinus, Vopiscus, Procopius, Zonaras, and the Tripar-

<sup>c</sup> Cave ne gravior fias pestibus, si adhuc nudare velis exutos; calamitates non pavescant qui arma timuerunt, rapinas non sentiant post prædones. *Cassiod. Var.* l. 12. c. 7.

<sup>d</sup> Non inferri à quoquam volumus quod alteri nostra humanitate remisimus, ne quod dictu nefas est, bene meritumunus innocentis contingat esse dispendium. *Ibid.* l. 2. c. 17.

<sup>e</sup> Quid enim ab agri domino exigas quem eum non coluisse cognoscas. *Ibid.* l. 3. c. 32.

<sup>f</sup> Crudelitatis genus est ultra naufragium sævire, & illos ad dispendia cogere, quibus inopem vitam immitia pericula probantur concessisse.

tite History, are full of the like examples, which it would be too long to enumerate and recount particularly. It may be sufficient to observe in the general, that all the imposts and excises which had been laid in the dreary times and tyrannical reigns before mentioned, were at last suppressed by a law of the Theodosian Code, which is the ninth of the famous Title, *De infirmandis iis quæ sub tyrannis acta sunt.*

\*\* [*The same motives of equity which serve for the ground and foundation of this law, make the Emperor Justinian say, that the imposts and excises which the misfortunes of war have introduced into a State, ought to be taken off and abolished in the calm and tranquillity of peace.*]

After all, it is certain that subsidies or public revenues are things of indispensable necessity; and we must recur at last to that just way of reasoning expressed by Tacitus in these words. *There is no securing the quiet of nations without arms; there are no arms to be had without money, nor can troops be maintained without pay; and there can be no pay without subsidies.* There is nothing to be said to this political dilemma.

\*\*\* *Quod belli calamitas introduxit, hoc pacis lenitas sopit.* L. unic. Cod. *De Caduc. tollendis.*

<sup>h</sup> *Nec quies gentium sine armis, nec arma sine stipendiis, nec stipendia sine tributis haberi queunt.* Tacit.

CHAP. XIX.

*Of the most considerable differences between the Revenues of the Romans and those of France.*

AMONG the Romans they could not seize any man's person and put him in prison on account of the Taille; but could only come upon the land and sell his estate. In France, the practice is directly contrary; they imprison people that do not pay, and never seize upon or sell the estate, unless it be in Provinces where the Taille is real and charged upon lands.

Such as did not pay their subsidies at the terms that were prescribed and fixed, were sometimes condemned to pay double: which is not the custom in France.

The Tailles were levied by a third part of the annual assessment at a time, or every four months: and it is for this reason that the acquittances given for them were stiled, *Quadrimestres breves*. In France they are levied quarterly, that is to say, every three months.

The assessment for the Tailles was made in the Roman Empire since the time of Constantine the Great, but every fifteen years: but in France it is made every year.

The public or Imperial Demesne among the Romans might be alienated irrevocably, and in a term of years was secured by prescription against all claims of the Exchequer; but in France



## Of the R E V E N U E S

France it is inalienable, except with the reservation of a right of redemption for ever, or of reversion, upon the defect of heirs male: but under the first and second race of the Kings, it was alienated irredeemably.

Among the Romans, the Patricians and Nobles were subject to the Taille; but in France the Nobility, Gentry, and Clergy are exempt from that tax.

In that Republic the commissions for levying the Tailles were sent in the beginning of September: but among the French, they are issued out in the beginning of the year.

Among the Romans some persons were obliged to pay in gold, others in silver, and others again in brass money; and the payments were pretty often made in bullion, or in these different metals uncoined: which is not practised in France.

In that Kingdom, when a shipwreck happens, all goods that are saved or thrown on shore after such an unhappy accident, belong to the King's Demefne, if not claimed by the owner within a year and a day: but the Exchequer had no pretensions of this nature among the Romans.

At Rome the State or Prince was always in the condition of a plaintiff: so that if any body had a suit against the Exchequer, he was either put into possession or continued in possession of the thing in question, till a definitive sentence was given in the cause. The very reverse of this is the custom in France: the King never sues or pleads but with his hand full, that is, as being in possession, and never as a petitioner or demandant.

The

## of the R O M A N S.

The *Droit d'Aubaine* takes place in France, even with regard to the inhabitants of countries that are in alliance with that Crown, the Dutch only excepted: but among the Romans, all their allies that died within their dominions might dispose of their effects by will, and their right heirs succeeded to their estates.

\*\* [*The Romans made great provisions, and laid up large magazines of corn for the sustenance of the people: and the Emperors issued out doles from time to time, and distributed gratis such quantities thereof as were sufficient to subsist above two hundred thousand people.*

*The Romans, in order to provide for the subsistence of the poor citizens, and for better securing the countries they had conquered, sent colonies thither, and drew thence very considerable advantages, as well by means of the troops which they raised there on occasions, as on account of the large supplies of money which those colonies furnished them with in any exigence or necessity of their affairs. The use of colonies is not known in France, nor ever practised, but with regard to America.*

*The Romans likewise distributed lands among the poor citizens. In settling the share to be allotted to particular persons, they had a regard to each man's ability: and they asked nothing at all from the common people, but to take care to furnish the Commonwealth with subjects. This is not practised in France; nor do I remember to have met with the least trace of such a custom in any other country.*

*The Romans drew their greatest revenue from their victories and conquests. But now-a-days,*

† \*\* Sigonius de Jure Italiae & Provinciarum.

by

by the manner in which places are fortified, and by the articles of capitulation, which are always for the security and advantage of the inhabitants, towns and places that surrender, necessarily enhance the expence of the war, without contributing any great matter to ease or make amends for its charges, unless perhaps in the case of frontier towns, the garrisons whereof may possibly be maintained by means of contributions.]

Among the Romans, the Treasury never paid any imposts, tolls, duties of entry, or customs of import for whatever was designed for the use of the Prince's household<sup>b</sup>. In France, the wine designed for the King's table, the salt, and every thing else for the service and use of his household pay the duties.

The provisions and munitions designed for the armies and soldiery were free of all duties<sup>c</sup>. In France they are subject to them, and have no more exemption than others.

Among the Romans, monopolies, that is to say, the sole and exclusive right of selling certain kinds of merchandise and commodities, were granted at first upon the payment of a certain fine, but were afterwards abolished<sup>d</sup>. The very name of a monopoly became at last so very odious to the Romans, that the Emperor Tiberius being minded to use the word, durst not do it, till after he had asked leave of the Senate.

The Ordinances of the Kings of France are very exprefs in forbidding all monopolies.

\*\* [But these are derogated from in the case of

<sup>b</sup> L. 8. ult. §. 19. ff. De Publicanis.

<sup>c</sup> D. L. 8.

<sup>d</sup> L. unic. C. De Monopoliis.

Books

Books and Booksellers, (to whom Authors have sold the property they have in their works) to whom the Prince still grants exclusive privileges; and in favour of some Companies with regard to some foreign commodities.]

The lands of the Imperial Demefne, and those that belonged to the Churches were all subject to the charges of the State among the Romans: but in France those of the Demefne are liable to none.

Among the Romans, when the Exchequer sold the lands of a private person, the absolute property thereof was transferred<sup>e</sup>: but this is not the practice in France.

The nasty, unseemly, and tyrannical excises which the avarice of the Romans invented, never were heard of, and are utterly unknown in France.

The Kings of France generally give away all the confiscations that accrue to them; but it was not so much as allowable to petition for them among the Romans<sup>f</sup>.

The treasure of the Exchequer receives no accession in France from testamentary successions, which contributed so much to fill it among the Romans.

It was not allowed among them to borrow any money from the officers of the revenue<sup>g</sup>; whereas nothing is more common in France.

Sometimes they forced the public farmers of the revenue to continue their farms, after their leases were expired, upon the foot of their

<sup>e</sup> L. 2. § 3. Cod. De Quadrien. præscriptione.

<sup>f</sup> C. De petitione bonorum sublata.

<sup>g</sup> L. 1. § 12. 2. C. De his qui ex publicis rationibus pecuniam acceperunt.

former

former articles <sup>h</sup>. I have never found any instance of such a practice in France.

Judgments given and sentences pronounced by Courts of judicature against the Exchequer among the Romans might be reviewed, retracted and reversed by them any time within three years <sup>i</sup>. In France the farmers of the King's revenue are obliged to proceed in the usual forms, by exceptions, and petitions.

The bonds and recognizances of such as were condemned to pay any sum to the Roman Exchequer, were only obligatory upon them for their particular share, except in case of the insolvency of the other parties <sup>k</sup>. In France these bonds oblige each person for the whole sum.

Among the Romans the binding of each partner in a farm of the revenue for the whole sum due on account of the tailles and other imposts, was not in use. It takes place however in France, in case of not making up the tax-rolls, of insolvency on the part of the collectors, and of omissions in the levies.

The farmers general among the Romans were frequently persons of illustrious and noble families. We read in Tacitus, that Germanicus, eldest son to the Emperor, went to levy the taxes in the Provinces of Gaul, when the legions mutinied <sup>l</sup>. The Publicans in France are not very fond of pretending to be of so good families; and the goods of fortune usu-

<sup>h</sup> *L. ead. ff. De Publicanis.*

<sup>i</sup> *L. unic. C. De sententiis adversus fiscum retractandis.*

<sup>k</sup> *L. Aufertur. §. ult. ff. De jure fisci.*

<sup>l</sup> *Tacit. Annal. l. 1.*

ally

ally serve to make them amends for their defects in birth and quality.

Among the Romans, in case there was the least doubt in any affair wherein the Exchequer was concerned, the law directed that sentence should be given against it <sup>m</sup>: and Pliny in his Panegyric says, that Trajan caused this law to be strictly observed <sup>n</sup>. In France they are much more jealous of the Prince's rights, and have good reason to be so; for it is the first and most important point of justice to maintain the rights of the Crown, and not give them or let them be invaded and taken away either out of vanity, or in a view of gaining the favour of the people, as the Roman Emperors did, who as they were raised to the throne only by election, had consequently no better way to maintain themselves in the possession of it, but by flattering the passions and gratifying the interests of particular persons.

It looks as if the Romans had always <sup>\*\*</sup> [*more care than is generally taken in France to have*] money ready on all emergencies and necessities of their affairs to answer the occasions of the State. Such was the *Aurum vicissimarium* mentioned by Pliny; such was the three thousand pounds of gold which Julius Cæsar seized on, as Suetonius relates; and such in fine was the money that Appian speaks of, which had been designed for the wars of the Gauls.

The Emperors that most distinguished themselves by their wisdom and abilities, were

<sup>m</sup> *L. 10. ff. De jure fisci.*

<sup>n</sup> *Sub bono Principe fisci sæpissime causa cadit.*

very

very saving of the public money : they laid it down for a maxim that they could not manage their revenue with too much œconomy and frugality<sup>o</sup> ; since if they squandered it away out of any ambitious or other views, they should be obliged to have recourse to violent and oppressive measures to bring fresh supplies into their treasury.

The Emperors generally kept immense sums in reserve. Julius Cæsar by his will left every Roman citizen a legacy of three hundred sesterces. Augustus left a thousand crowns to every soldier of the Prætorian bands, which were not less in number than ten thousand men ; and three hundred crowns to every one of those that served in the legions<sup>p</sup>. He bequeathed likewise several other legacies, some of which amounted to twenty thousand sesterces. This Prince had drawn up with his own hand, a particular account of all the revenues of the Empire<sup>q</sup>.

When Tiberius Cæsar died, there was found in the Treasury near an hundred millions of money ; which Caligula his successor took care to squander away in less than three years time ; an extravagance for which his nephew Nero thought him worthy of his admiration<sup>r</sup>.

There must certainly have been a vast deal of money in the Exchequer at the time of Flavius Vespasian's death, if we consider the length of his reign, his excessive avarice, and the great number of excises and imposts that

<sup>o</sup> Tacit. *Annal.* l. 2.

<sup>p</sup> Suetonius in *Julio* 83. *Idem* in *Augusto* 102.

<sup>q</sup> Dion Cassius, Tacit. *Annal.*

<sup>r</sup> Xiphilinus. Suetonius in *Nerone*, c. 30.

he

he had levied upon the people of the Empire. Titus that succeeded him must consequently have had sufficient means to gratify and indulge the generosity of his nature, and the strong inclination which he had to be bountiful, and which made him look upon every day as lost, that had not been distinguished by some remarkable act of his beneficence<sup>s</sup>.

The avarice of his father had put him in a condition and supplied him wherewithal to be liberal : and if he owed his virtues to nobody but himself, he owed however to Flavius Vespasian's saving talents the exceeding pleasure he felt in making every day of his reign some person or other happy ; a pleasure, the value of which he seemed well to understand, when he said, *That no person whatever ought to go away discontented from the Prince's presence or conversation<sup>t</sup>.*

There was also among the Romans an œconomy that may be considered as a kind of fund, which without any real addition to those of the Republic, was however a great resource for it on occasion, and enabled private persons to assist it with very considerable and seasonable supplies. I speak of the regulation made by the *Agrarian* Law, concerning the partition and distribution of lands. According to the terms of that law, nobody could enjoy and hold above five hundred acres of land, nor more than an hundred head of large cattle, or above five hundred of small. The number too of slaves or freed-men, which every one

<sup>s</sup> Amici diem perdidit. Sueton. in *Tito*, c. 8.

<sup>t</sup> Non oportet quemquam à sermone Principis tristem discedere. Suetonius in *Tito*, c. 8.

might

might have, was regulated, for fear the multitude of slaves should increase beyond measure, and exceed the proportion that it ought to bear to the number of the freemen. This law, though very wise in its institution, was the source of almost all the seditions that infested Rome, and proved at last a main cause of the ruin of that flourishing Republic.

CHAP. XX.

Of the Superintendants of the Revenue among the Romans.

Though the officers of the revenue seem to be very different in France, from those who had the management of it among the Romans, yet these last bore a good deal of resemblance to the French, in respect of their functions.

The Romans had among them Superintendants of the revenue, whose names frequently varied: but authors do not well agree with one another as to the time when this office was erected.

Ulpian following the authority of Gracchus Junius, says, that in the reigns of Romulus and Numa, there were two Superintendants of the revenue, and that they were chosen by the votes of the people. He adds however, that the more common opinion was, that they owed their institution to Tullus Ho-

T. Livius, Appian, l. 1. de Bell. Civil. c. 2.

stilius:

stilius: but Dionysius of Halicarnassus doth not say a word upon the subject.

Pomponius relates, that they were not established till the revenue came to be increased considerably: and he places them later in time than the Kings, the Consuls, the Censors, the Dictators, the Tribunes of the people, and the Ædiles. Livy says nothing at all of their creation.

Tacitus seems to agree with Ulpian, and says, that they were instituted under the Kings. At first the Consuls had the power of naming them: but the people afterwards assumed the choice of these officers to themselves; which happened about sixty three years after the Monarchical Government was abolished.

