The Crisis of the Mendesian Nome in
The Reign of Marcus Aurelius

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Marcus Aurelius is unanimously appreciated and highly praised as the philosopher emperor. (1) He sincerely adopted the Stoic philosophy and applied its main doctrines of austerity, patient and long-suffering endurance, responsible behavior, decency and cooperation with the fellow-travellers of the brief journey of men upon this earth. This is clearly illustrated in his philosophical work known as "Meditationes"; in practice also, he carried out his duties with unyielding determination. (2)

Unfortunately for the wise emperor, he spent so much of his reign at war with the Parthians on the eastern frontier, and then with the Germanic tribes on the Danube frontier. In the Orient, the Parthian king Vologeses III (148 - 192) invaded Armenia (161) and defeated two imperial armies successively. In 162 Marcus Aurelius entrusted Lucius Verus, his joint-emperor (161-169), with the supreme command in a major war against the Parthians. Verus was an indolent and pleasure-loving commander and assumed only the titular leadership of the campaign. Gaius Avidius Cassius, the governor of Roman Syria, displayed great energy in invading and destroying Armenia by the former general in 162 - 163, and then in penetrating into Mesopotamia and subduing many cities there, and finally in capturing the two great cities of Seleucia on
the Tigris and Ctesiphon - the capital of the Parthians - itself by Avidius Cassius in 165 - 66 . (3)

Although the Parthian campaign was militarily and politically successful, it had its serious disadvantages. It must have exhausted the imperial financial reserves to such an intolerable strain that Marcus Aurelius - immediately after the Parthian wars and while preparing to push back the formidable Germanic tribes across the Danube and even around Aquileia on the Adriatic - resorted to emergency auctions of imperial property and debased the imperial silver coinage . (4)

The second disadvantage of the Parthian campaign was that the Roman troops brought back with them from the East a serious epidemic or plague which was said to have first infected them at Seleucia. It was a great plague which spread, with devastating results, into Asia Minor, Greece, Italy and even as far as the Rhine. It recurred at intervals down to the third quarter of the third century. This plague caused an almost total depopulation of many districts of the Empire and weakened it considerably. (5)

Immediately after these catastrophes, Marcus Aurelius had to wage war with the barbarian tribes of the Marcomanni, Quadi, and the Saramatiani to expel them beyond the Danube and Rhine. He advanced in a prolonged series of confrontations with them 167-175 and was about to re-establish control over this area when alarming news reached him that Cassius declared himself emperor in the East upon learning false news of the Emperor's death.
Marcus Aurelius interrupted his successful campaign against these German tribes and set out to the East to suppress this coup d'etat, but he found that the troops there killed Cassius on discovering that he was still alive. As a result of the interruption of operations, the Romans lost their overwhelming hegemony on the Danube frontier, and the tribes of the Quadi and Iazges broke their word with the Romans and invaded again the Roman territory. Aurelius returned to that front again in 177 and was about to gain victory, but in 180 he died, perhaps of plague, in the camp of the troops in Vindobona (Vienna) on the Danube. (6)

Since the ruler in the Stoic teachings was not the master, but the servant, of mankind and should therefore work for the welfare of all his subjects (7), and since Marcus Aurelius was a staunch stoic, he must have put in mind to care for the prosperity of the inhabitants of the Roman Empire. The troubled situation, however, on the eastern and, later, the northern frontier of the Empire all through his reign was a grave impediment which hindered him from carrying out his benevolent stoic principles. Moreover, he must have resorted to additional taxation in order to meet the extravagant expenses of the Parthian and the Danube campaigns. So, despite the goodwill of the wise emperor, the Empire must have undergone hard time during his reign.

As for the conditions of the daily life in Egypt under the rule of Marcus Aurelius, they became worse than before. Since the middle of the second century A.D.
the Egyptians could no longer endure the exor-bitant taxation system of the Romans with its various taxes, compulsory public services, and in particular, the "mean liturgies" or "munera sordida" of manual labor assigned to the Egyptians, and negligence of the maintenance and upkeep of canals, dykes and drainage system, especially after the Jewish revolt under Trajan which seriously menaced the Egyptian agriculture. All these circumstances led to the depopulation of many villages and districts, the deterioration of the economy, and finally led to a serious revolt against the Romans in the northern part of the Delta in the reign of Marcus Aurelius. The Egyptian peasants in the north eastern part of the Delta who were called the Bucolici, led by an Egyptian priest called Isodorus, took advantage of the absence of the Roman legio II Traiana on the Danube frontier and seriously attacked the remaining troops in what looked like a guerilla war. This dangerous rebellion, the first of its kind since the revolt of the Thebians against the Roman tax-collectors under Augustus which was ruthlessly quelled by Cornelius Gallus, was a real threat to the Roman rule in Egypt, and Alexandria was on the verge of falling in the hands of the Egyptian rebels. This revolt erupted in 171/72 and was finally suppressed by Avidius Cassius, the governor of Roman Syria and conqueror of the Parthians who had been granted special powers in all the eastern provinces (particularly Syria and Egypt) in that same year of the Egyptian revolt. Cassius managed to defeat the rebels, not in one decisive battle, but through dividing them into separate groups through
inducing some and chasing the others until he could finally put an end to the revolt. (8)

It is noteworthy that the attempted usurpation of the imperial throne by Avidius Cassius took place immediately after suppressing the peasants' revolt, and that he was supported in this attempt by the eastern provinces of Syria and Egypt, particularly in Alexandria.

This was the general atmosphere of the Empire as a whole and of Egypt in particular under the reign of Marcus Aurelius. Now, it's our turn to pay closer attention and cast an illuminating light on one of the nomes of eastern Delta, the Mandesian Nome, under Marcus Aurelius as illustrated by the papyrological documents:

It is important first to try to locate the site of that nome as described in the writings of the ancient geographers from Herodotus in the fifth century B.C. to Claudius Ptolemy of Alexandria in the second century A.D. (he lived from c. 90 to c. 168 A.D., i.e., he lived the last seven years of his life under Marcus Aurelius' reign). To define its site more precisely, one ought to know first the topography of the Delta through the seven branches or mouths of the Nile which divided the Delta. According to Herodotus (II. 17), there were three main branches that ran out from the head of the Delta, namely, the Pelusian in the east, the Sebentytic in the middle, and the Canobic in the west of the Delta. Out of the Sebentytic there ran two minor branches: the Saltic and the Mendesian. This is in addition to two artificial branches called the Bucolic and the Bolbitine.
According to this description of Herodotus, John Ball suggested that the Bucolic ran out of the Sebennytic like the Saitic and Mendesian, while the Bolbitine branch ran out of Canopic opposite Damahour (Hermopolis Parva) to the north east.

Thus, the seven mouths of the Nile in the north of the Delta from east to west, as described by Herodotus and suggested by Ball, were as follows: the Pelusian, Saitic, Mendesian, Sebennytic, Bucolic, Bolbitine and Canopic. (9)

This description of the seven principal mouths of the Nile by Herodotus in the fifth century B.C. remained more or less the same by Diodorus of Sicily in the first century B.C. with few alterations in the their names (Tanitic for the Saitic of Herodotus, and Phatnitic for the Bucolic). (10) This remained to be the case in the writings of Strabo (XVII.18) and Pliny the Elder in his Historia Naturalis in the first century A.D. (V.XI.64). (11)

As for the location of the Mendesian nome, it was apparently situated on the Mendesian branch which took its name from Mendes, the chief town of that nome (Tell el-Rub). Ball points out that "the Mendesian branch probably left the Sebennytic a little to the north of Mit Ghamr and followed approximately the course of the Buhiya Canal as far as the village of El-Hasaina, then turned northward passing close west of Timai El-Amdid (Thmuis) and Tell El-Rub (Mendes), and after making a bend to the east past the village of Mit Fares, reached the village of Ashmun El-Rumman, from which place it followed approximately the course of El Bahr El-Saghir to the village of El-Gamaliya, and
Map of the Delta and Lower part of the Nile Valley according to Herodotus

J. Ball, Front in the Classical Century
then turned the sea at Halq El-Wahl, some thirteen kilometers to the south-east of Ras El-Barr. (12)

Herodotus was the first and only classical historian and geographer to state that at that site there were two nomes: the Mendesian and the Thmuisite (13), although some doubts were raised concerning this division (14). Strabo (15) and Pliny the Elder (16) only mention the Mendesian nome with no mention of the Thmuisite.

