

for a capital proportionally increased. The second-class man, whose income was exactly 300 drachms, the minimum qualification of his class, stood rated for 3,000 drachms, and so on, in proportion, for any income between 300 and 500 drachms. The third-class man, whose income was exactly 200 drachms, the minimum qualification of his class, stood rated for 1,000 drachms, and so on, in proportion, for any income between 200 and 300 drachms. The members of the fourth class were not taxed, as we have already mentioned.

If, therefore, a property-tax had been levied of one per cent., the poorest man of the first class would have paid, upon 6,000 drachms, 60 drachms; the poorest of the second class, upon 3,000 drachms, 30; the poorest of the third class, upon 1,000 drachms, 10. Thus the mode of assessment established by Solon was, in some measure, like a graduated income tax.

With the advance of wealth and power pecuniary contributions become more frequent; and then there is no doubt that the personal property of Athenians formed a considerable part of their ratable capital. Also, while the Solonian principle of graduation was maintained, the scale of assessment must have been altered, and the number of classes was probably increased.

In the year B.C. 377, in the Archonship of Nausinicus, when the Athenians had joined the alliance of Thebes against Sparta, a new valuation was made of the whole taxable capital of the country, which amounted, as Demosthenes states, in round numbers, to 6,000 talents, and according to Polybius, who perhaps gives the exact estimate, to 5,750 talents. This, it must be understood, was the capital estimated for the purpose of taxation, not the whole capital of the people, which was (as Böckh supposes) five or six times that amount.

At the same time, for the better management of the property-tax, the following method was introduced: From each of the ten Attic tribes were selected 120 of the wealthiest citizens, making a body of 1,200, from whom again were selected the wealthiest 300, 30 from each tribe,