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RECEIPTS FOR φόρος προβάτων

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Receipts for φόρος προβάτων

Receipts for φόρος προβάτων are relatively well known.¹ There exist two different interpretations of payments for φόρος προβάτων (cf. BGU XV 2549 introduction): 1) rent paid for the flocks belonging to confiscated estates and rented out by the state was called φόρος προβάτων and 2) φόρος προβάτων is paid for grazing rights on state land for privately owned sheep. The latter opinion, most strongly defended by H. Maehler, BGU XI 2102 introduction, is based on the consistency in rate over a long period of time.²

Payment is mostly made by an individual or by the πρεσβύτεροι of a certain village.³ The latter are sometimes represented by a κοινωνός.⁴ The estate⁵ in connection with which the payment is made is usually mentioned.⁶ When surcharges are added, one regularly finds προσδιαγραφόμενα at the rate of $\frac{1}{16}$.⁷ The amount for συμβολικόν, if added, is mostly 1 dr. $3\frac{1}{2}$ ob.⁸

The text published here in full, P.Lond. III 849,⁹ which is mentioned by S.L. Wallace, *op. cit.*, 312, is directed to the ἡγούμενοι¹⁰ of the village of Euhemeria. Unfortunately, it does not contribute to establish the nature of the φόρος προβάτων.

¹ Cf. S.L. Wallace, *Taxation in Egypt*, Princeton 1938, 386 note 10. P.Straßb. 67-69 = P.Strasb. 469 quater-sexies. Other examples: BGU XI 2102, XIII 2298, XV 2549; P.Wisc. II 83; P.Prag. I 62 B; cf. also SB X 10566 and XIV 11589.

² 443 drachmae 3 obols are paid in BGU I 102 (A.D. 161), XI 2102 (A.D. 194), I 63 (A.D. 201), XIII 2298 (A.D. 208) and P.Bour. 29 (A.D. 211) (also in P.Gen. inv. no. 37 [to be published by Cl. Wehrli] of A.D. 195 the same amount). Also in P.Lond. II 312 (p. 80) (cf. D.H. Samuel, ZPE 33, 1979, 227f.) of A.D. 147 and in BGU III 810 (A.D. 208) the same amount (29 dr. $4\frac{1}{2}$ ob. this time) is paid. In the years 6, 7 and 9 of the reign of the emperor Severus Alexander (A.D. 226-230) the amount paid is (nearly) constant: 288 dr. 2(3) ob. Cf. also P.Straßb. 6-8.

³ In SPP XXII 129,4 the correct reading is: - - - δι(ὰ) Στοτοή(τιος) Ἀπύγχεως καὶ μετ[ό]χ[ω]ν πρεσβυτέρων. Read in line 3: διεγρ(άφησαν).

⁴ Cf. P.J. Sijpesteijn, ZPE 59, 1985, 60.

⁵ Cf. G.M. Parássoglou, *Imperial Estates in Roman Egypt* (= ASP 18), Amsterdam 1978; ZPE 63, 1986, 295f. Add the estate of D. Valerius Asiaticus (cf. P.J. Sijpesteijn, ZPE 79, 1989, 194-196).

⁶ Read in line 5 of BGU III 788: - - - Παλλαν(τιανῆς) οὐ(σίας) καὶ Χρη(σίμου) sc. οὐσίας [rather than Χρή(στου) the estate of whom is to date only attested in the Mendesian nome]. Also in BGU I 292, Χρησίμου (sc. οὐσίας) is to be printed. For only Χρησίμου without οὐσίας, see, e.g., P.Phil. 19,9.

⁷ Cf. the literature cited in R.W. Daniel - P.J. Sijpesteijn ZPE 59, 1958, 50, footnote 11.

⁸ Read at the end of line 9 of BGU II 382: σ(υμβολικοῦ) (δραχμῆ) α (τριώβολον) (ἡμιωβέλιον) (disregard the correction listed in BL I 43. This correction, also made by W.M. Brashear, BGU XIII 2298,9n., is not yet listed in the BL). At the end of line 5 of BGU XIII 2102 one probably has to read and supplement: σ(υμβολικοῦ) [(δραχμῆ) α (τριώβολον) (ἡμιωβέλιον)]. For the form of the abbreviation of σ(υμβολικοῦ), cf. R.W. Daniel - P.J. Sijpesteijn, *loc. cit.*, 50. In, e.g., P.Lond. II 312 (p. 80) the συμβολικόν amounts to 1 drachma only (cf. D.H. Samuel, *loc. cit.*, note to line 7).

⁹ I wish to thank Mr. T.S. Pattie for his kind permission to publish this text here.

¹⁰ This is *not* just another name for the πρεσβύτεροι κώμης (cf. A. Tomsin, *Étude sur les πρεσβύτεροι des villages de la χώρα égyptienne*, Bruxelles 1952). Cf. P.Ryl. I 196,9-10n.

