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"Minimum subject to 'vicesima hereditatum'", J. F. Gilliam, "American Journal of Philology", vol. LXXIII, 1952, 4 : [recenzja]

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in the same manner i. e. quasi in public. The author cendeavours to reconcile the practice of the testators with the prescriptions of the *senatus consultum*.

E. Weiss, *Procurator ex testamento* (Studi in onore di V. Arangio-Ruiz IV, 68 ff.).

The juristic and non-juristic sources, the papyri and the inscriptions indicate a number of instances, in which the testator with a view to his will, entrusts the third party with its execution after his death. The author endeavours to prove that in these cases it is not the question of the executors of the testament but of the appointment of a *procurator*. In the papyri there appears such a *procurator ex testamento* in the last will of a Roman *eques* Antonius Silvanus dated 142 A.D. (cf. Arangio-Ruiz, *Negotia*, No. 47, p. 129).

J. F. Gilliam, *Minimum subject to "vicesima hereditatum"* (repr. American Journal of Philology, vol. LXXIII, 4, 1952).

Though the *πένητες* of Dio Cassius (LV, 25, 5) is too vague a term to be acceptable, the phrases used by Pliny Panegyric 39. 5—40 seem clearly to indicate how limited the practice of the exemption was. The Michigan papyrus strenghtens this impression and shows that the estates even of *ca* 1900 drachmas were taxed. In any event, the *vicesima* was not simply a tax levied on the rich, even in those periods when exemptions were not curtailed or altogether revolted. This conclusion furnishes support for Dio's explanation of the extension of citizenship in 212. It is quite probable that Dio was not right though it cannot be denied that Caracalla might have had other motives. But in itself Dio's statement is quite reasonable and its plausibility is strenghtened by the fact that Caracalla raised the tax by 10 per cents: he was evidently interested in increasing his revenues by this particular tax.

PROCEDURE

E. Schönbauer, *Attische Klagen in neuer Quellenschau* (S.A. aus dem Anzeiger der phil.-hist. Klasse d. öst. Akad. d. Wiss., Jhg. 1952, No. I).

In this dissertation which is very important for the papyrologists, the author considers the Attic legal actions from a new point of view namely: the Attic regulation of landed property. He asserts