Seven Columns of a tax Roll

By

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P. Cairo SR 3049, 36/39  mid. of 2nd cent.
This part of roll, which contains seven columns of a
tax-list, measures 63 cm width and 21 cm height, separated in four pieces with the following respective width:
10, 10, 17, 26 cm. A part of it, which contained more than the half of the right-hand lower side of the first column and the left-hand margin of the second column, is lost. It is much damaged by worm-holes. In many places the surface is so rubbed that the letters have almost disappeared or have completely disappeared. The text is written on the back side by a very irregular cursive hand that the reading is difficult in some places. There are errors, sometimes uncorrected.

The recto side contains seven copies of hypomnemata regarding five different contracts drawn in Arsinoe in the seventh year of Antoninus Pius (4th June - 1st August 144 AD). They were pasted together so that all the documents remain clearly readable. The right-hand side of each one was pasted on the empty left-hand margin of the following document, thus imitating the practice of the public notary's offices, where copies

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1 This part of roll is participated by me in the 16th International Congress of Papyrology, "Proceedings of the XVI Int. Congr. of Papyrology (ASP 23) 231-238.

2 The first hypomnema is the lease of a house (August 1st). The second and the third hypomnemata (2nd contract) are copies of the same lease of a clerics.
of all contracts were collected into tomoi sygkollesi-
moi.3

The seven columns are numbered from the 16th to
the 22nd of a list of land-taxes in money: γεωμετρία,
ναόθιον κατοίκων, (παραγωγή) ἐλαίας, ἀριθμητικὸν
κατοίκων, γραμματικὸν φυλακατόν.4 The names do
not follow alphabetical, therefore, it is probable
that the list is topographical compiled. Nine tax-
payers5 are known to us from tax-lists of Thea-
delphia from the middle of the second century AD (P.Col.
V, 160–61 AD; BGU IX, 166–67 AD). Three infrequent na-
mes: Πάπος κοσμότης (col. 17.1), Στατίαλλος (col. 18.5)
Φλαβία 'Ἀντωνία (col. 19.19) occurred only in the men-
tioned lists of Theadelphia; cf. P.Col.V 1b, 61, 67, 77
respectively. Other three names in col. 17: Χαρίτιον Χαλ-

The fourth and the fifth hypomnemata (3rd contract)
contain the offer to sublease one year's harvest of
dates and olives (4–23 June). The sixth hypomnema
(4th contract) is a lease of land, and the last doc-
ument (5th contract) concerns the lease of a house.
These documents are published by me in ZPE 50, 1983, 73ff.

3 For the interpretation whether the documents
were pasted together in the office of the scribe in
Arsinoe in order to keep a convenient record or just
for recycling see the literature in note 1 and 2.

4 On these taxes see S. Wallace, Taxation in Egypt
from Augustus to Diocletian, New York 1969, pp. 47–55,
59–61, 61f. and 379–81, 176–180, 277f. respectively.

5 Seven tax-payers are mentioned in col. 17. 1, 2, 4,
7, 9, 10, 17 and two in col. 19. 5, 19.
ρα (7), Χαρίτιον 'Αφροδίτα (9), Σεόθης Πάλου (10) occurred together in line 42 of ΒΓU IX 1896, which is also topographical compiled. This fits to the fact that most papyri of the group nr. 3049 cf the Special Register are from Theadelphia. Hence papyri which were originally written in the office of a scribe in Arsinoe were reused by a tax-official at Theadelphia. A tax-list on reused papyrus could not be transmitted to the strategos. This list is the rough copy, which the tax-collector retained for himself.

Our tax-list may provisionally be assigned to the years after 155 AD, since the texts on the recto are all from 144 AD and such a tomos would be ready for recycling after 10 or 15 years.