In the Geography of Claudius Ptolemy the seven principal mouths still existed, but the names and courses of the branches changed considerably than before. From east to west there ran the following branches: the Bubastic river (with its Pelusiac mouth on the sea); from the Bubastic branched off the Busiric river (with its Pathmitic mouth, which was called Phatmitic by Strabo and Pliny, Phatmitic by Diodorus, Ducolic by Herodotus), from the Bubastic also branched off the Aethribitic river (Pineptimi false mouth). The other great branch on the westernmost side of the Delta was called Agathodaemon (which flows out by the Heracleotic mouth). From it branched off the Thermuthiac river to the north east (to the west of the Aethribitic branch) with its Sebennytic mouth. To the west of the Thermuthiac, the Taly river branched also off the Agathodaemon and had the Bolbitine as its mouth. (17)

In addition to these six radial branches of the Nile with their above-mentioned mouths on the sea, there
was a horizontal branch called the Butic river which ran across the Delta from west to east from the river Taly and connected the Thermuthiac, Athribitic, Busiric and Bubastic branches. (18)

From that river branched off to the north east of the Delta a short branch ending with the Tanitic mouth; and from the Busiric branch to the north of the Mendesian nome there was an extension to the north east ending with the Medesian mouth. Thus, the principal mouth of the Nile on the Mediterranean from east to west—according to Ptolemy—were the Pelusiac ('Tell El-Farma'), Tanitic ('El-Gamil'), Mendesian ('Halq El-Wahl'), Pathmitic ('Damietta mouth'), Schennytic ('near El-Bourg'), Bolbitine ('Rosetta mouth'), and Heracleotie ('El-Tabia El-Hamra, 10 Kms. south east of Abu Qir'). (19)

Ptolemy stated that Thmouis was the capital of the Mendesian nome and specified its latitude and longitude as 30 50 and 31 45 respectively. (20) According to Ptolemy's description, the Mendesian Nome with its capital Thmouis was situated around the crossroad of the Butic and Busiric branches of the Nile, with Thmouis roughly on this crossroad. Thus, the Mendesian Nome was near the divergence of the Busiric river into its extension with the Pathmitic mouth and its branch to the east with the Mendesian mouth, just below this divergence. (21) As Ptolemy lived his last years under the reign of Marcus Aurelius, his description of the Delta and the Mendesian Nome, in particular, attains considerable importance for our topic.
The nomes neighboring the Mendesian were: the Tanitic Nome on the east, the Sebennytic on the west, the Leontopolite on the south, the Diospolite Inferior on the north-west. (22)

Under the Ptolemy's Mendes was a celebrated religious centre of the billy-goat cult and the nome-capital of the Mendesian Nome, but under the Roman rule Mendes lost its administrative importance and was replaced by Thmouis - to the south - which became the new capital. (23)

Thmouis was as large in its extent as Mendes and - according to papyrological documents - was divided in the second century A.D. into quarters $\text{θυκόειευ}$ of which the houses bore numbers. (24)

In the above-mentioned documents the highest available number of an $\text{θυκόειευ}$ in Thmouis is number 20 and the maximum number available of a house is 178. Through multiplying these maximum numbers of quarters and houses, Wilcken calculated the number of houses at Thmouis as 3560. (25)

This average number of houses of Thmouis remains hypothetical as it is uncertain whether these numbers actually represented the maximum numbers of quarters of Thmouis and the maximum number of houses within a certain quarter. Nevertheless, it seems that Thmouis was a somewhat big city since it was among the most important cities of Egypt in the time of Ammianus Marcellinus in the Fourth century A.D. (26)
The bad conditions of Egypt under Marcus Aurelius as a result of the complicated military and political atmosphere of the Empire at the time were well represented in the Mendesian Nome as is evident from a group of carbonized documents from that nome.

In the light of such documents let's try to find out and investigate the reasons and symptoms of the deterioration in the Mendesian Nome.

First among these reasons and symptoms is the heavy taxation. Some taxing lists from that nome illustrate in full detail the various taxes and imposts throughout its villages and toparchies. Such taxes are divided in tables in the introduction of P. Rylands 213 into three main categories as follows: (a) ἰοικήσις (b) ἵππατικα and (c) Αἰγαί. The first category or ἰοικήσις is subdivided into four sub-headings: (1) ἰοικήσις in its narrow or restricted sense (which includes impost on private and certain public lands, on machinery (τέλος ἐλαιονίκης ὑγρανόν), on the profits of, for example, baths and dovecotes (ὑπή βαλανείας, περί οἰκισμίων), impost for the maintenance of various officials, called ὑπηρεσίας, and impost on liturgies λιτουργίας (2) λιτουργίας: Various taxes imposed on the γη λιτουργίας (or lake-land) which was a category of the land in the Delta. (3) and (4) λαογραφία ἑκατόρθια which were assessed upon a capitation basis.

The second category of taxes, ἵππατικα had its own quota of taxes allocated in the priestly financial department dedicated for the temples. This category included taxes like ἄρμοις, ἑκατότης or 5% taxes on goats and calves (λιτουργίας ζῴων and μία θέλες) and
παρακλήσεως. As for the third category or department called εἰσαγωγή, it comprised apparently certain taxes which were directly or indirectly connected with farm stock, like the young animals (κυνίς, τοκατζάρα), the pig-tax, and the pasture-tax ἐνυδρίον.

These taxes were, of course, money-taxes imposed on the various activities in the Mendesian villages. As for the arable land, various money-taxes τὰ ἐργασία τελέοι were imposed on them, apart from the rent in kind τὰ εἰτικὰ καβάκτα required from the corn-land whether public or private. Of the money-taxes on the arable land some were regular taxes γεωργικὰ, namely the ναῦβιον together with the χωματικὸν and ἀλληγὴ which were usually combined. Among the other land-taxes was the παραγόντας imposed the ἡμικατίτικη and on the parcels of public land assigned to holders of private land, such parcels were known as πλεονεκτικὸς. Vineyards were subject to many taxes such as the ἀφανσία, εἰκοστή, ἐπαρχία, ναῦβιον, χωματικὸν, ἀλληγὴ, and ἕκταρον καὶ θέρος ἐκπέλεον.

To most of the above mentioned were added surtaxes like the ἐπιτρικία, its rate is unknown and the προέσχοσφατ τὰς of the rate of 6% of the original tax. (27)

This is just a brief sketch of the Mendesian taxes in money. Although most of them are common in the documents from other places in Egypt, this does not mean that all these taxes were something normal, but rather points out to the fact that Roman taxation system in Egypt as a whole was a heavy and unbearable one. Moreover, some of the taxes mentioned in the above documents from Mendes were exclusive to the
Mendesian Nome such as the εἰκοστῆ, ἐξακοσιωτῆ, ἀπτέρεις ἑγκατάστασις, παράγοντας, τακτάλογο, and φέρεις ἀριθμόν. (28)

What is striking, moreover, is that excesses were deliberately levied sometimes on certain taxes to make up for deficiencies in other taxes thereafter. Such excesses above the normal assessment of taxes were gathered and added to other departments to compensate the deficits of tax-collection in general (29) and of certain such taxes as the tax on linen. (30)

This procedure reveals that deficits were sometimes expected by the financial administration on certain taxes in certain inappropriate conditions. To solve the problem of deficits the administration aggravated the burden of taxation more and more by resorting to the excesses mentioned above. Such measures are unlikely to be put into practice unless in emergency cases when the imperial government in Rome was in dire need of money. This situation fits well the strained military and fiscal crisis of the Empire under Marcus Aurelius as explained earlier in this paper.

Even the well-to-do inhabitants of the toparchies of the Mendesian Nome (or at least those who were supposed to be so by the administration) were sometimes unable to pay the taxes due from them in full. In a taxing list from the Mendesian Nome which was arranged geographically according to the toparchies(31) and dated probably from the reign of Marcus Aurelius, many ex-officials (32) from among the inhabitants of these toparchies recur. Some of the names compiled in the list were reported to have paid all their dues, such
as, for example, an ex-inspector from the Hermopolite toparchy who paid his taxes of 21 dr. (33) Others were reported to have paid part of their dues and were still indebted to the public treasury with the remainder: an ex-strategos, for example, of the Bubastite Nome who was an inhabitant of Thmouis was to pay 871 dr. 1½ obols as taxes, of which he paid at that time 428 dr. 4½ obols, with a remainder of 442 dr. 3 obols. (34) Two other persons mentioned together who should have been of considerable wealth—judging from their properties in various toparchies and from the taxes in money and in kind imposed on them—paid only 80 dr. 4½ obols (on their property in the Hermopolite toparchy) out of a total of 426 dr. 4½ obols and 97½ keramia of wine. (35)

In this taxing-list the method used to denote the full payment of a certain total was first to mention the total of drachmae due from the tax payer followed by the expression _αὶ (sc. ἤρμαχαι) προσθήκῃ (ἄρείσι) διὰ_ 
_λόγου ( ) ἡγιοῦ ἑδος (μηνίες) (ἐτος)_
while for the partial payment the following expression used to follow the total drachmae required: _ἐκ δύ_ 
_εἰσπράξεως ἁμ ἐπὶ λόγου ( ) ἡγιοῦ, ἕοιπες ἔτος._ (36).

