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OSTRACA FROM ELEPHANTINE IN THE  
FITZWILLIAM MUSEUM

aus: Zeitschrift für Papyrologie und Epigraphik 80 (1990) 221–238

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## Ostraca from Elephantine in the Fitzwilliam Museum

The Fitzwilliam Museum in Cambridge possesses a small but interesting collection of Greek ostraca, which were acquired in the last century under circumstances that are no longer known. By the kindness of Dr. David Gill I was able to study the pieces during a visit in the spring of 1989 and present here those which assuredly or very probably come from Elephantine.

### 1 Receipt for Poll Tax

GR. P. 503

7 x 8.5 cm

28 February, AD 18

This is the second-earliest receipt for *λαογραφία* yet published from Elephantine / Syene, only SB VI 9545 no.1 (AD 12) being still older. It shows the rate of 16 dr. which was already attested in the earlier text and which continued through at least AD 92/93 (WO 39) before being increased to 17 dr. by AD 97 (WO 46).

Line 6 has suggested an improvement to the text of O.Tait 450 which is of some numismatic interest.

1	διαγεγράφηκεν
2	Παμώνθης
3	ὠπις ὑπ(ἐρ) λαογραφίας
4	τοῦ δ (ἔτους) Τιβερίου Καίσαρος
5	Σεβαστοῦ Φαμενώθ δ̄
6	ἀργ(υρίου) δραχ(μάς) {(δρ.)} ις.
7 (m <sup>2</sup> )	Αὐμ( ) Ἀπολ( ) ἐπηκολ(ούθηκα).

«Pamonthes son of NN has paid 16 silver drachmas for poll tax of year 4 of Tiberius Caesar Augustus, Phamenoth 4. (m<sup>2</sup>) Controlled by me, Aum( ) (?) son of Apol( ).»

- 1 The form *διαγεγράφηκεν* appears so far to be attested only in texts from Elephantine and Syene between the years 16 and 67 AD; see O.Leid. 178.1n.
- 2 The father's name could be read as Ἐμμυῶπις, but that does not appear in the NB or OnAlt.
- 6 The erroneous use of the symbol for drachmae after the abbreviation of the same word is certain here. As the abbreviation stroke could easily be taken as a 'Hakenalpha', I suppose that ἀρχα(ίου) in O.Tait 450.6, ἀργ(υρίου) ἀρχα(ίου) (δρ.) ις, from the year after this text, is in fact a mistake for δραχ(μάς). For an illustration of the form see O.Leid. 176 (plate 48). Revel Coles was kind enough to check this suggestion on the original and judges it probably right, though with the reservation that the initial letter looks more like alpha than delta. E.

Christiansen mentions O.Tait 450 as the sole attestation of ἀργυρίου ἀρχαίου (ZPE 54, 1984, 292 n. 118). He suggested that it might refer to Ptolemaic currency.

- 7 Ἄπολ( ) in this text may be the signatory of WO 3 = O.Leid. 176; in that case the son would be attested in office before the father, but only by one year in a period with very little documentation. Ἄπολ( ) is expanded Ἄπολ(λῶνιος) in the editions and O.Cair. GPW p. 143, but Ἄπολ(λωνίδης), Ἄπολ(λόδωρος) and the like also deserve consideration. The son's name does not appear to be Δημ( ), as might be suggested by WO 7, where a son of Δημ( ) signs a receipt seven years after this.

## 2 Receipt for Poll Tax

GR. P. 56

7 x 7.5 cm

6 May, AD 115

Judging from the list in O.Cair. GPW p. 138, this is by two days the earliest reference to the tax collector Didymion. The next is SB VI 9604 no. 16.

- 1 Διδυμίων πράκ(τωρ). διέ[γραψε(ν) Ἄρ]παῆ-  
 2 σις Παχομπαψενου[ ± 5 ] μη(τρὸς)  
 3 Τισᾶτις ὑπ(έρ) λαω(γραφίας) η(ἔτους) Τρ[αιανοῦ Ἄρ]ίστου  
 4 Καίσαρος τοῦ κυρίου ῥυπ(αράς) δρα[χ(μάς)] ὀκτώ,  
 5 (γίν. ?) (δρ. ?) η. (ἔτους) η(ἔτους) Τρ[αιανοῦ Ἄρ]ίστου Καίσαρος  
 6 τοῦ κυρίου, Παχ(ών) ια. Διδυμίων  
 7 ἔγρα(ψα).

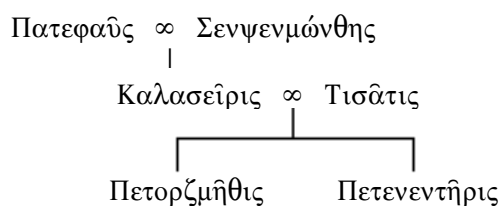
3 λαογραφίας

«Didymion, collector. Harpaësis, son of Pachompapsenou-- and Tisatis, has paid eight “dirty” drachmas, = 8 dr., for poll tax for year 18 of Traianus Optimus Caesar the lord, Pachon 11. Written by me, Didymion.»

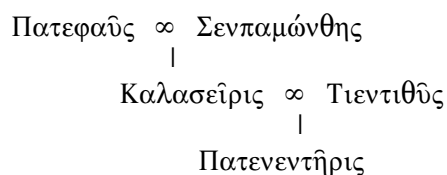
- 1 διέ[γραψε(ν)]: my assumption that the word was abbreviated is based on the other receipts in which Didymion acts without a representative: WO 101, SB VI 9604 nos. 16 and 20.  
 2 The father's name is not in the NB or the OnAlt. For other names formed with Παχομ- see most recently Zauzich in Enchoria 12 (1984) 67ff.  
 4 ῥυπ(αράς) or ῥυπ(αροῦ). Not ‘billon’, as the word is often translated; see A. Gara, Prosdigraphomena e circolazione monetaria (Milan 1976 = Testi e documenti 56) 39-41. The meaning is that any extra charges were included in the sum stated, see P.Cair.Mich. 359 II pp. 25ff., though cf. views to the contrary cited in O.Ash.Shel. 14.3 n. The eight drachmae paid here were only an instalment, though this is not mentioned in the receipt. The full amount due at the time was 17 dr. 1/2 ob. (Wallace, Taxation 128).  
 7 ἔγρα(ψα): SB VI 9604 no.16 l.5 should be checked for this reading instead of σε[ση(μεί-ωμαι)].

### 3-15 One or Two Family Archives

Most of the documents published on the following pages concern a man named Petorzmetis son of Kalaseiris and Tisatis (Texts 5, 7, 8, 10) or Kalaseiris son of Patephaus and Senpsenmonthes (Texts 9, 11). On one occasion these men paid the same taxes on the same day (8, 9); if the collector visited them at home (cf. P.Cair.Mich 359 II p.3) they lived together. I presume that they were son and father. Petorzmetis had a brother, Petenenteris (14). The stemma is:



There was, however, also a Kalaseiris son of Patephaus whose mother was named Senpamonthes (Text 6). I suppose that this is the man whose wife was Tientithys and whose son was probably called Patenenteris (Text 12). Thus:



Because of the recurrence of the same or very similar names, in particular the very rare Patephaus and Petenenteris; and because the ostraca all came together in one collection, it is tempting to think that both families may have been related.

Now the collection further includes a receipt issued to one Patephaus son of Kalaseiris some years earlier than the first of the other documents (Text 3). It seems obvious (and yet may not be true) that this man will have been the father of at least one of our Kalaseiris's; and he could have been the father of both of them, if he was married twice and named a son in each union after the Kalaseiris who was his own father. Other possibilities, including complete identity of the stemmata, arise if the names Σενψενμώνθης and Σενπαμώνθης in fact refer to one woman and / or this is true of Τισᾶτις and Τιεντιθῦς.

