Mohammed El-Ashiry

Receipt of a Poll -Tax

P. Cairo Mus. Inv. No. 3729 / 11   Arsinoite Nome

13.2 x 11. 8cm.   117 - 138   AD

This papyrus consists of 10 lines. Its four margins have been pre-served. Upper margin is 2.5cm. Lower margin is 6 cm. Right-hand margin is 5 cm. Left-hand margin is 1.9 cm. The papyrus suffers much damage. It has been broken in the middle from the top to line5 (ca. 5 cm.). There is a big hole in the middle of lines 9-10. There is another hole but smaller in the right of lines 7-8. In addition, there are many small worm-holes throughout the papyrus. The surface is so rubbed, especially in the first four lines on the right side, so that the letters in this side have partially, or sometimes ompletely, isappeared. he riting s n he ecto. The verso is blank.

The text is a receipt of poll- tax. The poll- tax was occa-sionally aid n ump um. ore ften t as aid n nstal-ments of 4-drachmae or multiples of 4-drachmae. See Wallace, *Taxation*, pp. 116 - 134; Sayed Omar, *A Private Roll of Tax R -ceipts, Proceedings f he IXth nternational ongress f Papyrology*, Cairo, 2 - 9 September 1989, Center of Papy-rological Studies, Ain Shams University, Cairo, 1992, 543 - 552.

In our text the payment is made in nine instalments; eight of 4-silver drachmae each, and one of 8-silver drachmae. In other words, the total amount paid is 40 Silver drachmae. These nine instalments were paid within seven months as follows:

1- On the 24th of Tybi	= 19 January	4 drachmae
2- On the 12th of Phamenoth	= 9 March	4 drachmae
3- On the 28th of Pharmouthi	= 23 April	4 drachmae
4- On the 9th of Pachon	= 4 May	4 drachmae
5- On the 28th of Pachon	= 23 May	4 drachmae
6- On the 25th of Pauni	= 19 June	4 drachmae
7- On the 25th of Epeiph	= 19 July	4 drachmae
8- On the 8th of Mesori	= 2 August	4 drachmae
9- On the 24th of Mesori	= 18 August	8 drachmae

Since this document is a receipt of 40 silver drachmae paid for a poll- tax, our tax- payer in this document must have therefore been non-metropolitan (see below). It is therefore re - sonable to assume hat his apyrus omes rom he rsinoite Nome. If the reading of Καρ(ανίδος) in line 1 is correct, the text might have specifically come from the village of *Caranis*. In accordance with the extent of certainty of reading (ἔτους) κ of line 10, it is consequently upposed hat he ext ight e dated back to the 20th regal year of emperor Hadrianus i.e. 136 AD. At any rate, since deciphering f he etter κ is not cer-

tain, it would be plausible to date the text back to the period of ruling emperor Hadrianus i.e. 117 - 138 AD

The poll tax, λαογραφία, was imposed in the 7th regal year of Augustus (24/23.B.C). There is no doubt that the *laographia* was a swift and dramatic Roman novelty, and this novelty was at all peculiar to Egypt. It is recognized that the imposition of a poll-tax accompanied Roman annexation of other areas of the Eastern Mediterranean world. It must be put into consideration that the metropolitans n gypt, ho ere mostly of Greek ethnic origin, were subject to poll tax at its reduced rate. It was a potent symbol of subjection to Rome (see Alan K. Bowman & Dominic Rathbone, *Cities and Administration in Roman Egypt*, *JRS* 82, 1992, 112 - 114).

The taxpayers were determined according to the list prepared every fourteen years, the census. Every male citizen began to pay the poll tax at the age of 14. It was collected annually until the age of exemption was reached. Roman citizens, of course, enjoyed complete exemption from the *laographia* in Egypt. The citizens of Alexandria were also exempt. Certain officials, priests, but partially, nd laves elonging to either Roman or Alexandrian citizens were exempt. It is supposed that members of the world society of victories in the games, scholars, rhetoricians, but partially, enjoyed also the exemption (see Wallace, *Taxation*, 119 - 120; Alan Bowman ominic

Rathbone, *op. cit.*, 112 ff.; Deborah W. Hobson, *P. Vindob. GR.* 24951 + 24546: New Evidence for Tax- Exempt status in Roman Egypt, Atti *del XVII Congresso Internazionale di Papirologia*, Napoli, 1983, 854).