Livy observes, that the Patricians were at first the only persons capable of being advanced to this office; and says, that Valerius Posthumius and Æmilius Mamercus were the first of the Plebeian Order that were ever invested with it: which happened, according to Tacitus's account, a little before the siege of Veii.

These officers went along with the troops into the field, and were not unlike the Intendants of the army in France; only they had

L. 1. ff. De officio Quæstoris.

L. 2. ff. De origine Juris, §. 22.

Quæstores sub Regibus etiam instituti sunt, quod lex Curiata ostendit ab Lucio Bruto reperta; manfitque Consulibus potestas deligendi eos, donec eum quoque honorem populus mandaret. Annal. l. 9.

L. 4. n. 31.

L

the

the absolute disposal of all the money, and regulated all the expences of the war<sup>e</sup>.

The business of their post increasing, two more were afterwards created; whose particular province was to take care of affairs at Rome, and they never stirred from the city<sup>f</sup>. In process of time, they created likewise four others<sup>g</sup>. In short, some years after, Sylla created twenty, in order to fill up twenty places, that were vacant in the Senate<sup>h</sup>. This post was given at first *gratis*; till Dolabella got an ordinance to be made, that such as should be advanced to it, should pay every year out of their own purse, the charges of the combats of gladiators: but some time after they were eased of this expence. Plutarch in the Life of Valerius Publicola says, that he allowed the people to create two Superintendants of the revenue, the first of which were Publius Verrimius and Marcus Minutius, with the power of compelling all the citizens to contribute towards the charges of the war, in proportion to their respective abilities; and that they levied at that time an hundred and twenty thousand sesterces of brass, which were deposited in the temple of Saturn. This shews that there is a good deal of uncertainty as to the original of these Superintendants.

<sup>e</sup> Creati sunt Quæstores Posthumius & Mamercus, ut rem militarem comitarentur. *Annal.* l. 9.

<sup>f</sup> Deinde gliscentibus negotiis, duo additi qui Romæ curarent. *Tacit. Annal.* l. 9.

<sup>g</sup> Mox duplicatur numerus stipendiariâ jam Italicâ, & accidentibus Provinciarum vectigalibus. *Ibid.*

<sup>h</sup> Post lege Syllæ, viginti creati supplendo Senatui, cui judicia tradiderat Sylla. *Ibid.*

However

However it was, two of them only resided constantly at Rome, and these took care to enter in the public Register an account of all receipts and disbursements of money. The others were either in the Armies or in the Provinces, employed in the management of the public revenues, the imposts, and the money that was made of the booty taken from the enemy<sup>i</sup>. They carried along with them a Secretary or Register, who entered all the accounts, and served for a kind of Comptroller.

These officers were called Quæstors till the time of Augustus Cæsar, who allowed the Senate to create and chuse at Rome, Superintendants of the revenue. The Senate, as Suetonius relates, transferred all the power and authority of that office upon the Prætors, and the Prætorians<sup>k</sup>. Tacitus says however, that Augustus gave leave for the chusing of the Præfects to be Superintendants; but that bribery being used to gain suffrages in this election, and the corruption spreading, they were afterwards drawn by lot; and at last, as the lot fell frequently upon persons not well qualified for the post, the Emperor Claudius revived the office of Quæstors<sup>l</sup>. They did not long enjoy their power upon this re-establishment; for the charge soon passed again into the hands of the Præfects and Prætors; and continued a good while in the hands of the latter, whatever Pancirollus says to the contrary: for it is certain that before the reign of Vespasian and his return to Rome, the Super-

<sup>i</sup> *Plin. Jun.* l. 2. Ep. 4.

<sup>k</sup> *Sueton. in Augusto,* c. 3.

<sup>l</sup> *Annal.* l. 13.

L 2

intendancy

intendancy of the revenue was entrusted again to the care of the Prætors <sup>m</sup>.

The Quæstors were afterwards re-instated in their office; for Aulus Gellius relates, that in his time the chief direction of the revenue was in the hands of the Præfect of the Treasury, and that it had been transferred from the Quæstors to this Magistrate <sup>n</sup>. Now, as Aulus Gellius lived in the reigns of Adrian and the Antonini, it is very probable that the Superintendants were confirmed under those Emperors.

These Superintendants were called *Præfecti Ærarii*, and had a contentious jurisdiction; for they judged and decided all causes relating to the Exchequer <sup>o</sup>.

Vopiscus says, that they were still subsisting in the time of the Emperor Aurelian: which however must be understood of those Præfects or Superintendants that resided at Rome, and never quitted the city <sup>p</sup>. Dion Cassius relates, that Augustus revoked their commission, and sent Procurators fiscal in their stead, who were stiled *Procuratores Cæsaris*. These last took care of levying the tailles or subsidies upon land, the taxes and imposts of all kinds, and in general, all the rights and dues of the Imperial Demesne <sup>q</sup>. They were judges of all

<sup>m</sup> Prætores ærarii (nam tunc à Prætoribus tractabatur Ærarium) publicam paupertatem questi modum publicis expensis postulaverunt. *Tacit. Hist.* l. 4.

<sup>n</sup> Per Quæstorem intelligi nunc oportet Præfectum Ærario; nam cura Ærarii à Quæstoribus ad Præfectum translata est. *A. Gell.* l. 13. c. 23.

<sup>o</sup> *L. Cum quidam. ff. De his quibus indignis, &c.*

<sup>p</sup> *L. 13. & 43.*

<sup>q</sup> *L. 12. 5. L. Ubi causæ fiscales. L. 3. C. eod.*

disputes

disputes and differences, wherein the Exchequer was any way interested or concerned; and sometimes also they had small Governments. Thus we find that Pontius Pilate was at the same time Governor of Judæa, and the Emperor's Procurator fiscal in the Province.

Such were the various names and employments which the Superintendants of the revenue bore till the reign of Constantine the Great, who suppressed all those names or titles of office, and created two other charges of Superintendant; one of which was stiled *Comes sacrarum largitionum*, and the other went under the denomination of *Comes rerum privatarum*. The first had the administration of all the public money; the second had the direction of the Imperial Demesne. The former paid the bounties and largesses of the Emperor, which before Aurelian's time were distributed by certain officers called *Quæstores Candidati*; to whom succeeded the *Quæstores Ærarii*, who were instituted (as we are informed by Lampridius) by the Emperor Alexander Severus, and continued till the time of Constantine. This great officer was stiled *Comes*, a new title of honour created by the last mentioned Emperor, and annexed by him to the principal and most distinguished offices of the Imperial Household, such as that of *Comes domesticorum equitum & peditum*. He was called *Comes largitionum*, because the greatest expence in which the Emperors were involved after the change of the Commonwealth into a Monarchy, was the largesses which they were obliged to make from time to time, to gain and preserve the good-will of the people <sup>r</sup>.

<sup>r</sup> *Zosimus*, l. 2.

## Of the REVENUES

This officer was honoured with the stile of *Illustricus*, a distinguished title, which was only given to the twelve principal officers of the Crown, as may be seen in the *Notitia Imperii*. The arms of his office were a red book upon a table, on the back whereof was represented a golden head of the Emperor between the edges which were of gold; the cover of the book was of silver, with borders of gold in the angles and extremities: underneath was engraved the word *Largitiones*, with several pieces of gold and silver coin; and some vessels or little coffers that seemed full of the like pieces.

## C H A P. XXI.

## Of the Officers employed under the Superintendent of the Revenue.

THERE were in the Provinces several officers to receive and execute the Superintendent's orders, who were distinguished by the name of *Palatini*<sup>a</sup>.

There were also six officers called *Comites largitionum*, whose districts were allotted in the East, in Egypt, Thrace and Macedonia: they paid the troops, and had only the title of *Perfectissimi*<sup>b</sup>. Their jurisdiction was much of the same nature as that which the Court of Aides and the Chamber of the Treasury en-

<sup>a</sup> L. 1. C. De offic. sacrarum largitionum.

L. 3. C. De diversis officiis.

<sup>b</sup> L. 3. C. De militari veste.

joy

## of the ROMANS.

joy at present in France<sup>c</sup>. They went likewise by the name of *Rationales*, and were entrusted with the care of levying the imposts and excises.

It may not be improper just to take notice on this occasion, that there were among the Romans five titles, which regulated the ranks of the persons to whom they were given, or to whose office they were annexed. The first was that of *Illustris*; the second that of *Speſtabilis*; the third that of *Clarissimus*; the fourth that of *Perfectissimus*; and the fifth that of *Egregius*.

The officers, honoured and distinguished by the title of *Comites largitionum*, succeeded to the *Procuratores Cæsaris*, which had been instituted by Augustus<sup>d</sup>.

The Superintendent had likewise under him several Intendants or Commissioners of trade and commerce, called *Comites merciorum*. They were the persons that provided and bought the furniture, goods, stuffs, and jewels for the Emperor's household: and are called in the Code by the name of *Negotiatores*<sup>e</sup>.

There were four Directors or Intendants of commerce; one in the East, who served also for Egypt; one in Mysia; another for Scythia and Pontus; and the fourth in Illyria. These are likewise stiled *Merchants* in the Code<sup>f</sup>.

<sup>c</sup> L. Ubi causæ fiscales agi debeant.

L. 13. C. Finium regundorum.

<sup>d</sup> *Dion Cassius*, l. 53.

<sup>e</sup> L. Negotiatores. C. De excusat. munerum.

<sup>f</sup> L. 5. C. De Episcopali, & L. 1. C. De mercatoribus.

L 4

The



## Of the REVENUES

The Director of commerce in the East purchased silk, precious stones and wool; a pound of silk was at that time worth a pound of gold. He bought also drugs and perfumes in Egypt<sup>r</sup>.

These Intendants of commerce had salaries from the State. There was only one of them in the West, who was fixed and resided in Illyria<sup>b</sup>.

The Treasurers or Receivers general of the revenue depended also on the Superintendent<sup>i</sup>. The offices of these general Receivers were called *Metropoles* or *Stationes*. A purchaser had all manner of security in what he bought, not only with regard to the officers of the general Receipt for the district in which the thing sold was situated, but likewise with regard to all others. If the Exchequer succeeded to a creditor who had dwellings in different general Receipts, the sureties were cleared and recognizances cancelled. These Receivers or Treasurers were called *Thesaurarii*<sup>k</sup>.

The Great Master or Director general of the mines was likewise subordinate to the Superintendent of the revenue. This officer took care of the payment of all that was due to the Emperor on account of metals that were got out of the mines<sup>l</sup>; and he received for the gold that was found on the sides of rivers or dug in the mines, at the rate of seven or eight

<sup>r</sup> L. 2. Quæ vendi non possunt. *Vopiscus in Aurel. Plin.*

<sup>b</sup> 3.

<sup>i</sup> L. unic. C. De Annen. s.

<sup>j</sup> *Joseph. Antiq. Judaic.* L. 1. C. De Compens.

<sup>k</sup> L. 1. C. Ne fiscus. L. *Diu. C. De Susceptoribus & Arcariis*, & L. 15. C. *Theod. De diversis officiis.*

<sup>l</sup> C. 2. D. L. Per annos. C. De Metallis.

scruples

## of the ROMANS.

scruples (*i. e.* seven or eight four and twentieths of an ounce) in the pound. The payment of this duty was made in gold dust, and not in gold refined<sup>m</sup>. The first was called *Aurum in Balucca*; the second sort was stiled *Aurum obrium*; and the scrapings or parings of gold were termed *Aurigia*.

The Great Master or Intendant of the mines was created and resided generally in Illyria, where there were abundance of mines that afforded great quantities of gold<sup>n</sup>. Cassiodorus writes, that they were discovered and first began to be worked in the 592d year after the foundation of Rome: and Pliny says, that in Nero's time they got out of them above fifty pounds of gold a day<sup>o</sup>. This officer had several clerks or agents under him, who were employed in Mysia, Macedonia, and Dacia.

In the West, this Director of the mines was called *Comes auri*<sup>p</sup>: and the Emperor Valentinian writing to him, gives him the title of *Laudabilitas tua*.

The Intendant of the Treasury in Egypt, who is stiled *Comes rationalis Ægypti*, depended in like manner upon the Superintendent of the revenue. He had the management and ordering of the Escheats, the duties on commodities exported and imported, and of all kinds of merchandise that came from Arabia; which cost an infinite deal of money, according to

<sup>m</sup> L. 1. C. De Metallis. L. Pollux.

<sup>n</sup> *Tit. Liv. Decad. 6. l. 5.*

<sup>o</sup> L. 33. c. 4. L. Procuratores. C. De metallariis.

<sup>p</sup> L. 7. C. *Theod. De Metallis.*

<sup>q</sup> L. 1. C. De metal. Largit.

Pliny;

Pliny <sup>a</sup>; and the duties whereof, in proportion amounted to very considerable fums <sup>r</sup>.

There were in the West eleven of these Intendants called *Rationales*, or *Procuratores Cæsaris*. In the East there was none but the Intendant of Egypt; for the business of the charge was done by the Provincial officers stiled *Comites largitionum*. Tacitus takes notice of several instances to this purpose <sup>t</sup>.

The Intendant of the linnen was also subordinate to the Superintendent of the revenue. This post took in a vast district: and the officer invested with it in the West was called *Comes Vestiarii* <sup>t</sup>.

Besides these there were also Great Masters of the Wardrobe, stiled *Rei privatae Magistri*: who were also under the direction, and subject to the orders, of the Superintendent of the revenue <sup>u</sup>.

The Intendants of the manufactures, who were called *Procuratores Gynecæorum*, and had the inspection over all the workmen employed in making the Emperor's stuffs, were also under the direction of the Superintendent of the revenue <sup>v</sup>.

There were in the West fifteen of these manufactories of stuffs, and consequently fifteen Intendants.

<sup>a</sup> Plusquam millies centena millia sestertium absumebant. *Plin.* l. 22. c. 18.

<sup>r</sup> Millies quinquagies centena millium aureorum & amplius. *Ibid.*

<sup>t</sup> L. 4. 18. 12. *Lamprid. in Alexandro.*

<sup>u</sup> L. Siquis ex corpore, C. De Murilegiis.

L. Vestis. §. 1. ff. De auro & argento legato.

<sup>v</sup> L. 2. C. De Murilegiis. L. Privatae. C.

<sup>w</sup> L. 1. C. De Veste.

The

The Intendants of the Dye-houses depended likewise on the Superintendent of the revenue. There were several of them, and they were called *Procuratores Baphiorum*. There was one particularly fixed at Tyre in Syria. These Intendants and the workmen employed in the dying manufacture gave security at their admittance into their office or business <sup>w</sup>.

The Intendants of the Mint were in like manner subordinate to the Superintendent, according to Cassiodorus. They were stiled *Procuratores Monetarum*, or *Æris Magistratus* <sup>x</sup>.

To say in this place something of their money: Six *Aurei solidi* made an ounce, and seventy two made a pound of gold, which consisted of twelve ounces. Constantine the Great caused a cross to be engraved on the reverse of his coin, and raised the ounce of gold to seven *Solidi* <sup>y</sup>.