It need hardly be emphasized how very speculative such reconstructions are, however, and a further complication arises from WO 173, which shows yet another Kalaseiris son of Patephaus, this time with a mother named Thipsenmonthes, active in Elephantine at the same period as our texts. A Kalaseiris son of Patephaus and Thipsenmonthes was also found considerably earlier if the restorations in WO 99 and 147 are correct.

Outside of the texts published here Petorzmetis may appear in P.Aberd. 91, and the tax payer of WO 185, 187 and P.Berl. inv. 8598 (WO I p. 225) is plainly identical with the Kalaseiris of our text 13. There is a certain presumption that this will have been the son of Patephaus and Senpsenmonthes, as so many texts are concerned with him, but there is no proof of it.

I present the documents in chronological order.

## 3 Receipt for Harbor Dues

GR. P. 41

9 x 8 cm

25 April, AD 120

This is by about fourteen years the earliest text relating to Patephaus and his family, and the only one in which Patephaus appears as a living person. He here pays an instalment on harbor dues for the four months Tybi through Pharmouthi (27 December - 25 March) of AD 120. Recipient of the dues is Antonius Malchaeus ὁ ἀσχολούμενος τὴν ὀρμοφυλακίαν Σοήνης, who is also known from WO 302 - 304 and 1276 and O.Erem. 28.

Malchaeus is the only person yet known in Egypt to have borne that name: Semitic according to Wüthnow but apparently not Jewish, as he does not appear in the CPJ or in A. Kasher, *The Jews in Hellenistic and Roman Egypt* (Tübingen 1985). If he held his position in the harbor without interruption and all the texts relating to him are rightly dated, he served from at least AD 107 (WO 302) to 120 (this text) and was replaced no later than 127/128 by Palachemis son of Zmentpos (O.Br.-Berl. 4). But in AD 108 ἐνόρμιον was collected by one Julius Hermonax (O.Br.-Berl. 32), whose title is unknown. If he too was an ἀσχολούμενος τὴν ὀρμοφυλακίαν then either he was a colleague of Malchaeus', though the formula of the receipts would not have led us to suppose that the man had one; or his time of service interrupted that of Malchaeus. Alternatively, he could have been an employee of the latter; or Wilcken's attempt to correct sight unseen the date of WO 302, of which the transcript in the editio princeps is not possible, may not have hit the right solution. Read year 14 (AD 110) instead of year 11, perhaps?

This appears to be the only text concerning harbor dues at Syene since the treatment in Wallace, *Taxation* 275f. (De Laet, *Portorium*, naturally does not deal with anchorage fees). Later in the century ἐνόρμιον was collected by officials with the title μισθωταὶ εἴδους ὀρμοφυλακίας, listed in O.Cair. GPW p. 133. Only this text and the next one mention collection in accord with a συμφωνία.

1	Ἄντων(ι)ος Μαλχ(αῖ)ος ὁ ἀσχολούμενο(ς)
2	τὴν ὀρμοφ(υ)λακίαν Σοή(νης) Πατεφαῦτι
3	Καλασείρ(εως) χα(ί)ρειν). ἔχω παρὰ σοῦ τὸ ἐν-
4	ὀρμιν ἀγωγίων ὧν ἐποίησου
5	τὰ ἀπὸ Τῦβι ἕως Φαρμουῦθι ᾧ ἐπὶ λόγ(ου)
6	κατὰ τὴν συμφωνίαν τοῦ δ (ἔτους)
7	Ἄδριανοῦ Καίσαρος τοῦ κυρίου,
8	Φαρμουῦθι ᾧ. (m <sup>2</sup> ) Ἄντόνιος
9	Μαλχαῖος σ̅η̅υ̅η̅η̅
10	να̅ι̅.

3-4 ἐνόρμιον 4 ἐποίησω 7 Καίσαρος; ρ in κυρίου corr. from φα 9-10 see note

«Antonius Malchaeus, in charge of the harbor guard of Syene, to Patephaus son of Kalaseiris, greeting. I have from you the harbor fees for the cargoes you had from Tybi to Pharmouthi 30 on account in accord with the agreement of year 4 of Hadrian Caesar the lord, Pharmouthi 30. (m<sup>2</sup>) Signed by me, Antonius Malchaeus.»

- 4 ἐποιήσου: see the next text, note to line 4.
- 5 ἐπὶ λόγ(ου) without a specific sum is odd, but happens again in O.Br.-Berl. 4.5 and Text 4.5. It is conceivable that the amount of instalment payments was specified in the συμφωνία (l. 6) and so did not have to be expressed in the receipt. O.Br.-Berl. 4 probably speaks against this view, as no συμφωνία is mentioned there; but one may have existed anyway.
- 6 A very few other ostraca, seemingly tax receipts, mention συμφωνίαι which were apparently concluded between collectors and payers: P.Aberd. 76 (ostr.), O.Wilb. 29 with comm., O.Tait 1056 and 1075, our Text 4.
- This document and the next one are the first in which the position of the collector of a charge governed by a συμφωνία is given: one notes that tax farming and not collection through liturgic officials is involved. Three of the other texts (O.Wilb. 29, O.Tait 1056 and 1075) are certainly or presumably receipts for χειρωνόξιον, which was also sometimes farmed. The nature of the tax in P.Aberd. 76 is unclear. If the rareness of the term is not misleading, such contracts must have been limited to special circumstances, such as the settlement of disagreements; Malchaeus does not mention them elsewhere. It is possible, though, that they were in fact common, but usually not mentioned in receipts, cf. 5 n.
- 9-10 The writing after the signature is puzzling. It is not exactly the same as that in the next text (which is considerably clearer), but it seems unlikely that two different words would have been intended. I strongly suspect that Malchaeus was in fact illiterate, as his scrawling signature suggests, and had learned only enough writing to sign a document legally. In that case the letters after his name, which cannot possibly be the ἀπέχω reported in WO 304 and O.Erem. 28, are presumably intended for σεσημειώμαι. Illiteracy among the lower officials of Roman Egypt was not uncommon; cf. in general H.C. Youtie in CE 41 (1966) 127ff = Scriptiunculae II 677-693 with further notes on pages 694f.

#### 4 Receipt for Harbor Dues

O.Bonn 6

7 x 8 cm

c. AD 120

This ostrakon does not appear to belong to the family archive but it is the closest parallel known to me of Text 3 and I am grateful to Frau Dr. Fischer of the Universitätsbibliothek Bonn for permission to publish it here. Both sides of the document are damaged, so the division of words over two lines is sometimes doubtful.

1	[Ἀντώνι]ος Μαλχ(αῖος) ὁ ἀσχολ(ούμενος) τὴν ὄρ[μο-]	Tafel XIII
2	[φυλακ(ίαν)] Σῶή(νης) Καλασειρί Πεν[ ] [	
3	[χαίρειν. ἔχ]ω παρ' ἐσοῦ τὸ ἐνόρμιν ἀγῶ[γίων]	
4	[ῶν ἐποιήσου] τὰ ἀπὸ Τῦβι ἕως Φαρμ[οῦ-]	
5	[θι ἄ] ἐπὶ λόγ(ου) κατὰ τὴν συμφωνί[αν τοῦ]	
6	[ (ἔτους) Ἀδ]ριανοῦ Καίσαρος τοῦ κυρί[ου.]	
7	[Φαρμο]ῦθι λ. (m <sup>2</sup> ) Ἀντόνιος	
8	[Μ]αλχαῖος σῆιγοναί.	

3 ἐνόρμιον 8 see note

«Antonius Malchaeus, in charge of the harbor guard of Syene, to Kalaseiris son of Pen---, greeting. I have from you the harbor fees for the cargoes you have had from Tybi to Pharmouthi 30 on account in accord with the agreement of year ... of Hadrian Caesar the lord, Pharmouthi 30. (m<sup>2</sup>) Signed by me, Antonius Malchaeus.»

