

121-126. OSTRAKA¹⁾

121. Receipt for Tax on Fruit-trees

Yale inv. 25

7.5 x 6.7 cm.

148 or 137 B. C.

The tax on ἀκροδρυα, for which this receipt was issued, has been attested previously by 22 ostraka and one papyrus, ranging from the third century B. C. to the reign of Augustus.²⁾ The tax, which is described in various ways, is most fully called the ἕκτη τῶν ἀκροδρύων³⁾ and Wilcken's conclusion⁴⁾ that this tax constitutes one application of the ἀπόμοιρα of a sixth has been universally accepted.⁵⁾ A number of features of the present text, however, recall the fact that the extant receipts present anything except uniformity in other aspects, and an examination of some of these problems is thus in order here.

Formula: except for a few brief or aberrant texts, the receipts may be divided into those that begin with a date, followed by a verb of paying (usually τέτακται) and most often the name of a bank, and those phrased in a collector-to-payer formula. The Apol-

1) I am indebted to Alan E. Samuel for making these ostraka available to me and for looking at my texts of them, and to John F. Oates for copies of texts not available in Tallahassee.

2) The ostraka are BGU VI 1304-11; OEdf. 241, 349, 359, 367; OBrüss.-Berl. 21; OTait I Ash. 1; OStrassb. 294, 772; WO I, 1278, 1316, 1344, 1346, 1491. The papyrus is PRyl. IV 575.

3) The ostraka in which the sixth is mentioned (or restored) are from Thebes (OTait I Ash. 1, OStrassb. 772, WO 1278, 1344, 1346, 1491), Apollonopolite Nome (BGU VI 1310 and the Edfu texts) and the Tentyrite Nome (BGU VI 1311). It is lacking in some Theban texts and all of those from Syene, but the significance of the latter fact (noted by Wilcken and not altered since his day) is not clear.

4) WO I, p. 134: "Ich glaube daher, dass wir es hier vielmehr mit nichts anderen zu thun haben als einer speziellen Abart jener ἀπόμοιρα."

5) Most recently by E. G. Turner in PRyl. IV, p. 24 (citing also C. Præaux and E. Kühn as in agreement).

Ionopolite texts commonly have a tax farmer to taxpayer greeting followed by τέτακται, while the Theban collector texts (WO 1278, 1316, 1344) follow the greeting with ἔχω or ἀπέχω. Ostrakon 121 is a combination of these forms, giving first a date, then an ἔχω construction—the beginning of a bank receipt with the verb of a tax farmer receipt. This curious situation is responsible for the unusual third-person reference to the taxpayer Imouthes and for the fact that the name of Apollonios the collector appears only in a signature at the end of the document, both contrary to customary practice on collector receipts. This is, of course, our first ἀκροδρύων text from the Pathyrite Nome, and we might think that we have little more than regional variation here; but differences among texts from one source (often contemporary, even) suggest that variety is no cause for surprise.

Tax name: this text is to be grouped with those not using the term ἔκτη, although there is no reason to doubt that the same tax is meant.⁶⁾ Instead we have τὸ γινόμενον τέλος τῶν ὑπαρχόντων αὐτῶι ἀκροδρύων ἐπὶ τοῦ Κόχλακος τῆς Ἀραβίας τοῦ Παθυρίτου, a phrase paralleled (with varying degrees of closeness) in several other ostraka, notably OEdf. 241 and 367 and BGU VI 1310, the latter two of which have the phrase τὸ τέλος τῶν ὑπαρχόντων αὐτῶι ἀκροδρύων καὶ φοινίκων ἐν τῶι Ἀπολλωνοπολίτηι. In the latter two of these ostraka, no amount is indicated for the payment, just as in the present document.⁷⁾ The phrase τοῦ αὐτοῦ (ἔτους) is in this text curiously placed at the end, when one might have expected it to be placed in line 3 after τέλος.

