

figure or factor, expertly chosen. Depreciation must be taken into consideration in use of such method. In re New York Title & Mortgage Co. (Series B K), 21 N.Y.S.2d 575, 594, 595.

CAPITALIZE. In one sense, to convert a periodical payment into a sum in hand. *Brown v. Eric R. Co.*, 87 N.J.Law, 487, 91 A. 1023, 1026, Ann.Cas. 1917C, 496.

CAPITANEUS. A tenant *in capite*. He who held his land or title directly from the king himself. A captain; a naval commander. This latter use began A. D. 1264. Spelman, Gloss. *Capitaneus*, *Admiratus*. A commander or ruler over others, either in civil, military, or ecclesiastical matters.

CAPITARE. In old law and surveys. To head, front, or abut; to touch at the head, or end.

CAPITATIM. Lat. By the head; by the poll; severally to each individual.

CAPITATION TAX. A poll tax. A tax or imposition upon the person. *Leedy v. Bourbon*, 12 Ind. App. 486, 40 N.E. 640; *Hattiesburg Grocery Co. v. Robertson*, 126 Miss. 34, 88 So. 4, 5, 25 A.L.R. 748. It is a very ancient kind of tribute, and answers to what the Latins called "*tributum*," by which taxes on persons are distinguished from taxes on merchandise, called "*vectigalia*." Whar-
ton.

CAPITE. Lat. By the head.

Tenure *in capite* was an ancient feudal tenure, whereby a man held lands of the king immediately. It was of two sorts,—the one, principal and general, or of the king as the source of all tenure; the other, special and subaltern, or of a particular subject. It is now abolished. Jacob. As to distribution *per capita*, see *Capita*, *per*.

CAPITE MINUTUS. In the civil law. One who had suffered *capitis diminutio*, one who lost *status* or legal attributes. See Dig. 4, 5.

CAPITIS DIMINUTIO. In Roman law. A diminishing or abridgment of personality; a loss or curtailment of a man's *status* or aggregate of legal attributes and qualifications.

CAPITIS DIMINUTIO MAXIMA. The highest or most comprehensive loss of *status*. This occurred when a man's condition was changed from one of freedom to one of bondage, when he became a slave. It swept away with it all rights of citizenship and all family rights.

CAPITIS DIMINUTIO MEDIA. A lesser or medium loss of *status*. This occurred where a man lost his rights of citizenship, but without losing his liberty. It carried away also the family rights.

CAPITIS DIMINUTIO MINIMA. The lowest or least comprehensive degree of loss of *status*. This

occurred where a man's family relations alone were changed. It happened upon the arrogation of a person who had been his own master, (*sui juris*), or upon the emancipation of one who had been under the *patria potestas*. It left the rights of liberty and citizenship unaltered. See Inst. 1, 16, pr.; 1, 2, 3; Dig. 4, 5, 11; Mackeld.Rom.Law, § 144.

CAPITITIUM. A covering for the head, mentioned in St. 1 Hen. IV. and other old statutes, which prescribe what dresses shall be worn by all degrees of persons. Jacob.

CAPITULA. Collections of laws and ordinances drawn up under heads or divisions. Spelman. The term is used in the civil and old English law, and applies to the ecclesiastical law also, meaning chapters or assemblies of ecclesiastical persons. Du Cange. The *Royal and Imperial Capitula* were the edicts of the Frankish Kings and Emperors.

CAPITULA CORONÆ. Chapters of the crown. Chapters or heads of inquiry, resembling the *capitula itineris (infra)* but of a more minute character.

CAPITULA DE JUDÆIS. A register of mortgages made to the Jews. 2 Bl.Comm. 343; Crabb, Eng.Law, 130, et seq.

CAPITULA ITINERIS. Articles of inquiry which were anciently delivered to the justices in eyre when they set out on their circuits. These schedules were designed to include all possible varieties of crime. 2 Reeve, Eng.Law, p. 4, c. 8.

CAPITULA RURALIA. Assemblies or chapters, held by rural deans and parochial clergy, within the precinct of every deanery; which at first were every three weeks, afterwards once a month, and subsequently once a quarter. Cowell.

CAPITULARY. In French law. A collection and code of the laws and ordinances promulgated by the kings of the Merovingian and Carolingian dynasties.

Any orderly and systematic collection or code of laws.

In ecclesiastical law. A collection of laws and ordinances orderly arranged by divisions. A book containing the beginning and end of each Gospel which is to be read every day in the ceremony of saying mass. Du Cange.

CAPITULATION. In military law. The surrender of a fort, fortified town, or army in the field to a besieging or opposing army; the treaty or agreement between the commanding officers which embodies the terms and conditions on which

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