Lampridius relates, that the Emperor *Heliogabalus* had caused pieces of gold to be coined that weighed two pounds; but that Alexander Severus called them in, and had them all melted down to be coined into smaller pieces of the value of half a *Solidus*, or half a crown, and of the third part of a *Solidus* of gold, for the convenience of the people, and the more ready and easy payment of the tailles and subsidies, because a great many persons subject to those taxes were to pay only the third part

<sup>w</sup> L. 2. C. Privatae. C. De Murilegiis. *Lamprid. in Alexandro.* D. L. 2. L. 19. vet. C. De veste holoserica. *Eusebius Histor. Ecclesiast.*

<sup>x</sup> L. 1. C. De Annonis.

<sup>y</sup> L. 2. Cod. Theodos. De pondere auri. L. vet. C. De veteri potestate. L. 1. C. Theod.

or

## Of the REVENUES

or the half of a *Solidus* of gold; amounting the one to the eighteenth, and the other to the twelfth part of the ounce of gold <sup>z</sup>.

The pound of silver weighed a *Mina*, and contained ninety-six drachms, or ninety-four *Denarii*. It was divided like that of gold into twelve ounces, the ounce into two *Stateres* or half ounces, the *Stater* into two *Sicilici*, and the *Sicilicus* into two drachms <sup>a</sup>.

A *Solidus*, or crown of gold called *Solidus* or *Aureus*, was equal in value to two ounces of silver: but the Emperor Valentinian sunk the silver, and ordered that five *Solidi* of gold should pass in payments for the value of twelve ounces or a pound of silver <sup>b</sup>.

The ounce of silver was worth ten pounds of brass; and twenty pounds of brass money was equal in value to a *Solidus* of gold <sup>c</sup>.

The heads of the Emperors were engraved upon their coin. The coiners and their children were tied down to the mint in which they worked. These mintmen, in the Emperor Aurelian's time, coined false money, murdered their Intendant, and raised an insurrection. The people of the Provinces were obliged to furnish coal for the forges of the mint. It is not certainly known how many mints there were in the East, but there were six in the West <sup>d</sup>.

<sup>z</sup> In Alexandro, l. 3. De militari veste. L. Jubemus. C. De erogat. militaris annonæ.

<sup>a</sup> Plin. l. 33. c. 9.

<sup>b</sup> L. Quoties. C. De susceptor. L. 1. De argenti pretio.

<sup>c</sup> L. 1. De collat. æris.

<sup>d</sup> L. 2. Cod. Theod. De ponderib. &c. L. ult. De veteris nummi potest. L. 1. C. Edicimus, & L. ult. De Murileg. &c. Suidas, Aurelius Victor, Vopiscus, Eutropius. L. 2. De excusat. munerum.

The

## of the ROMANS.

The Intendants of the Imperial carriages were subject to the orders of the Superintendent of the revenue: they were called *Præpositi Bastagarum* <sup>e</sup>.

The Directors of the flax, called *Procuratores Linifciorum* or *Lympharii*, were also subordinate to the Superintendent. Their function or business was to gather the flax, to keep it, and to buy it, before it was worked in any manner <sup>f</sup>: they were looked upon as little better than slaves. It is uncertain how many there were of these Directors in the East; but there were two in the West, the one at Vienna, the other at Ravenna.

## C H A P. XXII.

## Of the Offices that depended on the Superintendent of the Revenue.

**T**H E R E were under the Superintendent eleven Offices, which the Romans termed *Scriniaria*.

The first was the office for the receipt of gold, called *Scrinium Canonum*. *Canon* here imports the same thing as tribute; and is the quantity of gold which was taken out of the taxes raised upon the people, and carried to the General Receiver's office or to the Exchequer, and what is called in France the share of

<sup>e</sup> Bastaga est onus transferendi res publicas vel Principis. L. 3. Cod. De Cohortalibus.

<sup>f</sup> L. 1. C. De quibus muneribus. L. Siquis. C. De Murileg.

the

Of the REVENUES

the Royal Treasury. The *Præfetus Pratorii* kept part of the taxes in his hands to pay the local charges<sup>a</sup>.

The first Commissioner of the office of the Receipt of gold, had the title given him of *Perfectissimus*. The second was called *Ducenarius*, that is to say, commander of two hundred men, clerks or soldiers. The third was stiled *Centenarius*, as having one hundred men under him. Next to these were the Secretaries, called *Epistolares*, who upon the Superintendent's orders wrote all the letters about levying the taxes and duties that were sent to the Governors of the Provinces. They had all salaries from the State, and were ten in number, but there were two of them above the rest. The sixth Commissioner of this office was sent every year into Phœnicia, to hinder the clandestine commerce for purple<sup>b</sup>.

The second office consisted of Registers, Comptrollers, or Keepers of the Rolls, stiled *Tabularii*<sup>c</sup>.

The function and business of these officers consisted in drawing up the bonds, leases, recognizances, and other instruments for every thing that any way related to the revenue, the acquittances for such as were accountable to the Exchequer and paid their assessments for the tailles. There were a vast number of people employed in this office. The chief of them was called *Primicerius*, and bore the title of *Perfectissimus*. The second was called *Cente-*

<sup>a</sup> Justin. *Edict.* 4. §. 1. *L. Placet. L. 1. C. De Præditiis. L. ult. De Canone. Novell.* 162. §. 1.

<sup>b</sup> *L. Vet. C. De vestibus holofericis.*

<sup>c</sup> *L. 3. C. De Tabulariis, & L. 9. ff. De Legatis.*

*narius,*

of the ROMANS.

*narius*, because he had an hundred persons under him; and was distinguished with the same title of honour as the first.

There were nine other officers or Clerks, who were employed in the dispatches of the office, and had different salaries or stipends according to the degrees of their posts<sup>d</sup>.

The third office was composed of Commissioners appointed to take care of the accounts, and called *Numerarii*. They drew up the state of the revenue, with the accounts of receipt and expence; called all that were charged with any receipt to account; and exercised almost all the functions of the officers of the *Chambre des Comptes* at Paris. There were several degrees of officers in this office; they were advanced to them gradually, and when they came at last to be chief or first Commissioners, they had the privilege of being exempted from furnishing horses, and sending to the war any of that young militia which were called *Tirones*<sup>e</sup>.

The fourth office was that of the Commissioners appointed to take care of the gold bullion: and all the gold that was in ingots, or uncoined, was entered in the Books or Registers of this office<sup>f</sup>. We see by a law of the Emperor Gratian's, that there were four ranks or *classes* of Commissioners or Clerks in this office. The first kept an account of the gold in bullion; the chief of these was called *Primicerius Masse*, and was honoured with the title of *Perfectissimus* of the third rank. He

<sup>d</sup> *L. 7. C. De Palat. sacr. largitionum.*

<sup>e</sup> *L. Palat. C. De Palat. sacr. largitionum.*

<sup>f</sup> *L. Quintus. §. ult. ff. De auro & argento legato.*

that

that was at the head of the second class, had likewise the title of *Perfētissimus*. The first of the third class was called *Tertioceri*, and he of the fourth *Quartoceri*. Besides these, and inferior to them in place and dignity, there were six other officers, and four Secretaries, whose employment was to write letters to the Governors of Provinces.

The second class of this office was composed of such as were concerned in manufacturing gold stuffs for the service of the Emperor.

In the third class an account was kept of all the species of gold that were coined every day: And in fine, the fourth class was composed of goldsmiths employed in making rings, bracelets, and other ornaments, vessels, and all kinds of plate in gold<sup>s</sup>.

The fifth office consisted of such as distributed and kept accounts of the gold assigned for the charge and expence of the Expresses which the Emperors and the Generals had occasion to send into the Provinces and to the armies. It was stiled the *Scrinium auri ad Responsum*, because the orders of the Emperor and the Ministers were termed *Responsa*; and it is for this reason that *servire ad Responsum* signifies to exercise the function of a Courier of the Cabinet<sup>h</sup>. There were in this office a great many Commissioners, Clerks, or Officers, some of which had the title of *Perfētissimi*.

<sup>^</sup> The sixth office was that of the Wardrobe. There were in it three classes of writers and officers.

<sup>s</sup> L. Scrinii. C. De Palat. sacr. largit.

<sup>h</sup> Procopius De bello Vandalico.

1. Such

1. Such as took care of the cloathing of the troops, and kept an account of the cloaths which the people were obliged to furnish for the soldiers, and of those which were issued out of the office, and delivered to the Colonels and Generals of the army.

2. Such as had the charge of the Wardrobes of the Emperor and the Empress.

3. The Writers who entered in books whatever the other Clerks or Commissioners dictated.

The seventh office was that of the Emperor's silver plate, and was stiled *Scrinium ab argento*.

In the eighth office were the workmen employed in making gold rings, and a sort of silver money, called *Milliarenfis*, of the value of a tenth part of a crown or *Solidus* of gold, and worth about two pence of our money. As it served for the payment of the troops, there was a vast quantity of it coined.

The ninth office was composed, 1. Of such as kept accounts of the quantity and number of the pieces of gold and silver that were coined at the mint. 2. Of those that went by the name of *Vascularii*, and made the Prince's plate. 3. Of the money-changers, called *Argentarii*. 4. Of such as engraved, carved, and wrought the plate, who were stiled *Barbaricarii*. There were abundance of places and employments in this office<sup>k</sup>.

The tenth office was composed of the Registers that wrote down and entered all the

<sup>i</sup> Suidas, Cedrenus in Leone Iconomach.

<sup>k</sup> L. penult. ff. De auro & argento legato.

L. Scrinii. C. De Palat. sacr. largitionum.

M

Acts

Of the REVENUES

Acts of the Superintendant of the revenue, and the Judgments which he gave in cases that came before him. There was likewise a great number of officers employed in this business.

In fine, the eleventh office was that of the officers stiled *Mittendarii*, who were dispatched on occasion into the Provinces to press the Governors to levy the subsidies and taxes. These officers were very numerous; and amongst the rest there was one that had the direction of the carriages and vehicles; that settled and prescribed the roads to be taken; and that sent his orders to the seamen, and the guides or furnishers of horses and beasts of burden<sup>1</sup>.

CHAP. XXIII.

Of the Superintendant of the Demefne.

THE Superintendant of the Imperial Demefne was called *Comes rerum privatarum*. Spartianus says, that this office was erected by the Emperor Severus<sup>2</sup>. He had the administration and direction of all the Demefne, the escheats, confiscations, and other rights and dues belonging to the Exchequer; particularly of all grants, instruments and let-

<sup>1</sup> D. L. 7. C. De Palat. sacr. largit.

L. ult. C. De exact. tribut.

L. 7. §. 1. Quod cujus univers. nomine.

<sup>2</sup> Interfectis innumeris Albini partium viris, omnium bona publicata sunt, ærariam auxerunt, tumque primum privatarum rerum procuratio constituta est. L. 4. C. De fundis Reipub. L. 11. C. 1.

ters

of the ROMANS.

ters that concerned the Demefne in Asia, Capadocia, Pontus, Mesopotamia, &c.<sup>b</sup>

This Superintendant was dignified with the title of *Illustrious*. His jurisdiction took in every thing that any way related to his charge, or affected the Demefne. Before he was graced with the honourable title of *Comes*, he was stiled the *Procurator Cæsaris*. He was also called *Magister rei private*. He took cognizance of the violation of tombs and sepulchres, of incests, of the corruption of judges, of the exactions, extortions and violences of apparitors and serjeants, and of every thing that concerned the navigation of rivers. He payed the workmen employed in the Emperor's service, and made all the disbursements for the expence as well of his household, as of that of the Empress<sup>c</sup>.

He had a great many subaltern officers under his direction in the Provinces, called *Procuratores Rationales*<sup>d</sup>.

Though the denominations *Ærarium* and *Fiscus* are very often confounded and used indistinctly by authors, yet the office of the Superintendant of the revenue for the receipt of money was properly called the *Ærarium*, or Treasury, and that of the Superintendant of the Demefne *Fiscus*, or the Exchequer. This last had in the Provinces officers that kept re-

<sup>b</sup> L. Hi quibus. L. Omnes C. De fundis patrimonial. Novell. 20 & 30. L. ult. De collat. fundorum patrimon.

<sup>c</sup> Cassiodor. l. 6. c. 8. L. 1. ff. Procurator. Cæsaris. L. Ad fiscum. C. L. Qui contra. C. De incestis nuptiis.

Novell. 124. §. 2. & antepenult. Cassiod. l. 4. c. 9.

<sup>d</sup> L. Procurator. C. De edendo. L. Sup. creandis. C. De jure fisci.

M 2

gisters

gisters of all his acts, proceedings, and decisions; and in the Court of his jurisdiction, there was a certain number of Advocates, who were distinguished with the title of *Clarissimi* <sup>c</sup>.

The arms of the Superintendent of the Demesne were a book laid upon a table covered with a carpet. On the left of it was represented the Treasury-chest, and all the field was filled with pieces of gold coin, and vessels that appeared full of various kinds of money.

CHAP. XXIV.

*Of the Officers that depended on the Superintendent of the Demesne.*

**T**HE Superintendent of the Demesne had a great many officers under him in the Provinces, called *Comites Rationales*, or simply *Rationales*, or *Procuratores*.

The function of these officers consisted in bringing in, annexing, and incorporating to the Demesne the goods, estates, and dues belonging to the Exchequer; particularly such as had devolved to it by confiscation.

If the detainers thereof did not appear within thirty days after a *Sub-pœna* or assignation served upon them, these officers seized the goods and entered on the estates <sup>a</sup>: the possessor however, if he appeared afterwards and applied to

<sup>c</sup> *Plin. Jun. in Panegyrico. L. 2. §. Hoc interdictum. C. Ubi causæ fiscales. L. 4. C. De numerariis.*  
<sup>a</sup> *L. ult. Cod. De Delat.*

the

the Court, was heard, upon paying four crowns of gold for his neglect or contumacy in not appearing on the assignation.

When they made a discovery of any goods that belonged to the Exchequer, they drew up exact declarations thereof specifying all the particulars, and incorporated them into the Imperial Demesne, by putting upon them the Emperor's arms <sup>b</sup>. It was then strictly forbidden all persons to petition, apply or solicit for grants thereof.

These officers were judges of all causes, wherein the Demesne and every thing relating to it was interested or concerned; but the Advocate of the Exchequer was necessarily to be present. With regard to criminal affairs wherein the farmers of the revenue were concerned, it was the Governor of the Province that took cognizance and decided in such cases <sup>c</sup>.

These subaltern officers had serjeants and apparitors under them; and were paid their stipends and salaries by the Treasury. They had the care and direction of the goods, lands and revenues formerly appropriated to the worship and service of false Deities, and afterwards applied or given to Christian Churches; with an entire and absolute jurisdiction over such estates <sup>d</sup>.