At any rate, the λαογραφία in Egypt was a reform of the poll-tax collected under the Ptolemies, which was called σύνταξις; i.e. it was a continuation of the Ptolemaic tax. Σύνταξις left its traces in the word συντάξιμον. The *syntaximon* was an expression for the *laographia* when paid by the non-metropolitans in the Arsinoite Nome at its highest rate of 40 drachmae lus rachmae nd *chalci* for some minor taxes and additional harges. he otal ayment as sually hen 4 drachmae and 6 *chalki.* See H. I. Bell, *The Constitutio Antoniana and the Egyptian Poll-Tax*, JRS 37, 1947, 17 ff.; Sayed Omar, *op. cit.* 545; Wallace, *op. cit.* pp. 121 - 126; Keyes, *Syntaximon and Laographia in the Arsinoite Nome, AJP* 52, 1931, 263 - 269; Youtie, *Family Syntaximon ecords rom Karanis, Aegyptus* 13, 1933, 567 - 579; and *BGU* 2533 - 2540 Introduction, 155 ff.

The rates of the λαογραφία varied from Nome to Nome and even in the Nome as between privileged and unprivileged. The so-called "metropolitans" paid poll tax at a reduced ate; in the Arsinoite ome alf hat f he eneral ate, .e. 0 rachmae instead of 40, at Hermopolis 8, and at Oxyrhnchus 12.

Even the class of οἱ ἀπὸ γυμνασίου, the elite of the metropolitans, who in fact formed the provincial aristocracy of Roman Egypt, paid the reduced poll-tax although they went through the *ephebate*, trained and educated in the gymnasium, furnished the municipal *magistrates, gymnasiarch, exegetes*, and the like. See Bell, *op. cit.* 18; Wallace, *op. cit.* pp. 121, 127).

The scribe used the accustomed abbreviations and signs in this receipt. He used e.g. μετο for μέτοχοι, λογ for λόγος, αργ for ἀργυρίου δραχμαί, ⌐ for γίνονται, ς for δραχμαί and Μεσ for μεσορή.

Recto

Ἥρων καὶ μέτοχ(οι) πράκ[τορες ἀργυρι]κῷν
    Καρ(ανίδος)
ἔσχομ(εν) πα(ρὰ) σοῦ ὑπ(ὲρ) λαο[γρα(φίας) .. (ἔτους)]
    Αὐτ(οκράτορος)
Καίσαρος Τρα(ϊανου) ʹΑδρι[ανοῦ Σεβασ]τροῦ .δ..
τοῦ ἐνεστῶ[τ]ος (ἔτους) [..] Τῦβι κδ ἐπὶ λόγ(ου)
    ἀργ(υρίου) δραχμ(ὰς) τέσσαρες (γίνονται) (δραχμαι)
    δ, Φαμενώθ ιβ
5   ἀργ(υρίου) (δραχμὰς) τέσσαρες (γίνονται) (δραχμαὶ)
    δ, Φαρμοῦθι κη ἀργ(υρίου) (δραχμὰς) τέσσαρες
    (γίνονται) (δραχμαὶ) δ,
Παχὼν θ ἀργ(υρίου) (δραχμὰς) τέσσαρες (γίνονται)

(δραχμαὶ) δ, . ϙη ἀργ(υρίου) (δραχμὰς) τέσσαρες
[(γίνονται) (δραχμαὶ) δ,]

Παῦνι κε [ἀρ]γ(υρίου) (δραχμὰς) τέσσαρες (γίνονται)
(δραχμαὶ) δ, Ἐπεὶφ κε ἀργ(υρίου) (δραχμὰς)
τέσσαρες (γίνονται) (δραχμαὶ) δ,

Μεσο(ρὴ) η ἀργ(υρίου) δραχ[μὰς] τέσσα[ρες (γίνονται)
(δραχμαὶ)] δ, κδ ἀργ(υρίου) (δραχμὰς) ὀκτὼ
(γίνονται) (δραχμαὶ) η,

10 Θῶθ [. .] . . . . . [±4] . . [±3] (ἔτους) κ ϙεϙη(μείωμαι)

Translation

I, Heron with the associates, collectors of taxes in money
of Caranis, have received from you concerning the *laographia*
of the (?19th) year of the Emperor Caesar Trajanus Hadrianus
Augustus . For the current year, on the 24th of Tybi, from the
account, four silver drachmae, i.e. 4 drachmae, on the 12th of
Phamenoth, four silver drachmae, i.e. 4 drachmae, on the 28th
of Pharmouthi, four silver drachmae, i.e. 4 drachmae, on the 9th
of Pachon, four silver drachmae, i.e. 4 drachmae, and on the
28th, (of the same month) four silver drachmae, i.e. 4 drac -
mae, on the 25th of Pauni, four silver drachmae, i.e. 4 drach-
mae, on the 25th of Epeiph, four silver drachmae, i.e. 4 drach-
mae, on the 8th of Mesori, four silver drachmae, i.e. 4 drach-

mae, and on the 24th, (of the same month) eight silver drach-
mae, i.e. 8 drachmae, on the .. of Thouth, ..., (? year 20), I
have signed.

