A Practors Receipt
By
Sayed OMAR

P.Cairo SR 3049/276 11.2 x 16.5 cm 12 March 130AD

Verso is blank. Seven horizontal folds are still visible. A part of the lower margin is lost. In some places the surface is so rubbed that the letters have been almost disappeared. Script and fibres run parallel.

This text is a receipt issued by Didymos and Dioscoros, the practors of Theadelphia, for three tax-payers: Socrates son of Philippos, grandson of Mysthes, a former inspector of Theadelphia maket, Polydeuces son of Papos, grandson of Polydeuces, and Isas son of Isas, grandson of Sambas. The first tax-payer paid one hundred silver drachmae, the second sixty and the third forty silver drachmae.

The destination of the payment is indicated by the formula εἰς τὰ ἀπὸ χειρισμοῦ Ἔρμοῦς (1.7, 9) "for the account of Hermeum (ad Mercurium) administration". This rare expression is attested in P.Berl.Leihg.1 4 verso V 24 (=P.Sitol.4 verso V 24): ἀπὸ χειρισ(μοῦ) Ἔρμοῦς γενή(ματος) β (ἔτους), while in recto VI 1-14 εἰς τὰ ἀπὸ χειρισ(μοῦ) Νέας πόλεως γενή(ματος) β (ἔτους). Hermeum and Neapolis granaries in Alexandria were responsible for the receipt and disbursement of the revenue grain under the supervision of the Roman procurators (see Wallace, Taxation 24; P.Oxy.XXXI 2567 note to 1.9). The assessment of this tax is attested only in kind (see introduction to P.Turner 20). Now, our text offers us new information. The ἀπὸ χειρισμοῦ Ἔρμοῦς - tax was levied not only in kind but also in
money. One can assume that its assessment was permitted to be commuted for a payment of money, since it was easier to transport to Alexandria.

3 ἵνα τῇ ἡσαΐᾳ ἤκουσεν ἑαυτῷ Ἀβραᾶμῳ
4 Καίσαρος Τ' Ἱερισάμου Παύλου
5 Σεβαστοῦ, Φαμενῶθει ζή [μα] ἀριθ(μήσως) Μεσεὶρ.
4 διέγραφα(φαν) διὰ Διδῦμου η αὐτος' ἔρωτ(όρων)
5 Σωκράτης Φίλοπος τοῦ Μύσθου γενά[μ]ο(νος)
7 ἰππὸς Ἰ[ε]ρισμοῦ ἦ Ερμοῦς ἀργ(υρίου) (δραχ[μ]ῶς) ἐκατ[ὸν],
8 (γίνονται) [(δραχμαὶ)] ῥ.
9 καὶ Πολυδεύκης Πάπου τοῦ Πολυδεύκου(ου)
10 ὅμοιως εἰς τὰ ἀπὸ χειρισμοῦ Ἑρμοῦς
11 ἀργ(υρίου) δραχ(μάς) ἔξηκοντα, (γίνονται) (δραχμαὶ) ε' καὶ
12 Ἰσας [Ἰ]α τοῦ Σαμβᾶ ὅμοιως ἀργ(υρίου) δραχ(μᾶς)
13 τεσσαράκοντα, (γίνονται) (δραχμαὶ) μ.
Translation

In the fourteenth year of the Emperor Caesar Trajan Hadrian Augustus, 16th of Phamenoth on the account of Mechir. Socrates son of Philipppos, grandson of Mysthes, a former market inspector of the village Theadelphia, paid through the tax collectors Didymos and Dioscoros for the account of Hermium administration one hundred silver drachmae, total 100 (drachmae); and Polydeuces son of Papos, grandson of Polydeuces, likewise for the account of Hermeum administration sixty silver drachmae, total 60 (drachmae); and Isas son of Isas, grandson of Sambas, likewise forty silver drachmae, total 40 (drachmae).

3: [μ]** The scribe was about to write Μεχελρ before ἀριθ(μήσεως).

4: The verb διαγραφεῖν is used for the payment of any kind of tax, even if it was out of banks (cf. Preisigke, Girowsen 186). For the payment διὰ τοῦ δεῖνα see Preisigke, ibid. 152ff. Practors without specification can be πράκτορες ἀργυρικῶν, see Wallace, Taxation 306. ἀριθ(μήσις) refers to the monthly account of the tax collectors. If the payment occurred in the first half of a month, it was usually booked for the last month. On the other side, if the payment occurred towards the end of a month, it was booked for the same month. But sometimes the booking referred back to a complete month; cf. S.Omar, Proceedings of the XVIII Intern. Congr. of Pap. vol.II p.289 note to line 2.

6f., 9: The formula εἰς τὰ ἀπὸ χειρισμοῦ is attes-
ted in P. Turner 20, 13 (receipt of sitologoi, Tebtynis 29 October 113 AD); P. Strasb. 828, 8, 25 (account of Sitol. logos, Theadelphia 146 AD); P. Berl. Leihg. 1 4 = P. Sitol. 4 (report of sitologos, Theadelphia 165 AD); P. Berl. Leihg. 11 28, col. 1 9, col. 11 8 (official correspondence between Arsinoite nome 170 AD). For this construction see the introduction to P. Turner 20 and note to line 13.

Cairo Sayed OMAR