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THREE TAX-RECEIPTS FROM THE MICHIGAN PAPYRUS COLLECTION

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During a stay in Ann Arbor in October/November 1993 I discovered many interesting texts, among which were two documents of a kind in which I have always been highly interested. A third receipt is published here, since it concerns the same family as mentioned in text no. 2. It is with the permission of Ludwig Koenen that I publish them here.

1) A CUSTOMSHOUSE RECEIPT

P.Mich. inv. no. 3367¹
Karanis

8 x 5 cm.

II/III cent. A.D.
Tafel X

τετε(λώνηται) διὰ πύ(λη)ς Καρα(νίδος)
λι(μένος) Μέμφεως Καραπίων
ἐξάγ(ων) ἐπὶ καμή(λοις) δυὶ πώ(λω)
4 ἐνὶ ὀρόβου ἀρτάβας
δεκαέξ, (γίνονται) (ἀρτάβαι) ις.
(ἔτους) εἴ// Μεχειρ τρις-
καιδεκάτη, ιγ.
8 X X X
6-7 τρεῖςκαιδεκάτη

Translation:

Sarapion who exports on two camels (and) on one foal sixteen artabas of bitter vetch, total 16 art., has paid the customs duty for the harbor of Memphis through the gate of Karanis. Year 5, Mecheir the thirteenth, 13th.

The above text shows the standard formula for a customshouse receipt (*cf.* P.J.Sijpesteijn, *Customs Duties in Graeco-Roman Egypt*, Studia Amstelodamensia XVII, Zutphen 1987). The receipt published above should be listed as no. 410a in List I, page 122, in my book.

Notes:

- 1) Abbreviation is mostly indicated by a horizontal stroke placed above the last letter written. In addition, the second alpha of Καρα(νίδος) has been prolonged for this purpose, and an oblique to the right above the gamma of ἐξάγ(ων) indicates abbreviation.

¹ The text runs along the fibers. The other side is blank. At the bottom 3 cm. have been left blank and 0.5 cm. at the top and the left side. The papyrus is regularly cut off at all sides. Below and to the right a piece of papyrus is missing, at a point where the seal was originally attached.

The papyrus is part of lot III of the Nahman Collection in Mr. Bell's Inventory dated May 2, 1925. This lot was purchased from Maurice Nahman in the same year and came to the University of Michigan in 1926 (October) as the gift of Mr. Oscar Webber and Mr. Richard H. Webber of Detroit.

In 1985 Mrs. L.C. Youtie generously put at my disposal all the customshouse receipts in the Michigan papyrus collection for inclusion in my book, *Customs Duties*. P.Mich. inv. 3367 was, however, described in the inventory as "apparently a tax-receipt", as many small papyri were also described, and the type of tax could not be identified until the text was transcribed.

- Καρα(νίδος): the known number of customhouse receipts from this village (18 + the text published above) is relatively low (cf. *op.cit.*, 42).
- 2) The Sarapion of the present text may well be identical with no. 414 in List I, Sijpesteijn, *Customs Duties*, page 122.
- 3-5) As expected (cf. *op.cit.*, 66), the bitter vetch in the present text is also exported, and the load is divided as usual: 6 artabas are carried by an adult camel and 4 artabas by a camel foal (cf. *op.cit.*, 51ff.).
- 6-7) Mecheir 13 = February 7/8. For the spelling τρικκαϊδεκάτη, see F.Th. Gignac, *A Grammar II*, Milano 1981, 202.
- 8) The three crosses prevent additions from subsequently being made to the text (cf. Sijpesteijn, *Customs Duties*, 13 and note 33).

2) A PENTHEMEROS-CERTIFICATE

P.Mich. inv. no. 4220²
Theadelphia

6.5 x 4.3 cm.

