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 preserved. 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 line 5 (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 completely, disappeared. The writing is clear. The verso is blank.

The text is a receipt of poll-tax. The poll-tax was occasionally paid in two or ten instalments of 4-drachmae or multiples of 4-drachmae. See Wallace, Taxation, pp. 116 - 134; Sayed Omar, A Private Roll of Tax Receipts, Proceedings of the IXth International Congress of Papyrology, Cairo, 2 - 9 September 1989, Center of Papyrological 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 reasonable to assume that his apyrus omes rom he reinoite Nome. If the reading of Καρ(ανιδος) 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 (ε τους) κ of line 10, it is consequently supposed that 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 in Egypt, here 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, and laves belonging 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

At any rate, the λαογραφία in Egypt was a reform of the poll-tax collected under the Ptolemies, which was called συνταξις; i.e. it was a continuation of the Ptolemaic tax. Συνταξις 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 ament 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 at; in the Arsinoite one alf hat f he enerale ate, i.e. 0 rach- mae instead of 40, at Hermopolis 8, and at Oxyrhynchus 12.
Even the class of ὀι 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, ἀργ for ἄργυριον δραχμαῖ, γ for γίνονται, ζ for δραχμαί and Μεσ for μεσορή.

Recto

*I. Ἡρων καὶ μέτοχ(οι) πρᾶκ[τορες ἄργυρι]κχψ
Καρ(ανίδος)
ἐσχομ(εν) πα(ρά) σφή ὑπ(ेρ) λαρ[γρα(φίας) .. (ἔτους)]
Αθ(οκράτορος)
Καίσαρος Τρα(ξανοῦ) ᾿Αδρι[ανοῦ Σεβασ]τοψ .δ..
τοῦ ἐνεστῷ[τ]ζς (ἔτους) [. . .] Τύβι κδ ἐπὶ λόγ(ου)
ἀργ(υρίου) δραχμ(ας) τέσσαρες (γίνονται) (δραχμαι)
δ, Φαμενώθι ιβ

5 ἀργ(υρίου) (δραχμας) τέσσαρες (γίνονται) (δραχμαι)
δ, Φαμενώθι κη ἀργ(υρίου) (δραχμας) τέσσαρες
(γίνονται) (δραχμαι) δ,
Παχὼν θ ἀργ(υρίου) (δραχμας) τέσσαρες (γίνονται)
(δραχμαι) δ, κη ἀργ(υρίου) (δραχμάς) τέσσαρες [(γίνονται) (δραχμαί) δ,]
Παῦνι κε [αρ]γ(υρίου) (δραχμάς) τέσσαρες (γίνονται) (δραχμαί) δ, Ἐπεξήγερε κε ἀργ(υρίου) (δραχμάς) τέσσαρες (γίνονται) (δραχμαί) δ,
Μεσο(ρή) η ἀργ(υρίου) δραχμ[ας] τέσσαρες (γίνονται) (δραχμαί) δ, κδ ἀργ(υρίου) (δραχμάς) δικτώ (γίνονται) (δραχμαί) η,

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 drachmae, on the 25th of Pauni, four silver drachmae, i.e. 4 drachmae, on the 25th of Epeiph, four silver drachmae, i.e. 4 drachmae, on the 8th of Mesori, four silver drachmae, i.e. 4 drach-
mae, and on the 24th, (of the same month) eight silver drachmae, i.e. 8 drachmae, on the .. of Thouth, ...... (? year 20), I have signed.

Notes

1- μέτοχ(οι) πράκτορες ἄργοι ο grantResults, the collectors 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- official of the financial administration see allace, op. cit. p. 319; P. Lond. II, 306 (145 AD), 15 - 16, note, p. 119).

Καροπ(αντίδος), the reading is very uncertain.

2- ἐσχομεν, receipts of the poll tax, after 107 AD. are in the form of a letter, with εςχον (always the aorist) e.g. O. Amsterdam 48, 2 (126 AD.): εςχον ὑπ’ἐρ λαος(γραφίας)
τΙ[(εςης) (δραχμάς)]. (εςης) ΤΙ. On the other hand, εςχομεν for plural, as the typical verbal form, was more common in use, see; e.g. O. Amsterdam 49, 2 -3 (143 - 144 AD.):
\( \varepsilon \chi(\omicron\mu\epsilon\nu) \ \upsilon(\epsilon\rho) \ \mu\epsilon\tau\iota\sigma(\mu\iota) \ldots \kappa\tau\lambda.; \ O. \ Bodl. \ 522, \ 3 \ (108 \ AD.): \ \varepsilon \chi(\omicron\mu\epsilon\nu) \ \upsilon(\epsilon\rho) \ \lambda\alpha\omega(\gamma\rho\alpha\phi\iota\alpha\zeta) \ \kappa\iota \ \alpha\lambda\lambda\omicron\omega \ldots \kappa\tau\lambda.; \ 523, \ 2 \ (109 \ AD); \ 524, \ 3 \ (110 \ AD) \ldots \) etc. The verb \( \delta\tau\epsilon\gamma\rho\alpha\psi\epsilon \) was used (also in the aorist) before 107 AD (see. P. J. Sijpesteijn, \textit{Trajan and Egypt}, Bat. XIV, 1965, p. 111).

