

the first class. They also took the principal military commands. Posts of inferior distinction were filled by the second and third classes, who were bound to military services, the one on horseback, the other as heavy-armed soldiers on foot. Among these three classes—besides direct taxation—there were distributed, according to certain rules, the honorable but expensive duties that bore the name of *Liturgiæ* (public offices). The members of the fourth class were disqualified to hold any office of dignity. They served as light troops in the army, and manned the ships; but were exempt from the expensive duties and all direct taxation.

Solon thus introduced a new feature into the constitution of Athens, viz., a property qualification. His classes were distinctions not of caste, nor of birth, but of wealth only. The scale is stated as if none but landed property were taken into account. This was to be expected in the infancy of a state not yet enriched by commerce. Perhaps, however, as Grote supposes, property of other kinds was intended to be included, since it served as the basis of every man's liability to taxation.

As the state became more democratical, the distinctions between the four classes were gradually abolished, and the highest offices of the republic were thrown open to all. But the principle, according to which they were assessed to the public taxes, was preserved from first to last.

The members of the first three classes were entered in the state schedule as possessed of a certain taxable capital, which was estimated by reference to their income, but in a proportion diminishing according to the scale of such income; and they paid taxes according to the sums for which they were respectively rated in the schedule. The ratable property of the first-class man was calculated at twelve years' purchase of his income; that of the second-class man at ten years' purchase; that of the third-class man at five years' purchase. The medimnus then being taken as worth a drachm; the first-class man, whose income was exactly 500 drachms, the minimum qualification of his class, stood rated in the schedule for a capital of 6,000 drachms, or one talent; or, if his income was larger,