Modalities of payment: the present ostrakon does not indicate the medium in which payment was made, but one may assume that it was, as is the case in all texts where the information is given, in copper drachmas. The month in which the payment is made, Pauni, is of interest. E. G. Turner has suggested that there were three ways of paying the tax: (1) to endure official supervision and pay the assessment after the harvest; (2) to pay the full amount before harvest and thus escape supervision; and (3) to pay an addi-

6) This conclusion comes from the fact that the three closest parallels to the tax phrase cited here, BGU VI 1310 and OEdf. 241 and 367, all contained (earlier in their formula) mention of the ζ' ἀκροδρύων, being receipts given by farmers of that tax. The present document is accordingly to be thought of as an abbreviated cousin of those texts.

7) WO 1344 (for τὸ τέλος τό(που) ἔκτη ἀκροτρύων) and the Augustan OBrüss.-Berl. 21 also do not contain amounts paid, although the latter gives the amount of land for which the payment was made (a half-aroura).

tional 20 per cent of the assessment before harvest, harvesting without supervision and then paying the full amount after the harvest (in addition to the 20 per cent).⁸⁾ The present payment, made in Pauni—some time before harvest (Mesore-Thoth)⁹⁾—and for the tax due, would be an advance payment of type 2, according to Turner's hypothesis.

The foundations of this theory are, however, less than firm (Turner himself classifies it as speculative). They rest on the comparison of BGU VI 1311, in which a farmer of the sixth concedes to an orchard owner the right to harvest and dispose of his crop in return for paying 400 drachmas, and PRyl. IV 575, in which a farmer of the sixth waives payment of the sixth except for payment of an ἐπίτευπτον of 11 drachmas on two holdings. Turner further points out the presence of a 20 per cent increase between the payment and the second total signed in five receipts for this tax.¹⁰⁾ But there are problems: first, in PRyl. 575, the farmer concedes not the privilege of harvest without supervision, but rather the ἔκτη itself;¹¹⁾ that is, no tax is due except the ἐπίτευπτον. This situation does not accord with any of Turner's three methods of payment, which are concerned not with tax-exemption but rather with supervision-exemption. Next, there is no indication in BGU 1311 that the payment is a fifth rather than a payment in full before harvest. In addition, the extra 20 per cent in the five receipts cited has long been attributed to a surcharge for costs of collection, in particular the exchange of copper paid toward taxes assessed in silver; as such, it is part of a phenomenon widespread in Ptolemaic tax collection of the later period.¹²⁾ If the surcharge on ἀκρόδρα is to be treated aside from all the other taxes, much special pleading would appear to be necessary. There is also some problem with the chronological range involved: all five ostraka with a surcharge (and also BGU 1306, which might have had one)¹³⁾ can with probability be

8) PRyl. IV, pp. 24-25.

9) Cf. E. Kühn, BGU VI, p. 94.

10) BGU VI 1307-1309; WO I; OTait I Ash. 1.

11) The main text makes this clear, despite the subscription that the tax farmer waives the 11 drachmas (which in reality are collected).

12) The classic article (cited by Turner) is that of J. G. Milne, JEA 11 (1925) 269; approved by C. Préaux, OWilb. p. 27 ("la différence ... est expliquée de manière définitive, semble-t-il, par J. G. Milne").

13) The second total is lost.

dated between 103 and the fifth year of Auletes,¹⁴⁾ whereas the ἐπίπεμπτον of PRyl. IV 575, which Turner wished to identify with the 20 per cent, dates to 235 B. C.; no receipts of the intervening 130 years show a surcharge. Finally, the pre/post harvest payment date distinction advocated should have as a consequence the fact that all receipts recording the payment of a 120 per cent total should come from after harvest, when the full amount would be added to the earlier fifth. But OTait I Ash. 1, in which amounts of 2000 and 2400 drachmas are given, comes from Pauni, well before harvest. It is hard to reconcile this document with the theory.

It seems, then, that present evidence neither supports nor even permits the hypothesis discussed and that we cannot conclude that the Pauni payment in ostr. 121 indicates an attempt to avoid supervision.