Column I

- ιγ (ἔτους) Παῦνι διέγρ(αψε) Πανεσᾶτι
 [καὶ μ(ετόχοις) ἡγουμ(ένοις)] κώμ(ης) Εὐημερίας Ὀρσενοῦ(φίς)
 [Ἄπολλω(νίου) ?] οὐσ(ίας) φό(ρου) προβ(άτων) ἀργ(υρίου)
- 4 [δραχμὰς] ὀκτώ, (γίνονται) (δραχμαὶ) η, Ἐπειφ λ ἄλλας
 [δρ]αχμὰς δεκαδύο ὄβο(λοῦς) εἴκοσι, (γίν.) (δρ.) ιβ
 [(ὄβολοὶ) κ.]
 [ι (ἔτους)] Θῶθ διέγρ(αψεν) Ὀρσεῦτι καὶ μ(ετόχοις) ἡγου(μένοις)
- 8 [κώμ(ης) Εὐημε]ρίας ὁ αὐτὸς Γερ(μανικιανῆς) οὐσ(ίας) φόρου
 [προβ(άτων)] ἀ[ργ](υρίου) δραχμὰς δεκαέξ, (γίν.) (δρ.) ις, Φαῶφι
 ἄλλας δραχμὰς [δεκ]αδύο, (γίν.) (δρ.) ιβ, Ἀθῦρ λ
 ἄλλας δ[ρα]χμ[ὰς] δεκαδύο, (γίν.) (δρ.) ιβ, Χοιὰκ λ
- 12 [ἄλλας δραχμὰς δεκ]αδύο, (γίν.) (δρ.) ιβ, [Τ]ῦβι λ ἄλλας
 δραχμὰς ὀ[κτώ], (γίν.) (δρ.) η, Μεχειρ ἄλλας δραχ(μὰς)
 [δεκα]δύο, (γίν.) (δρ.) ιβ, Φαμενῶθ λ ἄλλας δραχ(μὰς) ὀκτώ, (γίν.) (δρ.) η,
 [Φαρμοῦθι λ] ἄλλας δραχμὰς ὀκτώ, (γίν.) (δρ.) η.

Column II

- 16 ιδ (ἔτους) Ἐπειφ ιε διέγρ(αψε) Πανεσᾶτι καὶ μ(ετόχοις)
 ἡγου(μένοις) κώμ(ης) Εὐημερίας Ὀρσενοῦ(φίς) Ἄπολλω(νίου)
 Μαικ(ηνατιανῆς) οὐσ(ίας) φό(ρου) προβ(άτων) ἀργ(υρίου) δραχμὰς δεκαέξ,
 (γίν.) (δρ.) ις, Μεσορῆ ιζ ἄλλας δραχμὰς δεκαέξ,
- 20 (γίν.) (δρ.) ις, Θῶθ ιγ ἄλλας δραχμὰς δεκαέξ ὄβο(λοῦς)
 δεκαδύο, (γίν.) (δρ.) ις (ὄβ.) ιβ.
 Παῦνι [λ ὁ αὐ]τὸς δραχ(μὰς) τέσσαρες, (γίν.) (δρ.) δ, Ἐπειφ λ
 ἄλλ[ας δραχ]μὰς ὀκτώ, (γίν.) (δρ.) η.

1 If, as ascertained by J. Schwartz in connection with customhouse receipts (cf. Pap. Var. Alex. et Giss. = Papyrologica Bruxellensia 7, Bruxelles 1969, 23), scribes omitted the name of the ruling emperor from the moment Commodus had come to the throne in other tax receipts as well the present text can be dated to the 13th and 14th years of the reign of the emperors Septimius Severus, Caracalla and Geta (A.D. 204-206) or of the emperor Alexander Severus (A.D. 233-235).

Παῦνι: all other payments in column I are, when a day is mentioned, made on the 30th of a month. Since it was perhaps usual to make the payments on the 30th of a month, the scribe left the day-number (30) out in this line and in lines 7, 9, 13. In line 2 of SPP XXII 129 the correct reading is: - - - μη(νὸς) Καισαρίου δ = July 28 (147 A.D.).

The name Πανεσᾶτις (cf. line 16) occurs in P.Cair. Isid. 10,137; 17,90; 125,15; P.Laur. I 11 B 18 and P.Mil.Vogl. III 189,1. Πανεσάτης occurs in P.Cair. Isid. 9,138,245; 14,104 and Πανεσάτεις in O.Mich. 780,2. Cf. also Πτολεμαῖος Πανεσάτου in O.Mich. 542,2-3 and the proper name Πανεσαῦτις in P.Mil.Vogl. II 101,3, 5, 14, 25 and 29.

2 In the lacuna the name of the estate in connection with which the payments are made.

7 In the lacuna probably ιδ (ἔτους) or (less likely) ιγ (ἔτους).