Notes

1- μέτοχ(οι) πρά κ[τορες ἀργ]υρικῶν, the collec-
tors of taxes in money with their associates, were in charge of
the collection of direct and indirect taxes in money in various
places in Egypt from the time of the Emperor Trajan onwards
(see, Wallace, *op. cit.* p. 135). These collectors were required
to keep an accurate record of all moneys received and to present
reports of their collections o he trategus r o ome ther f-
ficial of the financial administration see allace, *op. cit.* p.
319; *P. Lond.* II, 306 (145 AD), 15 - 16, note, p. 119).

Καρ(ανίδος), the reading is very uncertain.

2- ἔσχομ(εν), receipts of the poll tax, after 107 AD.
are in the form of a letter, with ἔσχον (always the *aorist*) e.g.
O. Amsterdam 48, 2 (126 AD.): ἔσχ(ον) ὑπ(ἐρ)
λαο(γραφίας)
ι [(ἔτους) (δραχμάς)-. (ἔτους) ι]. On the other hand,
ἔσχομεν for plural, as the typical verbal form, was more com-
mon in use, see; e.g. *O. Amsterdam* 49, 2 -3 (143 - 144 AD.):

ἔσχ(ομεν) ὑπ(ὲρ) μερισ(μοὶ) ...κτλ.; *O. Bodl.* 522, 3 (108 AD.): ἔσχ(ομεν) ὑπ(ὲρ) λαο(γραφίας) καὶ ἀλλῶν ...κτλ.; 523, 2 (109 AD); 524, 3 (110 AD) ... etc. The verb διεγραψε was used (also in the *aorist*) before 107 AD (see. P. J. Sijpesteijn, *Trajan and Egypt, Bat.* XIV, 1965, p. 111). πα(ρὰ) σοῦ, for the construction ἔσχομεν παρὰ σοῦ ὑπὲρ plus the name of the tax, see; e.g. *O. Amst.* 50, 3 (138-161 AD.): [.... ἔ]σχο(μεν) παρὰ σοῦ ὑπ(ὲρ) τέλ(ους).

λαο[γρα(φίας) .. (ἔτους)]; ιθ would be expected to be restored before the year to indicate the 19th year. This supposition is based on the letter κ which is mentioned in line 10; "Θῶθ [..] ..... [± 4] .. [± 3] (ἔτους) κ σεση(μειωμαι)".

4- (ἔτους) [..] if the expected restoration of line 3 is correct. Writing the number of the year after the name of the tax (cf. line 3 and its note), and rewriting it again before the first installment is common in such receipts see e.g. O. Amsterdam 48, 2, 8 (126 AD): ἔσχ(ον) ὑπ(ὲρ) λαο(γραφίας) ι [(ἔτους) (δραχμὰς) -. (ἔτους) ι]. Consequently, the lacuna could be restored as (ἔτους) [ιθ].

12

ἐπὶ λόγ(ου), from the account, that phrase is usually found in the tax-receipts, preceded by the date (month and day) and followed by the amount that has been received to indicate that the payment was made in installments. It is often annexed with the first installment; e.g. *P. Fam. Tebt.* 46, 8 - 9 (prob. 193 - 4): ἐπὶ λόγου δραχμὰς - ὀκτώ, γί(νεται) (δραχμαὶ)

η, ...κτλ; *BGU* 2283, 2 (Philadelphia, 157 AD): [ἐπὶ λό] γου δραχμὰς τεσσαρ[ας, 6 - 7: ἐπὶ λόγου [[δ]] ὑ(πὲρ) Δίννεος [δραχμὰς ὀκτώ] .. (γίνονται) δραχμαὶ η.

Phrases such as μετὰ λόγον or ἔντος λόγου are also found in the tax-receipts. Such phrases often lie between the name of the month and the day in which the payment has been taken place. See; e.g. Sayed Omar, *Neue Kopfsteuerquittungen aus dem Arciv des Soterichos*, ZPE, 86, 1991, 3, SR 3732/28, 6, 10 (81 - 83 AD): μη(νὸς) Γερμα(νικείου) μ(ετὰ) λ(όγον) ζ.; *P. Fay.* 56, 4 - 5 (Theadelphia, 106 A. D.): Φ[αμ]ενὼ[θ - μετ(ὰ λόγον) ι and *P.Fay.* 53, 2 - 3 (Theadelphia, 110-111 A.D.), et *passim*.