(ἔτους) λγ Παυνη ιζ ἔχω

παρὰ Ἰμούθης τὸ γινόμε-

νον τέλος τῶν ὑπαρχόν-

4 των αὐτῶι ἀκροδρύων

ἐπὶ τοῦ Κόχλακος τῆς Ἀραβίας

τοῦ Παθυρίτου τοῦ αὐτοῦ (ἔτους).

Ἀπολλώνιος

8 p3 isw t3 tk n h3.t-sp 3 dr.t P3-di-Sbk.
(reading by R. J. Williams)

5-6. Κόχλαξ in the Pathyrite Nome is discussed with references in the note to UPZ II 180a vii.1; a phrase much like that in our ostrakon is cited there from PLond. II 401.10 (p. 14): ἐπὶ τοῦ Κόχλακος τῆς Ἀραβίας τοῦ δηλουμένο[υ] Παθυρίτου νομοῦ. References in OTait II Bodl. 1699, 1915, and 1996 provide no additional information. Among the mentions of locations of orchards in ἀκροδρύων receipts, the nearest is Ἐκροδρύων Λιβύης in BGU VI 1305 from Elephantine.

14) We may note that all receipts that can be assigned to these years either have or may have had the surcharge, while none of the receipts published up to the present which are dated outside these years can have had it.

Translation

Year 33, Pauni 17: I have from Imouthes the tax owing on the fruit-trees belonging to him in Kochlax of the Arabia of the Pathyrite for the same year. Apollonios. (Demotic) The payment for the vegetables in year 3- by the hand of Petesobk.

122. Receipt for Dike Tax

Yale inv. 32

9.2 x 5.7 cm.

A. D. 44

The surface glaze of this sherd is badly flaked, and much of the ink has been lost with it, causing the last two lines to be completely unreadable. The reading of the first four lines is, however, fairly certain. In formula the receipt follows entirely a Theban format, and the only element of the text that might argue against a Theban origin for it is the name Peteasmephis, attested hitherto only in the Petrie ostraka from Coptos, Berenike and Myos Hormos, all of which come from the first century (see note to line 1). The Coptos ostraka for this period (OTait I Petr. 195-209), however, follow quite a different formula, in which the *τράπεζα* is always mentioned; this trait persists through the century. Given the very Theban character of the taxpayer's own name, Psenamounis, we may suggest that his father moved from Coptos or more likely from a Red Sea port to Thebes, and that the son lived in Thebes.

Διὰ(γέγραφε) Ψεναμο(νις) Πετεασμήφι(ος) Plate XXXIII C

ὑπ(ὲρ) χω(ματικῶ) δ(ᾗ)τους) (δραχμᾶς) ς(τριῶβολον) (γίνονται)

(δραχμαὶ) ς(τριῶβολον).

(ᾗ)τους) ε(Τιβερι[ο]υ Κλαυδίου Καίσαρος)

4 Σ[ε]βαστοῦ Γ[ερ]μ[αν]ικῶ] Αὐτοκράτορος Φαῶφ(ι)

Two unreadable lines.

1. The name Peteasmephis is attested at Coptos in OTait I Petr. 202, 203, and 208; at Berenike in OTait I Petr. 224; at Myos Hormos in OTait I Petr. 223, 277, 288, and 291. His presence in Coptos is probably a result of the trade with the coast, to which the name seems properly to belong, rather than an indication that it is local to Coptos. Because the ostraka from Berenike and Myos Hormos were found in Coptos, however, it is clear that no real line can be drawn. On the formula of the banks at Coptos compared to that at Thebes, cf. Tait's note to OTait I Petr. 212. The multiple occurrences of the name cited above do not involve the same person, showing that the name was quite common within our small sampling from the Red Sea trade area.

3. OTait II Bodl. 564 preserves this titulature for Claudius in the same year.

123. Receipt for Poll Tax and Dike Tax

Yale inv. 16

7.4 x 10 cm.

