

L. S. B. MACCOULL

BM 1079, *CPR* IX 44, AND THE *CHRYSARGYRON*

aus: Zeitschrift für Papyrologie und Epigraphik 100 (1994) 139–143

© Dr. Rudolf Habelt GmbH, Bonn

BM 1079, CPR IX 44, and the *Chrysargyron*

As no. 1079 of his *Catalogue of the Coptic Manuscripts in the British Museum* (1905) Crum published a description of British Library Ms. Or. 6050¹ together with the two Coptic texts written on the side parallel to the fibres. The one page of Greek text written across the fibres of this Hermopolite document (present dimensions 22 x 27.5 cm) can now be read as below (Plate VI). The abbreviations ἀπαργυρ χρυσαρ κ stand for ἀπαρ]γυρ(ιμοῦ) (or ἀπαρ]γυρ(ιμοῦ)) χρυσαρ(γύρου) κ(εράτια), ^ον for νο(μιμάτια [, Ϝ ^ον for γί(νονται) ἄνδρες, and ϑ for ὀ(μοῦ) or γ(ίνεται) ὀ(μοῦ). The entries νο(μίματα) γ have been added by a different hand (see below).

↑ (at least five lines lost)

6	[	ἀπαρ]γυρ χρυσαρ] κ β λ [	^ο ν γ/
	[	ἀπαργυρ χρυσαρ] κ γ [	^ο ν γ/
8	.. [	ἀπαργυρ χρυσαρ] κ Γ -	^ο ν γ/
	... [	ἀπαρ]γυρ χρυσαρ κ Β υ -	^ο ν γ/
	Ταυρ(ίνος) ..... [	ἀπαρ]γυρ χρυσαρ κ Β λ δ υ -	^ο ν γ/
	..... ατις	ἀπαργυρ χρυσαρ κ Β λ δ -	^ο ν γ/
12	Ἰηρημίας ασηλ()	ἀπαργυρ χρυσαρ κ Β λ -	^ο ν γ/
	Μωσῆς ερομ ..	ἀπαργυρ χρυσαρ κ Γ υ -	^ο ν γ/
	Πετήθ Πταιένη	ἀπαργυρ χρυσαρ κ Β λ -	^ο ν γ/
	Παῦλ(ος) μιθ(ωτής)	ἀπαργυρ χρυσαρ κ Γ -	^ο ν γ/
16	Μηνᾶ χαλκ(εῦς)	ἀπαργυρ χρυσαρ κ Β λ -	^ο ν γ/
	Σιρε καθ(αρουργός)	ἀπαργυρ χρυσαρ κ Γ γ -	^ο ν γ/
	Ἀπάτηρ δαναρ	ἀπαργυρ χρυσαρ κ Β λ -	^ο ν γ/
19	Ϝ ^ο ν ἰ Ϝ	ϑ ^ο ν Ε γ/	

¹ I am grateful to the British Library Photographic Service for excellent photographs, and to the Division of Oriental Manuscripts and Printed Books (in its old location in Store Street) for autoptic inspection of the papyrus.

(καὶ) τῶ(ν)	ω(ν)	τῶ(ν)	γεωργῶ(ν)		
21		οὐ(τωσ)			(Col. II)
+	Ἀθανάσιος	Ἀπόλλω(τος)	^ο ν γ/	Κενούθι(ος) Βίκτορ(ος)	^ο ν γ/ 31
	Ἰούδ(τος) ἀδελ(φός) αὐτοῦ	^ο ν γ/		Ζαχαρίας Μηνᾶτος	^ο ν γ/ 32
24	Ἰων ἀδελ(φός) αὐτοῦ	^ο ν		... ἀδελ(φός) Ὡρου	^ο ν γ/
γ/	Φιλῶθ(εος) ἀδελ(φός) αὐτοῦ	^ο ν γ/		Πκῶλις ἀδελ(φός) Κυριακ(οῦ)	^ο ν γ/
	Ἀπάτηρ Κυριακ(οῦ)	^ο ν γ/		Φοι(βάμμων) Μακαρ(ίου)	^ο ν γ/
	Πινουτί(ων) Πανουφ(ίου)	^ο ν γ/		ϑ ^ο ν Δ L γ/	36
28	Μηνᾶ Εὐ... αχίου	^ο ν γ/			
	... ὠριος Ἰηρεμί(ου) τοῦ	^ο ν γ/			
30	Ια ... [	^ο ν	γ/		