They had an authority over the waggoners and carriers of the Imperial household, and

<sup>b</sup> *L. Si quando. C. De bonis vacantibus toto. Tit. C. De petitione bonorum sublata.*

<sup>c</sup> *L. Ad fiscum. C. Ubi causæ fiscales. L. ult. C. Si adversus fiscum. L. Cum aliquid. C. Ubi causæ fiscales.*

<sup>d</sup> *L. In fiscalibus & de exact. tribut. L. Officiales. C. De Episcopis & Clericis. L. penult. C. Ubi causæ fiscales. L. 4. C. De fundis rei privatæ.*

over the Prince's flocks and herds of cattle, and studs of horses<sup>e</sup>.

The Inspectors or Masters of the Forests were also subordinate to the Superintendant of the Demefne. He had likewise the inspection over the accounts of the Sacred Demefne instituted by the Emperor Anastasius, as we are told in the *Basilicæ*: and even the Great Constable, or the Emperor's Master of the Horse, was subject to his orders<sup>f</sup>.

CHAP. XXV.

*Of the Officers called Palatini, depending on the Superintendant of the Demefne.*

THE Serjeants or Apparitors stiled *Palatini* had the care of the Emperor's patrimony, and of the effects or estates that were confiscated or belonged to the Exchequer<sup>a</sup>. They were distributed into four offices.

The first was for the ordering and management of estates given and granted to the Churches; and was stiled the *Scrinium Beneficiorum*. This was the office likewise for entering and registering privileges<sup>b</sup>.

The second office was composed of such as were charged with getting in the fines that

<sup>e</sup> L. unic. C. De grege Domi.

<sup>f</sup> L. ult. Cod Theod. De privilegiis Corporatorum. L. 1. C. De pascuis publicis, &c.

<sup>a</sup> L. 1. & ult. C. De Palat. sacrarum largit.

<sup>b</sup> L. ult. §. Quam. C. De Quadri. prob.

L. 4. ff. De condit. Princip.

were

were payable for long leases, and the annual rents of estates<sup>c</sup>.

The third was the office of discharges, where they delivered out all acquittances. This was termed *Scrinium Securitatum*<sup>d</sup>.

The fourth was that of the private bounties and largesses, *Scrinium largitionum privatarum*<sup>e</sup>. In this office was kept an account of all that the Emperor gave away, and also of the wages and salaries that he paid to his own officers and to those of the Empress. In this office likewise were paid the new-year's-gifts to the Advocates on the first day of January; and nobody could be admitted into this office, without an order in writing under the Emperor's own hand<sup>f</sup>.

CHAP. XXVI.

*Of divers subaltern Officers employed likewise in the Revenue.*

THE *Decuriones* or Magistrates of towns had a great hand in the management of the revenue: they were like our Aldermen and Common-Council of Corporations; and neither they nor their children could alter their condition and way of life, nor change their dwelling by removing to any other country or

<sup>c</sup> L. 9. 10. C. De fund. patrim.

<sup>d</sup> L. 1, 2, 3, 4. C. De Apochis. Cassiodor. 1. 11. c. 2.

<sup>e</sup> L. Palatinos. C. De Palat. sacrar. largitionum.

<sup>f</sup> L. Scriniiis. C. De diversis Officiis.

M 4

place



place of habitation <sup>a</sup>. If they died without leaving any children behind them to enjoy their effects and inherit their estates, a fourth part of what they left belonged to the Corporation <sup>b</sup>:

They farmed out the lands of the Demesne, and set the public works to the cheapest undertaker.

The first ten of them levied the tailles and subsidies, and were bound to have the payments compleat, or in case of failure to supply the deficiency <sup>c</sup>.

They had the care and management of all estates and effects left by will to the Republic. They were charged with laying in provisions of corn, and with the regulation and ordering of the subsidies. They settled the assessments and fixed the quotas of the contributors; and those among them, to whose particular province these assessments belonged, were distinguished by the names of *Censitores Peræquatores* <sup>d</sup>.

These *Censitores* had the administration of all the public revenues: they paid the salaries of the Physicians, Grammarians, Orators and Philosophers; and they were also the persons that chose them, in the presence of the Governor of the Province <sup>e</sup>.

Besides these, there were also Collectors of the tailles or subsidies upon land, called *Ex-*

<sup>a</sup> *Novell.* 38. De Decurionibus.  
<sup>b</sup> *L.* 1 & 2. *C.* Quando & Quibus, quarta pars.  
<sup>c</sup> *L. final.* *L.* 1 & 3. *ff.* De muneribus & honoribus.  
<sup>d</sup> *Ibid.*  
<sup>e</sup> *L.* 2 & 5. *ff.* De administrat. *C.* De Censitor. & Peræquatoribus.

*actores*

*actores* or *Subscriptores*. They were picked by the *Decuriones* or Magistrates of Corporations either out of the body of *Censitores* or of the People. These Collectors, in the presence of the Magistrates of a town, took an account of the lands which each particular person possessed, and of what every one was to pay <sup>f</sup>: but the Magistrates, in case the Collectors proved insolvent, were answerable to make good the deficiency. They settled also and levied the personal tailles and rates.

The manner of laying and levying the subsidies and other taxes upon land, at least as far as the Code enables us to form a notion of the matter, was as follows.

In the month of August, the Emperor gave the *Præfetti Prætorii* a computation containing the sum of money and quantity of provisions that he should want for the ensuing year. Pursuant to this calculation the *Præfetti Prætorii*, who were usually four, drew up each of them commissions for what his respective district was to furnish; and then having made repartitions thereof into the several Governments depending upon them, they directed them to the Governors. This custom has a good deal of resemblance with what is practised in France with regard to the King's establishments, which are delivered to the Receivers general in order to raise the money.

These Commissions or Briefs of the tailles or subsidies were stiled *Delegationes* or *Delegatoriae*. The Governors in their turn made another subdivision of the gross sum; and sent

<sup>f</sup> *L.* Exactores. *C.* De Susceptoribus.

them

them to the *Decuriones* or Magistrates of towns in their Government. These made choice of assessors to fix the rates of particulars; and then the rolls were delivered to the Collectors to get in the money; which was constantly paid at three terms, the first of September, the first of January, and the first of May<sup>s</sup>.

When the money was received, it was sent from the particular towns (which were called *Metrocenæ*, and answered to what is termed *Elections* in France) to the capital city of the Province, the place of the Governor's ordinary residence, distinguished on that account by the term of *Metropolis*. It was in this Capital, that the general office of Receipt was always kept. One part of this money was appointed for discharging the local establishment and charges of the Province; another part was carried to the chest of the *Præfētus Prætorii*, and applied to the business and occasions of his post; and the rest was paid into the Treasury called *Sacrum Ærarium*.

With regard to provisions, as corn, wine, barley, bacon, hay, straw, &c. when they were levied, they were put into magazines, built expressly for that purpose, and under the direction of the *Præfētus Prætorii*.

We are informed by Julius Capitolinus, in his Life of the younger Gordianus, that Mithreus, one of the *Præfēti Prætorii*, had laid in such large magazines of corn, bacon, vinegar and straw in the capital towns of the Provinces under his Præfecture, that they were sufficient to supply and maintain an army for a year.

<sup>s</sup> L. 1 & 2. C. De indictionibus.

L. 7. 15. C. De erogatione militaris Annonæ.

And

And Spartian relates, that the Emperor Severus left at his death the storehouses and granaries so plentifully provided, that there were provisions enough for seven years, at the rate of a consumption of seventy-five thousand bushels of corn a day; and such a quantity of oil, that it was enough to supply all Italy for five years.

As for what accrued to the Demefne from confiscations, forfeitures, seizures, escheats, successions that had no certain heir, casualties and the like, it was all carried to the receipt of the Exchequer, which was under the direction of the Superintendent of the Demefne.

There were a great many other officers employed in the collection and getting in of the revenue: as the Treasurers, *Theſaurarii*, who were the Receivers general; the Cashiers, called *Arcarii*, who had the chests of ready money in their keeping; such as were concerned in getting it in, who were stiled *Opiniones* or *Opiniatores*; such as were sent to press the remittance of the money, named *Canonicarii*; such as served to guard and convoy them, called for that reason *Persecutores*; such as ordered and issued out warrants for seizure or distreining, who were termed *Compulsores*; the weighers of the money, called *Zigostatæ*; the Clerks that kept the books and registers of the subsidies or tax-rolls, *Censuales*; and the Receivers, of which there were two in every Province, that went by the denomination of *Susceptores*.

The END of the Treatise of the Revenue of the Romans.

TREATISE  
OF THE  
FALSE MONEY  
OF THE  
ROMANS,

*According to the Principles of the  
CIVIL LAW.*

**S**overeign Princes have ever considered the power of coining money as one of the fairest rights of their Crown: and have accordingly in all ages decreed very severe penalties against such as have invaded it in any respect. The Roman Emperors were not less rigid than others in this point: and as the wisdom of their laws is now the admiration of the most civilized and best regulated nations, we shall here give an account of the ordinances they have made upon this subject. To do it methodically, we shall divide this Treatise into two parts. In the first we shall explain the different manners in which the crime of falsifying or counterfeiting the coin may be incurred; and what there is particular in this crime. In the second we shall speak of the penalties denounced and enacted against false coiners and their accomplices.

PART

## PART I.

OF all the several kinds of forgery, that which is practised with regard to the coin, is undoubtedly of the most criminal and pernicious nature. For as it belongs only to Crowned Heads to coin money, the coining of any by a man's private authority, or the altering of that which hath been struck by the Prince's orders and commission, is a sort of aspiring to the throne, and violating the Majesty of the Sovereign in the most sensible part, and is universally deemed to merit the appellation and pains of the crime of High Treason.

According to the Roman Laws, the crime of falsifying the coin was committed in seven different manners. 1. By the coining of species of money in other places than those which were appointed by the Prince for this purpose, tho' the pieces coined were of a good alloy and a just weight<sup>a</sup>; unless the coiners thereof had procured a special permission from the Emperor for their warrant. In truth, there was a time when the Prince granted some private persons a commission to coin money wherever they thought fit: but as these grants were found to be prejudicial to the State, and to interrupt the course of commerce, Theodosius the Great revoked them all, and forbade such as had obtained them to make use of their privilege any longer, on pain of being treated

<sup>a</sup> L. 3. *Cod. Theod. Tit. De falsa Moneta.*

as false coiners<sup>b</sup>. We do not want examples of the like grants in the history of France; especially in the times when our Kings, being not yet firmly seated in their throne, thought it best to yield up part of their rights, to preserve the rest: but they were all at last revoked for the same reasons. Choppin relates, that Robert, Count of Beauvais, surrendered his right to the King, in consideration of the sum of six thousand livres. But it would be exceeding the limits we have set ourselves in this treatise, to enlarge further upon this subject.

2. People incurred the guilt of the crime of false coining, if they struck even in the Royal Mints any ingots of gold that were brought them by private men without the Prince's orders<sup>c</sup>. On occasion of this law it may not be improper to remark, that the Roman Emperors were jealous of gold to such a degree, as frequently to forbid the use of it to their subjects. Procopius and Zonaras relate, that there was an universal prohibition in all the Provinces of the Roman Empire of coining gold. Theodosius the Great made a law, that no Magistrate whatever, except the ordinary Consuls, should make any distribution or present in gold, whenever they gave plays to the people, or took possession of their dignities and employments<sup>d</sup>. At last Justinian forbade the Consuls themselves to throw any gold to the people in the public ceremonies<sup>e</sup>, and the Emperors reserved this right to them-

<sup>b</sup> *Ibid.* L. 10. *Tit. De falsa Moneta.*

<sup>c</sup> L. 7 & 8. *Cod. Theod. Tit. eod.*

<sup>d</sup> L. 1. *Cod. Theod. Tit. De expensis ludorum.*

<sup>e</sup> *Novell.* 105.

elves alone, as a distinguishing mark of the Imperial Majesty. As for ingots of silver, private men were allowed to carry them to the Mints, and there have them coined. This appears clearly from the two laws, the seventh and the eighth just before quoted.

3. The crime of false coining was committed by the coining of species, that were false either in their matter or weight <sup>f</sup>.

4. It was incurred likewise by falsifying the Emperor's image or the inscription put with it upon his coin <sup>g</sup>.

5. By melting down the species that were coined, since by that means the circulation of money was interrupted, and commerce suffered a prejudice <sup>h</sup>.

6. By refining or altering the money called *Majorina Pecunia*. This money was a composition of silver and copper, and the refiners who melted it made use of *Aqua regia* to separate the silver from the copper <sup>i</sup>.

7. When such as coined money by the Prince's express permission, made it either weaker, lighter, and less weighty than it ought to have been; or when they clipped, filed, or any way wasted that which had been already made and legally stamped, in order to lessen the just weight which it ought to have <sup>k</sup>.

<sup>f</sup> L. 2. Cod. Theod. Tit. De falsa Moneta.

<sup>g</sup> L. unica Cod. Theod. Tit. Siquis solidi circumciderit.

<sup>h</sup> L. 1. Cod. Theod. Tit. Siquis pecunias conflaverit.

<sup>i</sup> Leg. 6. Cod. Theod. Tit. De falsa Moneta.

<sup>k</sup> Leg. unica Cod. Theod. Tit. Siquis solidi circumciderit.

I shall

I shall but just take notice of some particular circumstances attending the crime of false coining.

1. As this crime is of a public nature, all the world was allowed to accuse and impeach such as were guilty of it, and to prosecute not only the false coiners themselves, but all such as harboured and concealed them, or knowing their guilt did not denounce them to the Magistrates.

2. The accusers or denouncers of such as were guilty of this crime, had recompences according to the diversity of their condition; free persons were exempted from all real tributes, or taxes upon lands; slaves obtained their liberty and the right of denizenship; their master being first indemnified for the loss of his servant.

3. A man condemned for the crime of false coining was debarred the liberty of appealing to the Emperor.

4. Whoever was entrusted with the custody of a false coiner, was condemned to death if he let him escape <sup>l</sup>.

5. Amnesties, or general edicts for the pardon or abolition of crimes, did not extend to false coiners <sup>m</sup>.

<sup>l</sup> Leg. 2. Cod. Theod. Tit. De falsa Moneta.

<sup>m</sup> Leg. 6. Cod. Theod. Tit. De indulgentia criminum.

N

PART

## PART II.

*Of the Punishments denounced and inflicted upon false Coiners and their Accomplices.*

THE punishments decreed against false coiners were different, according to the times and different conditions of persons. In the time of the Commonwealth, false coiners were condemned to the beasts, if they were free; and punished with death, if they were slaves<sup>n</sup>. It looks as if Cornelius Sylla the Dictator was the author of this law, which was called *Lex Cornelia nummaria*.

When Ulpian says, that false coiners were condemned to the beasts, it is only to be understood of men that were of the very dregs of the people; for with regard to such as were distinguished by their birth or employments, they were sentenced to perpetual banishment, and their estates were confiscated. This we are assured of by the lawyer Paulus. From that time to the reign of Constantine the Great, there are no Constitutions upon this subject to be found in the Roman Law<sup>o</sup>.