A. D. 113/14

This ostrakon preserves the lower part of a receipt, with a series of payments extending from 30 October 113 to 25 November 114. There is no indication of provenance preserved, but the format is in every way typical of Theban receipts of this period.

[- - - - -] δύο

Plate XXXV A

[- - - - -]μο() ὑπ(ἐρ) λαογραφίας

[place, year δραχ(μὰς) τέσσαρες] (γίνονται) (δραχμαὶ) δ. (ἔτους)

ιζ Τραιανοῦ

4 [τοῦ κυρίου month] γ. τοῦς τούτων Ἀθῦρ γ

[δραχ(μὰς) (γίνονται) (δραχμαὶ) Φαμεν]ὠθ ᾱ δραχμὰς τέσσαρες
(γίνονται) (δραχμαὶ) δ.

[ὁμοίως date δραχμὰς] ὀκτώ (γίνονται) (δραχμαὶ) η. ὁμοίως ιδ

[δραχμὰς - - (γίνονται) (δραχμαὶ) -] Φαρ(μοῦθι) ιθ δραχ(μὰς)

τέσσαρες (γίνονται) (δραχμαὶ) δ.

8 [month, date δραχ(μὰς)] τέσσαρες (γίνονται) (δραχμαὶ) δ. ὁμοίως ις

[δραχ(μὰς) - - (γίνονται) (δραχμαὶ) - . Μεσῶρη ̄ς δραχ(μὰς) τέσσαρες
(γίνονται) (δραχμαὶ) δ.

[λη (ἔτους)] Ἐθὺρ ἡϑ χω(ματικοῦ) (δραχμὰς) α (διώβολον).

1. The format of the year date beginning in line 3 would indicate that it followed the first payment recorded on this receipt; it is therefore possible that what I read here should be something else, as a number would not ordinarily be found this early in a receipt. But it is at least possible that line 1 read something like "X and Y, οἱ δύο πράκ(τορες) ἀργ(υρικῶν), etc."

4. The month must be Thoth or Phaophi. I do not understand the meaning of τοῦς τοῦτων. Hathyr 3 = 30 October.

5. Phamenoth 1 = 25 February 114.

6. Since Pharmouthi is first mentioned in line 7, all payments following Phamenoth in line 5 must be of the latter month. Phamenoth 14 = 11 March.

7. Pharmouthi 19 = 14 April.

9. Mesore 6 = 30 July.

10. Hathyr 29, 18th year = 25 November 114.

Translation

... for poll-tax ... (drachmas four), that is, dr. 4. Year 17 of Trajan ... Hathyr 3 ... Phamenoth 1, drachmas four, that is, dr. 4 ... (drachmas) eight, that is, dr. 8. Likewise the 14th ... Pharmouthi 19, drachmas four, that is, dr. 4 (drachmas) four, that is, dr. 4. Likewise the 16th Mesore 6, drachmas four, that is, dr. 4 Hathyr 29, for dike tax, dr. 1, 2 ob.

124. Granary Receipt

Yale inv. 29

7.9 x 6.6 cm.

10 June A. D. 183

This Theban receipt of typical formula but written in a clear, attractive, hand presents a problem only in the signature (cf. below).

Μέ(τρημα) θησ(αυροῦ) μη(τροπόλεως) γενή(ματος) κγ
 (ἔτους)
 Κομ<μ>όδου Ἀντωνίνου Καίσαρος
 τοῦ κυρίο(υ) Παῦνι ις ὑπ(ἐρ) Νό(του)
 4 ὀνό(ματος) Ἵωρος Πεβρίχιος μητ(ρὸς)
 Σενπαμών(θου) πυροῦ ἕκτο(ν)
 (γίνεται) (πυροῦ ἀρτάβης) ζδ. Ἀμώ(νιος) ... σ(εσημείωμαι)
 (πυροῦ ἀρτάβης) ζε.

