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Receipts from the Michigan Papyrus Collection


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RECEIPTS FROM THE MICHIGAN PAPYRUS COLLECTION

The texts published in this article were studied during my stays in Ann Arbor, Michigan, in October/November 1993 and July/August 1994. I wish to thank Ludwig Koenen for his kind permission to publish these texts here. Trajanos Gagos was helpful in more than one way.

1) Receipt for τέλος καταλοχισμών

P.Mich. inv. 4833a2 29.5 x 7.9 cm. A.D. 211/12
Karanis Tafel XII

Αὐρήλιος Ἀπίων καὶ ὀς χρημ(ατίζει) μισθωτῆς τέλ(ους) καταλοχισμών Ἀρσ(ον)τοῦ καὶ Ἀλλάου [νο]μίων διὰ Ἀνουβιάννυ[c]

διεγρ(άματε) τέλ(ος) μετεπιγρ(αφής) ὅν ἐκλή-


σωτηριανοῦ τετελ[εύνηκότος] ἐπὶ δια-

4 θήκη Ἡρωμακιήσσι . . . . [, ]ς η τῶν ἕτεοι Φαρμοθέτη π[ε]ρὶ μὲν κόµην Βασικῆ[(άδα) κι(τι-

κῶν) ἀρουρῶν δι[εκαπέν]τε καὶ περὶ κόµην

Καρανίδεα δενθρικῶν ἀρουρῶν τρ[ι]όν καὶ πε[ρὶ] κόµ[ην] Κερκεσοῦχα κι(τικῶν) (ἀρου-

ρῶν) ἐνδέκα ἡμί(ος), (γ[ύ]νονται) ὑπερὶ τοῦ αὐτοῦ (ἀρουραί) καὶ δενθρι(καί) (ἀρου-

ραί) γ.,

μετὰ τὰς διαγρ(αφείς) τῷ μὲν ὑς (ἔτεοι) Χοι[έ]κ ὑπὲρ(ὶ λόγου) δραχ(μᾶς) ἐκατόν καὶ [τῷ]

1[ζ] (ἔτεοι) Ἀθήρ (δραχμᾶς ὑπὲρ λόγου) ἐκατόν καὶ [τῷ ἑτεο] μον ὑπὲρ(ὶ λόγου)

(δραχμᾶς) ἐκατόν τεκ[ακάλ]·

ράκοντα καὶ θ(ἔτεοι) Ἐπειφ άλλ(ος) [ὑπὲρ(ὶ λόγου)] (δραχμᾶς) ἐκατόν, (γ[ύ]νονται) ὑπὲρ(ὶ τοῦ)

αὐτοῦ (δραχμαί) μο[ῦ καὶ νῦν] τ[άλ] ὑπ[ὰ] καὶ συγγεγομένας (δραχμᾶς) ἐκατόν τοῦ

τέλους]

8 ἐκ πλήρους, (γ[ύ]νονται) (δραχμαί) ρ καταλογη[σθείς] ἔρρωσθ(ε). (ἐτούς) καὶ Ἀτο-

κράτιος(ος) Καῖσαρος Μάρκ(ίου) [Αὐρήλιου Σεσοῦν Ἀντωνίνου Παρθική]

[χοῦ μεγίστου Βρεταννικοῦ μεγίστου Εὐσεβείου Εὐσεβείου, Month, Day.]

2 Όφαλλερίας, μετεπιγρ(αφής): 1 ε[κ] γ. 3 Λογγείου 3-4 διαθήκη: second η ε[κ] ο.... 5

dενθρικῶν: ρ ε[κ] Κερκεσοῦχα: χ ε[κ] ο (?) 8 ἔρρωσθ(ε)

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1 For the University of Michigan excavations at Karanis from 1924 until 1935, see P. van Minnen, *ZPE* 100, 1994, 227ff. (with abundant literature). With the exception of texts nos. 1, 3-5, 8, 11, 18, 19 and *P. Mich.* inv. 138 (published as Addendum to No. 2) I had to work from photographs, since the originals have been returned to Egypt.

2 The text runs against the fibers. The other side is blank. The papyrus is regularly cut off at the top, at the left, and partly so at the right. At the top over 2 cm. have been left blank and over 2.5 cm. at the left side. Two vertical folds are still visible.

The papyrus was found during the excavations of the University of Michigan at Karanis in the season of 1926. Found in structure 26-B14E-A.
Translation:
Aurelius Apion and however he is styled, farmer of the tax on catoecic registry for the Arsinoite and other nomes, through his assistant Anubion alias Syros, to Valeria Sarapus and Julia Ammonus, greetings. You have paid as tax on a change of registry of the (aruras) which you inherited from the brother of your mother, Gaius Gemellus alias Longinus, a veteran, who died having made a Roman will - - - in year 15, Pharmuthi, in the vicinity of the village Bacchias fifteen aruras of corn land and in the vicinity of the village Karanis three wooded aruras and in the vicinity of the village Kerkesuch 11 and a half ar(uras) of corn land, total 26 1/2 ar(uras of corn land) and 3 wooded ar(uras), in addition to the hundred drach(mas) paid in Choiak of year 16 on account and the hundred dr(achmas) paid in Hathyr of year 17 on account and the hundred forty dr(achmas) paid in [month X] of year 18 on account and the other hundred dr(achmas) paid in Epeiph of year 19 on account, total 440 dr(achmas), also now the total remaining hundred dr(achmas) of the tax in full, total 100 dr(achmas) being credited to you. Farewell. Year 20 of Imperator Caesar Marcus Aurelius Severus Antoninus Parthicus maximus Germanicus Pius Augustus, Month, Day.