In Constantine's time, false coiners appeared in much greater numbers than ever before; and accordingly almost all the laws made against them are the acts of that Emperor. He applied himself particularly to exterminate these public pests, who only sought their own

<sup>n</sup> Ulpian. *Leg. 3. Digest. ad Leg. Cornel. De falsis.*  
<sup>o</sup> Sentent. *Lib. 5. Tit. 25.*

private

private interest, in the ruin of their fellow citizens. By the law which he published in the year 319, he orders, that if any Magistrate of a corporation shall be convicted of this crime of false coining, he shall be banished to one of the remotest towns of the Empire; and reserves to himself the power of disposing of his estate: in case the guilty person was a man of the dregs of the people, he orders him to be banished for ever, and his effects confiscated; and if he were a slave, directs him to be punished with death. Nothing was enacted in this law against persons of condition. But as the punishments imposed by this law were not adequate to the evil, nor able to put a stop to the crime, the Emperor had recourse to a more violent remedy, and in *A. D. 321*, made a law to punish all false coiners of any condition whatsoever with death. In the year 326, he renewed this very law, and to the penalty of death added that of confiscation of estate, which had not been mentioned in the former law<sup>p</sup>.

By these laws false coiners are indeed condemned to a capital punishment, but the kind of it is not determined: nor are they to be understood generally of all persons guilty of that crime, but only of such as worked upon silver. As for such as coined gold upon false dyes, Constantine condemned them to be burnt, by the law which he published in *A. D. 317*.<sup>q</sup>

<sup>p</sup> *Leg. 1, 2, & 3. Cod. Theod. Tit. De falsa Moneta.*

<sup>q</sup> *Leg. unic. Cod. Theod. Tit. Siquis solidi circulum circumciderit.*

N 2

It

It happened at this time that Constantine ordering new money to be coined, gave directions for the pieces of the new coin to be struck of the same weight as the old ones, but something less in size, fixing upon them the same value. This money was not favourably received by the people, and fell into such discredit, that they refused publicly to take it in payment upon the same foot as the ancient. This manner of proceeding was resented by the Prince as an high affront and indignity, and therefore Constantine thought fit by the<sup>1</sup> law a little before quoted, to decree burning or any other capital punishment against such as should refuse to take the said money at the value he had fixed upon it, on pretence that it was of a smaller form than the old coin: the reason which he assigns for it is, that money ought to be valued by the weight and not by the form, and consequently pieces of the same weight ought to pass at the same value. Things changed afterwards very much; and as in the course of time the respect which they bore to the Prince was carried almost to the point of a servile adoration, the people made a much greater account of the money newly coined, than they did of the old pieces; which obliged the Emperor Valentinian I. to make a law to restore the credit and establish the currency of the old coin<sup>2</sup>.

Constantine imposeth the same punishment of burning or any other kind of death, upon such as should clip the rim or border of the piece, in or-

<sup>1</sup> *Cod. Justin. Tit. De veteris numismatis potestate.*

der

der to diminish the quantity thereof<sup>3</sup>. Cujacius relates upon this occasion, that there was at Byzantium or Constantinople a man named *Alexander*, so dexterous in this practice, that he was surnamed *Alexander the Clipper*. In the year 343, Constantius confirms the law of Constantine, and promises a recompence to such as should denounce and impeach the guilty, but without specifying any particular reward. The same Emperor decrees the punishment of death against the founders, whom he styles *Flaturarii*, that melted, refined, or altered the silver called, as we have said, *Majorina Pecunia*<sup>4</sup>.

We have put in the number of false coiners such as coined ingots of gold which private men had carried to the mints without the Prince's order. The Emperor Valentinian was pleased to enact farther, that all the gold so coined should be forfeited, and paid into the Imperial Exchequer. Four years after he moderated the rigor of this law, and contented himself with confiscating two ounces in every pound of gold<sup>5</sup>. In the year 356, Constantius (for that was the time when this law was ascribed to Constantine) declares all such to be guilty of sacrilege as should be convicted of having melted down any pieces of the coin, or of having carried them out of the Empire; and in consequence thereof orders them to be punished with death<sup>6</sup>. By the same law he

<sup>3</sup> *Leg. unic. Cod. Theod. Tit. Si quis solidi circum circumciderit.*

<sup>4</sup> *Leg. 5 & 6. Cod. Theod. Tit. De falsa Moneta.*

<sup>5</sup> *Ibid. L. 6 & 8. Cod. Theod. Tit. De falsa Moneta.*

<sup>6</sup> *Leg. 1. Cod. Theod. Tit. Siquis pecunias conflaverit.*

utterly forbids the buying or selling of the current species, because money is not a mercantile commodity, but the price of commodities. In fine, he prohibits the making use of such as are not current in commerce; and in case any of them be found in a merchant's house, he orders them to be confiscated, with all the estate and effects of the infringer of this ordinance.

All the punishments here mentioned, how severe soever they were, did not however deter or intimidate the false coiners.

The Emperors imagined, that the respect which people naturally have for the Royal authority, might serve more effectually to contain them within their duty: and therefore in A. D. 389, Valentinian, Theodosius and Arcadius declared false coiners to be guilty of the crime of high treason<sup>w</sup>. Let us now see in what manner the accomplices of false coiners were punished.

There are two ways in which a man may be an accomplice with them; either by having a share in the coining of the false money, or in putting off and vending it. Against the accomplices of the first kind, Constantine denounces the sentence of death or perpetual banishment, according to the quality and condition of the persons<sup>x</sup>. The law runs in the following terms. *Our pleasure is, that all such as shall be assisting in the coining of false money, whether slaves, plowmen, or others, employed in tilling the ground or dwelling in the house where*

<sup>w</sup> Leg 9. Cod. Theod. Tit. De falsa Moneta.

<sup>x</sup> Ibid. L. 2. Cod. Theod. Tit. De falsa Moneta.

*it hath been coined, shall be punished with death, as well as those that shall coin it, and the ground or the house shall be confiscated. With regard to the proprietor of the ground, if he had any knowledge thereof, our pleasure is that he be banished for ever, and all his estate and effects confiscated. If the crime be committed without his knowledge, he shall escape for his person, but with the forfeiture of his ground or house; but in case he knew of it, and immediately gave notice thereof to the Magistrate, he shall be exempt from all penalties whatever. This law was made A. D. 321. Eight years after, the same Emperor softened the severity of this law, at least so far as related to the proprietor of the ground or house, where the false money was coined: he ordered that the proprietor being guilty of negligence, (as if he was dwelling upon the spot, and yet had not taken care to inform himself of what passed in his own ground) should incur the penalties denounced by the foregoing law; but excuseth him from all manner of punishment, in case he lived at so remote a distance, that he could not easily know what was doing on his grounds. He likewise declares that widows shall not be liable to the penalties decreed by the said law, though they live near their grounds or houses where the money was coined, provided still that they are not accomplices therein. With regard to Minors and Pupils, he exempts them from all penalties, even though they were not ignorant of what was doing, because they do not really understand the nature of what they see; but he throws the punishment upon their tutors or guardians, because they ought to be acquainted*



acquainted with every thing that passes on the estate of their pupils; so that they were obliged to indemnify the pupil from all the losses that he might suffer on this account<sup>v</sup>. Abating these alterations, he enjoins that his first law should be observed according to its form and tenor.

There is no doubt but the utterers and putters off of false money partake in the crimes of false coiners, when they do it knowingly<sup>z</sup>; Constantine accordingly treats them in the same manner, *i. e.* he condemns them to be burnt, or to any other kind of death which the Magistrate should think fit to inflict.

With regard to such as put off false money without knowing it, they were not on account of their ignorance exempted from the penalties decreed against such as put off false money; for from their very putting it off, they were presumed to have coined it, and consequently were deemed false coiners. In order to clear themselves, they were obliged to declare the person from whom they had received it, that so iniquity might be traced up to its source, and those who had coined it might be discovered: they were also obliged to prove, that they did not know it to be false money. This is the opinion of Cujacius and Peresius<sup>a</sup>. In fine, to lessen the number of false coiners as much as was possible, Constantine orders, that all persons who worked at the mints in

<sup>v</sup> Leg. 4. Cod. Theod. Tit. De falsa Moneta.

<sup>z</sup> Leg. unica Cod. Theod. Siquis solidi circumulum circumciderit.

<sup>a</sup> Leg. 26. Digest. De jure fisci. Leg. 4. Cod. ad Leg. Cornel. De falsis, & Leg. 5. De furtis & servo corrupto.

the

the coinage of money, should not afterwards be allowed to quit that profession, or be advanced to any post or dignity that would take them off from it, for fear that when they had once quitted that business, and were reduced to a private life, they might employ themselves in coining false money<sup>b</sup>.

This is the substance of what I have found most particular in the Roman Law, upon the subject of false money. All the laws that I have here cited, except the Cornelian law *De re nummaria*, were made in the space of seventy two years, *i. e.* from the time of Constantine to Theodosius the younger; a plain proof that false coiners were very numerous in those days. Justinian hath adopted part of them, and inserted them in his Code: nor were false coiners treated a jot more favourably in his reign, than in those of the Emperors his predecessors; on the contrary he condemns them all to be burnt without exception<sup>c</sup>; whereas this kind of punishment seemed to have been inflicted only upon such as coined false pieces of gold; the others being punished simply with death.

I cannot finish this Treatise without taking notice of a law that is to be seen in the Justinian Code<sup>d</sup>, and which, though it does not relate directly to the particular subject here treated of, deserves however to be remarked, and the rather because it relates to money in general. The Emperors Valentinian and Valens order by this law, the price of every

<sup>b</sup> Leg. 1. Cod. Theod. Tit. De Murelegulis & Monetariis.

<sup>c</sup> Leg. 2. Tit. De falsa Moneta.

<sup>d</sup> Tit. De veteris numismatis potestate.

thing

thing shall diminish in proportion to the diminution of the coin. This is the explanation given of it by Cujacius. This law carries with it such evident marks of equity, that we cannot help owning it to be just and reasonable; and such a regulation might be of use in this Kingdom, where the contrary happens but too frequently.

END of the *Treatise of the False Money of the Romans.*

---

THE  
MANNER  
OF DISTINGUISHING  
ANTIQUÉ MEDALS

From such as are COUNTERFEIT.

AS the distinguishing of Antique Medals from such as are counterfeit, is the first point of knowledge necessary for a Virtuoso, that attempts to form collections of Medals; it cannot but seem a just matter of wonder, that in the multitude of authors which have for near an hundred years past wrote upon the Science of Medals, there should not be so much as one that hath set himself to lay down any clear and sure rules to enable people to distinguish the true from the false.

It must be owned indeed that F. *Jobert* the Jesuit, in his book of the *Science of Medals*, hath as it were by the by, and in very few words, touched slightly upon the subject which I now undertake to clear: but this part of his work is so very superficial, that it is plain enough he spoke of it purely to avoid the reproach

*The Manner of distinguishing*

proach of having omitted so essential an article in a work designed to take in all the parts of the Medallic Science.

It never was however more necessary to furnish Virtuofos and curious persons with means to guard against the various artifices of false coiners, than at a time when France is and hath been for several years over-run with a prodigious number of false Medals, which have been brought to us and are still bringing every day from Italy. This consideration hath induced me to conceive myself authorized to communicate to the public some new observations which I have made upon the art of distinguishing Antique Medals from such as are counterfeit. I flatter myself that Virtuofos, who are not yet far advanced in the science of the mechanism of Medals, will not be displeased with the helps I shall offer towards opening their eyes, and thereby saving them abundance of useless expences. The love of what is true and genuine, which I wish to inspire into them, is the only motive that hath made me undertake this work.

It is not only in our days, that the temptation of gain and the desire of imposing on Virtuofos, has put some able workmen upon attempting to counterfeit Antique Medals.

*William du Choul*, who lived about two hundred years ago, and who is one of the first Virtuofos that wrote upon the monuments of Greece and Rome, has in his book *Of the Religion of the old Romans*, printed the stamps of two Medals of Agrippa, one of great brass, on the reverse whereof appears the Pantheon; the other of silver, which had on the reverse a Neptune

*Antique MEDALS, &c.*

a Neptune in a chariot drawn by two sea-horses, with this Legend, *Aequoris bic omnipotens*. These two Medals were certainly false.

*Anthony Lepsis*, who was cotemporary with *du Choul*, and wrote (in French) very amply upon the subject of Medals, after the manner of the age wherein he lived, cites likewise several others of the same kind; such as a *Scipio Africanus* of brass, the *Pons Aelius* on the reverse of *Adrian*, and a *Pescennius Niger* of gold, which hath not been met with since that time, &c. This shews us evidently, that as soon as ever there appeared in France, or in other countries, any Virtuofos that began to make collections of Medals, there started up immediately a parcel of cheats that endeavoured to spoil and corrupt this noble curiosity in its infancy.

Soon after this the famous falsifyers of Medals known by the names of the *Paduan* and the *Parmesan* made their appearance in Italy. Holland too afforded one named *Carteron*, and some others equally skilful, who dispersed among the Virtuofos an infinite number of false Medals; most of them indeed exquisitely wrought, but still far behind the Antique in force and delicacy. The greatest part of these Medals are now known by the name of the *Paduan*: and they are the first I shall speak of in this Treatise, which I have divided into ten Articles.

In the first, I treat of the Medals above mentioned, which are the modern Coins known by the name of the *Paduan*.

In

*The Manner of distinguishing*

In the second, of Medals cast upon such as are modern Coins.

In the third, of Medals cast upon Antiques.

In the fourth, of Antique Medals touched over again, and altered in the heads and figures.

In the fifth, of Medals that are struck with the hammer, and such as are encased or joined together.

In the sixth, of Medals that have cracks and countermarks.

In the seventh, of Medals that are plated over, and of such as are miscoined.

In the eighth, of cast Medals that are Antique, and of Medallions composed of different kinds of copper.

In the ninth, of Medals that have been invented by false coiners, and of those whereof there are few counterfeits to be found.

The tenth Article contains what I had further to say in relation to the subject of this work.

I give an account (as will appear in each Article) of the various manners which have been taken to counterfeit Medals; and I have endeavoured to lay down rules for distinguishing the true from the false, whatever artifice hath been used to impose upon the world in this point.

I am going undoubtedly to lay open one of the greatest mysteries of iniquity that ever entered into the heart of man to conceive, in order to impose upon others: and I own sincerely, that when I began to take notice of all the rocks with which one is encompassed in the Science of Medals, I have been tempted  
a thousand

*Antique MEDALS, &c.*

a thousand times to resolve upon giving over the study; and nothing but the force of a violent inclination, which I could not easily command, could have engaged me to persist in it to such a degree, and carry on my observations to such a point, as I have done.