4. The taxpayer is not otherwise known.

6. What follows Ἀμώ(νιος) looks like a repetition of the same except that the first letter does not look much like an alpha. The first 1/6 sign has an apparently meaningless tail on it.

Translation

Payment to the granary of the metropolis from produce of the 23rd year of Commodus Antoninus Caesar the lord, Pauni 16, for Notos, in the name of Horos son of Pebrichis and Senpamonthes, of wheat, one-sixth, that is, art. wh. 1/6. I, Amonios ... have signed. Art. wh. 1/6.

125. Receipt for Transportation of Grain

Yale inv. 14

6 x 9.3 cm.

III cent.

This receipt belongs to a well-known class of ostraka, almost all of which come from the third century, especially from the second half of that century. The most detailed discussion is to be found in *OOsl.* pp. 40-59, by L. Amundsen; Amundsen subsequently added a large number to the published texts of this type with *OMich.* I 64-81 and 360-562; the latter series comes from Karanis, but some of the other ones, like our text and others cited by Amundsen, come from Theadelphia. Further examples of this type of

document are to be found in OMich. 857-931 (edited by O. M. Pearl and H. C. Youtie in PMich. VI) and 1055-82 (edited by H. C. Youtie in PMich. VIII).

These documents are part of our evidence for the transportation of grain from village granaries to the Nile for shipment down the river; the fact that most of our extant texts of this type come from the Fayum no doubt reflects the dependence of that area on land transport to reach the river across greater distances. The formulae of these texts vary somewhat, but the main elements found appear with some consistency and have been outlined by Amundsen in OOsI. and by Grenfell and Hunt before him (in PFay., pp. 318-20). Of these parts our text includes the granary from which the grain was sent (lines 2-3), the year of the produce (line 1), the name of the man transporting the grain (line 4), and the number of donkeys loaded (lines 4-5). The text closes with the date (line 7), which is, as is usual, the year after the crop which is being transported.

The grammatical syntax is loose, as is customary, for we have in reality little more than a list of facts whose order could vary almost endlessly. The donkeys, however, were usually given in the nominative, in contrast to the use here of the accusative (cf. OOsI., p. 49). The individuality of this ostrakon lies mainly in its omission of Grenfell and Hunt's element 3, the phrase διὰ κτηνῶν with the name of the source of the animals used. On the other hand, the phrase κώμης ἐπισήμου is unparalleled. It is likely that this phrase is the equivalent of the omitted words, so that what is meant is that the animals used were δημόσιοι ὄνοι of the village. One might have expressed it in a more normal formula as διὰ κτηνῶν κώμης Θεαδελφίας ἐπισήμου "by donkeys with the mark of the village of Theadelphia."

γενήματος ι (ἔτους)

Plate XXXVI A

θησαυροῦ σου κώ-

μης Θεαδελφίας

4 Μάρων ὄνους

δύο κώμης

ἐπισήμου

(ἔτους) ια Παῦνι η´

2. The letters σου are superfluous and without parallel in the other ostraka of this type; I do not understand the reason for their presence here.

126. Receipt for Tax on Sale of a Slave

Yale inv. 31

5.6 x 9.3 cm.

II - III cent.

Attestation of the τέλος δούλου as such is rather uncommon, and the present text is the first ostrakon to contain a receipt for this tax. The reason for this situation has long been apparent, namely that the τέλος δούλου was only a specific application of the general ἐγκύκλιον. In the first published text to mention the τέλος δούλου, POxy. I 96 (A. D. 180), it is collected by ὁ σὺν ἄλλοις ἐπιτηρητῆς ἐγκυκλ[ίου]¹⁵⁾ in the amount of 52 drachmas, surmised by Grenfell and Hunt to be 10 per cent of the selling price. Another Oxyrhynchite text, PHamb. I 79 (II cent.) records the payment of 52 drachmas for tax on sale of another slave. Other texts reveal somewhat different locutions.¹⁶⁾

Our text offers no evidence for provenance; its formula is foreign to the Theban ostraka of the period indicated by the hand, the late second and early third centuries.