10 ταυϑ 12 ασηϑ 15 παυϑϑμικϑ 16 χαλκϑ 17 καθϑ 20 ϑ τω ^{ωω} τ γεωργγγ ^{ωω} 21 σϑ 22 απολλω
 23, 24, 25, 33 ἀδεϑϑ 25 φιλοϑϑ 26 κυριακϑ 27 πινουτιϑ πανουϑϑ 29 ιηρεμιϑ 31
 κενουϑϑβικτορϑ 35 Φοϑμακαρϑ

The numbers of keratia attached to each person varies; the amounts are the following: line 6, k. 2 1/2+; line 7, k. x 1/8; line 8, k. 3; line 9, k. 2 1/8; line 10, Taurinus k. 2 7/8; line 11, k. 2 3/4; line 12, Ieremias k. 2 1/2; line 13, Moses k. 3 1/8; line 14, Peseth k. 2 1/2; line 15, Paulus k. 3; line 16, Mena k. 2 1/2; line 17, Sire k. 3 1/3; line 18, Apatēr k. 2 1/2. The totals of line 19 are 16 persons and 5 1/3 solidi; the total of column II in line 36 is incorrectly given as nomismatia 4 5/6; the correct figure is 4 2/3.

19 Crum read ^δαν = ἄνδρες. His note on the phi-shaped abbreviation sign, interpreting it as ὑπέρ (BM p. 454a, n. 1), is incorrect: it is ὁμοῦ or perhaps γ(ίνεται) ὁ(μοῦ).

20: Perhaps λουπῶν, though it is hard to see the remains of a lambda.

γεωργῶ(ν): abbreviated as γεωργγγ. The last letter, including the mark of abbreviation (ω) on top of it, is repeated to indicate the plural, although this would have been sufficiently clear from the ω.

The proper names attested here are not repeated in *CPR IX 44* (see below), nor are they found in the papyri published by J. Gascou, "Comptabilités fiscales hermopolites du début du 7e siècle", *Tyche* 1 (1986) 97-117. When Gascou's publication of P. Sorb. inv. 2227 appears, it will be possible to verify whether these individuals also appear in that account from the same period and nome.

Oddly enough, Crum commented that *απαργυρ χρυσαρ* was "obscure" (BM p. 453b, n. 1). Additional evidence comes from a comparison with *CPR IX 44*, a tax list for the village of Senilais, dated by the editor to the first half of the seventh century on palaeographical grounds: (1) Both Coptic texts on the horizontal fibres side of BM 1079 were written by people from the Hermopolite village of τχιηελα, the Greek *Σελιλᾶις* or *Σενιλᾶις* (M. Drew-Bear, *Nome Hermopolite*, 236f.), the village of *CPR IX 44*.² (2) Inspection of Plate 20 of the Vienna publication immediately shows that both BM 1079 (↑) and *CPR IX 44* are by the same scribe or rather by the same two scribes, since Diethart points out what Crum had already noticed in the London case, namely that the amounts in solidi at the ends of dotted lines have

² Line 12 of BM 1079 (→) reads κόμ(ης) Σενιλᾶεως, see below. *CPR IX 44* was published five years after Drew-Bear's study and hence not included in her documentation.

been added by a different scribe.³ (3) The Vienna papyrus sheet is 23.6 cm wide and 32.5 cm high. The London papyrus presently measures 22 x 27.5. But probably five lines⁴ and the top margin are broken off. Five lines would add another 5 cm. and leave just space for a small top margin (as in the Vienna papyrus) In short, I conclude that BM 1079 is a leaf from the same documentary codex as CPR IX 44 and also originally measured 23.6 x 32.5 cm.