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6 This part of roll is conserved together with a large group of papyri which had been brought to the Egyptian Museum in Cairo on June 26, 1927. Most of these papyri found in Theadelphia, a few in Karanis and Oxyrhynchos.
[...]ς
Πουλῆμις γυ(μνασιαρχος) κ(ατα)οί(κων) [χ(αλκοῦ]) [...]
γεω(μετριας) (δρ.) ἦ (τετράθυλον) (ἡμιωδέλιου)
Παῦδ() κω() ἐλαί(ας) χ(αλκοῦ) θε[... ± 5] με...

space of one line

4 Καλάθημα[..] εσω[...
Οἰκου() Πτολεμαί[ου ...] χ(αλκοῦ) ἐδ
Κ[...]ος ἱγρανίει[... ± 4] χ(αλκου) υοε
Η[... ] ἐκ[... ± 10] χ(αλκοῦ) υοε

8 Διδυμ[... ± 10] κ(ατα)οί(κων) χ(αλκοῦ)[...
'Απολλώνιο(ς)[... ± 9] χ(αλκοῦ) σ[...

space of three lines

Η[...][...δ()] [χ[...
]νη[...

12 [...], μὲς Σουλ(λ)[...]
'Ελένη Πτολε(ε)[...]

space of two lines

'Εκδίκεις [δος]
'Αμάτοι[...]

16 [...] [δος]
"Ἀμων Ἀμμώνι[...]

On the left margin remain some traces of letters
from the preceding column.

3 κω(): one may expect either κω(μογρατεύς) or
κω(μάρχης) rather than abbreviated father’s name, cf.
1.1; col. 17.1; 20.1. ἐλαί(ας) or ἀλη().
Πάπος κοσμητής
Πτολεμαῖς Δίουλον(υσίου) [.] [.] [± 3].

Space of one line

Ἡρωνᾶς ὑσίλεως
4 ἀσκλατάριον(ν) "Ἠρωνᾶς Ν(ατ) [ο(ι(κων))] Χ(αλκοῦ) ὦ,
γεω(μετρίας) [.] [.] [.

Space of five lines

Κατ.

καρίτιον Χαίρα Ν(ατ) [ο(ι(κων)] Χ(αλκοῦ) [.

8 Ἀπία θάρσον(ς) Ελ(αίας) Χ(αλκοῦ) [.
Χαρίτιον Ἀφροδίτη Ν(ατ) [ο(ι(κων)] Χ(αλκοῦ) [.
Σεύθης Πάπου Ελ(αίας) Χ(αλκοῦ) [.
 IMapper [.] [.] ου γεω(μετρίας) δρ[.][± 4]Χ

12 Ἰσαροῦς Αἰνοῦτο(ς) γεω(μετρίας) [± 4] η
Φίλιππος(ς) Τιμοχλο(σῦ) [± 4] γεῳ(μετρίας) δρ[.][η
Κηνάς Εὐδαλ(μονος) ης [± 4] Χ,
Ελ(αίας) [± 4] .(δρ.)[η

16 Ἰσιδ(ο) Ἀλέξανδρ(ο) γεω(μετρίας) δρ[.][± 3]
Χ(αλκοῦ) σε
Πτολεμαῖς Σουχά Ν(ατ) [ο(ι(κων)] Χ(αλκοῦ) [± 4].

1 Πάπος κοσμητής is an infrequent name and occurs elsewhere only in a tax-list from Thedelphia; cf. P.
Col. V 1b.61 (160–61 AD).
2,4 Ptolemais daughter of Dionysios and Asclatarian daughter of Heron occur also in Φ.Col.V 6.109, 107 respectively.
7,9,10 Charition daughter of Chairas, Charition daug-
Ploutíouν

Σωίλας Ἀπολλωνίο(ο) λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ) λ,

γεω(μετρίας) (δρ.) ν, δριθ(ωτικού) (δρ.) 7

4 'Ολυ() ή καὶ Φιλιπποὺς λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ) έξα,

ελ(αίας) χ(αλκοῡ) []...

Στατήλλας

'Αφροδίς() {Δ} [Πτολ] Μύθου λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ)...

γεω(μετρίας) (δρ.) λα (διώθολου)

space of six lines

8 ...[ + 4 ]

'Ηραίλειδ[δ] [δ] καὶ Ηράς λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ)

'Ηραίλειδ[δ] [ + 4 ]...

θ ...[]... [θ]...

12 ...[θ]...