Where neither of the two expressions is added to the sum mentioned, it is natural to suppose that the sum was still unpaid. What supports this supposition is that in some such entries a marginal note was appended in another hand to denote that the sum mentioned was later received _ἐπερακτῶσα_ (37).

According to this interpretation, many of the taxpayers were mentioned in the document with the sums owing from them without either of the two expressions of total or partial payment or the marginal note just
mentioned, thus representing those who did not pay any of their dues. (38)

The latter persons constituted the majority of cases in the document, while the cases of full or partial payment represented the minority among the entries. Most of the cases of non-payment are found all over the various toparchies of the Mendesian Nome, with the exception of the Hermopolite toparchy in which most of the cases of full or partial payment are attested. It is hard to tell the reason of this peculiarity of the Hermopolite toparchy and whether it was owing to the firm tax-collectors there or that its local conditions were better than those of the other toparchies.

That non-payment of the taxes at that time (of Marcus Aurelius) often constituted the majority among taxpayers in the Mendesian Nome is attested and confirmed through the evidence of other documents of the same period. One of these documents is a taxing list apparently of the taxes on garden land in its wider sense (garden culture, oliveyards, vineyards, orchards... etc.) in the villages of the Mendesian Nome. Such taxes with their surtaxes or ηπεκέιν έκτάσεις of 6 ½% were assessed by the administration at different rates in accordance, it seems, with status of the proprietors as follows:

1- The Alexandrians at the privileged rate of 2 ½ drachmæ per aoura.
2- The metropolitans at the rate of 3 dr. per aoura.
3- Those who were otherwise, i.e. the native Egyptians as understood, at the rate of 8 or 10 dr. per aroura. Most probably these rates are the rates of the reduced taxation period ἱστοτελεία, which was granted to garden cultivators for 3 years (6 for the Alexandrians) after the expiry of the exemption period ἱστελεία which used to enjoy for 5 years, a Ptolemaic institution which was maintained during the Roman period. (39) If this was really the case, it means that after the expiry of the ἱστοτελεία the taxes and their additional imposts would rise to higher proportional rates on the Alexandrians, the Hellenic or hellenized metropolitans, and the native Egyptians respectively.

The arrangement of the document shows its division into toparchies under which the villages are grouped without alphabetical order. In front of the name of each village, the total area of this sort of cultivation, i.e., garden-land, is written down. This total is subdivided into an area of which the proprietors did not pay the taxes due, ἑλεκτελεία, and the remaining of the total area of the village on which the due taxes were paid, ἀνακοπικοιτελείαi, together with the calculation of their taxes and additional imposts (6 1/2 %) according to their rate of taxation. As a rule in the entries of this document, the number of arourae on which no taxes were paid exceeds the number of those on which taxes were paid. (46) This situation accords most probably with the deteriorating conditions of the period with its depopulation (to be treated later) and economic depression, and implies that those who did not pay their dues were largely Egyptians who could not endure the heavy taxation and might have fled leaving their plots as waste land.
This view contradicts the hypothesis of the publisher of the document who supposes that the non-payment of the tax-payers in this list was perhaps partly due to their still enjoying a complete exemption of the ἀτέλειον period. This hypothesis can hardly be accepted on the following grounds:

(a) The supposition is altogether hypothetical since there is not any mention in the text of the document of ἀτέλειον. Moreover, if the ἀτέλειον was meant or implied in our text the expression used to denote it should have been different. It would be ἐκ τοῦ τελοῦμαι (sc. ἀποφημ) since the exemption was granted to the holders on account of the peculiarity of the land; one would have understood then that there is a standard terminology which alludes to parcels still enjoying exemption of taxation ἐκ τοῦ τελοῦμαι in contrast with taxed parcels ὀμίλια τελοῦμαι. But to speak of owners who did not pay ἐκ τοῦ τελοῦμαι alludes more likely to delinquent individuals who did not pay their dues for some reason or another.

(b) As the metropolitans, the Alexandrians, and even the Romans occur in other documents as tax-payers at the rate of 8 drachma per aroura (B G U 572-74; P.Oxy. 916) which seems to have been the normal rate for them (after the κοῦφοτέλειον period), it is clear that our document is concerned with that category of garden-land which enjoyed a reduced taxation period. This is obvious from the fact that most of the entries of those who paid belong to the metropolitans at the rate of 3 drachmae per aroura (42), in two cases to Alexandrians at the rate of 2- dr. (43), in addition to a few cases of others, mostly Egyptians as they are unidentified, at the rates of 8 (44) and - in one case - 10 dr. (45). What might
support this supposition is that plots of land were added in a second hand in this register, their rate of taxation being 3dr. per aroura (46). These parcels must have previously been among the lands enjoying the exemption period of 5 years which expired at the time of compiling this register, and were consequently transferred to this register of reduced taxation after the expiry of the exemption period.

(c) The supposition of the publisher of the document that the large scale non-payment of taxes might have represented a period of tax exemption owing to a supposed recent reclamation of garden land does not accord with, but even contradicts, the general atmosphere of the time of economic crisis, deterioration and dryness of land, and depopulation of Mendesian villages as we are going to observe. The evidence provided by the publisher to support his above hypothesis—the description of the pilgrim Silvia Aquitana (47) of her journey along the Pelusiac branch of the Nile— is dated the fourth century A.D., which is a long time after the period of our document.

(d) As the land on which taxes were paid in this document belong in most cases to the privileged minority of Alexandrian (48) and metropolite land owners, there can be no doubt that the majority of the land on which no taxes were paid belonged to the vast majority of non-privileged Egyptians who must have suffered unbearable conditions, and were consequently unable to pay their dues.
Those who did not pay the taxes due on their parcels of land in the above document "Sy τῶν ἐκ τῆς ὄντος" must have constituted a big proportion of those "debtors of Fisc (Treasury) ἔρημοι τῶν τεκνίου σε χρέειο" who recur in many of the columns of P.Thmouis I (49) and other documents (50) of the same period (the first ten or eleven years of Marcus Aurelius) from the Mendesian Nome. In most of the above cases, such debtors of the fisc are associated with land belonging to them which lost its productivity gradually until it became dry ἔρημος, and was officially recognized as such by the administration after an official inspection or ἐπιεκτείνεις. Hence their taxes in kind were put in a separate account, while their money-taxes (for which this account of the royal - scribe of the Mendessian Nome = P.Thmouis I, is dedicated) were suspended for a certain period according to their circumstances(51). Then, in each case followed a detailed list of the suspended taxes due on the several parcels of each specified area together with the relevant information: the fiscal category of the parcel, its locality, proprietor and the person actually responsible for the taxes (tenant or sub-tenant or alike), and the size of each parcel.

In the above examples the two phenomena of the "debtors of the public treasury" and the "land which was proved dry ἐπιεκτείνεις, ....... ἐπιεκτείνεις ἔρημος" are often associated, i.e., one of them must have often led to the other. Besides, there must have been other reasons which might have resulted either of the two phenomena. Let's try to find out the reasons which led to the phenomenon of the "debtors of the public treasury".
Some of the land owners became debtors to the public treasury in their capacity as delinquent tax-collectors (52) or as guarantors (53) of persons who failed to fulfil their dues. During that troubled period under Marcus Aurelius and the end of the second and early third century in general it was necessary for those willing to become lessees of public land—even if the land was of low productivity (ὑπέλογος) - to provide a surety. This is clear from a list dated from that time in which there are various persons offering to lease parcels of (ὑπέλογος ἡμί), in the Mendesian nome whether that land was (Βασιλεία, Ιερατικές or Λιθωτικές ὑπέλογες) and each one of them providing a surety or guarantor (54) from among his relatives, it seems.

In case the lessee could not pay his fiscal dues, his surety was to pay them to the local authorities on his behalf. The deficits on the part of the tax collectors or guarantors reveal in fact the delinquency of the actual tax-payers, the majority of whom might have been tenants of public land.

In most of the cases of the debtors of the public treasury who were associated with the dry land (Χέφος), in the columns of the Thmousis Papyrus, the reasons behind such debts are not mentioned. One might infer in such cases that the debtors came to be as such in their capacity as land-owners whose lands might have deteriorated in productivity for some reason or another and consequently could not pay in full the taxes assessed on them. Such debts might have accumulated on them for a certain time before the land was "officially" recognized as (Χέφος) and their previous debts were
"suspended" or "granted a moratorium." In our document of P. Thmouis - a register of the arrears in money of the metropolis and certain villages of the Mendesian Nome drawn up by the royal scribe of the nome in the eleventh year of Marcus Aurelius - there are many parcels of land which became dry during the period from the 22nd year of Antoninus Pius (158/59) to the ninth year of Marcus Aurelius (168/69). 

Most of these parcels remained ἄρδεα ever since the official recognition of them as such - and perhaps before - until the compilation of this register of arrears by the royal scribe in 170/71 A.D. This means that some of these parcels remained "dry" for more than ten (56) years, and that it was quite difficult to bring the land again to its normal productivity.