On the other hand, μετὰ λόγον or ἔντος λόγου are regularly preceded by the λ followed by 1) the month and the date, in which the payments were made to the collectors 2) the date of issuing the receipts to the tax-payers. It is supposed that

the amounts received were exchanged at the bank during the concerned month, or in other words, before the 30th of the month. See e.g. *P. Mich.* Inv, No. 5766, Col. II, 6: Χοί(ακ) λ ἔντ(ος λόγοὺ θ, et *passim*; Sayed Omar; *op. cit., ZPE*, 86, 1991, 3, SR 3732 / 28, 2 (81 - 83 AD): μη(νὸς) Γερμα(νικείου) λ μ(ετὰ) λ(όγον) η; *BGU* 2533, 5 (Arsinoite Nome, 88 / 89 AD): Χοί(ακ) λ ἔντ(ος λόγου) ς.

Consequently, PSI 1133 (Tebtunis, 70-73 AD) ought to be reconsidered. The numerical sign of λ could be supplemented in the lacuna of line 2 before μετὰ λόγ(ον) δ. It is also supposed that γ which lies between the months of Pha - mouthi and Pauni and the phrase of μετὰ λόγ(ον) in line 6 is misread, it would be more plausible to be re-read as λ instead of γ. Line 6 after the reconsideration could be read: "Φαρμοῦθι λ μετὰ λόγ(ον)
β ἀ λ(λας)ἀργυ(ρίου) δρ(αχμὰς) ὀκτῶ - η. καὶ Παῦνι λ μετὰ λόγ(ον) α ἀλ(λας) ἀργυ(ρίου) ...κτλ." In line 12 λ should be supplemented in the lacuna before the phrase, μετὰ λόγον, to be read: "[καὶ Month λ] μετὰ λόγ(ον) λ ἀλ(λας) ἀργυ(ρίου δρ(αχμὰς) τέτταρας - δ". In the same line 12 γ that lies after the month of Pauni and before μετὰ λόγον must be reconsidered and superseded by the I to

be read: "καὶ Παῦνι λ μετὰ λόγ(ον) δ". However, the reading of line 8 is quite correct: Φαῶφι λ μετὰ λόγ(ου) γ as well as the reading of line 10: Τῦβι λ μετὰ λόγ(ον).

7- Παχών, two instalments of 4 drachmae each have been paid in this month, once in the 9th, and then in the 28th.

9- Μεσο(ρὴ), two instalments have been also made in this month, once in the 8th (installment of 4 drachmae) and then in the 24th, but the second is an installment of 8 drachmae, i.e. 12 drachmae were paid in this month to make 40 drachmae in total for the year.

10- The letter κ is not well known whether this κ is an indication for the year i.e. the 20th year (cf. line 2 & note) or an abbreviation for κόλλυβος, the surtax fee for the exchanging. This κόλλυβος is estimated at the rate of 1/60 of the sum collected. See Wallace, *op. cit.* p. 56, 327; Sayed Omar; *op. cit, ZPE*, 86, 1991, 215-229, introduction & note on line 5 of No. 2 (SR. 3732 / 18); P. *Ryl.* 192 (Hearaclia, 142 AD), 10 note; *P. Fay.* 41 (*Umm el Atl*, 186 AD); *P. Fay.* 56, (Harit, 106 AD) 7 note; P.Fay. 57 (*Umm el Atl*, 164 A.D.), 5; *BGU* 9 IV, 2. This small fee was probably intended to pay for the service of a money-changer κολλυβίστης.

σεση(μείωμαι), it would be more plausible to be in the plural σεση(μείωμεθα) to go with the verb ἔσχο(μεν) of line 1, but the abbreviation is expanded in accordance with *O. Bodl.* 525,3-4 (112 AD): ἔσχ(ομεν) ὑπ(ὲρ) λαο(γραφίας)Ἀγο(ρῶν) βο(ρρᾶ) ιε (ἔτους) ρύπ(αρας) (δραχμὰς) (γίνονται)(δραχμὰς)ιβ.(ἔτους)ιε Τραιανοῦ τοῦ κυρίο υ Μεχ(εῖρ) λζ. Α( ) σ(εσ)η(μείωμαι); *O. Amst.* 50, 3, 6 (138 - 161 AD): ἔ]σχο(μεν) παρὰ σοῦ ὑπ(ὲρ)...., Πετεχ( ) σεσ-η(μείωμαι).