The text printed above is another receipt for τέλος καταλοχιζόνων. This kind of receipt has extensively and most enlighteningly been dealt with by L.C. Youtie in ZPE 38, 1980, 273ff. (add: P.Gen. inv.nos. 299 and 158 [published in ZPE 75, 1988, 141ff.; P.Diog. 38 and 39. P.Harr. I 77 = SB XVI 12643 = P.Diog. 37]. The possessions of the deceased are considerable and divided over three neighbouring villages. It is not astonishing that the number of aruras covered with wood is smaller than the number of aruras of corn land. It took Gemellus' heirs five years to pay the tax on a change of registry: in total 540 drachmas.

Notes:
1-2 Aurelius Apion is known from several texts (cf. G.Poethke, Miscellanea Papyrologica II, Papyrologica Florentina XIX, Firenze 1990, 471). As a nomarch of the Arsinoite nome he is known in the period A.D. 194 till about A.D. 214. As in the present text he acts in W.Chrerostomathie 294 (A.D. 211) through his assistant Anubion alias Syros [cf. now also P.Graux II 16 (A.D. 206)]. As far as I could ascertain this is the first time that there is a question of a μεταπειγμόν τέλος καταλοχιζόνων in the papyri.
2 For μεταπειγμόν, see H.A.Rupprecht, Symposion 1982, 187ff.
3 Gaius (Iulius) Gemellus alias Longinus is known from P.Mich. IV 224, 393l. In A.D. 172/73 he is still serving in the army and called τρατίας. Neither his two nieces nor his sister are known from other texts published to date.
4 α . . . [ . ]ε . η: neither ἀναλυθεῖσα nor ἀναγνωρθεῖσα can be read. The papyrus is more damaged here than elsewhere. Reluctantly D. Hagedorn proposes to read ἐξωγνωμὴν for ἐφαγμένη remarking at the same time that the verb ἐφαγμενος is used in other, similar cases. Anyhow, the contents of Gemellus' will were made known in the month Pharmuthi of year 15, i.e. in March/April, A.D. 207.
For the village Bacchias, see A. Calderini - S. Daris, Dizionario dei nomi geografici e toponomastici dell'Egitto greco-romano II.1, Milano 1973, 22ff.; Supplemento I, Milano 1988, 75ff.
No δὲ corresponds in what follows with μὲν in this line. The same is the case with μὲν used in line 6.
5 For the village Karanis, see A. Calderini - S. Daris, op.cit., III.1, Milano 1978, 70ff.; Supplemento I, Milano 1988, 165ff.
2) Receipt for Taxes on an ἐνὸικησίς Contract

P.Mich. inv. 58393 18 x 12.3 cm. December 26, A.D. 121
Karanis Tafel XI

In the total the fact that the aruras are θείεσται is omitted.

6 Ἀθρύ (δραχμίς) ἐπὶ λί(όγου): ἐπὶ λι(όγου) (in the other instances abbreviated ἐπὶ like ἐπὶ (ἰ τὸ αὐτὸ)) is placed in this case after instead of before (δραχμίς). Cf. also line 7.

7 Before θ (ἐτεί) the scribe left τὸ out although he writes in line 6 τὸ μὲν ἕτερον (ἐτεί). In the two other instances in line 6 I have supplemented τὸ.

8 κατάλογος[(θείεσται)]: the same expression may be found on the verso of SPP XXII 44 (this text needs to be revised).

Translation:

Year six of Imperator Caesar Trajanus Hadrianus Augustus, Choiak 30. From the abstracts of title-deeds of the village. Pnepheros, son of Satabus, and Pekysis, son of Psenamunis, have paid to the account of the nomarchs of the Arsinoite nome, Statilius Apion and Valerius Apollonius, through Isidoros, the tax on property transfer for entering into a habitation agreement, assigned to be taxed according to a copy of a mortgage, in a third share of a house in the village Karanis belonging to the debtor Vibia Crispina against the sum of three hundred drachmas, as verified from the list of abstracts of the village, volume 4, column 16.

Translation:

Year six of Imperator Caesar Trajanus Hadrianus Augustus, Choiak 30. From the abstracts of title-deeds of the village. Pnepheros, son of Satabus, and Pekysis, son of Psenamunis, have paid to the account of the nomarchs of the Arsinoite nome, Statilius Apion and Valerius Apollonius, through Isidoros, the tax on property transfer for entering into a habitation agreement, assigned to be taxed according to a copy of a mortgage, in a third share of a house in the village Karanis belonging to the debtor Vibia Crispina against the sum of three hundred drachmas, as verified from the list of abstracts of the village, volume 4, column 16.