'Ηραίλ() ἄοι[θ(ικοῡ)]...

ἐ ν(αυβίδου) φέε ......

space of four lines

[ + 8 ] Κλαυ(ο) δ καὶ Σωίλ(ο) ἄοι(ωτικοῡ)


16 [ ] Αθηνηπέλαδ() λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ) Βφ

λ(ατ)ο[[τ](ο)ί(κων) χ(αλκοῡ) σοε
2 Zoisos son of Apollonios occurs in P.Col.V 6.100, where the father's name is in deletion.

4 χ(α) ζα: χ(α) is written above the line. ζα is an irregular number, because copper drachmas are ordinarily calculated in units of 5.

5 Statillis is an infrequent name but occurs in P.Col./ 1b.67.

10 Ἀπολλανδρίς Ἀρμωτ[α]
   Ἄρτέμις Ἀπολλιναρίου
   Κεγχής Πτολε(μί)ατ(ο)ι(κόν) χ(αλκου) Κ
  4 "Ἡμων Ἰρμυνο(ε) χ(ατ)οι(κόν) χ(αλκου) [. . .]
   Ταυσθαί Σουρλανος [ ± 6 ] (ἡμωβέλλου)

  8 [ ± 7 ] (δρ.) η (δικαλκου).
   Η άβεψο(ν) [ ± 6 ] (δρ.) η (δεδολάς?)
   [ ± 8 ] (δρ.) τοις [ ± 7 ]
   Μαν[ί] πικε μικ[α] [ ± 9 ] μ(ατ)οι(κόν) χ(αλκου) φερ,
   ν(αυβίου) [. . .] 5

12 Ἀνδρω[ς] Ἀλη[ς]
   Ἀμμαναρίου Ἀλη[ς]

16 τοῦ Σωτη[ρον]

19 Νήσο(ς) Δομε(ς) [κ(ατ)οι(κόν) χ(αλκου)]
   Ταυσθαί Νιδαθο(ν) [. . .]

Κλαωδία

Φλασία Ἀντωνίνα []

20 Δοσθ(μητικου) π(ατ)οι(κόν) []
   . . . η [. . .]
5 Tamystha daughter of Souchion occurs also in P.Col. V 1 verso 6.20.

19 Phlabia Antonina is an infrequent name and occurs elsewhere only in P.Col. V 1b.77.

κ

Δίδυμος ούσιακιν(

Σωτής Σαράπιλων(ος) κ(ατ)ο[ι(κων)] χ(αλκού) και, ἐλ(αίας)

χ(αλκοῦ)[Ιν

'Ἡρωδιανός(ζ)

4 Κάρος 'Ανουβίανο(ζ) [κ(ατ)]οι(κων) χ(αλκοῦ) και
Σωτής Διδύμου κ(ατ)οι(κων) χ(αλκοῦ) ριν

'Ολβανός 'Ορσεν(ος) κ(ατ)ο[ι(κων)] [χ(αλκοῦ)] τε

Πασίων

8 Σωκε[ῦς] Σαράμων(ος) κ(ατ)οι(κων) χ(αλκοῦ) σ

Τιμοκράτ(ης) 'Ορσεν(ος) [ + 5 ] κ(ατ)ο[ι(κων)] [χ(αλκοῦ)] τε...

ν(αυθ(ου) ριμε [ .. ] ), ε

space of one line

[..], μακάν ἐντ(ος) τα[ .. ],


Εὐδαμινάς [ + 4 ] ου κ(ατ)ο[ι(κων)] χ(αλκοῦ) ρος,

[ἐλ(αίας) χ(αλκοῦ)]

Θαρ[ .. ], 'Ἡρωλείδ(ος) κ(ατ)ο[ι(κων)] χ(αλκοῦ) σκε,

16 ἀλ(αίας) χ(αλκοῦ) [ .. ]

νεβσοῦ(σις) Μυσθ[αρ]ῶν(ος) γεω(μετρίας) (δρ.) τς

(τοιώβολον)

Τασουχάριο(ος) 'Ἡραν(ος) (δρ.) τς (ήμιωβέλιον)

Θαυμάριο(ν) 'Ἡραν(ος) γεω(μετρίας) (δρ.) τς (τοιώβολον)
3,7 Hardianos (1.3) and Pasion (1.7) are connected with the following names (1.4; 8), as if they were related.