This dryness of the land remained in spite of the efforts of the local administration, to sell or lease such dry plots of the defaulters which turned to be under the disposition of the financial administration to new owners or tenants, and from their price or rent to settle their arrears or previous debts. 

Such efforts of the administration were often fruitless and the lands offered for sale could not find a purchaser and were "drawn up among the unsold lands ἐν ἐπάτοις ἐκταγής" (58) in the registers of the administration. In the general atmosphere of the time that was not unusual; some, moreover, "ceded" their land to the public treasury ἐξεκοπήσαντος τοῦ ἐπάτου ἔτος τοῦ ἐπάτου (59) if ἐξεκοπῆς was taken to mean παρακοπῆς as the editor of the document tends to think (60) - or "abandoned" if one clings to the original meaning of the verb. Perhaps the
land in these cases was "ceded" to the treasury or "abandoned" to avoid the unbearable taxation.

There is considerable evidence which proves beyond reasonable doubt the miserable conditions of the landowners and tenants of the Mendesian Nome. First: the dry lands were not officially recognized as such and their arrears of taxes suspended or granted moratorium unless the fiscal administration was quite sure that no revenue can be obtained at all from the land (61) and from the other property (62) of the debtor, i.e., unless they ascertained that the land owner or tenant in question had not any means whatever to pay the arrears due on him. Second: as an exception to the rule that the ἔρεσσα land under the disposal of the administration did not find a purchaser, we encounter just once in this lengthy register (93 columns) a person described as ἐὐπόρος (wealthy or well-to-do) just because he managed to buy $\frac{3}{4}$ aroura and pay its price. (63) In ordinary circumstances a person like this can never have been classified in an official register as ἐὐπόρος, and moreover to occur just once. This in itself can be regarded as a clear proof of the extent of poverty among the Mendesian population under Marcus Aurelius, and justifies the delinquency of the debtors and the lack of new purchasers or tenants to the abandoned dry land.

This situation left the local and nome authorities at a loss concerning the large areas of dry lands under their disposal. Hence the stalemate is expressed by a formula of the royal scribe often repeated in the columns of P.Thmouis, which is "No clear decision was communicated to me concerning them". (64) Such an awaited decision was pending for more than ten years in
some cases as is shown earlier. The decision referred to here is no doubt that of the prefect in his annual "conventus or Ἐπίσκοπος" in the nome capitals. This is obvious from the analogy with other similar issues such as the capitation taxes on the depopulated villages which were suspended "until the decision of his excellency the prefect". (65) It is clear from the above evidence that the problem of the Ἐπέσεων land was not an easy one to tackle as is shown by the long suspension of their dues, their remaining unsold and the absence of a decision about them for a long time in spite of the annual conventus of the prefect.

But there still remains the question about the reasons behind the dryness Ἐπέσεων of the land in many Mendesian villages. In the long register of P.Thmouis I, this question was asked only once despite the very many cases of Ἐπέσεων, and in response to this unique and direct question came the only "explicit" reason of the dryness of some vineyard. In this unique case the dues of a vineyard belonging to a debtor of the fisc were suspended in 160/61 A.D. since it became dry ἐπὶ τῷ Κέρασματι. The supervisor of the accounts of the nome Ἐπίσκοπος, however, transmitted the case so as to be examined in order to find out if the reason of its dryness was the responsibility of some one. An inspection ἐπίσκοπος was accordingly done a year later and the investigation of the village scribe concerned proved that the vineyard in question turned dry for the first time two years before (i.e., 159/60) owing to its "old age Παλαιός, a reason which had already been written down by the inspectors of that same year. (66)
From the circumstances of this case one can conclude that the reasons behind the dryness of various parcels were declared to the high officials of finance in the nome such as the ἐκλογίστης, but this time the reason mentioned did not seem convincing to the chief accountant of the nome. If the matter was in fact so, why was the ἐκλογίστης in doubt about the reason mentioned for the dryness of the vineyard, which was its old age or παλαιός? Most probably this reason was not among the other "common" reasons which he usually used to receive in the similar cases, and so he was perhaps in doubt that some one might have caused the χέρσωμα of the vineyard ἐν πηγαίνει τίνος ἐκρατοῦ on purpose to avoid paying the taxes.

The most common reason which might have often reached the high financial officials of the nome— as attested in the documents—was the lack of water for irrigation (to be dealt with below) and its consequences of the inability of the land-owners or tenants to pay their full dues, the accumulation of the debts and confiscation of the land γιὰ ἀναληπτός (67) or ceding it ἐκκεκισμένη (68) ἕλπη to the public treasury or to the department of the Idioslogos (Private Account). Owing to the lack of purchasers or tenants for such parcels, they were included among the unsold lands ἐν ἀποκομίσει (note 58 above), and must have turned into χέρσος γῆ soon after their cession or confiscation as there was no one to care for them.

Let us now return to cast more light on the main reason of the dryness of land, i.e., the lack of water to the extent that some parcels of land became
uninundated ρεχος, others irrigated through artificial means ἐπυτελημένη.

The dryness of such parcels as a result of the lack of water did not, of course, happen suddenly or overnight, but gradually.

When, in a certain year, a parcel of land could not be totally irrigated ρεχος ἡι or was irrigated through artificial means ἐπυτελημένη, it was the custom of their owners or tenants to present declarations of such cases to the officials concerned in order to get an exemption or reduction of the dues on the land according to the custom as decreed by the emperor Hadrian. (69) Such declarations or ἀπογραφαι were sent in two copies: one to the strategos or royal-scribe of the nome, the other to the village-scribe. Those sent to the village-scribe were progressively glued with one another immediately on receiving them, thus constituting a "glued roll or volume τοχις ἐνυκλησεταινσ". Such "roll" or "volume" contained then these ἀπογραφαι glued together, each declaration bearing a number and called κολλήθη. From the information included in the declarations of this τοχος, the village-scribe used to compile a list of the parcels of land in his village declared by their tenants or proprietors as "uninundated" or "artificially irrigated". We have a very illuminating list of this sort-dated more or less about the reign of Marcus Aurelius—and drawn up by a village-scribe of one of the Mendesian villages. (70) This list included an abridged survey of the parcels declared in the individual declarations as ρεχος or ἐπυτελημένη together with the results of the inspection committee entitled to verify the
truth of the declarations or ἐπεκέφεσα. This list contained the necessary information about each declared parcel, thus covering all such parcels in the village in a topographical order.

This information included: (a) the fiscal category of the parcel, (b) the name of the person responsible for the cultivation of the parcel and for the payment of the dues to the fisc (c) the motive of presenting the declaration whether "uninundation" or "artificial irrigation", (d) the size of the land declared (together, in some cases with the public land of poor quality imposed in few sizes-to some private land - holdings; such public lands imposed are called in our document ἅλια ἐγκαταστάσεως (sc. ἁλία ἐγκαταστάσεως ἀπό τῶν ἱπτασμένων), (e) the number of the original declaration from which these information were derived in the serial of the volume τόκος of declarations. (71) (ηλευσέφελευ) καὶ (λήμματος η, β) γ' 

After each entry (dedicated to a certain parcel declared as ἅπετες or ἱππαταναίκευσ), an empty space was usually left for the members of the inspection committee to add other information to the contents of the list of the village-scribe. The main additions by members of this committee were: (1) the name of the owner or tenant of the parcel if it was hired or sublet to another person (who was usually mentiond first in the entries as the person responsible to the fisc for the dues of the plot). If the person cultivating the land was himself the owner or the original lessee (of public land from the local authorities), the phrase ὅποιος ἂν Ἰοῦ καὶ ἐκ τῆς ἀνάπτωσις (72) "by himself or herself" was written by the committee, or nothing at all was written in this place dedicated for the name. (2) Since
the arable land of the villages were divided into numbered circumscriptions (called in this document \( κείται \) in P.Bruxelles I \( σημαντήσεις \)), the committee members used to add to the contents of the entries of the list the number of the circumscription in the village to which the parcel in question belonged. The phrase used to express this was \( εδώσες \) \( κείται \) followed by a certain number "belonging to the measurement of the circumscription no. .... " (73), a phrase which recurs throughout the list.