- 2 I have not found the payer in another text. Kalaseiris was a very common name at Syene.
- 3 ἔσοῦ = σοῦ, see Gignac, Morphology 163-64.
- 4 I restore ἐποιήσου because none of the parallel texts (cited in the introd. to no.3) use the classical ἐποιήσω. For the form see Mandilaras § 320; Gignac, Morphology p. 349.
- 4-5 Tybi through Pharmouthi 30th: 27 December - 25 March.
- 6 In Text 3 the συμφωνία was that of year 4, AD 119-120, but there is no particular reason to think that the same was the case here.

## 5 Receipt for Poll Tax

GR. P. 43

6.5 x 5 cm

134/135 AD (?)

The particular interest of this receipt lies in the fact that the supervisors of the Sacred Gate at Syene who issued it are said to have no longer been in office at the time they did so (γενό(μενοι), l. 1). Apparently for one reason or another no successors had yet assumed duty and the outgoing board was required to continue its functions till this could be rectified. Similar instances are cited by N. Lewis, Compulsory Public Services (Pap.Flor. XI, 1982) 66 n. 7 and 97. Another example of ἐπιτηρηταὶ ἱερῶς πύλης Σοήνης who served beyond their appointed term occurs in O.Tait 816.<sup>1</sup>

The year the poll tax was due is almost but not quite certainly the 18th of Hadrian, AD 133/134, see note to l. 5. Assuming that these ἐπιτηρηταὶ normally laid down their duties at the end of an Egyptian year, the receipt should therefore have been issued reasonably early in AD 134/35. In that case the successors in office will have been Gellius Perses (serving again after year 18, WO 159) and Triadelphos son of Sarapion and their colleagues, who are attested in office by 1 June 135 (O.Br.-Berl. 37).

The amount paid is lost. At this time the tax amounted to 17 dr.  $\frac{1}{2}$  ob., usually paid together with  $\frac{1}{2}$  dr. for δεσμοφύλακες (Wallace, Taxation 128).

- |   |   |
|---|---|
| 1 | [Ἰούλιος Σ]αβεῖνος καὶ οἱ λ[ο]ιπ(οὶ) γενό(μενοι)      |
| 2 | [ἐπιτηρη]τ[(αὶ) ἱερῶς πύλ(ης) Σοήνης διὰ Σαραπίω-     |
| 3 | [νος βο]ηθ(οῦ). διέγραψ(εν) Π(ετ)ορζμητις Κα-         |
| 4 | [λασεῖρ]ις μ(ητρὸς) Τισᾶτις [ὑ]π(έρ) λαογ(ραφίας) τοῦ |
| 5 | [ὀκτώ]καιδεκάτου [ἔτους] Ἀδρια[νοῦ]                   |
| 6 | [Καίσαρος το]ῦ κυρίου ῥυ[π(αράς)]                     |
- breaks off

<sup>1</sup> Alternatively, one might suppose that the collectors were held responsible for tax arrears during their time of office, and so could collect these even after its expiration; cf. e.g. P.Cair.Isid. 11 introd. concerning σιτολόγοι in the early 4th cent. But collectors at Syene at this period routinely issue receipts for dues from earlier years and arrears appear to have been made up by μερισμοί.



«Julius Sabinus and the other ex-superintendents of the Sacred Gate of Syene through Sarapion, assistant. Petorzmetis, son of Kalaseiris and Tisatis, has paid ... for poll tax of year eighteen (?) of Hadrian Caesar the lord ...»

- 5 The restoration of the year number follows WO 158 and O.Tait 1065. Sabinus is also known to have collected taxes for years 12 and 19, but the first of these (O.Tait 457) is out of the question here, in the other texts (SB VI 9545 (19), O.Erem. 5, O.Br.-Berl. 39) different assistants are named, and in all the other years the date is given in figures rather than being written out in full.

## 6 Receipt for Poll Tax

GR. P. 58

8 x 11.5 cm

13 September, AD 136

This and the following text are receipts for 3 dr. 3 ob. on account for λαογραφία of Hadrian's 20th year, AD 135/36, issued in the year following that by Antas son of Phatres and his fellow supervisors of the Sacred Gate. Antas does not appear in the list of officials in O.Cair. GPW pp. 131ff.: instead, Melas son of Phatres is cited for this year from WO 165. The original in the Louvre should be checked.

Payments of 3 dr. 3 ob. for poll tax at Syene appear to cluster in the year of these texts; they are found again in WO 165, 167, probably 168.<sup>142</sup> and SB XIV 11923. I suspect very much that they are made in accordance with a φιλόανθρωπον of Hadrian which permitted inhabitants of the Thebaid to pay the ἀργυρικός φόρος of year 20 over a period of five years: three payments of 3 dr. 3 ob., and two of 3 dr. 2 ob., would give the 17 dr. 1 ob. that was normally paid for λαογραφία plus δεσμομούλακες at this time.<sup>3</sup> The effect of that decree in Theban tax receipts has long been known,<sup>4</sup> but I do not believe it has been noted in Syene before.

I take it from O.Tait 648 that there was a similar remission of taxes for 152/153, year 16 of Antoninus Pius.<sup>5</sup>

<sup>2</sup> Reading κ| for β| in the edition. That gives a progression backwards in time, payments for 138/139 (ll. 11-12), 137/138 (l. 13), 135/136 (l. 14).

<sup>3</sup> The decree is preserved in three copies printed in P.Oslo III pp. 55-61. Note that the date of publication (given in Cairo Journal d'entrée 49359, p. 57) is there revised to 6 Payni of year 20 (31 May 136) as opposed to 16 Payni of year 21 (10 June 137), which is given in SB III 6944 and FIRA<sup>2</sup> I 81. Guéraud ad loc. calls this correction only 'probable'. The texts which show the decree in effect before that date confirm it. For a general discussion see D. Bonneau, *Le fisc et le Nil* (Paris 1971) 180ff.

<sup>4</sup> See H.C. Youtie, *Scriptiunculae* II 854-856. There is a list of Theban receipts effected by the decree in O.Lund p. 16. The author there suggests that O.Lund 2 shows a similar measure taken some 44 years earlier, but what he reads as ε' μέρ(ους) looks to me like ε' ἀμφ(όδου). If that is right, the text is from Edfu, which was divided into ἀμφοδα, and has nothing to do with instalment payments.

<sup>5</sup> I consider this preferable to Sijpesteijn's proposal in *Aegyptus* 47 (1967) p. 238 n. 1. According to the table in Bonneau, *Le fisc et le Nil* p. 247 the flood was perhaps bad in 151, perhaps abundant in 152, with no real evidence for either year. It may be that a moratorium on taxes for the 16th year of Antoninus is also reflected in WO 227, a receipt dated to year 19, in which 5 drachmas τιμή δημοσίου φοίνικος are paid for year 18, plus 1/5 that sum ὑπ(ἐρ) ις (ἔτους), followed by some letters which are unintelligible in the transcript. And in WO 232, issued for the same charge no earlier than year 20, line 8 records a payment ε ... ις (ἔτους). Wilcken hesitantly suggested ἐπι(δέκατον) (WO I

- 1 Ἄντᾶς Φατρήους καὶ οἱ σὺν αὐτῷ ἐπιτηρηταὶ
- 2 ἱερᾶς πύλ(ης) Σοήνης διὰ Σαραπίωνος βοηθ(οῦ).
- 3 διέγραψ(εν) Καλασεῖρις Πατεφαῦτος μητρὸς
- 4 Σενπαμώνθ(ου) ὑπ(ἐρ) λαο(γραφίας) τοῦ κ(ἔτους) Ἄδριανοῦ Καίσαρος
- 5 τοῦ κυρίου ἐ(πὶ) λόγ(ου) ῥυπ(αράς) δραχ(μάς) τρεῖς τριώβ(ολον), (γίν.) γ  
(τριώβ.).
- 6 (ἔτους) κα Ἄδριανοῦ τοῦ κυρίου, Θῶθ ιζ̄.