\( \pi\alpha(\rho\alpha) \ \sigma\omicron\omicron, \) for the construction \( \varepsilon \chi(\omicron\mu\epsilon\nu \ \pi\alpha\rho\alpha \ \sigma\omicron\omicron \ \upsilon\pi\omicron\epsilon\rho \) plus the name of the tax, see; e.g. \( O. \ Amst. \ 50, \ 3 \ (138-161 \ AD.): \) [... \( \varepsilon \] \chi(\omicron\mu\epsilon\nu \ \pi\alpha\rho\alpha \ \sigma\omicron\omicron \ \upsilon\pi(\epsilon\rho) \ \tau\epsilon\lambda(\omicron\upsilon\varsigma). \)

\( \lambda\alpha\omicron[\gamma\rho\alpha(\phi\iota\alpha\zeta) \ldots (\epsilon\tau\omicron\upsilon\zeta)]; \ \iota\theta \) would be expected to be restored before the year to indicate the 19th year. This supposition is based on the letter \( \kappa \) which is mentioned in line 10; “\( \Theta\omicron\omega\theta \ [\ldots] \ldots [\pm \ 4] \ldots [\pm \ 3] (\epsilon\tau\omicron\upsilon\zeta). \ \kappa \ \sigma\epsilon\sigma\eta(\mu\epsilon\iota\omicron\omega\mu\alpha\iota)”.

4- \( (\epsilon\tau\omicron\upsilon\zeta) \ [\ldots] \) 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. \( O. \ Amsterdam \ 48, \ 2, \ 8 \ (126 \ AD): \varepsilon \chi(\omicron\upsilon) \ \upsilon(\epsilon\rho) \ \lambda\alpha\omega(\gamma\rho\alpha\phi\iota\alpha\zeta) \) \( i \ [(\epsilon\tau\omicron\upsilon\zeta) \ (\delta\rho\alpha\chi\mu\alpha\varsigma) \ldots (\epsilon\tau\omicron\upsilon\zeta) \ i]. \) Consequently, the lacuna could be restored as \( (\epsilon\tau\omicron\upsilon\zeta) \ [\iota\theta]. \)
ἐπὶ λόγ(ον), 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 δραχμας ὁκτω, γι(νεται) (δραχμαι)

η, ...κτλ; *BGU* 2283, 2 (Philadelphia, 157 AD): [ἐπὶ λόγος δραχμας τεσσαρ[ας, 6 - 7: ἐπὶ λόγου [[δ]] ὁ(περ) Δίννεος [δραχμας ὁκτω] .. (γινονται) δραχμαι η.

Phrases such as μετα λόγου or ἐντος 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(νος) Γερμα(νικείου) μ(ετα) λ(όγου) ζ.; *P. Fay.* 56, 4 - 5 (Theadelphia, 106 A. D.): Φ[αμ]ενωθ - μεταλ λόγου τ and *P. Fay.* 53, 2 - 3 (Theadelphia, 110-111 A.D.), et passim.

On the other hand, μετα λόγου or ἐντος 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 εντ(ος λόγον θ, et passim; Sayed Omar; op. cit., ZPE, 86, 1991, 3, SR 3732 / 28, 2 (81 - 83 AD): μη(νος) Γερμα(νικείου) λ μ(ετα) λ(όγον) η; BGU 2533, 5 (Arsinoite Nome, 88 / 89 AD): Χοί(ακ) λ εντ(ος λόγου) ζ.

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 μετα λόγ(ον) δ. It is also supposed that γ which lies between the months of Phamouthi and Pauni and the phrase of μετα 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: "Φαρμοοθι λ μετα λόγ(ον)
β α λ(λας)ἀργυ(ρίου) δρ(αχμας) ἀκτῶ - η. και Παύνι
λ μετα λόγ(ον) α δα λ(λας) ἀργυ(ρίου) κτλ.." In line 12 λ should be supplemented in the lacuna before the phrase, μετα λόγον, to be read: "[και Month λ] μετα λόγ(ον)
λ αα λ(λας) ἀργυ(ρίου δρ(αχμας) τετταρας - δ″. In the same line 12 γ that lies after the month of Pauni and before μετα λόγον must be reconsidered and superseded by the ι to
be read: "καὶ Παῦλου λ μετὰ λόγον δ". However, the reading of line 8 is quite correct: Φασώφι λ μετὰ λόγον γ as well as the reading of line 10: Τὸβι λ μετὰ λόγον.(ov).

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

9- Μεσο(ρη), 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 κόλλαβος, the surtax fee for the exchanging. This κόλλαβος 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 (Hearacli, 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 κόλλαβιστής.
σεση(μείωμαι), it would be more plausible to be in the plural σεση(μείωμεθα) to go with the verb ἕσχο(μεν) of line 1, but the abbreviation is expanded in accordance with O. Bodl. 525,3-4 (112 AD): ἕσχο(μεν) ὑπ(ἐρ) λαο(γραφίας) Ἀγο(ρῶν) βο(ρρᾶ) ἵε (ἐςου) ρύπ(αρας) (δραχμάς) (γίνονται)(δραχμάς)ιβ(ἐςου)τε Τραιανοῦ τοῦ κυρίου Μεχ(εῖρ) λξ. Α( ) σ(εση)(μείωμαι); O. Amst. 50, 3, 6 (138 - 161 AD): ἕσχο(μεν) παρά σοῦ ὑπ(ἐρ).... Πετεχ( ) σεση-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 ἕσχομεν in plural), whereas the signature as nly for the collectors without their associates (cf. usage 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).