## ARTICLE I.

*Of Medals of modern Coin, most of which are known by the name of the Paduan.*

The Medals which are called in general the Paduan, are Medals struck in modern Dies, which the most expert workmen either of Italy or of other countries engraved with a great deal of art and taste, in endeavouring to the utmost of their power, to imitate the Antique which they copied from true Medals. We have a prodigious quantity of these modern pieces, not to be surpassed in their beauty and nobleness by any thing but the Antique itself. Fine collections enough may be formed of them, as well in Medallions or in Greek Medals of gold, silver, and brass, as in Roman Medals, equally in all the three metals; but especially in Medallions of copper and the great brass. Most of the copper medallions of the Roman Empire which are spurious, have been copied after the Antique; there are also engraved upon them several new reverses, which were never seen upon Antique Medals, but which the forgers took care to found upon some historical facts.

The twelve first Emperors have been counterfeited an infinite number of times in great  
brass;

brass; the counterfeiters chiefly applied themselves to imitate the heads which were the rarest in their kind, such as those of *Tiberius*, *Otho*, (of which there is not an Antique Latin one to be found but what is of the colony of Antioch, or of Egyptian make in the three sizes of brass) *Vitellius*, *Pertinax*, and the two Gordians of *Africa*, *the Agrippina of Claudius*, *the Domitia* (which is hardly ever to be met with) *the three Wives of Trajan's family*, *the Anna Faustina*, and *Tranquillina*. It would be no difficult matter for a Virtuoso, who hath had the looking over a few Cabinets well chosen, to avoid being bit by this kind of Medals: but as the generality of them reside in the provinces at a distance from Paris, and hardly ever come to a place which is in a manner the fountain-head of the Science of Medals, as well as of all the polite Arts, they are consequently out of the way, and have no opportunity of making their advantage of those lights which our learned Antiquaries communicate with equal readiness and politeness.

I have seen several of them, who after having passed a good part of their lives in a province, and applied themselves all the time to get together Cabinets of Medals, were not yet, after several years application to this subject, able to distinguish a modern Coin from an Antique. What I here advance is so true, that the Virtuosos of Paris agree unanimously, that among all the scarce Medals of the Cabinets in the Provinces or in foreign countries, which have been sent thither to be sold, after the death of those that formed them, even in those

those series which have been most celebrated, it hath been constantly found, that most of the great Pieces were counterfeit.

It is not however difficult to discover those which I am speaking of in this article, if a Virtuoso (who hath not yet formed to himself that distinguishing eye which makes one very rarely mistake) will be careful to observe the following rules.

1. All the Medals of great brass, which are called the *Paduans*, and which are the only ones treated of in this Article, are generally of a flank much less thick than the Antiques.

2. They are neither so worn nor so paled and eaten away as the others.

3. The letters on them seem modern, that is, of the same character as those of the Medals of our time.

4. They never have any varnish, unless it be counterfeit, and then it is very easy to discover it; for it is usually black, greasy, and shining, and is found soft upon pricking it: whereas the antique varnish is extremely bright, and as hard as the Medal itself.

5. The borders of them have been always filed; which is discovered in a manner more or less sensible, if one considers them with any kind of attention.

Lastly, these Medals are always very round, whereas the others are never so regularly round, especially since the reign of Trajan. Thus much for what relates in general to the Medals in great brass of modern coin.

The Medallions of the same metal are likewise easy to distinguish; and this by the very same

*The Manner of distinguishing*

same rules. One shall run no great hazard at first in looking upon all that one shall meet with from Julius Cæsar to Adrian's time, as infinitely to be suspected. There are scarce any true ones to be found that were struck during those first fourteen reigns of the Roman Empire; so that all of that time may be considered as counterfeit pieces, except a very small number, which are not to be found truly Antique, except in the choicest Cabinets.

Those of the following reigns are not a jot harder to be distinguished: they bear the very same marks of imposture as the counterfeit ones of great brass; they have the same make, the same varnish, the same borders, in a word, the same appearance to the eye.

The Imperial Medals of silver or gold, and the Greek Medals of modern coin, are easy to be discovered, of whatever metal they are composed. If the borders of them are sometimes more likely to impose on people, the letters easily bewray the counterfeit, as they distinguish the true Medal: and the first point of knowledge that a man ought to acquire, is that of the character or form of the letters; which is no difficult matter, if a Virtuoso, who hath an inclination for the Science of Medals, will but use a little application for that purpose. For in what manner soever a Medal is counterfeited, whether it be of modern coining, cast upon an antique or a modern, touched over again or struck with the hammer, the letters on them are always false. This (I must here acknowledge) is the principal, or rather the only art to distinguish a suspected Medal, when one hath not yet acquired that

sure

sure taste of the work and coinage of the Ancients, which enables one to distinguish immediately what is genuine from what is counterfeit.

## ARTICLE II.

*Of Medals cast upon such as are of modern coining.*

The Medals cast upon such as are of modern coining are so very numerous, that all Cabinets, which have not been formed by a masterly hand, are full of them. It is indeed much easier to counterfeit them in this manner, than if they were cast upon an Antique. Most of the scarce Antique Medals, which are the only ones that cheats find an interest in counterfeiting, are worn, and have lost part of their charms on the road (except those of gold, which are almost always fair and well preserved) whereas the Medals of the Paduan are still in all their beauty, and take much better in a mould than those which time hath injured and disabled. Hence comes the facility which false coiners (that have not skill enough to engrave) have found in casting these kinds of Medals. They are sometimes more hard to be discovered than the original counterfeits upon which they are formed, because in casting them one may give them whatever thickness one pleases. In the second place, they fill up the cavities which the sand hath left in them with mastic; they touch the letters on them over again, repairing them entirely with the burin; and then lay over all these cheats

O 2

a varnish

*The Manner of distinguishing*

a varnish which compleats their disguise. It ought not therefore to appear any thing extraordinary, if most Virtuofos, such especially as are only beginning to dabble in the Science, should be trepanned into this sort of Medals.

They are not however more difficult to be unmasked, than those of modern coining, provided we do but observe the same rules for discovering them; and keep still in our mind, that these kinds of Medals are lighter than those which have been struck, because the fire rarifies the metal that is melted, whereas that which is beaten must be condensed, and become consequently more weighty; and that the letters on them will not be genuine; and moreover the mastic and false varnish will discover themselves visibly enough to the eye.

Such as are cast upon modern coins in gold and silver, are still more easy to be discovered than those in brass; because there is no disguising them either with mastic or with a false varnish. They shew then, as it may be said, their turpitude plainly; and a Virtuoso must certainly be a mere novice in the Science, if he is capable of being mistaken in them.

Most of the reverses of all kinds of false Medals serve often enough to impose on people; and accordingly we see that it is usually the first rule by which Virtuofos examine a Medal. The generality of them lay it down for a maxim, that the borders justify the field of the Medal, and that the field serves in its turn to justify the borders: but after all, nothing is more uncertain and fallacious than this rule in some respect. We have in truth a  
great

*Antique MEDALS, &c.*

great number of silver Medals, the reverses whereof were filed and rounded in the times of the Romans, in order to be afterwards in-chased or set either about certain vessels or some other monuments of the like nature, which are still found sometimes. These have been often looked upon as suspected pieces, and the generality of Virtuofos still mistrust them, though they are certainly antique.

Besides, there is an infinite number of false Medals, that have their borders pricked and eaten, as if they had suffered the injuries of many ages; which is done in the following manner. They cover the borders of a false Medal with wax, and then prick the wax in several places: they fill the holes, which the instrument they used in pricking it hath made, with *aqua fortis*, which eats into and wastes the borders of the Medal, as much and sometimes more than if they had been of the first antiquity. It is therefore impossible for them in this case to justify the field of the Medal; so that in the general nothing is less decisive than the border; since for the reasons that I have here alledged, a Medal that hath them filed may very well be an Antique, and one that hath them eaten and worn, as an antique Medal should naturally have them, may possibly prove to be spurious.

## ARTICLE III.

*Medals cast upon Antiques.*

The Medals, of which I am to treat in this Article, that are cast upon Antiques, are less easy to be discovered, than either those of the Paduan, or such as are cast upon modern pieces; because when cheats set about casting these Medals, they take care to chuse for the print of the mould an Antique Medal, the best preserved that they can find, and such an one produces pieces well enough imitated to impose frequently upon the most knowing Medalists. They may cast them in this manner of all sizes and metals; and when a skilful false coiner hath touched over and repaired these kinds of Medals with his burin, they appear frequently as natural as the Antiques: and the rather, in that, as they only counterfeit such heads and reverses as are rare, the workmen, in order to impose the better on people, take care to use for their matter some antique common Medals that were coined at the same time with those which they counterfeit, that so the silver may be of the same standard. For example: a workman who hath a mind to counterfeit the Triumphal Arch of Septimius Severus, which is a reverse very rare in silver, will take care to melt down a common silver Medal of the same Emperor, to serve for the matter of which he makes his false piece, and thus by the equality of the standard of the silver, render it more likely to be mistaken.

It

It must be owned that these kinds of Medals are generally less easy to be discovered than the former; because having been (as I have observed a little before) cast upon the best preserved and most perfect Antique Medals, they retain the taste of their model, and have really an air and appearance that may very well impose on Virtuofos. And accordingly we see most of them deceived in some cases of this nature, but more especially with regard to Imperial Medals in silver, which is the easiest sort of any to imitate by reason of the smallness of the volume. There are very few Cabinets in which there are not some of these Medals; such was the *Pacatian* of the late Father Stephen Chamillard; such also at present is the famous Medal in fine silver of *Magna Urbica*, in the Cabinet of the late Abbé Leroy at Paris, which imposed upon abundance of Virtuoso's, which Father Banduri has cited in his Catalogue as a singular and the only piece of its kind, and which hath been lately discovered to be a Medal cast and repaired with a great deal of art and skill, and consequently a counterfeit.

Antiquaries ought to be extremely on their guard with regard to this sort of Medals, on account of the great resemblance which they bear to the Antiques. They must more particularly mistrust all the large heads in silver. The wives belonging to Trajan, the *Perinax*, *Didius Julianus*, *Pescennius Niger*, the two *Gordians of Africa*, the *Tranquillina*, and the *Cornelia Supera* have been imitated a thousand and a thousand times; and I have found by experience, that out of twenty Medals of these

O 4

rare



*The Manner of distinguishing*

rare kinds, which one sees in the Cabinets of the Provinces of France, one can hardly meet with so much as one or two that are genuine.

In order to discover these Medals, it is necessary to examine two things: 1. the letters: 2. the field of the Medal. When a Medal hath not been struck in a Die, as all money is now-a-days, and as the Antique Medals were, excepting only a few of brass, which I shall speak of in their proper place, the letters on them are more irregular, they do not come forward from the field of the Medal with the same elegance and plainness as those on Antiques; they are more faded; and if the burin hath been at work upon them, we discover its touches, and find that they have been altered. We must follow a legend closely from one end to the other, and examine whether all the letters are of the same taste and entirely uniform, whether none of them limp, and whether they all come forward with the same equality; for if there be a defect as to any of these conditions, the Medal ought justly to be suspected.

The field should likewise serve to determine and ascertain the fate of a Medal when it hath been cast: it is never so even, as when a Medal hath been struck: one may always see in it a certain hollowness, and some cavities caused by the sand. These defects cannot be concealed and covered, as in medals of brass, by mastic and false varnish; they must of necessity appear plainly and visibly upon Medals of gold and silver; and then the discerning eye goes a great way towards distinguishing them immediately at the first glance; espe-

*Antique MEDALS, &c.*

especially when one hath acquired it to a considerable degree, and in a perfection which makes it scarce possible to be mistaken.

## ARTICLE IV.

*Antique Medals refitted, the Heads and Figures whereof are changed.*

These are a kind of Medals, which are doubtless the more likely to impose on people, because there seems less reason to mistrust them: and I readily agree, that a man must be very well versed in the mechanism of Medals to be able to keep himself from being deceived by those of this kind. They are Antique Medals, to which they substitute new legends, and counterfeit the heads and reverses on them with an art that is really wonderful. A Virtuoso fancies himself perfectly secure when he purchases Medals of this kind, of which people are the less diffident, because they are really Antique: but they are not less spurious on that account, because they are different Medals in the main from what they represent. It is easy enough to imagine, that it is only the rarest heads, and the great reverses, which are thus distinguished. The greatest part of these Medals come to us from Italy, where they began to counterfeit them in this manner, when they perceived that the other kinds of false Medals were too well known to be mistaken.

Thereupon they formed the design of taking a common Antique Medal, and turning it into a rare Medal; of disguising, for instance, a Clau-

*The Manner of distinguishing*

a *Claudius* in brass of the Colony of Antioch into an *Otho*; a *Faustina the mother*, a Medallion of *potin* or yellow copper, into a *Titiana*; a *Julia* of Severus in silver, into a *Didia Clara*; a *Macrinus* of Cologne, into a *Pescennius Niger*; an *Orbiana* of great brass, into an *Annia Faustina*; a *Mammæa*, into a *Tranquillina*; a *Philip the Father*, or *Valerian* of great brass, into an *Æmilian*; and so with regard to others.

When the Heads are not so nearly resembling one another, as those are which I have here mentioned, though the difficulty of counterfeiting may seem greater in such a case, yet it doth not put a stop to the imposture. Able cheats know very well how to retouch them with the burin, so as to make them alike. They generally make use of a *Marcus Aurelius* of brass to turn it into a *Pertinax*: but as those two Emperors are not very like one another, they take care to chuse a *Marcus Aurelius* on the reverse of his consecration, which is a reverse that we meet with too in *Pertinax*; they thicken the beard of *Marcus Aurelius*; they make the nose bigger, and when the name is changed with address and skill, such a piece, which hath a genuine reverse, and other marks of antiquity besides, is very capable of cheating and deceiving a Virtuoso, who would be delighted to purchase an head of this consequence.

All these Antique Medals thus disguised are very common in Cabinets, especially in the series of great and middle brass, which the varnish always best disguises. It is therefore the interest of persons who are forming collections

*Antique MEDALS, &c.*

lections of Medals, to apply themselves early to unveil and discover this trick and imposture, which consists almost always in the letters; for it is not an easy matter to atchieve. There are in Italy some workmen that have passed all their lives at this kind of play, and are perfect masters of the art of taking out of a Medal the letters which are prejudicial to their design, and of engraving others in their stead, which appear so natural, that most Virtuofos are imposed on by them. I have seen very skilful Medalists, that knew very well how to distinguish the true from the false, divided in their sentiments about a *Titiana* of *potin*, of Egyptian coining, which after all was only a *Faustina* disguised. The *Cæsonia* in gold, of the late M. Lebret's Cabinet, was of this kind; as soon as it arrived at Paris, it was discovered to be an *Agrippina* the Mother, on the reverse of *Caligula*; and her name had been taken out to substitute in its stead that of *Cæsonia*; and to make of it by help of this alteration, a Medal which had imposed on all the Antiquaries of Provence.

I saw a little while ago in the hands of the Bishop of Die, a *Claudius* of this kind of make, counterfeited into an *Otho* of the Colony of Antioch, which this Prelate (who ought to be considered as one of our best Antiquaries) had first discovered not to be genuine, but of this kind of make, and which was wrought with a surprizing art. These kinds of Medals are chiefly to be discovered by the letters; which must be examined with all the rigour that I have prescribed at the latter end of the foregoing Article.