«Antas son of Phatres and his associate supervisors of the Sacred Gate of Syene through Sarapion, assistant. Kalaseiris son of Patephaus and Senpamonthes has paid three “dirty” drachmas and three obols, = 3 dr. 3 ob., on account for the poll tax of the 20th year of Hadrian Caesar the lord. Year 21 of Hadrian the lord, Thoth 16.»

### 7 Receipt for Poll Tax

Inv. Gr. P. 48

12 x 9 cm

22 Jan., AD 137

A receipt for Petorzmetis, four months later than Text 6 but otherwise similar in every respect.

- 1 Ἄντᾶς Φατρήους καὶ οἱ σὺν αὐτ(ῷ)
- 2 ἐπιτηρητ(αὶ) ἱερᾶς πύλ(ης) Σοήνης
- 3 διὰ Σαραπίωνος βοηθ(οῦ). διέγραψ(εν)
- 4 Πετορζμηθίς Καλασείρεως
- 5 μητρὸς Τισάτις ὑπ(ἐρ) λαογ(ραφίας) τοῦ
- 6 κ(ἔτους) Ἄδριανοῦ Καίσαρος τοῦ κυρίου
- 7 ἐ(πὶ) λόγ(ου) ῥυπ(αράς) δραχ(μάς) τρεῖς τριώβ(ολον), (γίν.) γ(τριώβ.).
- 8 (ἔτους) κα Ἄδριανοῦ τοῦ κυρίου, Τῦβι κζ̄.

«Antas son of Phatres and his associate supervisors of the Sacred Gate of Syene through Sarapion, assistant. Petorzmetis son of Kalaseiris and Tisatis has paid three “dirty” drachmas and three obols, = 3 dr. 3 ob., on account for the poll tax of the 20th year of Hadrian Caesar the lord. Year 21 of Hadrian the lord, Tybi 27.»

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p. 215). Is it really ε μέρ(ους)? O.Tait D2 records 3 1/2 dr. paid ὑπ(ἐρ) .. λαο(γραφίας) ις (ἔτους) in year 21. That would fit the pattern already known for Hadrian.

The division of payment for χωματικόν over five years will already have been practiced in year 17 (?) of Trajan, if O.Leid. 96 is correctly read: but the amount reported (16 drachmas) is quite unexpected, as is the collection by a τελώνης (cf. O.Cair. GPW 46.1n.). One would like a transcript which inspires more confidence before using this text.

## 8 Receipt for μερισμὸς ποταμοφυλακίδος καὶ διπλῶν


GR. P. 42

6.5 x 5.5 cm

20 May, AD 137

Petormethis and Kalaseiris (Text 9) each paid 4 dr. on account for these taxes on the same day. The only other receipt for both charges from this year appears to be O.Wilb. 23, which is similar to the ones published here; O.Meyer 41 has 1 dr. 4 ob. for ποταμοφυλακίδος alone. The taxes are found often at Elephantine and elsewhere in Egypt, see Wallace 151 and 153-4. The purpose of the first one, support of a river police boat, is clear, but the sense of the second is not obvious. Wallace argues that it was a charge to support the billeting of soldiers, and nothing better has to my knowledge been suggested. It is not nearly so well attested at Syene as the boat charge: to the list in Wallace 425 n. 75 add apparently only SB VI 9545 (17) and (27), 9604 (12) and O.Cair. GPW 71 (where read in 1.5 δεκαέξ, (γίν.) (δρ.) ις instead of δεκαεπτά). See also O. ROM II 153 introd. SB VI 9545 no. 17.7 shows that the word is feminine. For other references to the tax collectors see the list in O.Cair. GPW p. 139.

- 1 Ψανμοῦς καὶ Πετεσοῦχος
- 2 πράκ(τορες). διέ(γραψεν) Πετορζμητίς
- 3 Καλασείρεω(ς) μ(ητρὸς) Τισάτις
- 4 ὑ(ἐρ) μερισμοῦ ποταμ(οφυλακίδος) καὶ διπλ(ῶν)
- 5 κα (ἔτους) ἐπ(ὶ λόγου) ῥυπ(αρὰς) (δρ.) δ. (ἔτους) κα
- 6 Ἄδριανοῦ Καίσαρος
- 7 τοῦ κυρίου, Παχῶν κε.
- 8 (m<sup>2</sup> ?) Ψανμοῦς σεσημ(είωμαι) (δρ.) δ.

5 ἐπ(ὶ λόγου):  ostr.

- 4 διπλ(ῶν): fully written so in the texts cited WO I p. 179; but διπλ(ῆς) following SB VI 9545 no. 17 is also possible.

«Psanmous and Petesouchos, collectors. Petormetis, son of Kalaseiris and Tisatis, has paid 4 'dirty' dr. on account for the contribution for a river police boat and certificates of billeting for year 21. Year 21 of Hadrian Caesar the lord, Pachon 25. (m<sup>2</sup> ?) Signed by me, Psanmous.»

## 9 Receipt for μερισμὸς ποταμοφυλακίδος καὶ διπλῶν


GR. P. 53

9 x 7 cm

20 May, AD 137

A receipt similar to text 8, from which the restorations were taken.

- 1 Ψανμοῦς καὶ Πετεσοῦχος πράκ(τορες).
- 2 διέ(γραψεν) Καλασείρις Πετεφαῦτος
- 3 [μ(ητρὸς)] Σενψενμώνθου ὑ(ἐρ) μερισμ(οῦ)
- 4 [ποτ]αμ(οφυλακίδος) καὶ διπλ(ῶν) κα (ἔτους) ἐπ(ὶ λόγου) ῥυπ(αρὰς) (δρ.) δ.

- 5 [(ἔτους) κα] Ἀδριανοῦ Καίσαρος τοῦ κυρίου,  
 6 [Πα]χῶν κῆ.  
 7 (m<sup>2</sup> ?) [Ψαν]μοῦς σεσημ(είωμαι) (δρ.) δ.  
 4 ἐπ(ὶ λόγου):  ostr.

«Psanmous and Petesouchos, collectors. Kalaseiris, son of Petephaus and Senpsenmonthes, has paid 4 'dirty' dr. on account for the contribution for a river police boat and certificates of billeting for year 21. Year 21 of Hadrian Caesar the lord, Pachon 25. (m<sup>2</sup> ?) Signed by me, Psanmous.»

**10** Receipt for Poll Tax and μερισμὸς ἐπικεφαλίου ἀνδρῶν  
 ἀνακεχωρηκότων

GR. P. 50

9 x 9 cm

AD 139 (?)

In this document Petorzmethis is credited with paying the λαογραφία for Hadrian's 21st year, AD 136/37; so according to the common pattern his μερισμὸς ἀνακεχωρηκότων should be for the year before that.<sup>6</sup> The ostrakon is too effaced at the crucial point to offer a control, but at least there is no objection to the reading (l. 6). Both charges were paid, however, in the reign of Antoninus Pius at a time when the deification of Hadrian at the beginning of 139 was already known. Year 2 of Pius is therefore the earliest possible and also the most likely date for the text.

- 1 Οὐαλέριος Μαρίων κ[αὶ οἱ σὺν αὐτῷ]  
 2 ἐπιτηρητ(αὶ) ἱερᾶς πύλ(ης) Σο[ήνης διὰ Σαρα-]  
 3 πίωνος βοηθ(οῦ). διέγρα[ψεν Πετορ-]  
 4 ζμήθις Καλασίριος [ὑπ(ἐρ) μερισμ(οῦ)]  
 5 ἐπικεφαλίου ἀνδ(ρῶν) ἀ[νακεχ(ωρηκότων)]  
 6 τοῦ κ(ἔτους ?) θεοῦ Ἀδρι[ανοῦ so much  
 7 καὶ λαογ(ραφίας) κα(ἔτους) [so much. Year 2 (?)  
 8 Ἀντωνείνου τ[οῦ κυρίου month, day.