It could be concluded that such collections were made by the collectors of the taxes in money with there associates (cf. using of ἔσχομεν in plural), whereas the signature as nly for the collectors without their associates (cf. usage f σεσημείωμαι in singular). In other words, the responsibility before the strategus or other concerned financial officials could be upon the shoulders of the collectors not upon their associates (cf. L.1 note).

16

PLATE IV
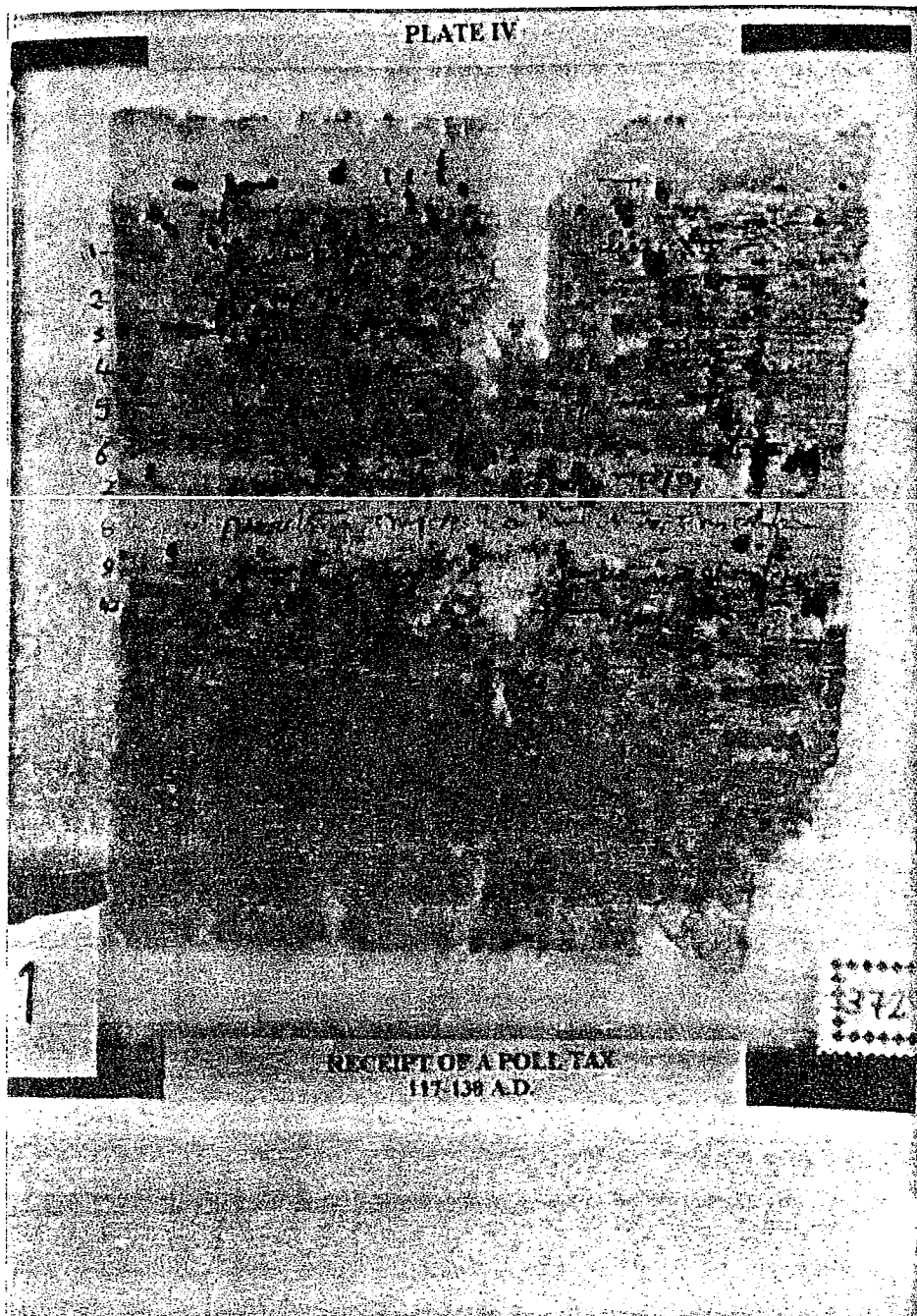
RECEIPT OF A POLL TAX
117-138 A.D.

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