Besides

*The Manner of distinguishing*

Besides the heads, they likewise touch over again and refit the reverses. A Medal may be fine on the side of the head, and yet be eaten, worn, and spoiled on the side of the reverse: now if it be a reverse that is rare, and the Medal is of brass, they work it over again with the burin, and revive all the figures of it by hollowing a little into the field of the Medal. We must then take notice, that these kinds of reverses refitted in this manner have no relief, and do not come forward out of the field; and it is chiefly by this mark that they are to be discovered.

There are also a great many Medals (I am still speaking of those of brass) that have some rare reverses which are fair and seem well preserved, but which however are entirely postic. There are likewise Antique Medals, the heads of which they do not usually touch; but only hollow the reverse, which they fill with a mastic of such a colour as time hath given to the Medal, and fasten it so firmly to the metal that there is no separating them without force and violence. They then engrave upon these reverses whatever figures or other ornaments they have a mind to put upon them, in order to make of them the rarest and the best preserved Medals: they varnish them on both sides, and in this condition they are the more capable of imposing on people, in that a purchaser, seeing that the head is genuine, doth not always think of examining the reverse with the exactness that is requisite. Part however of the finest reverses of Medals in the great brasses have been more or less retouched and refitted in this manner: though they

*Antique MEDALS, &c.*

they are not all refitted entirely, and there are abundance of them that have only some parts retouched; it is still in this case, according to my way of thinking, a very great defect in a Medal, and lessens its merit and value exceedingly.

There are few series in great brasses, but we may find in them great plenty of these Medals. In order to know and distinguish them, one must have a long acquaintance and be well versed in Medals, and have formed a sure taste with regard to the coinage of the Romans; and then these kinds of pieces cannot escape one. In the mean time, a Virtuoso ought ever to mistrust a Medal when he sees it covered with a false varnish, and should prick the most suspicious parts of it with the burin, to see whether they make resistance, or whether they are of mastic; he must be more especially careful to examine whether all the parts of a reverse form an uniform whole; such as we may imagine a Medal ought to be, when it hath been coined in a Die, engraved with art and exactness: and if he perceives any inequalities therein, he ought to suspect the Medal. When we are making a purchase in this way, we ought to have recourse to an able *Connoisseur*, who will not let us be imposed on; or at least be sure of the probity and judgment of the seller: and little or no risque is run in either of these two cases.

## ARTICLE V.

*Of Medals struck with the Hammer, and such as are encasted or joined together.*

The Medals that we term hammered, are very much of the same kind with those that I have been speaking of just before. They are likewise common Antique Medals, which should be well preserved. They file the reverses of them all over, and then strike new ones in their stead with a modern Die, which imitates the Antique well enough: which is done by laying the side of the head (which they do not touch over at all) upon several folds of thick paper, that it may not be flattened; and then they put the modern Die upon the reverse of the Medal, and make it take the impression or stamp by strokes of the hammer. As these reverses, hammered in this manner, come forward from a coin, they are very neat and uniform, and imitate the Antique more or less according to the skill and abilities of the Engraver. These kinds of reverses generally strike people with their rarity; the greatest part of them not being to be found upon true and legitimate Medals. Such are *Aquas Claudiam. ex fontibus*, &c. on the reverse of Claudius; *Pontem Aelium* on the reverse of Adrian; *Expeditio Judaica*, which I have seen on the reverse of the same Emperor, and other the like memorials. In this case then it is the Medals themselves that discover their falsity; because it is generally known that most of these reverses are mere fictions,

fictions, and never really existed upon Antique Medals; which ought to engage a Virtuoso to know exactly the Medals which are found to be Antiques, especially in the kind to which he takes. It is moreover easy enough, if one is never so little used to Medals, to distinguish such as are hammered, by the ever sensible difference of the coinage of the head from that of the reverse, which makes a contrast easy enough to be observed.

After having treated of hammered Medals, it is natural that such as we term *incasted* should be considered in their order. They are two halves of common Medals joined together, and making one that is rare and curious. It is ordinarily upon Medals of brass and silver that this new fraud is practised. For instance, they make use of an Antoninus, and hollow its reverse all over: they then prepare an head of Faustina, and fit it to this reverse; which being joined together make one rare Medal. If it be a Medal of brass, they take care to chuse two brass Medals of the same colour and the same varnish. There are some of these Medals that are joined together in this manner so very dextrously and with so much exactness, that nothing almost, but the absolute assurance one hath that they are incasted, can enable one to discover them; and the rather, because the borders of the Medal which is hollowed still remain.

I have seen a good number of Medals in silver of the family of Septimius Severus, which had two heads, and which were only Medals incasted neatly. It requires likewise a great attention to distinguish and know these pieces:

*The Manner of distinguishing*

pieces: but when Virtuosos examine them carefully, and having a notion beforehand of the trick, are, as I suppose, on their guard against it, they will always be able to discover some marks of fraud about the *ingrailed rims* of the coin, which are apt to bewray the imposture.

*grénétis.*

These Medals are most of them composed of two heads: but there are also some of them that have reverses clapped to them in the same manner; such as the Amphitheatre of Titus Vespasian, which is found sometimes in great brass on the reverse of a Domitian.

Though these pieces are formed of a head and a reverse that are both antique, they are not the more valuable on that account: they are still spurious and counterfeit Medals; and we ought to reject them with as much contempt as we would all the other sorts of false Medals that I have already mentioned. *Nothing is really fine and beautiful but truth; nothing but truth is amiable.*

There are also some Medals, as well of brass as silver, that are two half Medals soldered together by workmen who had not skill and dexterity enough to incast them: but they are easily known by the bare inspection of the border or edge, which is always filed, and shews itself plainly enough at the first examination of the two pieces.

We must not however confound these incasted Medals with an infinite quantity of Antique Medals that we have in the three metals and of all sizes, which have reverses that do not belong to the heads they represent. Such mistakes happened at the very time of the Medals

*Antique MEDALS, &c.*

Medals being coined, through the fault of the workmen employed in striking them, who taking one Die for another, tacked often to an Emperor or an Empress, a reverse of a former reign, or one that belonged to some other different head. There are few Cabinets but have some of these Medals in them: I have several of them in my series of great brass, which I have quoted on another occasion, and it is needless for me to repeat here what I then observed. I have begun to draw up a Catalogue of this kind of Medals, which I may possibly publish some time or other, though for this only reason, that nothing ought to be unknown in the Science of Medals, and these pieces are still very curious, even on account of the very defect of their coinage.

These reverses thus transposed from one Medal to another are very frequent in the small brass at the beginning of the lower Medallie Empire; I mean under the reign of Gallienus. The thirty Tyrants that rose up one after another in this Prince's time, made most of them only their appearance on the stage, and were immediately crushed and destroyed by rivals that got into their place, and made in their turn their exit in as short a time as the others. The officers and workmen of the Mints in the Provinces usurped by these short-lived Tyrants, had sometimes hardly time enough to engrave the heads of their new masters; and so joined to them reverses of the precedent reigns. Hence is it that we see the *Pacator Orbis* on the reverse of a Medal of Marius, who reigned only three days; and an infinite number of other the like inscriptions, which

*The Manner of distinguishing*

which it is necessary to be acquainted with beforehand, that we may not be puzzled or stopped every moment in the explanation of such Medals.

## ARTICLE VI.

*Of Medals that have Cracks and Countermarks.*

The cracks that are to be seen on a great number of Antique Medals, most commonly upon those of great brass, which by the extent and broadness of their flank were most subject to this accident, have given occasion to false coiners to imitate this defect, that by the help of a well counterfeited crack, they might make their false Medal pass the easier. The greatest part of spurious Medals have this equivocal mark of Antiquity, especially, as I have just before observed, those of great brass; because the broader a Medal is, the more is it subject to split and fly in pieces. Now it is plain that nothing but the force of the Coin can make a Medal crack. We see very few, or indeed next to none of our modern coin with this mark, because a single stroke or pressure of the Press gives them the stamp and impression that they bear: whereas the Ancients, who coined their money with repeated strokes of hammers (as is proved irrefragably by an infinite number of Medals, in which we may observe the heads, reverses and legends to have been marked or stamped at several times) were very liable to have their Medal or Coin cracked. This put it into the  
head

*Antique MEDALS, &c.*

head of modern false coiners to imitate these cracks upon abundance of counterfeit Medals, as well such as were coined (as those of the Paduan were) as such as were only cast. In order therefore to know whether the crack hath been added since the coinage, we must examine it on both sides, and see whether it be equal and uniform in its shape, whether it be natural, whether it winds and goes on gradually lessening till it ends in certain imperceivable filaments; and then if we find in it all these conditions, we may very well conclude that the Medal is Antique, or rather that the flank is so; for the Medal may otherwise have some of the defects which I have given an account of in this Treatise.

If on the contrary, the crack is broad at its beginning and strait, and does not terminate in the manner I have related above, we ought from thence to judge that it hath been added and made by the file, and in such case we need not look out for any other marks of the falsity of the Medal.

The Medals which are countermarked, are pieces that have an antique Impression, which was stamped upon them when the Directors and Officers of the Mint of the Empire changed the denomination of their current value; just as we see some *sols* countermarked with a flower-de-luce at the time when these pieces were altered in their value under the reign of *Louis the Great*. We see upon abundance of Medals of great and middle brass these countermarks in various fashions. In the High Empire we usually find these letters, N, P, R, O, B; or these, N, C, A, P, R.

*The Manner of distinguishing*

These last have been explained by these words, *Nobis concessa à populo Romano*. I have a Claudius of great brass, on the reverse of which is the Triumphal Arch of his father Drusus, with this countermark, M P. There are some that have on them the name of Augustus A U G, and others with the *Senatus-Consulto S. C. &c.*

There is no manner of doubt but that all the Medals of brass thus countermarked are Antiques; and I have never yet found that any false countermarks were ever coined. It is therefore a sure sign that a Medal is genuine, when it hath such a countermark upon it: all that remains further to be done, is to examine whether it be otherwise genuine in all its parts, and whether it be not a common Medal retouched or refitted with the burin, and converted into a rare Medal; just as I have sometimes seen the Agrippina of Germanicus countermarked, and with the reverse of *Senatus-consulto* converted into the Agrippina of Claudius.

A R T I C L E VII.

*Of Medals that are plated, and of such as are miscoined.*

The Medals of gold and silver which they term plated, seem to be exempt from all suspicion: they are pieces of false money which were counterfeited among the Ancients, and put off for good and current coin. Nobody will find any great difficulty in believing that there have always been false coiners, from the time

*Antique MEDALS, &c.*

time that nations were formed into societies under a civil government, and the use of gold and silver money was introduced and settled. This cheat hath been perpetually practised down to our time, and in all probability will not end but with the world. But it must be owned, that among the Romans the false coiners were very clever and ingenious cheats, and were particularly excellent engravers. As all the gold and silver coins of the Empire were made in all the perfection of workmanship, it was absolutely necessary to imitate and come up to them in the counterfeit pieces, in order to pass them off in the world. We accordingly see them imitated to such a degree, that we are often obliged to prick the pieces, when they are not cut or pared, to discover whether they are plated, that is, whether they are copper within.

The coining of counterfeit Medals was in those days extremely difficult to be practised. It was not then to be done, as it is now, with little more than mixing a little gold with copper, or with barely whitening over a piece of base metal. The false coiners among the Romans covered their pieces with a leaf of pure gold or silver, thick enough not to wear off or discover itself till after they had been long used in commerce, and so compressed with the copper of the inside at the time of their being coined, that it was impossible to distinguish them in any way but by cutting or piercing them with a burin or some other instrument.

This circumstance is sufficient to shew us that money was scarce in the Roman Empire, since

*The Manner of distinguishing*

since a workman ran the hazard of being punished with all the severity of the laws for the sake of counterfeiting a silver Medal, which is hardly now-a-days worth ten-pence, and was at that time of a much lower value.

We may consequently be assured that a Medal is undoubtedly Antique, when we find it plated, and was coined at the very time it was so plated. As these pieces were coined in a hurry, and always in subterraneous places, they are very subject to have faults in the legends, which render them for the most part singular, either by the transposition of the letters, or by some other defects. We should examine them with attention, and we shall find after all that there are few of them, especially in silver, but what are fit enough to enter into a series.

The thickness and relief of gold and silver Medals having given occasion for false coiners to plate them the more easily, there was found at last so great a quantity of these plated pieces, that when in the reign of the sons of Constantine the Great, the current coin of the Empire (which had scarce been any thing but of base metal from the time of the Emperor Caracalla) was reformed, and money of pure silver was coined, it was thought necessary for the public security to diminish it to half its former weight or thereabouts, and to make it so thin, that it would be impossible any longer to falsify it; which was conceived to be the most effectual way that could be taken to prevent the like cheat for the future. Notwithstanding this precaution, I have seen a plated Valentinian of gold in the Cabinet of M. Mahudel, who is the only Antiquary that  
I know

*Antique MEDALS, &c.*

I know in France, who hath taken the pains and care to collect all the singularities imaginable that are to be found in the point of Antique Medals, as well with regard to their fabric, as in relation to History; and he hath indeed a collection of them that is the only one in its kind.

The Medals then of silver which are plated may be admitted undoubtedly for Antiques: it is not practicable to refit the letters on them, as may be done upon Medals that are of a good alloy; because the Medal being covered only with a leaf of silver, it will not bear being worked over again. Some other method was then to be taken by ingenious artists, if they were minded to go on with their fraud in counterfeiting this kind of Medals; and some of them, to push it to the utmost point it was capable of reaching, bethought themselves of piercing some false but well counterfeited Medals of silver with a red-hot needle, the fire of which taints and reddens the Medals on the inside, and makes such as do not examine the matter closely, fancy it to be plated. When we meet with this kind of Medals thus pierced and imagined to be plated, we must, if we are not skilful enough to discover the spuriousness of the Medal, take care to prick it either in the field or in the borders, and by that experiment satisfy ourselves, whether it be really plated and consequently Antique.

Medals that were by accident miscoined, I am persuaded never were counterfeited, and they may all be looked upon as pieces certainly Antique. Those which we call so are Medals  
that



*The Manner of distinguishing*

that have the same head on both sides, in relief on one side, and hollow on the other. This defect is owing to the hurry and precipitation of the coiner, who before he had taken off the Medal which had been struck immediately before, clapped on it a new flank, which having the Die above it, and the Medal, which had not been taken away, underneath it, received on both sides the impression of the same head in relief and in hollow, but always struck more imperfectly on the side of the hollow, the effort being much weaker on the side of the Medal than on that of the Die. These Medals, which are rare, serve in Cabinets only for matter of curiosity: there are several of them in gold and silver, and some of brass, especially of the middle: I do not remember that I ever saw one in great brass. We meet sometimes with rare heads of this kind: such is a Pertinax of silver, which I have seen formerly in the Cabinet of the late Monsieur de Pont-Caré, First President of the Parliament of Normandy, who would have left his heirs the finest series of Imperial Medals of silver in Europe, if M. Abbé de Rothelin had not formed one of them that surpasseth it infinitely.