Every circumscription contained, of course, many of such declared parcels, and the circumscriptions or \( κείται \) were investigated successively and their contents were written down in order, the one after the other. As some land-owners had had many parcels in various circumscriptions which they hired or let to various tenants, the name of the land-owner together with the number of his declaration in the "glued volume" mentioned above - the declaration called in these cases \( κολλάμα \) and followed by its number-recurred in various circumscriptions and sometimes inside the same circumscription. This means that the declarations for the \( ἀβραχος \) or \( ἐπιμεληθέν \) \( κείται \) were presented to the administration by the owners or original lessees of the land, whether cultivated by them or by others. Some of these large proprietors - who constituted an exception to the rule of poor cultivators, and who were mostly of Greek or Roman names such as Philoxenos, Callimachos, and Septimius - presented declarations of 13, 16 and 19 of their parcels in various \( κείται \).(74)
What is most important, however, is that the results of the inspection committee, whether in this document or others, did not often approve but a small proportion of the land declared by their owners or lessees as ἀβραχός to be as such, and came to state that the rest of the land declared as "uninundated" (usually the greater proportion) was, in fact, "inundated by the Nile-flood" (75). Thus, the reports of the inspection committees came out to tell that landowners or tenants often exaggerated the amount of their land declared by them as ἀβραχός, and that the real amount proved as such after the inspection was much less than their claims in the declarations.

This state of things as implied in the results of the inspection committees are highly improbable since it is hard to believe that the exaggeration of the land-owners or tenants concerning the area of their ἀβραχός - if we admit that they might have sometimes exaggerated - can reach this extent as shown in the reports of the committees, especially that they knew for sure in advance that the truth of their claims would be verified. Thus, the exaggeration - one would suppose - came from the side of the surveyors of the inspection team who might have had instructions from the administration to lessen the area declared as ἀβραχός to the lowest possible estimation. The aim of this supposed procedure was to obtain the highest possible rents and other dues on the land by "claiming" that most of the land was inundated and subject to the normal taxation without exemption or reduction. This exaggeration on the part of the administration would increase in times when the central government in Rome
was in dire need of money to face some crises, which was the case under Marcus Aurelius.

If this interpretation of the matters is not mistaken, it means that the owners and tenants of land were required to pay to the public treasury dues on land which was not irrigated and - as a result - improdutive in a certain year, a matter which they could not do and hence became "debtors of the fisc". The recurrence of such process year after a year would lead to the accumulation of their debts and deterioration of the land until a time would come when this or that parcel was officially proclaimed as Χέρος and its arrears were suspended until it would be sold or hired by the administration to a new owner or lessee, a matter which rarely happened as we have seen above.

But there is still a question which imposes itself about this specific point of the ἀφροξος θῆθα in the Mendesian nome: how could all such parcels be "uninundated" in spite of the location of the nome which was situated around the crossroad of the Butic and Busiric branches of the Nile, and in spite of the phrase which recurs several times in the document and states that such ἄφροξοι or ἐγκυτηθείσαι aroucae "were in most cases (situated) halfway between embankment and canals"(76) i.e., within an easy reach of water? Their being "uninundated" in spite of such natural facilities of irrigation should partly have been attributed to the low flood in certain years, and partly to the negligence of upkeep and maintenance of the water-canals which conveyed the water from the branches of the Nile to the fields. This would fit well the circumstances of economic crisis in Egypt under Marcus
Aurelius with its symptoms of land - deterioration and dryness, heavy taxation and the flight of large numbers of villagers, especially from the Mendesian villages (as will be dealt with below). What might support the idea of negligence of upkeep of canals is the fact that in a considerable number of entries in P.Mendes Geneve the parcels were declared not as completely ἀθροχαλούμενοι but as ἐνηπτυγμένη (77) or "artificially irrigated" through pumping the water over by artificial means. This means that water could not easily run in the canals which were blocked or hindered and had to be raised in this expensive and tiresome means, in which case the dues owing from the owner or tenant would be reduced if the land was recognized as such by the inspection committee.

Now, let us try to cast a watchful eye on the climax of the economic crisis, or rather disaster, of that age, i.e., the flight of the villagers and complete or almost complete depopulation of many of the Mendesian villages during the span of about ten years from the end of Antoninus Pius' reign and under Marcus Aurelius. The phenomenon of flight and depopulation is to be studied on two aspects: the size of the phenomenon and how far it was serious, and the motives which led to it. The two aspects are clearly revealed by a lot of documents from the period in question. (78)

That the phenomenon was serious is quite obvious from many reports written down by various village-scribes from the Mendesian nome in which about twenty (79) villages were reported as "completely deserted τέλεον ἐγκελοπέναι, or ὅλεργος" (80), or whose population who were previously many
decreased by now to become quite few" - to quote the village-scribes as reporting:

\[\text{Τὸ ἐκ τῆς κώμης παλαιά πολυ-κυριόν ὁδός, νῦν εἰς ὀλίγον ἡ ἁλάς περιεβάλλει.}\] (81)

Certainly the numerals cited from the above documents clarify the picture even more. In one of these examples from the village of Nemeo the number of men (tax-payers) was previously (not stated when) 150 which fell to 45, of whom 34 fled leaving only 11 men in the village in 168/69 (col.70,ll.14-21). In another village called Psenathre the total of the registered men in the 16th year of Hadrian (132/33) was 319 which fell to just 10 under Marcus Aurelius, of whom 8 fled leaving only 2 men in the village in 168/69 (77, 10-15). In four villages belonging to the Chiasites toparchy, the population who were many (without specification in the document) decreased gradually to become 14 at the time of the report in 166/67 A.D., of whom 10 took to flight leaving only four (col. 124, 9-21). In other cases the number of men in the villages went on falling until, at a time in this troubled period, not a single man was left in them, hence they became deserted \[\text{ἐρημοὶ}\] or wholly deserted \[\text{ἐλερημοὶ}\] (82) (both words might have meant the same significance, with perhaps more stress in the latter, or did the latter expression mean that the whole population of the village, and not only the tax-payers of men among them, fled?)

As for the motives or reasons behind this phenomenon, no doubt the heavy taxation and deterioration and dryness of the land was mainly responsible for the depopulation. Since these reasons were well-known and clear enough to the
administration—as is obvious from the evidence cited and discussed above in this paper—they were only implicitly mentioned in the course of such reports. Thus, for example, when "the debtors of the fisc
ΧΡΕΩΣΗ ΤΟΥ ΦΙΣΚΟΥ"—or, at least part of them, fled owing to their inability to pay dues required from them, the minority of the village population who remained must have been overburdened by excessive taxation to make up for the decrease of tax-payers. Because of this excessive burden, these few people could not fulfil it (83) and became "economically exhausted
ἐφασθεὶσθεντες" and were led to take to flight
ἄγωγαι (ἐκέβησι). (84) The purpose of presenting such reports about the depopulation of the villages by the concerned village-scribes was to notify the nome authorities that the perception of taxes (especially those capitation taxes called
ὑποκείμενα καὶ ἄλλα dedicated to the maintenance of the village and toparchy officials) was quite difficult or impossible. Consequently, it was necessary to reduce such imposts by putting aside and suspending the dues on the fugitives until the question is decided by the prefect, and to exact the dues on those who were still residing, if any, in the villages. (85)

Such decisions of the prefect in this concern were awaited and expected in analogy with previous decrees issued by former prefects in similar cases and attested as evidence cited to support the view of the concerned village-scribes. In 159/60 A.D., for example, most of the population of a group of villages took to flight leaving behind only two men. Accordingly, the prefect Annius Syracus, in his conventus in the Mendesian nome in 162/63 A.D., decreed that the dues on the
fugitives be suspended until their return (to their home-villages) while the remaining persons should pay their dues. (86) This decree of the prefect Syriacus was quoted twice by other village-scribes in similar later cases in 166/67 and 168/69 A.D. (cols. 125, 1-7; 71, 1-5). This same prefect issued a total remittance of debts in favour of some villages which became wholly depopulated and his decision in this concern was quoted later in 166/67 by village-scribes whose villages became quite depopulated. (87) A similar decree of total remittance of many depopulated villages was issued by the prefect Bassaeus Rufus (88) in 168/69 A.D.

As for the other reasons of the depopulation of Mendesian villages apart from the fiscal and economic ones mentioned above, we encounter reasons of insecurity, troubles and plague. In some passages of the Thmouis Papyrus some villages were attacked and burnt by a group of people called in these passages "the wicked Nikochitae of Ἐὐκέλειοι Ὑείκοξεῖταί" in the year 167/68 and 168/69 A.D. Large numbers of villagers were killed in these attacks and the matter was serious enough to notify the prefect, at that time Blassianus, of their threat. (89) Given that Ἐὐκέλειοι was a place-name which was cited by Achilles Tatius (4, 12, 7-8) as the shelter of the Egyptian Βασιλείου who revolted against the Roman authority and embarrassed it seriously, it is almost certain that such Ὑείκοξεῖταί or people of Νικόξισ were the first to lead a mutiny against the Roman administration in the marshes of the eastern Delta, perhaps as a result of the miserable conditions of their fellow Egyptians.
But if so, how comes that Egyptian rebels against the "Roman" authority would attack and burn Egyptian villages and kill Egyptian fellows? and how could they be described in the reports of the village-scribes as "impious or wicked ἀγαθοὶ"? As an answer to the second question, it is normal that, such officials who represent the Roman administration would describe the Νεικυάθαι as "wicked". But, in trying to find a reply to the first question, one might tend to think that the Nikochitae might have begun the mutiny against the Romans and wanted to gain followers and supporters in the neighbouring areas in eastern Delta near the Bucolica districts which were not far from the Mendesian nome (The Bucolic branch of the Nile in Herodotus was situated to the west of the Mendesian branch); It seems that some villages in the area were opposed to the attempt of the mutiny of the Nikochitae and did not join them, hence they were attacked and burnt by the latter as attested above.