A.D. 60/61
Tafel X

ἔτους ἑβδόμου ἱεροῦ Νέρωνος Κλα[υδ]ίου [Καίσαρος]
[Σε]βαστοῦ Γερμανικοῦ Αὐτοκράτορος. ἡργ[άσατο]
ἐν Φολ(ήμιος) διώρυγι [ἐφ'] ἡ(μέρας) πέντε ὑπὲρ χωμά(των) [τοῦ α(ὐτοῦ) (ἔτους)]

4 Θεαδελφ(ίας) Αὐνήσ Ἀρθώτου.

(2nd hand) Ἀρ[π]αῆσις [σ]εση(μείωμαι) Αὐνήσ Ἀρθ[ώ]του.

(3rd hand) Ἡρακλείδ(ης) ἀντιγρ(αφεὺς) Φιλοξ(ένου) στρ(ατηγοῦ) σεση(μείωμαι).

(4th hand) Εὐήμερ(ος) ἀντιγρ(αφεὺς) βασιλ(ικοῦ) γραμματέως σεση(μείωμαι).

Translation:

The holy seventh year of Nero Claudius Caesar Augustus Germanicus Imperator. He has worked in the Pholemis canal for five days on the dikes for the same year, on behalf of Theadelphia: Aunes son of Harthotes. (2nd hand) I, Harpaësis, have signed on behalf of Aunes son of Harthotes. (3rd hand) I, Herakleides, antigrapheus from the (office of the) strategos Philoxenos have signed. (4th hand) I, Euhemerus, antigrapheus of the (office of the) basilikogrammateus have signed.

This penthemeros-certificate from A.D. 60/61 is signed by more than one person, a characteristic of most penthemeros-certificates issued before A.D.114/15 (cf. P.J. Sijpesteijn, *CdE* 61, 1986, 287ff., with relevant literature. Cf. also D. Bonneau, *Le Régime administratif de l'eau du Nil dans l'Égypte grecque, romaine & byzantine*, Leiden 1993, 152f.). The text is also of interest, because it mentions the ἔτος ἑβδομον ἱερόν of the emperor Nero (cf. O. Montevecchi, *Aegyptus* 51, 1971, 212ff.; G.Geraci, *Aegyptus* 70, 1990, 97ff.).

This text belongs to the Harthotes archive (cf. G.M. Browne, *P.Mich.* XII 654, introduction [add *P.Gen.* II 89, *SB XIV* 11279 and text no. 3 to the texts listed by Browne]; O. Montevecchi,

² The papyrus is rather regularly broken off, or cut, on all sides. The other side is blank. The text runs along the fibers. At the left side 0.7 cm. is left free and at the bottom 0.8 cm.

The papyrus is part of Lot III bought by Dr. Askren and Professor Boak; it was received in the British Museum in July 1925. The papyri of this lot reached the University of Michigan in October 1926.

La papirologia, Milano 1973, Archivio no. 20, p. 252 [no additions made in the 2nd edition of 1988!]; G. Casanova, Theadelphia e l'archivio di Harthotes, *Aegyptus* 55, 1975, 70ff.; C. Balconi, *Aegyptus* 56, 1976, 216, no.5. Cf. also R.S. Bagnall, *GRBS* 32, 1991, 255ff.).

Notes:

- 1) For texts mentioning the seventh and eighth holy year of Nero, see G. Geraci, *loc. cit.*, 100-101. No further examples have come to my notice.
- 2) ἡργ[άαατο] : although the verb is mostly abbreviated (mostly either ἡργ(άαατο) or εἴργ(αααα)) it is sometimes written out in full : *P.Lond.* II 139b (pp.103f.), 2 (the papyrus has εἴργαααα = εἴργαααα. Disregard the note on line 2); *P.Mich.* XII 654, 3; *SB* VI 9560, 2.
- 2-3) In first century penthemeros-certificates the formula still fluctuates. The standard formula for penthemeros-certificates was only introduced in the reign of either Trajan or Hadrian (cf. P.J. Sijpesteijn, *ZPE* 64, 1986, 130, footnote 3). However, most first century penthemeros-certificates show immediately after the year of the reigning emperor the following elements : a form of the verb ἐργάζεσθαι; locality where the work was performed; ἐφ' ἡ(μέρα) πέντε.³ *P.Lond.* II 139b (pp.103f.), 3 adds ἀπὸ μηνὸς Παῦνι τῆ , before ἐφ' ἡμέρα(ι)ς (sic !) πέντε (1.4) and *SB* VI 9560, 2 has τὴν πενθήμερον instead of ἐφ' ἡμέρα(ι)ς πέντε. A minority of first century penthemeros-certificates uses τὴν πενθήμερον instead of ἐφ' ἡμέρα(ι)ς πέντε. With the exception of *P.Mich.* XII 654 and 655 where τὴν πενθήμερον follows the verb immediately these certificates show the following elements after the date : (a form of) month + day, locality where the work was performed, a form of the verb ἐργάζεσθαι, τὴν πενθήμερον.
- 4) The name of the village on whose behalf the work is performed is often written by a different hand. In the papyrus published here another hand seems to start only in line 5. It is, however, not to be excluded that the name Αὐνή(ς) Ἀρθώτου itself was already written by a different hand.
Aunes son of Harthotes performs his penthemeros also in A.D. 52/53 (*SB* VI 9560 with *BL* VI 155 and VII 210) and A.D. 57/58 (*P.Mich.* XII 655).
- 5) Ἀρ[π]αῖσις : I owe this reading to D. Hagedorn. To date, a person called Harpaësis has not yet appeared as signer in an early penthemeros-certificate (for a list of signers of penthemeros-certificates during the first and the beginning of the second century A.D., see *CdE* 61, 1986, 292f.).
- 6) Herakleides is known from *SB* XVI 12299, 6 (cf. *PSI* I 51 = *PSI* IX, p. 79).
For Philoxenos, strategos of the Themistos division of the Arsinoite nome, see G. Bastianini - J. Whitehorne, *Strategi and Royal Scribes of Roman Egypt*, *Papyrologica Florentina* XI, Firenze 1987, 40. From the present text it appears that Philoxenos was already in office in A.D. 60/61.

³ It is, therefore, very likely that in *BGU* XV 2516, 3 one has to read and supplement : ἡργ(άαατο) ἐν locality where the work was performed [ἐφ' ἡ(μέρα) πέντε]. On a slide kindly put at my disposal by W.M. Brashear I read the first two heavily mutilated lines of *BGU* XIII 2255 as follows :

ἔτ[ο]υ(ς) πρώτ[ο]υ(ς) Αὐτ[ο]κράτο[ρ]ο[ς] Νέρο[υ] Καί[α]ρ[ο]ς Σεβ[α]στ[ο]ῦ
εἴργ(αααα) ἐν Δρυμενί(δος) δῶ(ρυγι) ἐ[φ'] ἡ(μέρα) πέντε ὑπ(ἐρ)

The text, therefore, has to be dated to A.D. 96/7. Disregard my guess listed in *BL* VII 26.

N.B. P.Mich. inv. 6318a⁴ also mentions a strategos Philoxenos:

Φιλοξένω στρ(ατηγῶ) [Ἄρσι(νοῖτοῦ) Θεμ(ίτου) καὶ Πολ(έμωνος) μερίδ(ων) διαδε-
 χο(μένω)]
 καὶ τὴν στρ(ατηγίαν) τ[ῆς Ἡρακλ(είδου) μερίδος]
 π[α]ρὰ Ἀπολιναρ[ίου κωμογραμματέως]
 4 ἐποικ[ίου N.N. .]
 αἰτούμεν[ος ὑπὸ σοῦ ὀνόματα εἰς τὸ]
 ἐπιπλεῦσ[αι]
 traces of 1 more line

In inv. 6318a, however, we are dealing with the Philoxenos who was strategos of the combined Themistos and Polemon divisions of the Arsinoite nome between A.D. 194 - 196 (cf. Bastianini - Whitehorne, *op.cit.*, 52). In A.D. 194 he was also acting strategos of the Herakleides division of the Arsinoite nome (cf. Bastianini - Whitehorne, *op.cit.*, 34), a fact to date only attested by *BGU I 199 recto 1 - 4*.