Inspection of line 5 of CPR IX 44 on the plate reveals a further correspondence. As the third element of this line, after the number of arouras, the Vienna editor reads (καὶ) Ἀπφῶς Χρυσαρ() plus an amount in keratia. He admits in the note that this proper name ("der Partner des Erstgenannten?") is anomalous here, since the corresponding items standing in that position throughout the list have to do with taxation (διαστολέ(ως), πάκτου). A close look shows the same reading as that in BM 1079↑, namely ἀπαργυρῶ χρυσαρῶ. Further in the same note Diethart reasons that the second abbreviation cannot be resolved as χρυσαρ(γύρου) since it is known that the *chrysargyron*, the tax on trades and crafts, was abolished by the emperor Anastasius in A.D. 498,⁵ much earlier than the hand of this papyrus. The literature on the *chrysargyron* is collected in the introductions to *P. Rainer Cent.* 122 (Bagnall, 1983) and *P. Lugd.-Bat.* XXV 65 (van Minnen, 1991). However, BM 1079↑ appears to offer more new evidence on this matter.

There is a difficulty. Since ἀπαργυρισμός/*adaeratio* means commutation into money of a tax ordinarily paid in kind, it might seem illogical to construe this word with the name of a tax that in the fourth and fifth centuries was regularly paid in money. In the present instance we have amounts in keratia that vary from person to person. Further, some, but not all, of the personal names listed in BM 1079↑ with this pair of terms are those of craftsmen (χαλκεύς, καθαρουργός), from whose guilds the *chrysargyron* as we know it was collected; but εἰμαρῶ (line 13), "hunchback", is a physical epithet, not a trade. In any case the people in the second list are explicitly labelled farmers, not craftsmen.

For the moment let us proceed to the other side of the London papyrus (Plate VII). Since Crum correctly transcribed the two Coptic texts on the side parallel to the fibres, there is no need to reproduce them here (see *BM*, p. 454b). They may be translated as follows:

(a) "I, Philotheos the *ape* (village headman, *protokometes*), son of the late Houri, the man from Tjinela, swear by God Almighty and the well-being of Amr not to have left out any man in our whole village from fourteen years (up) but to have accounted for him to your lordship. — I, Ioustos, the *komogrammateus* (εἰμαρῶς ἡγούμενος, village scribe), swear by God Almighty and the well-being of Amr not to have left out any man in our whole village but to have accounted for him to your lordship."

³ He also states (*CPR IX*, p. 58) that the same second scribe wrote *P. Lond.* III 1076 descr. (p. lvi). I hope to check this with the help of a photograph courtesy of Thomas Pattie. The same hand has also added the solidi amounts in *CPR IX* 45-51.

⁴ 13 names (or traces thereof) of the total of 16 men counted in line 19 are extant; the total of 5 1/3 solidi corresponds also to 16 men paying 1/3 solidus each. Three names require three lines; they should be preceded by a heading of two lines (see lines 20 and 21 and in the Vienna papyrus lines 1-2).

⁵ Cf. T.E. Gregory s.v. "Chrysargyron" in *Oxford Dictionary of Byzantium* (New York 1991) I 450.

(b) "I, Philotheos, together with Esaias, the *apes*, and together with Apater the priest, the men from the village of Tjinela, we write, swearing by the name of God and the well-being of Amr not to have left out any man in our village from fourteen years on; if you produce any we have left behind we will put them in our house. — Sign of Philotheos the *protokometes*, he agrees. — Sign of Esaias, he agrees. — Apater, the humble priest, I agree."

Added above the first text one reads (line 4) "Sign of Philotheos the *protokometes*, son of Horus, he agrees."

