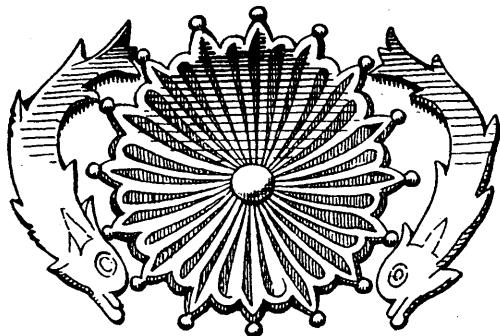


BULLETIN
DE LA
SOCIÉTÉ D'ARCHÉOLOGIE COPTE

TOME XXIV

(1979 ~ 1982)



LE CAIRE

—
1982

THEADELPHIAN TAXES
IN CPR VI 5

This papyrus contains three columns from a roll, missing about 10-14 letters from the first at the left, a few letters from the third at the right. It preserves three documents, to wit:

- a) a receipt dated 22.iv.336 for the expense of four months' labor by a workman at Alexandria;
- b) a receipt for a payment of barley, probably on the same day;
- c) a summary receipt in ledger form for deliveries of wheat to the harbor of the city (of the Arsinoites), credited to the account of the *sitologoi* for the villagers of Theadelphia.

Each of these raises certain problems of text and substance. Lines 1-9 contain the receipt for the cost of four months of a workman's labor. The issuer is one Eulogios son of Andrias, *bouleutes* and [έπιμελητής] *έργατων* 'Αλεξανδρίας; the recipients are Heron and his partners, *komarchs* of Theadelphia. The number *τεσσάρων* (of months concerned) in line 6 is restored, but it is certainly right, and the editor's suggestion in the note that Pachon was followed in the lacuna by *τριακάδος* deserves to be included in the text. Something more is needed: the editor suggests an amount of grain, but receipts of this sort generally just say 'the sum due from you' or something of this sort. *P.Sakaon* 22, 23, 24, 25 and 26 give parallels. Most likely is *τὸ αἴροῦν* (spelled perhaps, as commonly, *ἴροῦν*). The 16 letters needed seem a bit much compared to lines 1-4 (8-9 letters) or even 5-6 (10 and 12 letters), but the scribe may have written *τριακάδ* (as in *P.Sakaon* 22.42) or *τριακάδ(ος)* (as in *P.Sakaon* 25.30). It should be noted that the editor's *Οὐρβίου* in the consular phrase is erroneous; cf. *P.Panop.* 6.12n. and *P.Oxy.* XLVI 3304.3n. for the correct *Οὐρπίου*. Lines 10-17 are a receipt for barley. The editor has restored this receipt as being for barley paid for a workman's expenses, but this is unnecessary and there is no

evidence for it. The collector's title may have been something quite different, as the presence of πόλεως in line 11 suggests. Perhaps ἐπιμελητής [κριθῆς ὅρμου] πόλεως would be the most economical restoration, but others are possible (see Lewis, *Inventory of Compulsory Services*, s.v. ἐπιμελητής). In line 12, 17 letters seems a bit excessive; the τοῖς before κοι(νωνοῖς) is in fact not needed (cf. line 20). Line 13 has the verb of receiving. Then follows the payment. It must be observed that the letters after the lacuna in line 16 are μόνας, which means that the second statement of the payment stood in the lacuna. In line 15, we need some phrase again meaning 'what is due from you'. And in line 17, σεση(μείωματ) is needed. (It should be noted that the editor throughout writes σ(εσ)η(μείωματ): but we are surely dealing with *Verschleifung*.) The text thus may be read and restored as follows:

[± 12-14] ίς θουλ(ευτής) ἐπειμελητής
 [? κριθῆς ὅρμου] πόλεως Αύρηλίοις
 [*Ηρωνι (?) καὶ κοι(νωνοῖς) κω] μάρχων κάμης
 [θεαδελφίας χαί]ρειν {σ}έσχον παρ' ὑμδν
 [ὑπερ τῆς ἐνά] ήης ἵνδικτ[έ]ωνος
 [τα αἰροῦντα ὑμῖν] πλήρης, κριθῆς (&ρτάβας) κγ.
 [κριθῆς (&ρτάβας) κγ] μόνας. Δημήτριος
 [σεση(μείωματ). Φαρμοῦθι] κς.