D.Hagedorn drew my attention to *P.Petaus 53, 4-5* and *55, 4* and established therewith the character of this fragment : a nomination of liturgists, *i.e.* of supercargos (cf. P.J.Sijpesteijn, *ZPE 95, 1993, 127f.* Add: *ZPE 100, 1994, 264: Ἡρώδης; A.D.139; Arsin.*). This text will have followed the usual schedule, *i.e.* after δίδωμι τοὺς ὑπογεγραμμένους ὄντας εὐπόρους καὶ ἐπιτηδείους. ἔστι δέ· the names of the nominees will have followed.

Translation :

To Philoxenos, strategos of the Arsinoite nome, the divisions of Themistos and Polemon, and deputy-strategos of the division of Herakleides, from Apolinarios, village-scribe of the village N.N. Having been asked by you (to submit) names for the liturgy of supercargo - - -

7) To date, a person called Euhemeros has not yet appeared as signer in an early penthemeros-certificate (see *CdE 61, 1986, 292f.*).

3) A RECEIPT FOR PIG TAX

P.Mich. inv. 3510⁵
Theadelphia

8.3 x 5.6 cm.

December 25, A.D. 54
Tafel X

(ἔτους) α Νέρωνος Κλαυδίου Καίσαρος Σεβαστοῦ
 Γ[ε]ρμανικ[οῦ] Αὐτοκράτορος Χοι(ὰκ) κθ'. διε(γράψαν)

⁴ Only the left upper part of *P.Mich. inv. 6318a*, a document directed to the strategos of the Arsinoite nome, has been preserved. The overall dimensions of inv. 6318a are 6.2 x 9 cm.; the left side and the top have been regularly cut off as far as they are preserved (left margin, 2.2 to 4.2 cm.; top margin, 1.8 cm.).

This papyrus was found during the 1932/33 excavations of the University of Michigan at Karanis. Found in house 32-C63G-F. The original has been returned to Cairo.

⁵ The text runs along the fibers. The other side is blank. The papyrus is rather regularly cut off at all sides. At the top 1 cm. has been left free, at the left 1.5 cm., and at the bottom 3 cm. Three vertical folds are still visible.

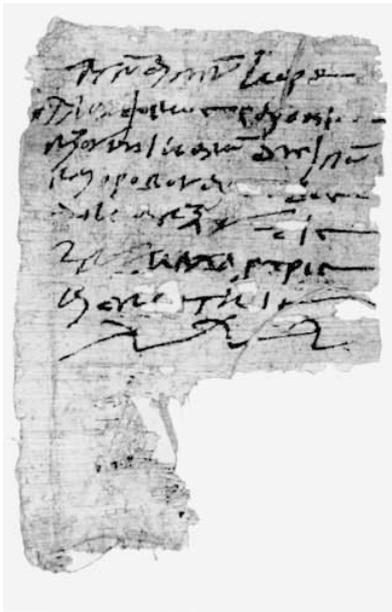
This papyrus is also part of lot III of the Nahman collection (cf. footnote 1).

- 4 Ἡρᾶς γυνὴ Αὐνή(ου) Ἀρθώτ(ου) καὶ Ταῆσις
 μήτηρ ὑικ(ῆς) κώ(μης) Θεαδε(λφίας) τοῦ αὐτο(ῦ) (ἔτους) ἐπὶ λ(όγου)
 ὀβολ(οὺς) ἕξ, (γίνονται) (ὀβολοὶ) ς.

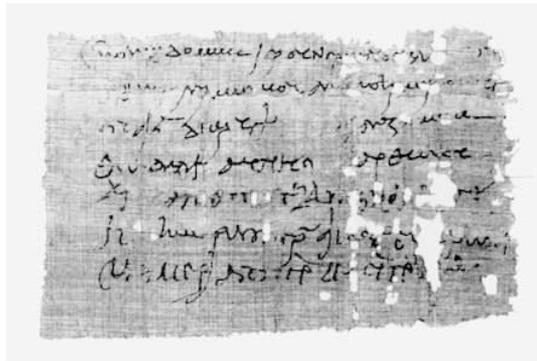
Translation:

Year 1 of Nero Claudius Caesar Augustus Germanicus Imperator, Choiak 29. Heras, wife of Aunes, son of Harthotes and her mother Taësis have paid for the pig tax of the village Theadelphia for the same year on account six obols, total 6 obs.