Clearly these texts, written by people from the same village whence the Greek texts originated, were written after the Arab conquest, as can be seen from their oath clauses.⁶ Above them, in the damaged upper part of the papyrus sheet, are three widely spaced lines (about 3 cm. apart), as follows:

1 ϡντελλ[
 τέκν(α) τῶν γεωργ(ῶν) [
 3 ὁ(μοῦ) ετο() πα() ἄνδ(ρεσ) ϡB

1 ϡντελλ[: or perhaps ϡντελ(), written as ϡντεϡ. The double *lambda* would indicate a plural form of ϡντέλεια or of a participle of ϡντελεῖν. Cf. τὸ κατὰ ϡντέλ(ειαν) κόμησ ϡενιλά(εωσ) in *CPR* IX 44.1; also see line 12 below.

2 τέκν(α) τῶν γεωργ(ῶν): abbreviated as τεκνῶν γεωργ. The first word was read by Crum as ΤΕ-ΓΗΩΡΙΟ (BM, p. 454a, n. 2). This is not the same item as that on the vertical-fibred side, line 18 (there possibly λῶιπῶν). Numerals could have followed in the broken-off portion of lines 1-2 to the right of the extant text.

3 ὁ(μοῦ) ετο() πα() ἄνδ(ρεσ) ϡB: abbreviated as O// ^{οα δ}εταν and followed by the number 92. Again Crum read the fourth abbreviated form as αν^δ, i.e. ἄνδρεσ (or ἄνδριμῶσ). As to the second and third abbreviated forms, Crum read ετ^ο π^ς, which at first I continued to understand as ἔτο(υσ) π̄, year 80, sc. of the Hijra, which would be equivalent to A.D. 699/700 (a year that is not listed by K.A. Worp, "Hegira Years in Greek, Greek-Coptic and Greek-Arabic Papyri", *Aegyptus* 65 [1985] 107-115). Such a date would point not to Amr b. el-As the conquerer of Egypt (in oath clauses) as Crum thought, but rather to Amr b. Said, military commander of ca. 700 (S. Lane-Poole, *History of Egypt in the Middle Ages* [London 1936] 46). This would imply that the papyrus leaf from a tax list of the first half of the seventh century was detached and re-used by the Coptic writers some sixty to seventy years later. This is not impossible (cf. E.G. Turner, "Recto and Verso", *JEA* 40 [1954] 102-106). However, the line above the *phi* has a peak like gable roof and extends far to the right. Thus it looks rather like an alpha. παρά, however, makes little sense. The line gives the total of tax-payers, not of the amount paid by these men. Moreover ἔτο(υσ) is unusual in such totals, and the missing number renders the phrase unintelligible.

ετ^ο may be part of an abbreviated phrase and, as L. Koenen suggests, stand for ἐ(πὶ) τὸ ..., as in the phrase ὁμοῦ ἐπὶ τὸ αὐτὸ ... which introduces a grand-total (e.g. *CPR* V Vindob. G. 39847.27.613, Vindob. 39847.41.815, 821, 829, 836, 841; *P. Herm. Landl.* Anh. II SPP V 120.130). Traianos Gagos takes the fol-

⁶ Cf. E. Seidl, *Der Eid im römisch-ägyptischen Provinzialrecht*, 2. Teil (MB 24; Munich 1935), p. 139. Another Coptic document from this same village, *CPR* IV 103 (= II 113), has an oath clause by God Almighty and the well-being of "those who rule over us for the time being" (κατὰ κερωσ[καίρωσ]) (lines 7-8). The other attested use of this phraseology, *KRU* 82, is dated to A.D. 771/72. Cf. also *CPR* II 116, which appears to contain an Arabic name and so be post-conquest. Could "Rashid son of Kosma" (in line 1) be a convert to Islam? Otherwise one might wonder if the rulers in *CPR* IV 103 were not Arabs but Persians.