11 εντ(δε) probably εντ(ασσεται).

22,23 On the left margin parallel to 1.22,23 are some letters in deletion.

κα

"Αλίνη διίλον κ(ατ)οι(κων) χ(αλκού) Δυνε
Δημήτριος(ς) Κενου(ς) γεω(μετρίας) (δρ.) ις
Πα[Γρηγοριους] Ηρακλείδ(ου) Δρηθ(απτικού) (δρ.) ις
space of four lines

4 'Ασφ[+] k ()

Κ... k... k(ατ)οι(κων) χ(αλκού) σ
space of one line
Α[± 4]δ...έ
[± 9 ]...έ

space of one line

8 Α[ ...] μ. α. [ ...]
[ ...] 3ε[ ...] λτ[ ...] πα(ατ)η(μνων)χ(αλνού) τ
[± 5 ]χ... ε]χ[ ...] πα(ατ)η(μνων)χ(αλνού) γ
[± 4 ]μὲν... μα(ατ)ο(μων)χ(αλνού) ι

12 Ζ[ω] (λος) πτολεμί( ...) πα(ατ)ο(μων)χ(αλνού) τ
[ ...] πολυδίων(νος) έλ(αίας)χ(αλνού) Β

space of two lines

Παι[± 4 ] 'Αφροδ[ ...]
[± 5 ] η η καὶ Σωμβ[ ...] πα(ατ)ο(μων)χ(αλνού) ψ'μ

3 Patronous son of Heraclides occurs also in P. Col.V 6.2).

κβ

"Αρτάλος 'Ηρωκλέδον
Νεμεσίανα Μαρί( ...) πα(ατ)ο(μων)χ(αλνού) ρ, έλ(αίας)
χ(αλνού) σέ

Διδύμη Λυκάριο(υ) γεω(μετρίας) (δρ.) η

space of one line

4 Ελάστωρ 'Ορσενο(ι) Σεβ( ...) Παμφιλ( ...)
'Αταρίας Διοσκ( ...) πα(ατ)ο(μων)χ(αλνού) ν
space of one line

Λεόντας Διοσκόρον
ο Σαλισόριο(ν) "Χώνος κ(ατ)οι(κων) χ(αλκού) "ρ

6 Πολε(ν) κ(ατ)οι(κων) κ(αλκού) τν
θεόσιμην Ηλίαθου κ(ατ)οι(κων) χ(αλκού) ττς
λεόντος Διοσκόρο(ν) γεω(μετολαζ) (δρ.) τς

space of two lines

Εὐδαίμων Πολεμακίου γ(α) γρα(ματικοῦ) ψυλ(ακιτών)
(δρ.) γ (ημιωβέλλων)

12 Έλευθ Πολεμακίου έλ(αίας) χ(αλκού) ν
κατά Σαμαθά κ(ατ)οι(κων) χ(αλκού) "ρ
Σαμαθάς 'Ακάμα(ντος) έλ(αίας) χ(αλκού) τν
Έλευθ Μυσθαρίμων(ς) γεω(μετρίας) (δρ.) ττς

16 Έλευθ Πολεμακίου γεω(μετρίας) (δρ.) ττς
Χάρις Χάριτος άριθ(ακιτω) (δρ.) τς (ημιωβέλλων)

2 Πολε(ν) is written above the deleted father's name περαν.

11 γ(α) γρα(ματικοῦ) ψυλ(ακιτών); γ(α) has no helpful suggestion, but it occurs in the tax-rolls of Karanis in the collection of the University of Michigan before the payments of the poll-tax, when these payments are complete and not in instalments, see Wallace, Taxation 416. γρα(ματικοῦ) ψυλ(ακιτών) may have been assessed upon the ownership of land rather than the land itself, see Wallace, ibid., 277f.

14 ΗΓΓ is written in the left-hand margin parallel to l.14

 Cairo
Sayed Omar