Lines 18-63 come from a ledger-receipt issued by *apodektai* of wheat for the eighth pagos at the city harbor to [Hero]n (?) and Zoilos and their partners, *sitologoi*, for delivery of wheat for the account of villagers of Theadelphia. The deliveries are credited to the 10th indiction (336/7). The editor dates them to 337, but there is no reason not to put them in 336 as is natural, since the harvest fell after the start of the indiction (cf. *CSBE* 9-16). The following deliveries are preserved:

Epeiph []	17 $\frac{1}{4}$ art.
13	26
16	34 $\frac{1}{4}$
18	37
20	35 11/12

Theadelphian Taxes

22	23	11/12
24	27	5/12
Mesore	[1?]	23 7/12
3	32	5/12
15	45	1/3
16	3 .	1/3
17	32	1/12
[]	[]	<hr/>

365½ ++

Allowing for the lost digits in two payments, the total probably came to about 400. As the papyrus is broken at right, more deliveries may have stood in another column. It will be noted that the amounts of the deliveries are almost all very close to multiples of 3 art., the amount carried by a donkey. In the contemporary Karanis delivery receipts (see *P. Col. VII* 143-165 introd.), donkey-loads are generally just a shade under 3 art. (The result of subtractions for purification?) And the figures above are compatible with multiples of donkey loads ranging from 2.74 to 2.99 art. The largest number of donkeys was 16, on Mesore 15. Considering the contemporary population of Theadelphia (about 25 adult males, cf. my demonstration elsewhere), that is a creditable figure.

There is something to be gained from confronting this papyrus with *P. Sakaon 10* (= *P. Thead. 30*), an account of the collection of wheat from Theadelphia for indiction 10, which I have argued elsewhere is dated 336/7. There, we have a list taxpayer-by-taxpayer, dated Epeiph 20, and totalling 451 art. It is obviously not a true account of the actual deliveries, since each payer appears only once with a total rather than by deliveries. The figure is reasonably close to the ca 400 of *CPR VI 5*, which may be incomplete. It is not clear in *P. Sakaon 10* if these amounts had actually been collected or were simply assessed. In a village of 25 people, it may be foolish to ask excessively formal questions about procedures. The *sitologoi* there are Heron, Aoug and Esouris; hence my suggestion that Heron's name may be restored in *CPR VI 5.20* as above. The other *sitologos* of *CPR VI 5*, Zoilos, does not appear in *P. Sakaon 10* as *sitologos*, but only as a taxpayer in line 12. In both documents, however, it is in-

dicated that other *koinonoi* were not named, and Zoilos was in fact the brother of Aoug. Family representation in official positions is not rare for village liturgies; but both brothers may have been in office. In a village this size, eligible liturgists were not numerous.

I have given elsewhere (*P.Col. VII* 143-165 introd.) a description of the collection procedures which in my opinion were followed in this period, and I refer to that treatment for details. *CPR VI* 5 is a list of the little village caravans which delivered the wheat to the harbor in the summer right after the spring harvest. The villagers themselves will have received receipts like *P.NYU* 5-11a from the *apodektai*.

In closing I offer a few textual notes. In line 24, the numeral must surely be $\text{\u03b9}\text{\u03b5}$ \u03b4 , which seems from the plate to accord with the traces. In line 30, where the editor prints $\lambda\delta\bar{\delta}$ (i.e., $\lambda\delta\bar{\delta}$), which is what is needed, the papyrus actually has $\lambda\delta\text{\u03c3}$, which is a scribal error. A more general problem concerns the restatement of the payment amounts each time. The writer typically writes $\pi\nu\rho\nu\bar{\delta}\pi\tau\alpha\beta\alpha\delta\delta\kappa\alpha\pi\tau\alpha$ $\tau\epsilon\tau\alpha\pi\tau\alpha\delta$ (e.g.) \u2299 $\text{\u03b9}\text{\u03b5}$ \u03b4 $\mu\nu\bar{\nu}\alpha\delta$ (as the editor reads it). The editor reads the symbol \u2299 as ($\gamma\acute{\nu}\nu\pi\tau\alpha\delta$) ($\pi\nu\rho\nu\bar{\delta}\pi\tau\alpha\beta\alpha\delta\delta\kappa\alpha\pi\tau\alpha\delta$). But this is not correct: the editor herself reads this symbol in line 15 simply as ($\bar{\delta}\pi\tau\alpha\beta\alpha\delta$), and this is right. In consequence, there is no ($\gamma\acute{\nu}\nu\pi\tau\alpha\delta$), and we should find another accusative: as we do, for $\mu\nu\bar{\nu}\alpha\delta$ is throughout a better reading.

COLUMBIA UNIVERSITY, NEW YORK

ROGER S. BAGNALL