(ἔτους) ζ' Τῦβι κ

Plate XXXVI B

διέγραψεν Πησις

Σερήνου ὑπὲρ τέλος δούλου

4 δραχμᾶς ἑξήκον-

τα τέσσαρας (m. 2)

15) Corrections by H. I. Bell, *Aegyptus* 2 (1921) 103 and U. Wilcken, *WO* I, p. 576; cf. *POxy.* II, p. 319: these are registered in *BL* I 315.

16) *SB* V 7533 (Westermann, *Aegyptus* 13 [1933] 229ff.) records that the buyer is paying (lines 7-8) τὰ εἰς τὸ ἐγκύκλιον τοῦ αὐτοῦ δούλου τέλη, and *SB* III 6291, a contract for the sale of two slaves, records that the buyer shall pay ὑπὲρ αὐτῶν τῆ τῶν ἀνδραπόδων ὧν τὸ καθήκον τέλος.

σεση(μείωμα) τὰς δραχμὰς
 ἔξηκον(τα) τέσσαρας
 8 (δραχμὰς) ἑξ

2. One or two letters in the middle of the name are too faint to read; perhaps Petesis?
3. The omicron of δούλ(ου) is little more than a dot.
7. Only the fact that the rest of τέσσαρας is present entitles one to say that ἔξηκον(τα) is abbreviated in that manner, for the first two letters of the second word might equally well be the closing ones of the first. It is possible that the signer simply wrote ἔξηκοντέσσαρας as one word without planning to abbreviate.

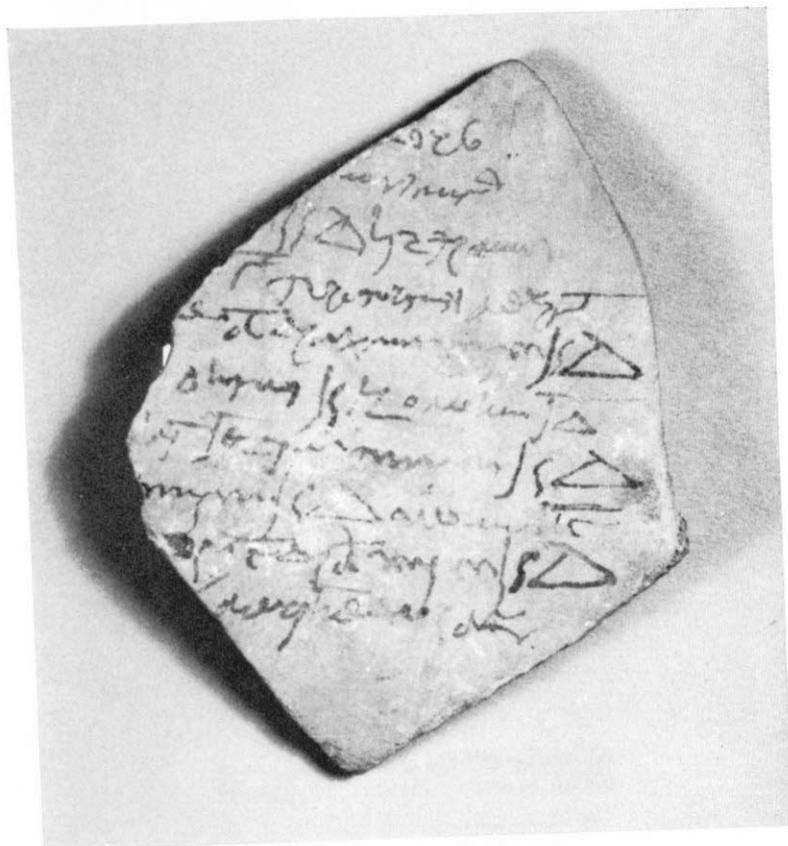
Translation

Year 7, Tybi 20: P.esis son of Serenos paid for tax on a slave, drachmas sixty-four. I have signed the sixty-four drachmas. Dr. 64.¹⁷⁾