lowing part of the abbreviation as $\pi\hat{\alpha}(v)$. Unfortunately, the PHI ROM disk of the Duke Data Bank of Doumentary Payri (# 6) did not produce any attestation for $\acute{\omicron}\mu\acute{\omicron}\tau\acute{\omicron}\ \acute{\epsilon}\pi\acute{\iota}\ \tau\acute{\omicron}\ \pi\hat{\alpha}v$. However, $\gamma\acute{\iota}\nu\omicron\upsilon\tau\alpha\iota\ \acute{\epsilon}\pi\acute{\iota}\ \tau\acute{\omicron}\ \pi\hat{\alpha}v$ is attested (*PSI* VI 688v.2.121), and so is $\acute{\omicron}\mu\acute{\omicron}\tau\acute{\omicron}\ \tau\acute{\omicron}\ \pi\hat{\alpha}v$ (particularly in papyri of the sixth or seventh century: *P. Hamb.* I 56.i.28, vi 24; *P. Iand.* VIII 155.17; *P. Lond.* V 1673.fol. 2.56; *P. Oxy.* XVI 1998r.7; *P. Sorb.* I 61.15; *SB* XVI 12254.22; cf. particularly *SB* VIII 9755r.10 $\gamma\acute{\iota}(v\epsilon\tau\alpha\iota\ \acute{\alpha}\lambda\omicron\gamma\alpha)\ \Gamma$, $\acute{\omicron}\mu\acute{\omicron}\tau\acute{\omicron}\ \tau\acute{\omicron}\ \pi(\hat{\alpha}v)\ \acute{\alpha}\lambda\omicron\gamma\alpha\ \zeta\Theta$. We may suspect that these formulas for the grand-total were combined to give $\acute{\omicron}(\mu\acute{\omicron}\tau\acute{\omicron})\ \acute{\epsilon}(\pi\acute{\iota})\ \tau\acute{\omicron}\ \pi\hat{\alpha}(v)\ \acute{\alpha}\nu\delta(\rho\epsilon\epsilon)\ \zeta\text{B}$.

In between the two Coptic texts translated above, still on the side parallel to the fibres, are two more lines written in a hand very similar to that of the first three lines. They belong still to the Senilais fiscal document that was re-used in the post-conquest period.

12 + ἀνακεφαλέ(ωσις) τῶν συντελ(είων) κώμ(ης) Cενιλάεωσ
εἴςπρᾶξ(ις) νο(μικμάτια) λB γ'