On the other side, it seems that those who abandoned their villages - or at least part of them - might have joined the Bucolic rebels. Dio Cassius - in his account of this revolt - informs us that the Bucoloi, under the leadership of a priest called Isidorus, began their disturbance in Lower Egypt and caused the rest of the Egyptians to revolt. From the evidence of our lengthy document (P.Thmouis I) some Mendesian villages seem to have joined the Bucolic rebels and became a source of "disorder ῥαγάτος" in 167/68; which led to the interference of the (Roman) troops that effected a big slaughter among their population and a total depopulation ensued. Perhaps these incidents, whether against the opponents of the Bucoloi
or against their followers, were the beginnings of the well-known revolt against the Romans in the Delta which erupted in 171 and 172. (92)

It seems that by the following year 172/73 the revolt of the Egyptian villagers in the Delta was suppressed or began, at least, to be quelled by Avidius Cassius who "contrived to destroy their mutual accord and separate them from one another ..........", and thus, when they fell to quarrelling, he subdued them "(93)

What might support the quelling of the revolt at that time in the papyrological evidence is that by the year 172/73 the prefect of Egypt C. Calvisius Statianus decided that part of the sums due on the villages which caused troubles (those mentioned in note 91 above) and which (the dues) were granted moratorium since 167/68 should be recovered and added by the eclogistes to the taxation - lists. (94) This implies that after the intervention of the Roman troops in these villages in 167/68 and killing most of their inhabitants who "stayed behind" and gathered-it seems - in one of the villages called Petitei; τούς ἀνείλθους τῶν τῆς — καὶ — καὶ —
ἐν τῇ Πατητεία κατανέαυτας ἀνείλθους τῷ οἷ (ἐτς)
and after the quelling of the revolt in 172/73, some of the "fugitives" from these villages who might have previously joined the Bucolic rebels seem to have returned to their home villages; hence the pending dues required from them began, at that time, to be recovered.

The Bucolic revolt against the Romans and its quelling by Cassius was treated in considerable detail in an article by J. Schwartz about Egypt under Marcus
Aurelius (95), in which he expressed some views that do not seem quite convincing or contradict the papyrological evidence, especially the recently published lengthy document P.Thmouis I, as we are going to mention below.

Among the other reasons which contributed in the depopulation of the Mendesian villages was a "plague" once referred to in one of the passages of the Thmouis Papyrus as follows, "others died through the (96) state of the plague: καὶ ἄλλοι τῷ ἀσθενείᾳ ἀκτισθανέται τοῦ τελευταίου. In this passage, most of the village population were killed in the attacks of the Nikochitae, others died of the plague and the least (who remained) fled. To speak of "the plague" with the definite article means that it was a well-known plague - a matter asserted by the phrase "the state of plague" - which suggests that this plague might have referred to the great plague which spread all over the Roman Empire since 165 A.D. and which the Roman troops brought back with them after the Parthian campaigns. (97) This contradicts the view of J.Schwartz in this concern that this "brutal epidemic passed soon and Egypt could after a short time dress her wounds". (98)

Among the inadmissible views of J.Schwartz in his article mentioned above are the following:

(a) that the beginnings of inflation at the time of Marcus Aurelius did not trouble the mass of (Egyptian) peasants accustomed to barter. (99) This might be true to some extent, but one ought not ignore that the peasants were in need of not a few money to pay the taxes due from them. The inflation must have
caused the rise of the rate of taxation, and consequently must have disturbed the peasants as attested all through the evidence of this paper. The barter system of exchange common among the villagers made the problem of tax payment even more tense for them since money was few and uncommon among them.

(b) that there is no significant document to tell us about a considerable deterioration in the country life through insufficient inundation or bad maintenance of canals. Hence, he concludes that there were no decisive material reasons for the disaffection expressed against the Roman authority. (100) This is simply quite contradictory to the evidence of two very significant and lengthy documents (P.Thmouis I and P.Mendes Geneva) which were thoroughly discussed and commented all through this paper.

(c) that the way with which Avidius Cassius managed the affair of the Bucoloi acquired him sympathy and made it easy for him to gain a warm welcome in Egypt - especially in Alexandria - when he proclaimed himself emperor in 175; he was recognized Emperor by the authorities of Alexandria. From this assumption, he came to the conclusion that not all of Egypt was behind Isidoros and the "brigands" of Oriental Delta. (101) This is a biased judgment which is easy to refute. First of all, it is against the clear-cut statement of Dio Cassius that the Bucoloi caused the rest of the Egyptians to revolt. Second: there is a big difference between the "Alexandrian authorities", and particularly the prefect C.Calvisius Statianus who withstood the
claimant to the emperial throne, and the "Egyptian people" who did not usually play a role in such political disputes. Even if they could play such a role, they would not have supported a man like this who had suppressed their revolt which aimed at getting rid of the Roman hegemony.

From all the above-mentioned information and discussions in this paper it is clear beyond doubt that the Mendesian Nome, and Egypt as a whole, suffered a lot under the reign of Marcus Aurelius as a result of accumulations of a burdensome taxation system which became even more excessive to face the exigencies of wars which were imposed on the Emperor. The first decennium of the reign of Marcus Aurelius marked the point of no return of the degradation and deterioration of the economic conditions of Egypt under the Roman rule.


(4) M. Grant, Op. Cit., p. 91;


(7) Ibid., p. 205.

*Undoubtedly named after the Bucolic branch of the Nile. an artificial and excavated one which separated from the Sebennyto branch probably approximately near the village of Shubra el-Yaman and followed the course of the modern Damietta branch. This branch was called Bucolic by Herodotus, Phatnatic by Diodorus of Sicily, Phatmatic by Strabo and Pliny the Elder, and Phatnatic by Claudius Ptolemy. Although this branch had different names in the writings of the classical authors as above, it seems that the area of its course still retained under Marcus Aurelius the old name given by Herodotus to that branch, i.e. Bucolica.*
For more details about the branches of Nile in the Delta, see below.

For the sources which dealt with that revolt see:


(10) Ibid., p. 46.

(11) See also Ball, Ibid., pp. 58-59, 74-75.

(12) Ibid., p. 27.

(13) Herodotus, II.166.


(15) Strabo XVII.1.19. where he mentioned the Mendesian name where Pan and the he-goats are worshipped. This is also mentioned in Herodotus (2.46) who says that "In the Egyptian Language both the he-goat and Pan are called Mendes".


(18) Ibid., IV. 5. 44.


(21) Ibid. , Fig. 18 *Map of Lower Egypt* , showing the true positions of places mentioned by Plutemy, P.120.


(23) S. Kambitsis, *Le Papyrus Thmouis I*, (159-173 A.D.) , Paris, 1985, Intro-
duction, p. 48.

(24) P.S.I. III. 230, ll. 6, 8 :

\[ \text{απος } \text{Θομέως } \text{ἀναγραφον } (\phi \ομες) \text{ ἐπι } \]

\[ \text{k. } \text{εκφθο } (\sigma) \text{ οἰκίαιν } \text{ρω } \text{ } \text{l. 13 ; l. 20 : } \]

\[ \text{κφθο } (\deltaο ) \text{ οἰκίαιν } \text{. } \]

; Ibid. 231,

1. 2 : \[ \text{κφθο } (\deltaο ) \text{ οἰκίαιν } \]

; ll. 6, 10, 22, 25.


(26) Ammianus Marcellinus, 22, 16, 6.

(27) The most important documents -so far- on the taxation in the Mendesian
nome are :

P. Rylands II. 213, *Mendes* , late 2nd century A.D. and in particular its very
important introduction; P. Thomuis I, *Reign of Marcus Aurelius*, particularly
pp. 31-40 of the introduction on the various taxes in the Mendesian nome
with their rates, occurrence and purpose.

(28) P. Thomuis I, p. 31.

(29) P. Rylands II. 214, *Mendesia Nome*, 2nd century A.D., ll. 5-11 ;
μητρεπληκτέως θουνεύως (δρ-) ἢ (οὐνταί) ἀρχ(υρίου) (ταλ.) α (δρ.) ἢ τίγα (τριῳβία) ἢ περὶ ἰγνωτοῖ τῶν ἑπάγας παρασκευήντων ὡς πεπλεονεκίσκετο τῷ ἐτεί (καὶ) ἀπὸ μερισμοῦ σιμ(πλω) (ὑράχμων) ἢ προπαρεσέσθη δὲ ἐτέρῳ μερισμῷ ἐν πλείο (ὁ) ἢ... κτλ.