- 3) Ἡρᾶς γυνή : I owe this reading to D.Hagedorn. The text's most important contribution to our knowledge lies in the fact that it gives us the name of the wife, Heras, of Aunes, son of Harthotes (*cf.* text no. 2). Since the name of Aunes' mother is Taphaunes, Taësis will be the name of the mother of Heras.
- 4) For the ὑική, see *P.Mich.* XII 628, 2note. Pig tax was invariably levied at the rate of 1 dr. 1 ob. in the Arsinoite nome without variation from about A.D. 20 to A.D. 134/35. This payment of 6 obols for pig tax, was thus a partial payment, based on the 7-obol drachma--for otherwise 6 obols would have been converted to 1 dr.



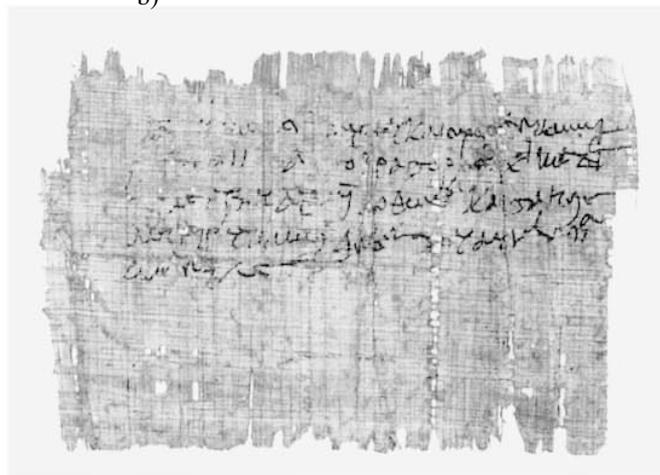
a)



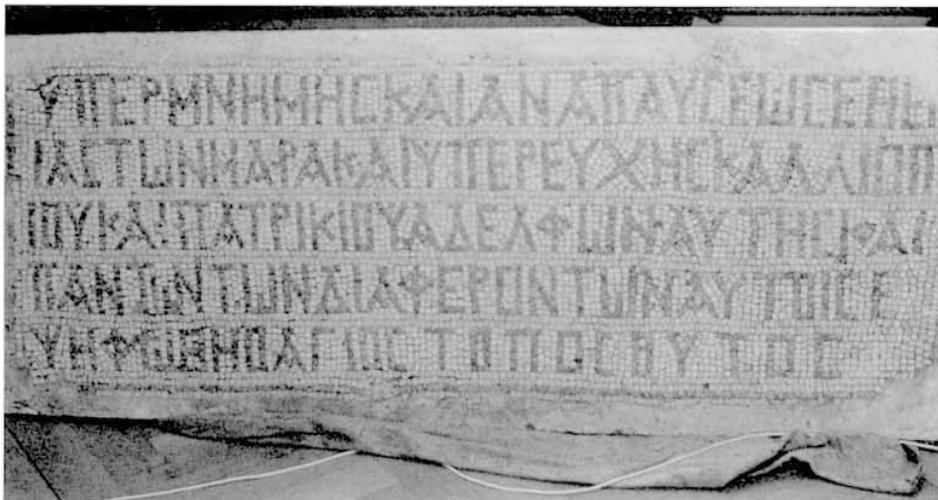
b)



c)



d)



e)

a) P.Mich.inv.no 3367, b) P.Mich.inv.no. 4220, c) P.Mich.inv.no. 6318a, d) P.Mich.inv.no. 3510; e) Mosaikinschrift (Allard Pierson Museum, Amsterdam)