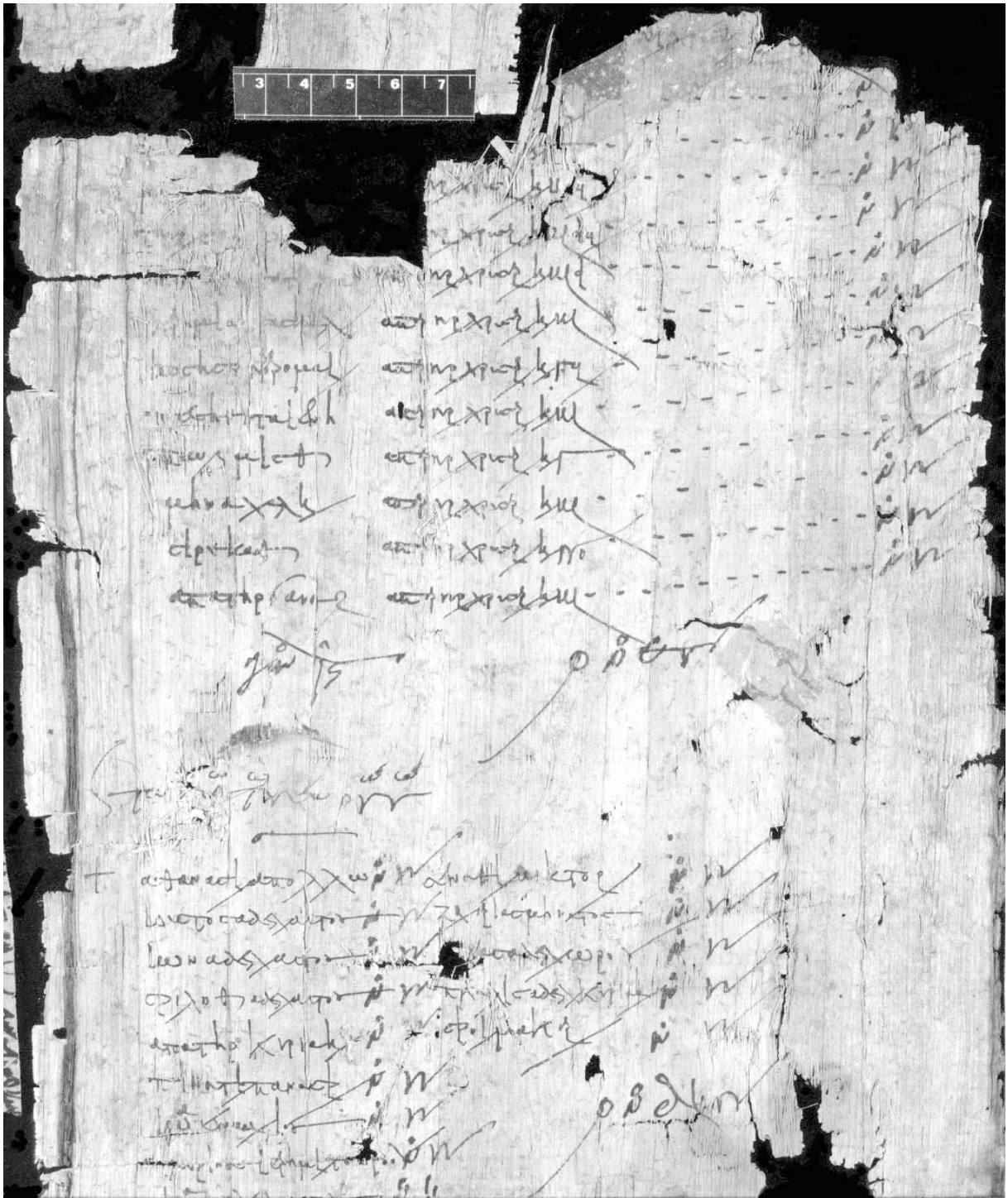
"Anakephaliosis of contributory taxes of the village of Senilais, collection, 32 1/3 solidi."

12: again the papyrus uses abbreviations, ἀνακεφαλ^ελ^ω τ^ι συντελλ^ι κ^ω. The attestations of the term anakephaliosis in *P. Cairo Masp.* III 67359 and *O. Lond.* IV are from after the Arab conquest.