<sup>6</sup> Other receipts in which poll tax is paid for year x and μερισμὸς ἀνακεχωρηκότων for year x-1 are WO 151 = O.Leid. 181, WO 152 (restore ιε at the start of l. 4, and for the amount paid see the last sentence of this note), 154 (where the restoration after μί[αν in l. 5 should be cancelled, as there is no adequate evidence on the rate charged at Syene in Hadrian's 15th year), 155 (see below for the text), 156 (restore ιε instead of ις in l. 6 and strike the restoration in l. 7), 183, 201, 1272 (restore ιε instead of ιδ in l. 3 and ιε or ις instead of ιδ in l. 7), SB VI 9604 no. 18 (restore ιγ in l. 6, as the editor cautiously suggested) and no. 19, O.Stras. 284, SB XIV 11924. Cf. also O.Tait A21, though it is not altogether parallel. WO 182 has oddly λαογραφία for year 4 and μερισμὸς for year 2 if the printed version is right.

In many of the texts just cited the second tax appears as μερισμὸς ἐπικεφαλίου ἀνδ(ριάντων) ἀνακεχ(ρυσωμένων) or the like. I count these all as specimens of the μερισμὸς ἐπικεφαλίου ἀνδρῶν ἀνακεχωρηκότων. See the Excursus.

In WO 155 read <sup>5</sup>ἐπικε<sup>6</sup>φαλί(ο) [ἀνακεχ(ωρηκότων) τοῦ ιδ (ἔτους) (δρ.) μίαν ὀβολ(ὸν) δί]χ(αλκον) to bring the text into agreement with O.Stras. 284, SB VI 9604 no. 19 and WO 1272 as corrected by Horst Braunert in JJP 9-10 (1955/56) p. 282 n. 207 (b). WO 152 from the same year purportedly has instead 1 dr. 1 ob. 3 ch., but that can hardly be right. Read δίχ(αλκον) for χγ, I presume.

«Valerius Marion and his associate supervisors of the Sacred Gate of Syene through Sarapion, assistant. Petorzmetis son of Kalaseiris has paid (so much) for the contribution to pay capitation taxes of year 20 of the deified Hadrian for those who have fled and (so much) for poll tax of year 21. (Year 2?) of Antoninus the lord, (month, day).»

- 1-2 For other references to these supervisors see O.Cair. GPW p. 132. In all other texts the assistant is named Pachompsachis.  
 5 For ἀνδ(ρῶν) ἀ[νακεχ(ωρηκότων) rather than ἀνδ(ριάντων) ἀ[νακεχ(ρυσωμένων) see the Excursus.  
 6 There seem to be only two quite similar references to Divus Hadrianus in tax receipts from Syene, WO 167.8 and SB XIV 11923.4. Neither preserves the year in which the receipt was issued.

**11** Receipt for μερισμὸς ποταμοφυλακίδος, διπλῶν and στατίωνος

GR. P. 46

6 x 5.5 cm

17 August, AD 139

The charge στατίων, presumably intended to pay for the construction or maintenance of a guard-house or a tax office, is comparatively uncommon: to the references in Wallace p. 423 n. 52 add P.Aberd. 78.4 (ostr.), O.Tait 872, 873 and possibly A18 (cf. BL III p. 269), all from Elephantine; and some instances in BGU IX 1891 from the Fayum. The other two taxes paid here are found more often: see Texts 8 and 9 above.

This receipt comes from the same year as SB I 4361 and WO 169. Both those texts record the amount paid for μερισμὸς ποταμοφυλακίδος as  $2\frac{1}{2}$  obols, only one-sixth the amount here.

- 1 Πετεσοῦχος πράκ(τωρ).
- 2 διέ(γραψεν) Καλασείρις
- 3 Πετεφαῦτος μη(τρὸς)
- 4 Σενψενμώνθ(ου) ὑπ(έρ) μερισ(μοῦ)
- 5 ποταμ(οφυλακίδος) β(ἔτους) Ἄντωνεῖνου
- 6 Καίσαρος τοῦ κυρίου ῥυπ(αράς)
- 7 (δραχμὰς) β(τριώβολον), διπλ(ῶν) (δρ.) γ(ὀβολόν), στατ(ίωνος) (δίχαλκον)
- 8 Μεχεῖρ κδ̄.

«Petesouchos, collector. Kalaseiris, son of Petephaus and Senpsenmonthes, has paid in 'dirty' currency 2 dr. 3 ob. for the contribution for a river boat for year 2 of Antoninus Caesar the lord, 3 dr. 1 ob. for certificates of billeting (?), and 2 ch. for a guard post. Mecheir 24.»

- 1 Petesouchos also appears alone as praktor in WO 169-170 and SB I 4361, all from the same year as this text. I do not know whether he is identical with the earlier partner of Psanmous, for whom see O.Cair. GPW p. 139.

## 12 Receipt for μερισμός

GR. P. 52

8 x 5 cm

22 July, AD 140

A receipt for 6 dr. 1 ob. for the μερισμός of year 3 of Antoninus Pius, AD 139-140. So far as I can see, the only other receipt for μερισμός of this year in which the amount paid is preserved is WO 173, for four drachmae. Μερισμοί in money (as opposed to those in kind; Wallace, p. 28, p. 418 n. 2) are generally thought to be capitation taxes, but it has long been known that there are some exceptions to this rule,<sup>7</sup> and the amounts for unspecified μερισμοί in Upper Egypt are so variable that the possibility of assessment on land deserves to be taken seriously. Préaux even translates 'contributions foncières', O.Wilb. p. 56. Cf. the introduction to Text 14.

1 [Ἄννιος Ἀμμωνιανὸς  
2 [καὶ Σαραπ(άμμων) Παχ(νούβεως)] πράκ(τορες) διὰ  
3 [ ± 6 διέγ]ρα(ψεν) Πατε-  
4 [νε]γῆρις Καλασειρέως  
5 μητ(ρὸς) Τιεντιθύτος μερισμ(οῦ)  
6 γ (ἔτους) ῥυπ(αράς) δραχ(μάς) ἕξ ὀβ(ολὸν) —. (ἔτους) γ  
7 Ἄντωνεῖνου Καίσαρος τοῦ κυρίου,  
8 Ἐπεῖφ κη̄.  
9 (m<sup>2</sup>) Ἄννιος Ἀμμων-  
10 [νιανὸς

«Annius Ammonianus and Sarapammon son of Pachnoubis, collectors, through NN. Patepenteris (?), son of Kalaseiris and Tientithys, has paid six 'dirty' dr. 1 obol for the contribution of year 3. Year 3 of Antoninus Caesar the lord, Epeiph 28. (m<sup>2</sup>) I, Annus Ammonianus (have signed for 6 dr. 1 ob.)»

- 1-3 Other references to Annus Ammonianus and his colleague are assembled in O.Cair. GPW p. 139. They usually act without a representative, but WO 178 and O.Tait 817 have an assistant named Pachnoubis son of Petorzmetes. That is too long for this space even if (intelligibly) abbreviated; so this may be another man, or one of the words has been left out.
- 3-4 Πατενεγῆρις, though not attested in this spelling elsewhere, seems probable enough to put in the text. See Text 14.2 note for the rare name.
- 5 The mother's name is not in the NB or OnAlt. μερισμ(οῦ) or μερισμ(ῶν); cf. e.g. O.Wilb. 28.5, WO 221.5.
- 6 After the abbreviation ὀβ( ) one expects a number. Here there is instead simply the stroke which by itself means 'one obol'.
- 9-10 Ammonianus usually signs σεσημίωμα (δρ.) ποσάς, cf. e.g. WO 172.