II. 17-27:
[μήτα τὰ ἀπὸ μερισμοῦ] τοῦ ἐ(ετους) πε- 1
πλεῦνεν (ὑιάς) [καὶ εὐαρχεῖε] ἢς ἡ [ἡ] τοὺς [ἐκ], μερισμοῦ ἀρχ(υρίου) (ὑράχμος) ἢ... [πεντάβολο] χ(αλκοῦ) καὶ τᾶς [ἐν] κηρῶ Ἄπειρος καὶ... καὶ Φαρμακά (1). τοῦ ἐτοῦσ) διακρατεῖα [ἐς τῶν πρὸς πάντων ὡς π(ροκιτάς) ἢσιλουμένως]
πάλ(εως) ἀποσεῖωκένι(καί) ἢς (ὑράχμος) τε καὶ τα,
ἀπὸ μερισμοῦ ἐνδε-ήματος στηνικῶν τοῦ ε (ετους) πεπλεο-ὑιάκ (ὑιάς) ἢ ὁ [ὑράχμων] ἢη (ὀβελοῦ) (χαλκοῦ) καὶ μετὰ τᾶς ἐτέ-τρεις λόγον παρασκευῆ (εἰςας) (ὑράχμος) θεῖο...  

(30) Ibid., II. 42-45:

ὁ ἐνείγα αἱ παρασκευῆ (εἴδαι) μερι[σ]μ(ῶν)
ἐνδε-ήματος ὀβωνηράσ καὶ ὧν-从严治党 ἢς ἢ
ἡν ἐπί(ραττονται) ὑπὲρ λημματ(ῶν) δε[πὶ]
λογισθῇ(γκαί) ὡς π(ροκεῖται) (δρ-) ἢ...
(31) P. Rylands II. 217, introduction. The Mendesian Toparchies stated in this document are:

- Νεαρίας, II. 9, 11, 13, 14;
- Ερειπωλίτης, II. 15, 18, 26, 30, 34;
- Ράγιτης, II. 43, 44, 45, 46, 47, 51, 52, 53, 54;
- Φεργουφίτης, II. 57 (note), 59;
- Νεόμυσις, II. 67, 68;
- Αμινίτης, II. 20, 78, 79, 81, 85;
- Αμινίτης, II. 86, 101;
- Χατάκης, II. 99, 101, 105, 106;
- Μένας, I. 136;
- Οικοβίτης, I. 19;
- Πτέροπος, I. 20.

(32) Ibid., examples of ex-officiais mentioned in the document:

- Βασιλικής, II. 8;
- Επιτρήτης, II. 11;
- Επιτρήτης, II. 13, 76, 143;
- Επισκέπτης, I. 15;
- Κυβερνήτης, I. 26, 87, 97;
- Κυβερνήτης, I. 82;
- Πατροφόρος, I. 120;
- Επισκέπτης, I. 139.

(33) Ibid., I. 15-16, and other such examples II. 25-62, mostly from the
- Hercopolite toparchy; II. 105-167 from Chiusite toparchy; II. 125-130.

(34) Ibid., II. 82-85.

(35) Ibid., II. 18-24, see also 100-104.

(36) See notes 33, 34, 35 above.

(37) Ibid., II. 74, 114 and introduction p. 351.

(38) Ibid., II. 5-14 from Nectanebo toparchy; II. 43-54 from the Psamite toparchy;
- II. 57-59 from the Ptolemaic toparchy; II. 61-64 from the Ptolemaic;
- II. 73-81 from Tahouis.
(39) P. Rylands 11. 216, Mendesian nome, late 2nd century A.D., Introduction.

(40) Ibid., introduction, the table in p. 328.

(41) Ibid., p. 329.

(42) Ibid., Il. 3-5, 16-18, 20-21, 24-25, 28-29, 36-37, 40-41, 44-45, 49-50, 56-57, 60-61, 64-65, 71-72, 76-77, 80-81, 84-85, 89-91 on the villages of the first toparchy available in our document, the name of which does not appear in the extant portion of the document. As for the villages of the other toparchy in the document, Ptenpathio, see lines:


(43) Ibid., Il. 69-70 (the same plot is mentioned in the total account Il. 99-101), 319-20.

(44) Ibid., Il. 51-52, 128-30, 163-64, 171-72, 179-80, 211-12, 249-51, 282-83, 302-03.

(45) Ibid., Il. 203-04, 256-58.

(46) Ibid., Il. 7, 10, 12, 87, 90, 92.

(47) Ibid., Introduction, p. 330 (note 2).

(48) The few cases of Alexandrians in this document is probably due to the fact that the Mendesian nome was far from Alexandria. The Alexandrians must have owned much larger areas of land in the nomes neighbouring Alexandria.

(49) P. Thmousis I: cols. 74, 17; 81, 1; 94, 7; 95, 3-4; 106, 1-2; 107, 18; 108, 16; 129, 6; 131, 5; 136, 137, 6-7; 140, 18-19; 141, 21-22; 143, 18; 150, 2-3; 151, 4; 154, 16-13; 155, 4-6.

(51) The formula used to express such a situation in many of the cases in the two above notes goes like this example: P. Thmousis, (col. 74, ll. 7-14):


Cf. other examples like col. 81, ll. 1-8; 98, 2-9; 107, 17-108, 5.

(52) Ibid., col. 139, ll. 4-5: γευ(ομέγιο) μιηδωτοῦ: 151. 18:

γευμέγιον τελώτου.

(53) Ibid., 74, 19: ὑπαλλάξαντος διεπερ......: 75, 2-4:

Πανδεκος Σαρπιάων ὁμετηκατερ(εμετ) ὑπαλλάξαντος ὕπερ τοῦ αὐτοῦ περὶ τοῦ αὐτοῦ ἀγήν. Cf. 81, 11.

(54) P. Rylands II. 221, Each lessee undertook to lease

ὑπεκέχετο κινδόνεσθαι, fl. 7, 10, 18, 26) a certain parcel of

ὑπόλογος γῆ with a low rent whether that land was "royal"

ἀπεὶ τῆς ἀθίκης ἀπὸ βασιλικοῦ [ὑπολόγου] , ll. 11-12, 27) or temple - land

( ἀπὸ ἱερα (τικοῦ) ὑπολόγου) l. 19) or land of the lakes ( ἀπὸ λ.) μνή (τικοῦ) ὑπολόγου) l. 15).

And every lessee was providing a surety: μετ’ ἐγχύμου τοῦ προ-

γεγραμένων ἄσελφου l. 2; μετ’ ἐγχύμου.
(53) Immediately after the official recognition of a certain parcel as Χέρσος after inspecting ἐπικήπτης...it, two verbs are used - almost synonyms - to denote the suspension or moratorium of its arrears.

These two verbs are namely ἔπεκτας ἔτελλες and ἐπέκτας...which are used alternately throughout the concerned columns: Cf. cols. 74, 9-14; 81, 2-8; 94, 6-15; 95, 15 - 17; 97, 4-9; 98, 4-9; 106, 5-11; 108, 1-5, 109, 8-9, 17; 129, 9-12; 131, 13-21, 13 - 21 ... etc.

(56) Ibid., For thirteen years (158/59 - 170/71 A. D.) see col. 156. 13 - 157, 22.

For 12 years (159/60 - 170/71): cols. 154, 10-155, 3; 155, 4-156, 11; for 11 years (160/61 - 170/71) cols. 150, 1-151, 1; 151, 2-152, 8; for 10 years (161/62 - 170/71) cols. 147, 1-149, 20; for 9 years (162/63 - 170/71) cols. 143, 17-144, 14.

see the table of the years of the Emperor Marcus Aurelius and the last two years of his predecessor Antoninus Pius in the introduction of P. Thurnais I., pp. 15-17 and its application in dating the columns of the document.

(57) Ibid., col. II. 10-12:

See also: cols. 93, 17-19, 106, 7-9.

(58) Ibid., cols. 96, I. 13; 106, 2-3; 107, 18-19; 129, 6-7; 131, 20; 131, 6; 155, 5; 156, 14-15.
(59) Ibid., cols. 96, ll. 15-17; 97, 14; 131, 7, 15, 20; 132, 8; 137, 13; 138, 1; 143, 20; 151, 7; 152, 2; 156, 15, 19.

(60) Ibid., Introduction, p. 19, note 6.

(61) Ibid., col. 69, ll. 14-15: ἐν Χερεσίω, ἐὰς ἔχει ἡ μηαέν ἀναθεὶ...περιγείνεσθαι. See also 70, 2-3; 129, 7-8.

(62) Ibid., 136, ll. 10-17: καὶ προεβα (ὑγήνεις) ἡ μηαείαν πρόεσα[ν] οὖ νευ ὕπερων ὑπαρχόντων αὐταίων περιγείνεσθαι.