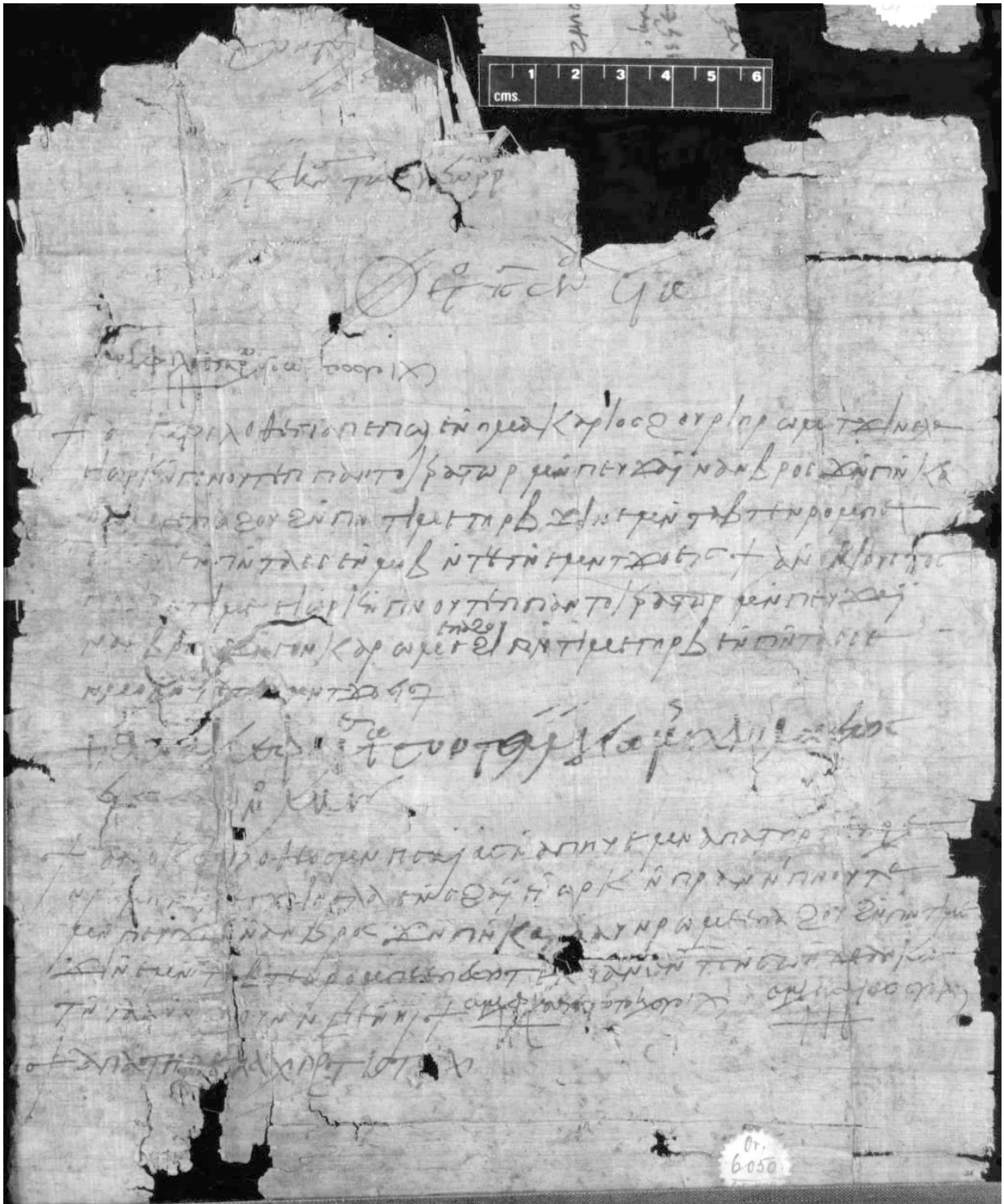
13 εἴςπρᾶξ(ις): the damage to the surface of the papyrus makes it impossible to see how the abbreviation was made. $\overset{\circ}{\nu}$, νο(μικμάτια) or νο(μικματίων). At the standard rate of 1/3 sol. apiece attested in the Greek texts 32 1/3 solidi would be paid by 97 taxpayers.

To return to the Greek text on the other, vertical-fibred side of BM 1079: if this document belongs like its twin *CPR* IX 44 in the first half of the seventh century, what we appear to have is new evidence that a tax called the *chrysargyron* was revived, perhaps by Heraclius, after its earlier abolition at the end of the fifth century. The purpose of this tax had been to raise money for donatives to the army (Gregory, *loc. cit.* [n. 5]). One may hypothesize that Heraclius' many campaigns against the Persians required increased revenue and that he thus re-instituted an old tax that had not been needed for Justinian's wars. The seventh-century tax may have been at least partly levied in kind and hence commutable into a money payment. Its periodicity (cf. Bagnall, in intro. to *P. Rainer Cent.* 122) cannot be deduced from the lists in these two papyri.⁷

⁷ See now R.S. Bagnall, "The Periodicity and Collection of the Chrysargyron", *Tyche* 7 (1992) 15-17. I would like to thank Monica Blanchard, Victoria Ehrhart, and especially Frank Gignac for their helpful discussion.



BM 1079 ↑: Steuereinnahmen (VII^a)



BM 1079 → (VII^P): Steuereinnahmen