<sup>7</sup> See Préaux in O.Wilb. p. 50. To the examples she cites (for Upper Egypt only μερισμός ἀνδ(ριάντος) in WO 603 and perhaps the same in O.Tait A42) can now be added μερισμός κριοῦ (or Κριοῦ referring to Chnoum?) at 2 ob. 2 ch. the aroura (P.Col. V pp. 251-255; this may be the tax concerned in P.Achmim 9); μερισμός Ἀδριανείου at 1 dr. the aroura (ZPE 14,1974,283f.); μερισμός Καισαρείου at the same rate, and probably the same tax under a different name (ZPE 14,1974,41-43); μερισμός ἐνλείματος τελωνικῶν (O.Tait 768); and μερισμός πλίνθου in WO 1421 (despite the doubts expressed by Wallace p. 163; for what else would an ἀπαιτητὴς μερισμοῦ πλίνθου have collected?).

## 13 Receipt for εἶδος κλεινεντ( )

GR. P. 49

11 x 8 cm

21 February, AD 142

This odd charge seems otherwise to be attested only in WO 185 and 187 and the still unpublished Berlin inv. P. 8598 described in WO I p. 225. All four texts come from the same regnal year and report payments by the same man to the same tax farmer, who is here called μισθωτής and in the other ostraca τελώνης. The monthly rate of 1 dr. 1 ob. given here agrees with that already attested.

I have no suggestion concerning the nature of the tax. κλεινεντ( ) is acoustically reminiscent of κλίνη but I see no way of connecting the forms grammatically. Wallace says «Possibly it is a place-name» (Taxation p. 254). Kalaseiris pays another puzzling tax in Text 15. He may have had some very rare profession.

- 1 Ἄννιος Σαραπίωνος μισθ(ωτῆς) εἶδο(υς) κλεινεντ( )
- 2 δι(ἀ) Σωτηρίχο(υ) Σαραπίωνος. διέγραψεν Κα-
- 3 λασεῖρις Πετεφαῦτ(ος) ὑπ(ἐρ) τέλ(ους) τοῦ αὐτ(οῦ) εἶδ(ους)
- 4 μηνὸς Μεχεῖρ ἐπὶ λόγ(ου) (δρ.) α (ὀβολόν).
- 5 (ἔτους) ε Ἄντωνεῖνου Καίσαρος τοῦ κυρίου,
- 6 Μεχεῖρ κζ̄

«Annius son of Sarapion, farmer of the εἶδος κλεινεντ( ), through Soterichos son of Sarapion. Kalaseiris son of Petephaus has paid 1 dr. 1 ob. on account for the tax on the same εἶδος for the month Mecheir. Year 5 of Antoninus Caesar the lord, Mecheir 27.»

- 1 In O.Cair. GPW p. 143 this name is given as 'Annius Sarapion'. Considering how often Romans were involved in tax collecting at Syene that interpretation is undeniably tempting, but it is not actually supported by any of the texts.

## 14 Receipt for μερισμός

GR. P. 57

10 x 6 cm

17 July, AD 143

On the tax see the introduction to text 12. The collector Soter is known from many documents, see O.Cair. GPW pp. 139f., but only here and in O.Tait 1167 is he found without an associate. That rather suggests that O.Tait 1167, which is badly damaged, may also come from year 6 of Pius.

A comparison between this text and and WO 192 is curious. That is the only other text from Elephantine with the μερισμός of this year, 12 dr. 3 ob. for μερ(ισμοῦ) β/. Wilcken apparently understood the latter as meaning 'for year 2' of Pius, AD 138/39. If we read instead μερ(ισμῶν) β/, '2 contributions', then the half of it misses the figure here by only  $\frac{1}{2}$  obol. Why one should pay two μερισμοί escapes me, but in WO 230.4 there is a payment for μερ(ισμοῦ) α/. Wilcken considered both of those texts forgeries, but the arguments are not conclusive.

But does one even expect unspecified μερισμοί for a given year from Elephantine to show the same figure? The evidence is strangely ambiguous. It does not show the great variation one

would naturally expect of land taxes, nor the uniformity customary with capitation charges, but both variations and clusters. Cf. two years that are reasonably well documented:

AD 144/5 (Pius 8)	2 dr. 2 ob.	WO 198
	3 dr. $\frac{1}{2}$ ob.	SB VI 9545(28), WO 200 and twice in 202
	3 dr. $\frac{2}{2}$ ob.	O.Br.-Berl. 40, O.Tait 807
		amount lost in O.Wilb. 26
AD 145/6 (Pius 9)	4 dr.	WO 203, 204, SB V 7593, O.Br.-Berl. 41 and 42, O.Wilb. 27
	5 dr. $\frac{1}{2}$ ob. 3 ch.	O.Tait 808, WO 205, VBP 402 <sup>8</sup>

However all this is to be explained, I find it hard to believe that any forger could have picked out of the air a figure so close to that which would really appear on the first genuine text to be published from the same year and place.

- 1 Σωτήρ πράκ(τωρ) ἀργυρικῶν Ἐλεφ(αντίνης). διέγρα(ψεν)
- 2 Πετεγεντήρις Καλασειρέως
- 3 μητ(ρὸς) Τισᾶτις ὑπ(ὲρ) μερισμ(οῦ) ς (ἔτους) Ἀντωνείνου
- 4 Καίσαρος τοῦ κυρίου ῥυπ(αράς) (δρ.) ς (διώβολον).
- 5 Ἐπεὶ κγ.
- 6 (m<sup>2</sup>) Σωτήρ σεσημίομαι (δρ.) ς (διώβ.).

«Soter, collector of money taxes at Elephantine. Petenenteris, son of Kalaseiris and Tisatis, has paid 6 “dirty” dr. 2 ob. for the contribution of year 6 of Antoninus Caesar the lord. Epeiph 23. (m<sup>2</sup>) I, Soter, have signed for 6 dr. 2 ob.»

- 2 Πετεγεντήρις: palaeographically I find Πετεπεντήρις more attractive, but π and ν are easy to confuse in this hand. Neither Πετεγεντήρις nor Πετεπεντήρις is found with that spelling in the NB or the OnAlt, but many cognates of the first are known (Πετενοντήρις, Τατενεντήρις, Τανεντήρις, Τετενεντήρις) whereas the only seeming parallel to the second, WO 1216.6, was corrected in BL II.2 p. 96. Moreover Πετεγεντήρις ‘gift of the gods’ is etymologically clear, see most recently Zauzich, *Enchoria* 16 (1988) 141-143 and Vittmann, *Göttinger Miscellen* 109 (1989) 67-71, but no explanation for Πετεπεντήρις suggests itself. A slight variant, Πατενεντήρις, probably occurs in our Text 12.

### 15 Receipt for a New Tax

GR. P. 54

7.5 x 5 cm

25 July, AD 144

This is a receipt for the instalment for Epeiph (25 June - 24 July) of a tax due to a collector of πενταλικ( ). The term is new and I have no explanation for it (to read πεντη(κοστῆς) λιμ(ένος) is out of the question). Since it was collected neither by the officials of the Sacred Gate nor by the practors I presume that it was farmed separately; if so, restore τελώνης, μισθωτής, ὁ ἀσχολούμενος or the like at the end of l. 1.

<sup>8</sup> In VBP IV 102.5 read δραχ(μάς) πέντε (ἡμιωβέλιον) χα(λκούς) γ (correction by D. Hagedorn); for a photograph cf. R. Seider, *Paläographie der griechischen Papyri* I 1, Nr. 31 (Tafel 19).



- 1 Πετειρίς Παχομπαουρήους [  
 2 πενταλικ( ). διέγρα(ψεν) Καλασειρίς [  
 3 μηνός Ἐπειφ τοῦ ἐνεστῶτος ζ (ἔτους) Ἄν[τωνείνου]  
 4 Καίσαρος τοῦ κυρίου, Μεσορή ᾱ. [NN  
 5 ἔγραψα ὑπ(ἐρ) αὐτοῦ γρ(άμματα) μὴ εἰδότος.