## ARTICLE VIII.

*Of cast Medals that are Antique, and of Medallions composed of different Coppers.*

Though I have advanced that all Antique Medals were struck with the hammer, and that such as are cast ought to be looked upon as  
spurious

*Antique MEDALS, &c.*

spurious pieces, formed either upon the Antique or upon the Modern; it is nevertheless very certain, that there are some Medals of brass which have been cast, and yet are really Antiques. I do not propose to speak here of those pieces of an enormous size, which represent the Head of Rome, and which served for weights among the Romans; nor yet of those which are almost like them in weight, on which we see the heads of the Ptolomies Kings of Egypt, which were designed for the same use, and which could not have been made without the help of a mould; but only of the Medals which are to be met with in all Cabinets, and which have been cast. Such are most of the Medals and Medallions of yellow copper of the same fashion, which were made in the reigns of the Emperors; and some others which are Greek, either the make of Antioch or of some other Grecian Colonies, which are also cast, but in a mould and of a make so visibly antique, that it is utterly impossible to mistake them. It is true indeed, that a raw unexperienced Virtuoso will be apt to reject these Medals; but when a man hath once formed a sure and discerning taste with regard to the workmanship of the Ancients, he will treat them no more as suspicious.

I do not know any of the Latin Medals but those of the *Posthumi* in great and middle brass, among which we can find any that are cast. Indeed most of the Medals of those two Tyrants are visibly so; but with such an air and taste of the Antique, as immediately satisfies and convinces a Virtuoso that is a Connoisseur. There was not however at that time  
any

*The Manner of distinguishing*

any want of able and ingenious engravers in Gaul; as appears evidently from a good part of the brass Medals of the reigns of the Posthumi, and particularly those of Posthumus the father, which are of a taste, a neatness, and a delicacy worthy of the finest reigns of the Empire. A Virtuoso must not reject without distinction all the cast Medals, particularly those which I have here mentioned; for with regard to the rest, they ought certainly to be looked upon as very suspicious.

The rarest pieces that we have in point of Antique Medals, are those which we call Medallions; which were not the current money of the Empire, as all other kinds of Medals were. These Medallions were struck to serve as public memorials of transactions and events, and were either distributed and thrown among the people at Plays, Triumphs, and the like ceremonies, or given to foreign Embassadors and Princes. The Romans stiled these pieces *Missilia*, and the Italians call them *Medaglioni*, a name which we have borrowed from them to express and signify Medals of the largest size.

There are, as I have observed already, an infinite number of Medallions that are spurious, whether they be of modern coining, or only cast. Besides the rules which I have laid down above for the surer discovery of them, we may be careful to mind whether they are not composed of different coppers, and in this case they are Antiques. The make of these pieces lies in their being composed of different coppers, which are not incorporated together, but one of them only incloses the other, and which are struck with the same Die. We may

*Antique MEDALS, &c.*

may observe in them, that the characters or letters of the legend eat sometimes into both the metals, and at other times they are only upon the inner, to which the first circle of metal serves only for a border. These pieces are certainly Antique, and not to be suspected in the least; so that I shall not attempt to say more upon their subject: the only misfortune is, that we meet with very few of them.

## ARTICLE IX.

*Of Medals that are merely invented, and of such as have been very seldom counterfeited.*

I shall here only in some measure point out the Medals which have been invented as the fancies of workmen suggested to them, in order to impose on unexperienced Virtuosos, who are delighted to purchase Medals of a singular kind, though such as never appeared in Antiquity. Such are the Greek Medals of Priamus, Paris and Helena, of Æneas, Hercules, and several other Kings, Generals or Philosophers, that in their times filled the Universe with their renown, but whose memory there was never any care taken to transmit by the help of Medals to posterity. There are likewise some Latin ones of Annibal, Scipio, Cicero, and other the like heroes of the Republics of Carthage and Rome, which are of the same class.

All these pieces, which it is very well known never existed among the Ancients, carry likewise with them such visible marks of spuriousness, having been most of them cast, that

*The Manner of distinguishing*

that it would be an unpardonable blunder not to know them; and it is entirely needless for me to enlarge further on their account, because a Virtuoso that enters the lists of the Medallic Science, is immediately made acquainted with the spurioufness of all these Heads.

The Consulary Medals, series of which are generally only formed in silver, because there are few of them to be met with in brass, and still fewer in gold, never were counterfeited so frequently as those of the Grecian Kings and the Roman Emperors. As there appeared much less eagerness in the quest of these kind of Medals, whereof there are but few fine series, the false coiners did not take so much pains to counterfeit them, as they did with regard to the others. To this reason may be added another, that there are very few of them found so perfectly well preserved as to be fit to form a fine mould, except such as were renewed by order of the Emperor Trajan, and a very few others. All these Medals are hardly worth more than their weight, which did not give encouragement enough to false coiners to counterfeit and imitate them. I do not think that there are any of them of modern coining; but I shall not offer to maintain that one may not meet with some that are cast; however, a Virtuoso that gives into the taste of the Consulary Medals runs much less hazard of being deceived, than he does in the other collections.

The Medals which were coined in the Roman Colonies are undeniably the most curious monuments that are left us of the ruins of the  
Roman

*Antique MEDALS, &c.*

Roman Empire. They have likewise been less subject to be counterfeited than the Consulary Medals, by reason of the clumsiness and coarseness of their work, which it would be in a manner impossible to imitate. We find very few of them that are fine, and a man has great luck, when in those which he purchases of this kind, he finds the figures on them tolerably preserved, and the legends in a condition to be read. This is the most learned kind of Medals that we have; but the most uncouth and disagreeable with regard to the workmanship or beauty of the pieces, which consequently are the least easy of any to be counterfeited, because an ingenious workman will never be capable of imitating any thing but what is very fine. We may then consider all the Medals of Colonies as genuine and really Antiques; and I do not remember that I ever saw any of them that are spurious. If we do in fact meet with some Greek ones, such as those of the Colony of Antioch, of Samosata, or others of that kind, which seem to have been cast, they are not less Antiques on that account, as I have observed in the foregoing Article.

The Medals or Coins called *Quinarii*, which is the smallest kind that we have, have been counterfeited as much as the rest of the Imperial Medals. There are found abundance of them that are cast, as well in gold as in silver: it is necessary even to examine them with more rigor and exactness than the ordinary Medals, because they are still rarer. There are but few of these Medals to be seen in the various  
Cabi-

*The Manner of distinguishing*

Cabinets which have been formed: M. Vailant had collected a series of them for the Duke of Maine, which is now mixed with others in the Cabinet of *Abbé de Rothelin*, who hath formed a collection of them that is the only one in its kind.

Among the silver Medals of the Consular Families, there are found some pieces that have their borders or edges notched and indented. We meet likewise with some of this sort among the heads of the first Roman Emperors, as of Julius Cæsar, Mark Anthony, and Augustus. These Medals were, at the time of their being struck, adjusted in this manner by the Directors and workmen of the Roman Mints, to shew that they were true and lawful money, and not liable to be plated. These Medals are certainly Antiques, and never were counterfeited.

The Medals that are stiled *Conturniati*, from the Italian word which expresseth the manner in which they were struck, are of two sorts. There are some of them Greek ones, which are generally and with reason believed to have been coined in Greece, in honour of the great men they represent; and there are others that were struck for some Roman Emperors; and it is these last that are most easily met with, and usually ranged in the series of great brass. Antiquaries are much divided in their opinions as to the time when these Medals were coined. Some maintain that they were revived by the Emperor Gallienus, when he revived all the Consecrations of his predecessors: others, and I believe with better reasons on their side, put off

*Antique MEDALS, &c.*

off the time of their being struck till the reign of Valentinian. However it be in that point, these Medals, which are of the most singular fabrick, and the least capable of being imitated, have not, as far as I have been able to observe, ever been imitated: only I have seen some of them, the figures whereof had been effaced by time, and which had been retouched or wrought over again with the burin; as is easy enough to be discovered by the very marks of the burin, which are still fresh and plainly to be observed. All these Medals are of little worth, and they are ranked among the great brass, purely because one finds a pleasure in getting together every thing that belongs in any respect to a collection of Medals.

The last kind of Antique Medals, some of which have been preserved to our times, are Medals of lead. False coiners have in these latter ages of the world, made counterfeit ones of this kind: but they are hardly worth the pains of being looked, and ought rather to be thrown away with contempt. The Antiques that we have left of them are very few in number; but I have seen some of those of Antoninus and another Emperor. They are easy to be known by the lead, which is whitish and of a dirty colour; as well as by their make, which it is much more difficult to imitate in lead than in any other metal.

## ARTICLE X.

Among the Medals that compose all the Cabinets of Virtuofos, there are several pieces which are found to be Antiques in one sort of metal, or in one size, and yet none of the like are to be found in other series of different metals and sizes. It must not however be from hence imagined, that because we have not as yet discovered them, we shall never find any Antiques of those sorts; reason and experience joining to prove the contrary. There is no manner of doubt to be made, but that when they struck Medals for an Emperor, or for some person of his family, they struck some in all the three metals, of gold, silver, and brass, and likewise of different sizes; though even to this time there are some series, in which several Heads are wanting. We have no Otho struck at Rome by the consent and authority of the Senate, because the Senate did not declare in favour of this Prince. That illustrious Body, before they acknowledged him for their Sovereign, and in consequence thereof caused brass money to be coined in his name, thought it proper to wait and see the conclusion of the Civil War which was raised between him and Vitellius his Competitor for the Empire. But this reason, which holds as to brass Medals with regard to Otho and Pescennius Niger, cannot take place in respect of other reigns, since (as I have observed before) they did not coin only for one  
fort

fort of Medals; and when we have discovered any of one sort, we may reasonably expect to find in time those of another which have been wanting hitherto.

The earth hath not yet given up all the treasures it holds of Medals, which the ruins of so many ages have deposited within her bowels. Twenty years ago the *Annia Faustina* of silver, which was luckily found by M. Laine, and hath since passed into Abbé Rothelin's Cabinet, was not so much as known; and though two centuries had passed since the curious world had begun to form Cabinets of Medals, it had all that while escaped the searches of Antiquaries. The *Orbiana* of gold is hardly known as yet, and M. Vaillant hath asserted that there was no such thing: yet some time ago a fair one well preserved was discovered, and is now in the King of France's Cabinet. Lucky discoveries of this kind are made pretty frequently: and there are few Virtuofos zealous and diligent in their searches, but meet in time with pieces that are singular, and even such as are the only ones in their kind. I had myself two years ago in Normandy, the good fortune to find a noble Medallion in brass of the Emperor Adrian, upon the reverse of which is COS. III. with the she-wolf and the two children. This piece had been ever before unknown.

I found likewise a little while ago a Medal still more singular: it is an Alexander Severus of great brass, with a reverse, the legend whereof is POTESTAS PERPETUA, with the figure of Security in a sitting posture. The Medal is not at all to be questioned: and though we  
Q have

*The Manner of distinguishing*

have not yet seen this very title inscribed to any Roman Emperor, we ought not however to be surprized to see it given to this Prince, since we find on the reverse of his Medals in silver, PERPETUITATI AUG. an inscription never found on any Medals but those of this Prince. Abbé de Rothelin hath found likewise two silver Medals of the same Emperor, with the Legend PIETAS MILITUM: It is the figure of a woman holding generally one or two military ensigns.

These Medals, as also a good number of others, which I might quote, as well with regard to the Heads as the Reverses, will not in all probability long remain the only ones of their kind; and it was not the custom to coin so inconsiderable a number thereof, as to make us despair of ever seeing them multiplied. Their degree of rarity indeed will subsist till new discoveries are made of others: and thus, though we have not seen a Pescennius, the Gordians of Africa, a Maximus, or a Paulina, &c. in gold, it is not impossible but we may discover some hereafter; since when they were striking Medals in silver and brass, it is natural enough to think, that they might at the same time coin some in gold; and so likewise as to others.

After the account I have here given of the prodigious number of false Medals of all kinds that are scattered up and down in almost all the Cabinets of Europe, it will scarce be believed that any of them should be exempt from so general a contagion. There are however some large Cabinets which have been formed by able Connoisseurs, that are composed

*Antique MEDALS, &c.*

composed only of genuine Medals, which Historians and other learned men may safely make the subject of their disquisitions. Such is the King of France's Cabinet; such too is that of Abbé de Rothelin: it is at this Nobleman's we meet with one of the finest sanctuaries of Medals, at the same time with the man in the world the most capable of explaining them, and of laying open all the mysteries of the Medallic Science.

*The E N D. .*

BOOKS printed for J. and P. KNAPTON,  
in Ludgate-Street.

**M**R. Rollin's Ancient History of the *Egyptians, Carthaginians, Assyrians, Babylonians, Medes and Persians, Macedonians and Grecians*. Translated from the *French*. In Ten Volumes in 12mo. With Frontispieces beautifully engraven, a Chronological Table, and copious Index.

Mr. Rollin's History of the Arts and Sciences of the Ancients: Illustrated with 50 Copper-Plates. In 4 Vols. 8vo.

The *Roman* History from the Foundation of *Rome* to the End of the Commonwealth. By Mr. Rollin.

The Manners and Customs of the *Romans*. I. Of their Manners in Private Life, their Habits, Ornaments, Buildings, Chariots, Feasts, &c. II. Of their different Kinds of Government and Magistrates. III. Of the Revenues and Forces of the State: and of War. IV. Of their Religion, Shews and Customs observed in them. Translated from the *French*, 8vo. Price 5 s.

Quintiliani Institutionum Oratoriarum Libri XII. ad Usum Scholarum accommodati, recis quæ minus necessaria visa sunt, & brevibus Notis illustrati; à *Carolo Rollin*. 8vo.

Selecta Poemata Itatorum qui Latine scripserunt. Cura cujusdam Anonymi Anno 1684 congesta, iterum in lucem data, una cum aliorum Itatorum Operibus: Accurante *A. Pope*. 2 Vol. Pret. 6 s.

The Works of *Samuel Clarke*, D. D. late Rector of *St. James's Westminster*. With a Preface giving some Account of the Life, Writings, and Character of the Author: By *Benjamin*, Lord Bishop of *Winchester*. In Four Volumes in Folio.

A small Number is printed on Large Paper.

The Sermons of Dr. *Samuel Clarke*, in Two Volumes Folio, being the first and second Volumes of his Works, containing all the Sermons published in his Life-time, and his posthumous Sermons. Price 2 l. 10 s.

The Military History of *Charles XII*. King of *Sweden*. Written by express Order of his Majesty by *M. Gustavus Adlerfeld*, Chamberlain to the King. To which is added, an exact Account of the Battle of *Pultowa*, with a Journal of the King's Retreat to *Bender*. Illustrated with the Plans of Sieges and Battles. In 3 Vol. 8vo.