Cf. also ibid., 144, 1-3:
καὶ [μηαε]μήσι προεσα(ου) ἐκ τοῦ ἀλ(λεω)πέρευ τοῦ ἀρεςτοῦ περιγεινο(κένης) ἐπεεχέθη.

For other examples of this statement see cols:
106, 5-7; 107, 22-23; 131, 10-13; 150, 7-9.

(63) Ibid., 137, 8-16:
τιμή | δὲ τοῦ λοιποῦ ὁπω εὐπέρευ...ἐπεκρα(πουμένου) σημαφείσθης. See also cols. 137, ll. 22-138, 1 and the explanation of the editor p. 141.

(64) Ibid., 129, 14-16:
αὐτὲν ὡς περὶ αὐτῶν κριθεὶν φαινεῖν ἐν ἐγκυκτα.
See also: 131, 22-132, 1; 134, 16-17; 135, 18-19; 136, 17-18; 137, 17-19; 139, 1-2; 141, 2-3; 142, 5-6; 143, 2-3; 144, 6-7; 150, 13-15; 151, 13-15; 154, 16-18; 155, 10-18; 155, 10-11; 157, 6-7.

(65) Ibid., 77, 6-7:
ἐχρί τῆς ποι κρατείτων ῥημέων σημαφοῦς
152, 13-14: ὃφείλειν σια σταλῇν αὐχρί ὡχε—ινεκής διαγγέλλει
dιαγγέλλει (66) Ibid., 108, 16-109, 7:
"Ἀπελέον Χρήσιμον τοῦ φίλου \\
tοῦ· αἱρήλιαν Ἀυτωνίου\\nΚαὶ σαρκός τοῦ κυρίου \\
καὶ θεοῦ\\nΟὐδὲν ἐπεσχέθη ἐπὶ τῶν κεχρ-ισίων\\nx ἔκκλησθή ὑπὲρ τῶν \\
παραίτησεν τινὸς ἐξ Ἱσραήλ\\nκαὶ \\
ἐπὶ τῶν γενομένων τῶν Ἐ\\nἔπικ (ἐπιεικές) πρὸς \\
τὰ ὃποια ἀπαντήσῃ ὅλα\n1091 παρετέθη τόν \\
κυκλοφόρη (μακάρες) ἐπαναθέσιν Νταν \\
πρῶτος \\
τοῖς κηρύγης\\nθεοῦ\\nἈυτών\\ντῶν\nἀπελεύ[χων]\\
Dia ἑπαρχία\\νκαὶ \\
ἐπί \\
ἔπικ (ἐπιεικές) τὰ αὐτοκατα \\
Ἔφη εἰ ἀρματα \\
Χέρσω \\
παλαιόν εἰν\\n(67) Ibid., 95, 11-14; 133, 19-134, 10; 135, 5-15; 139, 16-22; 140, 18-23.
(68) Ibid., 96, 14-17; 97, 2-5 and note on l. 3; 131, 6-16; 143, 17-144, 4; 151, 6-
10; 156, 15, 18-22.
(69) P. Giessen 4 (118 A.D.), l. 19:
...παρεσέχεω \\
Katib διήκεσις τῆς \\
ἐπητηιας (μένων) \\
Kat tòa έθος...
(70) P. Mendesius Genevensis: victor Martin, *Un document administratif au
nom de Mendès* (Studien zur Palaeographie und Papyruskunde XVII, pp.
9-52).

(71) Ibid., pp. 33-34.

(72) Ibid., II, 12, 14, 24, 26, 55, 81, 87, 126, 128 etc where
τοῦ α(ὑτευ) or ὕπνο τοῦ α(ὑτευ) are used; 106, 109 where
ὑπὸς α(ὑτης) is used.

(73) Ibid., pp. 31-32.

(74) Ibid., p. 34:

(75) Ibid., I. 535: επὶ (εκκο & θησαι) ἀβρ (ὀξου) (ἀσπασι) ἐκα
Τρεῖς αὐ[λοι] νειλ(αβροκαθαι) see also II. 148, 456, 504, 512, and
551 where the same formula recurs with different small proportions of... ἀβροκὰς
τὸν: 10.5, 10, 14,... 5, and 12 arourai respectively. Unfortunately, the in-
specion committee did not write down in such formulæ the amount (size) of
the rest of the land which they stated as "inundated by the Nile... αὐ[λοι]
νειλ(αβροκαθαι). It is also difficult to calculate such totals from the entries of the
list owing to the many lacunae. However, it can be inferred from the many
entries of ἀβροκὰς or ἐπηγνηλη and the small area officially recognized
as... ἀβροκὰς... ἡ... that the latter constituted just a minor proportion of
the total area.

Cf. the commentary of V. Martin: ibid., p. 38 and note 52 on this point and
the evidence he derives from other documents: P. Brux.I, cols. IV, V, VI
where only 151 ar. were recognized as ἀβροκαθαι from a total of 420 ar. de-
clared as such, while the remaining 269 ar. were regarded by the committee
as "inundated". In P. Leipzig 105, only 127 ar. were recognized as ἀβροκαθαι.
from a total 1850 arurae declared as such.

(76) P. Mendes Geneve, ll. 451/52: ας ου]σαι έν πλεύστοις
άν δέ ἔτοιν τῶν Χρυμάτων] καί οὐρράζωμαι.

See also ll. 342-43; 496 - 97; 521-25; 538-39; 568-69.


(78) P. Tlmoues I, cols: 70,12-74,6; 76,10-80,23; 98,21-104,8; 104,9-105,22; 114,3-115,20; 115,21-116,18; 116,19-118,22; 120,10-124,8; 124,9-127,3; 152,10-145,9.

BGU III 902,903; P.S.I. I 101,102,103,105.


(80) Ibid., 76,17; 99,11; 117,9; PSI 105,10.

P. Tlmoues

(81) Ibid., col.120,14-16. Cf. also cols.: 76,16-19; 117,4-7; 124,18-21; 152,15-18.

BGU 902,4-7; 903,10-14; PSI I 101, 11-14; 102, 9-12; 105,5-10.

(82) See note 80 above and col. 124, l.13.

P. Tlmoues

(83) Ibid., col.77,15-17: διὰ τοῦ μὲν ἐν τῷ λαῷ[λά]γεως
ὁυτάν τὸ παύς εἰς τὸ φερεῖν.

(84) Ibid., cols: 70,19-21; 76,20-21; BGU 903,14-15; P.S.I. 101,14-15; 102,12.

(85) P. Tlmoues, 70,II,21-22:

ἐκομῇ[φισευ] τοῦ ἐπιβαλλόμαι λαοῦ τοῖς ἄγακοι
Χωρίκως: 71,5-10: ὅσα οὖν ἐν αὐτῶν οἴρει
toῖς δηλῳβεῖσι: εἰμικενεύεις εἰς τὸ πραξθηναι;
τὰ δὲ καὶ τὰ ὀπολειπόμενα εἰς τὸ ἔπισχεθηναι ἄρχοντας τῷ θεῷ τέτει καὶ τοῖς (τετεί) μετασέβετην.
(86) Ibid., 153,1-4:

(87) Ibid., 120,18-21:

(88) Ibid., 76,22-77,2: BGU 903,16-20.

(89) F. Thmousis, col. 104,Il.9-15(A.D. 168/69):

For similar incidents in 167/68 cf. Ibid., cols.114,3-14 and in particular 7-10;
116, 4-10 where the prefect Blassianus was notified of these attacks.

(90) Dio Cassius, 71,4:

This Isodrus was described in this same passage of Dio Cassius as "surpassed all his contemporaries in bravery": Ἡ γὰρ ἐκ ἰσιωπας ἀνάρικ πάντων τῶν καθ' ἑαυτὸν ἀριστος.
and the danger of the revolt was to the extent that Alexandria itself was on the brink of falling in the hands of the rebels, had not Avidius Cassius been sent against them from Syria:

[ἐπειτα ἐκ παρκάβεσις τεῦς ἐν Ἀίγυπτῳ Ῥωμαίους νικήσαντες κύριον καὶ τὴν Ἀλεξάνδρειαν εἰλέγε, εἰ μὴ Κάσσιος ἤκουσε Περσεφεῖς ἐπὶ σωτήρ.]

(91) P. Thumous L, cols. 98, 21-95, 11:

[Ὁ θάνατος Πετετεί καὶ ἀλ(ας) ναμίς καὶ περγέω(θ)ράτεως)]


(92) Cf. Ibid., PP. 28 (and note 11) and 29.


(94) P. Thumous I, col. 103, 4-10, 11, 13:
The names of the other villages are in ll. 11, 15. cf. also 121, ll. 19-21.


(96) P. Thumeia ..., col. 104, ll. 15-16.

(97) Ibid., p. 29; and note 5 of this paper.


(99) Ibid., p.196.

(100) Ibid.

(101) Ibid., p. 195.