«Peteyris son of Pachompaourses ... pentalik( ). Kalaseiris has paid ... for the month Epeiph of the present year 7 of Antoninus Caesar the lord, Mesore 1. I, NN, wrote for him, as he is illiterate.»

- 1 The father's name is not in the NB or OnAlt. Παχομπαουρήους is reported doubtfully for WO 254.10.  
 2 Since the amount paid cannot well be fitted into any other line I suppose that it was found in this one, restoring [τὸ γινόμενον) τέλ(ος) ὑπ(ἐρ)] or a similar expression (cf. e.g. O. Erem. 30). In that case there can hardly have been room for the patronymic, but that was occasionally omitted, as in WO 185. In this collection a son of Patephaus would be obvious, most probably of the one married to Senpsenmonthes (cf. pp. 223 above).  
 3 At the end Ἄδ[ριανοῦ is also palaeographically possible, but AD 123 is too early for a Kalaseiris in this group of texts.  
 4-5 This otherwise common formula is not found often among tax receipts from Elephantine, but cf. O. Wilb. 20 and 30, SB XIV 11920.

## 16 Tax Receipt

GR. P. 55

5 x 7 cm

2nd cent. AD

This badly damaged text follows a formula which I have not identified elsewhere. I give first a minimal transcript:

- 1 ] τοῦ κυρίου  
 2 ] (δραχμ ) ρζ τὸ καθή-  
 3 [κον τεσσ]εράκοντα ὀκτὼ  
 4 ]η (τριώβολον). (ἔτους) ιδ  
 5 ] τοῦ κυρίου, Φαῶφι κζ̄.

Lines 3-4 invite the restoration δραχ(μάς) τεσσ]εράκοντα ὀκτὼ <sup>14</sup> [τριώβολον, (γίν.) (δρ.) μ]η (τριώβολον), half the sum of 97 dr. mentioned in line 2. If that should be intended as a tax rate of 50 per cent on something I can only suggest an import toll, comparing PCZ I 59012 from 259 BC. The family dealt with in texts 3-15 had a boat (3) and paid some other queer charges (13 and 15), so the possibility of a connection is not to be dismissed out of hand. On the other hand year 14 (l. 4), if rightly read, would be very early for that group of texts if referred to Hadrian and very late if referred to Pius.

Lacking clear evidence for such a tax rate in the Roman period, however, I find a connection with WO 1273 far more attractive. There a man pays <sup>3</sup>ὑπ(ἐρ) τι(μῆς) δη(μοσίου)] φοίνικ(ος) γενήμ(ατος) ς (ἔτους) <sup>14</sup> [Ἄντωνίνου Καίσα]ρος τοῦ κυρίου ἀπὸ (δρ.) ρζ <sup>15</sup> [ρ]υπ(αράς) δραχ(μάς) μη (τετρώβολον). 97 dr. is the total due and the taxpayer is credited with very nearly

the half of that sum, presumably proportional to the amount of land or the number of trees he owned jointly with another person.

Our text uses a different formula, but I would find something on the following lines tempting:  
[ὕπερ τιμῆς δημοσίου φοίνικος γενήματος ιγ ἔτους]

- 1 [Ἀντωνίνου Καίσαρος] τοῦ κυρίου
- 2 [ὄνόμ(ατος) NN ἀπὸ] (δραχμῶν) Ϟζ τὸ καθῆ-
- 3 [κον μέρος δραχ(μάς) τεσσ]εράκοντα ὀκτώ
- 4 [τριώβολον, (γίν.) (δρ.) μ]η (τριώβολον). (ἔτους) ιδ
- 5 [Ἀντωνίνου Καίσαρος] τοῦ κυρίου, Φαῶφι κζ̄.

Since there is some chance that the same person may be involved here as in WO 1273 I suggest a date in the same reign: 24 October, AD 151. If Hadrian is preferred, it would be AD 130. The tax is also taken from WO 1273, but it is partly restored there and I see no reason to favour τι(μῆς) δη(μοσίου)] φοίνικ(ος) over γεωμ(ετριάς)] φοινικ(ῶνος) or even προσόδ(ων)] φοινικ(ων) save that the τιμή is rather more common. These three charges appear to be the only ones that will suit WO 1273, but of course it is not altogether sure that one of them is meant here; should that be the case, though, the γένημα would normally be that of the year before.

In WO 1273 the year of the γένημα is followed directly by ἀπὸ (δρ.) Ϟζ. For reasons of space there must have been substantially more than that in line 2 here, so I suppose a phrase with ὄνόμ(ατος) intervened, as in WO 266 - 268 and often. μέρος in line 3 is suggested by WO 272.7-8, καθ' ἑατὸν | μέρος, but the context is not exactly the same as in this text and some other word, such as ἥμισυ, or nothing at all, may be better. In any case, an abbreviation of τὸ καθῆκον should be tried instead of [ρ]υπ(αράς) in WO 1273.5.

## 17 Fragment

GR. P. 43

3.5 x 3.5 cm

2nd cent. AD

I give this bit for the sake of completeness, as the clear red pottery is typical of Elephantine ostraca.

- 
- 1 ] [
  - 2 παρεδεξ[
  - 3 Ἐπειφ [

2 Supplement παρεδεξάμην or -άμεθα if this is a receipt.

3 Epeiph: 25 June - 24 July.

### Excursus on the μερισμὸς ἀνδρῶν ἀνακεχωρηκῶτων

At the papyrological congress in Brussels in 1979 I read a paper maintaining that the documents which had previously been thought to attest a μερισμὸς ἀνδριάντος ἀνακεχρυσωμένου referred instead to ἄνδρες ἀνακεχωρηκότες.<sup>9</sup> As I did not submit this for publication, I repeat the argument briefly in order to justify the interpretation of Text 10.5 above. I shall not deal with the problem of ἀναχώρησις in general, for literature on which see now the introduction to P.Köln III 148 and P.Thmouis I p. 29f.

The receipts always abbreviate the crucial words: we find μερισμὸς ἀνακ( ) or ἀνακεχ( ), μερισμὸς ἐπικεφαλίου ἀνδ( ) ἀνακεχ( ), μερισμὸς ἐπικεφαλίου ἀνακεχ( ). Wilcken, WO I p. 152, could offer no suggestion for μερισμὸς ἀνακ( ), but based on his readings of WO 151 and 183 he expanded ἀνδ( ) ἀνακεχ( ) as ἀνδ(ριάντος) ἀνακεχ(ρυσωμένου), a tax for re-gilding a statue of the emperor. When the formulation μερισμὸς ἐπικεφαλίου ἀνακεχ( ) then appeared in O.Stras. 284 (now again in SB VI 9604 no. 19) the editor could only suggest that ἀνδ(ριάντος) was to be understood, however unnatural the Greek sounded. J. G. Tait felt that SB I 4338 plus reports of ἀναχώρησις justified resolving the shortest formula as μερισμὸς ἀνακ(εχωρηκῶτων) (BL II p. 49, on WO 135), and he adopted this solution for O.Tait A 36 and 37. But where ἀνδ( ) ἀνακεχ( ) was concerned he followed Wilcken; cf. O.Tait 816 and A 21. Now SB 4338 reads ἔσχο(μεν) ἀνακεχω( ) [ 3[‘A]δριανοῦ Καίσαρο[ς τοῦ κυρίου] 4[ ] Ἄθῦρ ἰ (δραχμάς) β. This is indeed suggestive, but it can hardly be called conclusive. And so it is particularly welcome that an ostrakon to be published as P.Brooklyn 43 (inv. 12768.1605) writes the name of the tax beyond any quibble as μερισ(μὸς) ἀνακεχωρη( ), for which the only possible expansion is ἀνακεχωρη(κῶτων).<sup>10</sup>

Can one, however, apply this also to those ostraka which like our Text 10 contain the abbreviation ἀνδ( )? When Wallace restudied the problem in *Taxation* 137-40 and 159-62 he felt that the texts concerned would yield a more plausible sense if they could be interpreted as receipts for μερισμὸς ἐπικεφαλίου ἀνδ(ρῶν) ἀνακεχ(ωρηκῶτων) or simply ἐπικεφαλίου ἀνακεχ(ωρηκῶτων). As he says, «ἐπικεφαλί(ου) in this case is an objective genitive instead of being a redundant adjective, and the phrase should be translated 'for the capitation tax (to cover the non-payment) of the poll-tax of men who have fled'». <sup>11</sup> But WO 151 and 183 stood in the way, so he listed these receipts only as “possible” for μερισμὸς ἀνακεχωρηκῶτων on p. 419. Braunert similarly notes them as “wahrscheinlich” in his list of receipts in *JJP* 9-10 p. 281 (supplementary to Lewis, *JEA* 23 p. 71).