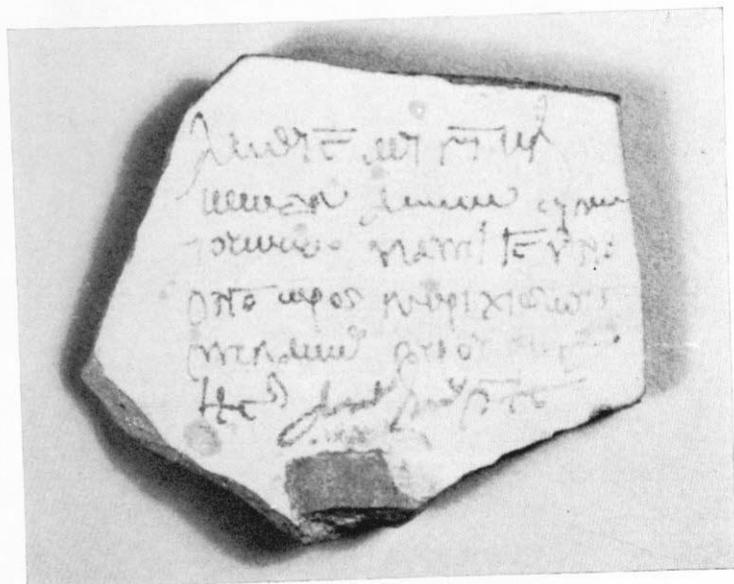
Columbia University
New York, New York

Roger S. Bagnall

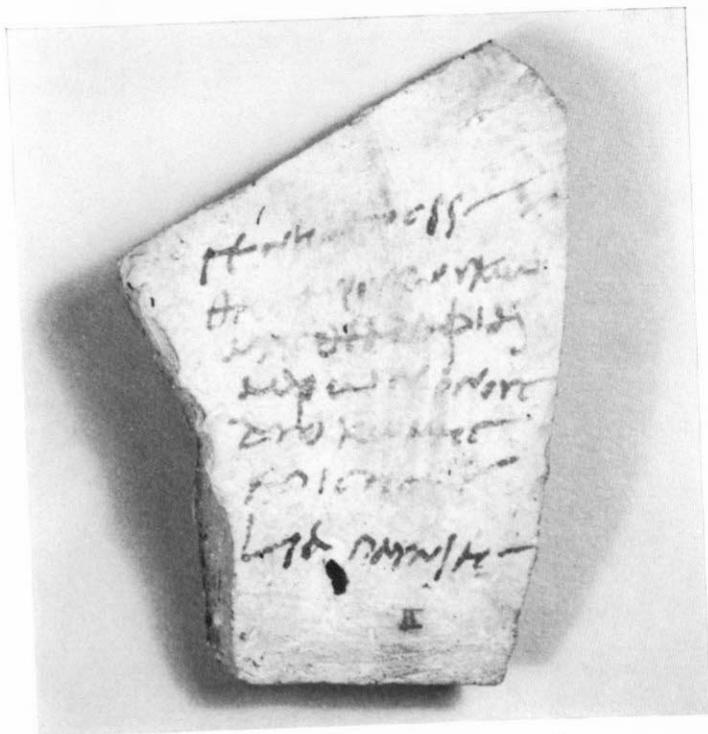
17) The Yale collection contains another 15 Greek ostraka not published here, mostly faint or inconsequential, as well as about a dozen Coptic ones. No information about the acquisition of these documents appears to be preserved.



A — Ostrakon no. 123 (Yale inv. 16)
 Receipt for Poll Tax and Dike Tax



B — Ostrakon no. 124 (Yale inv. 29)
 Granary Receipt



A — Ostrakon no. 125 (Yale inv. 14)
 Receipt for Transportation of Grain



B — Ostrakon no 126 (Yale inv. 31)
 Receipt for Tax on Sale of a Slave