WO 151 and 183 read respectively μερισμο(ῶ) ἐπικεφαλί[ου] ἀνδριάντ(ος) and μερισμ(ὸν) ἐπικ(εφαλίου) ἀνδριά(ντος) ἀνακ(εχρυσωμένου) and they are so fully parallel to the other texts that the interpretation of the entire series, at least so far as the word ἀνδ( ) appears, hangs upon them.

In 1980 WO 151 was republished as O.Leid. 181. The revised version reads μερισμο(ῶ) ἐπικεφαλί[ου] ἀνακεχ(ωρηκῶτων). That leaves WO 183 as the sole testimonium for ἀνδριάντες

<sup>9</sup> The same conclusion had already been reached by P.J. Sijpesteijn, see P.Lugd.-Bat. XIX 13, but he did not go so far as to expand the abbreviations as he preferred them in the text he published.

<sup>10</sup> This gives additional support to Lewis's suggestion for the text of SB I 2081 (*JEA* 23, 1937, p. 63 n. 1).

<sup>11</sup> *Taxation* 161. He calls ἐπικεφαλί(ου) as an adjective «redundant» because he thought that all μερισμοί in money were capitation taxes by definition, but see introductions to Texts 12 and 14 above.

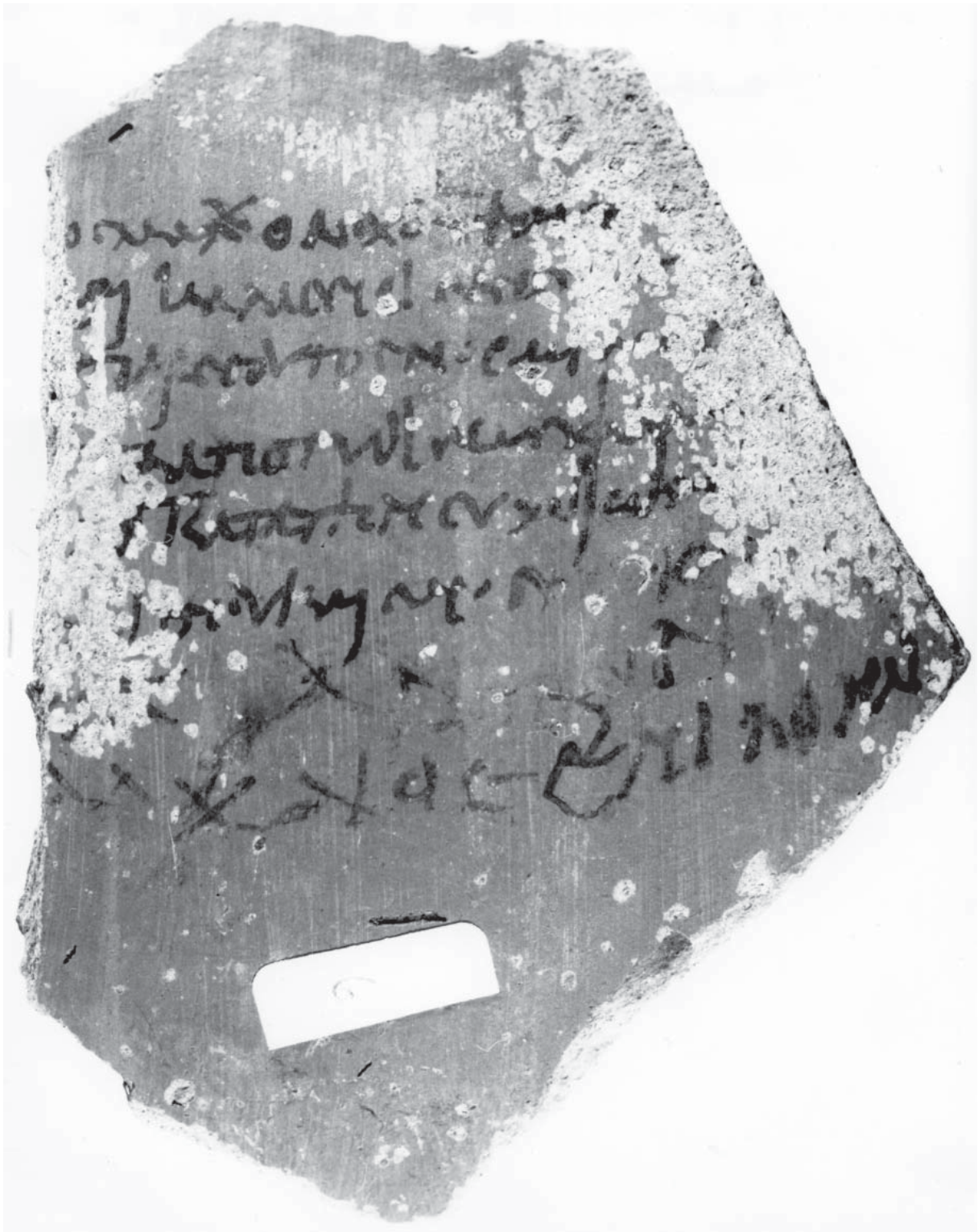
ἀνακεχρυσωμένοι. The ostrakon was lost as early as 1886, so that Wilcken himself never saw the object (WO I p. 49). His reading was made on a facsimile (see below), and I feel it should be overruled, for the following reasons:

(1) Wallace's understanding of the grammar involved with μερισμὸς ἐπικεφαλίου and the following genitive is plain and natural Greek. But then only men and not statues can be meant, because statues do not pay capitation taxes.

(2) If we reject Wallace's version, three alternative lines of interpretation are left us: (a) ἐπικεφαλίου is an adjective agreeing with μερισμοῦ; that is, the share *pro capite* for a re-gilded statue. The adjective is unattested in this spelling, but plausible: ἐπικεφάλαιον τέλος occurs in SIG 1009.4. The editors of O.Leid. treat the word this way in their indices. (b) Read μερισμοῦ ἐπὶ κεφαλίου, with the same translation. (c) Interpret ἀνδ(ριάντος) ἀνακεχ(ρυσωμένου) as defining ἐπικεφαλίου 'the capitation tax, namely, that for a re-gilded statue'. None of these versions is linguistically so satisfying as Wallace's, and there is reason to doubt whether it would have been appropriate to apply the word ἐπικεφάλιον to statue assessments at all: for in some years they were clearly levied on landed property and not collected per head (WO 603). None of the various ways of referring to taxes which were unchallengeably statue contributions speak of them as ἐπικεφάλια.

(3) The word ἀναχρυσόω is not attested outside of abbreviations in this context. That is, Wilcken invented it for the sake of this tax.

Wilcken based his text on a very helpless sketch of the lost ostrakon given by P.P. Dobree, *Miscellaneous Notes on Inscriptions* (Cambridge 1835) p. 4 no. 5. In my opinion any interpretation of the traces between ἐπικ( ) and γ (ἔτους) must be largely a matter of guess-work. There is certainly no compulsion to read ἀνδριά(ντος).



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