(2nd hand) I, Apollonius, have signed. Tax paid by Pnepheros and Pekysis for entering into a habitation agreement in a 3rd share of a house, against the sum of three hundred drachmas.

P.Mich. XI 625 which is also a receipt for the payment of taxes for establishing and renewing an antichretic loan on ἐνὸικησίς terms paid into the account of the same nomarchs is an exact parallel

3 The text runs along the fibers. On the other side there are traces of red stamps (cf. P.Diog. pp. 34ff.). The papyrus is regularly cut off at all sides. At the top 4.3 cm. have been left free, at the bottom 6.2 cm., and at the left side 2 cm. Five horizontal and five vertical folds are still visible.

The papyrus was found in structure 30-C123BG-A during the excavations of the University of Michigan at Karanis in the season of 1930/31.
to the text presented above. Other parallels are cited in the introduction to P.Mich. XI 625. For an extensive commentary the reader is referred to P.Mich. XI 625.

Notes:
3 $\text{éγ δ(ταστρώματος) κώμ(ης):}$ this addition between the date and the beginning of the actual receipt is noteworthy. For διάτρωμα, see O.Egger, *Zum ägyptischen Grundbuchwesen in römischer Zeit*, Leipzig 1909, 155ff.; P.Gen. II 100, 1 note. Perhaps $\text{έγδ(όσιμον) = \ekδ(ό-}
\text{σιμον)}$ should be read here?
4 Isidoros is a tax-collector or an agent of the nomarchs.
4-5 Both tax-payers are unknown from other texts published to date. Pekysis, son of Psenamunis, is hardly identical with the person mentioned in P.Oxy. XLVII 3333, 30 (A.D.92) or with the one mentioned in O.Strassb. 539, 8 (Thebaid; II A.D.).
6-7 $\text{θέσεως - - - τελανείβει:}$ the $\text{θέσεως \εύνοικήσεως =}$ the "establishing of a habitation agreement" is taxed on the basis of a copy of a mortgage, i.e. at the 2 per cent standard for mortgages (cf. P.Mich. XI 625, 5 note and p.100, footnote 2). $\text{περιτίθημι}$ has the meanings "place/put around, put on, (metaphorically) bestow/confer upon". The $\text{θέσεως \εύνοικήσεως}$ has been bestowed upon the tax-payer for tax purposes on the basis of a mortgage. The verb $\text{περιτίθημι}$ occurs only seldom in the papyri.
8-9 $\text{Οὐβίος Κριτεύνας:}$ this person does not occur in another text published to date. Only in P.Oslo II 34.1.8 another $\text{Οὐβίος (Δάφνη)}$ can be found. The $\text{nomen gentile \Oψiôs}$ is not frequent in the papyri either (cf. W. Schulze, *Zur Geschichte lateinischer Eigennamen*, Berlin - Zürich - Dublin 1966, 102.425).
12 Underneath this line a horizontal stroke has been drawn.

Addendum:

Tafel XV

[έτους όγ'dου] [Αὐτοκράτορος [Καίσαρος]
[Τραίανού Α]δριανού Σεβαστού Μεσχίρ
[.]. Τρύφων Λουκίου τοῦ καὶ Σερ[ή]νου
4 [τελάνθες εγ'][χυκλισα'ών Άρσινοῦ τοῦ νομοῦ
[διεγρ(άματε) τέλος] ananeósæv φύταν
8 [εἰκοσιβδό'] [μέρος] τόπου εἰκοσιβδόν
[ἐν κώμη Βασί[λει]οι ὑποχρέου Τεύριος
[   10 ] πρὸς ἀργ(υρίου) δραχμῆς[ε δ]ηνακοίας
[   10 ] . . . (2nd hand) Θ (έτους) Φταώρι tβ. Τρύφων October 9, A.D. 124
12 [τετάχα[με] νεώται τετάχα] ε[υνεώται εἰκοσιβδ]-
[δόμου μέρους] . . ε ωθ( ) πρὸς δραχ(μάς διακοσί]ον]
7 ananeósæv

4 For P.Mich. inv. 138, which is partly transcribed in the note on line 5 of P.Mich. XI 625, cf. the Addendum below.
Receipts from the Michigan Papyrus Collection

This papyrus was purchased in Egypt for the University of Michigan by Bernard P. Grenfell and Francis W. Kelsey in March and April, 1920. The text runs along the fibers. The other side is blank. The papyrus is on all sides regularly broken or cut off. Two vertical folds are still visible. At the top 3 cm. have been left free, at the bottom 9.7 cm. The ink is in places very abraded. 21.5 x 7.2 cm.

Notes:
1-3 The text is dated to October 9, A.D. 124 (line 11). In these lines a date between January 27 and February 25, A.D. 124 is given. At the end of line 2, after Ἀρχαῖος, there are absolutely no ink traces visible. The day-number stood, therefore, at the beginning of line 3.
3 A Lucius alias Serenus appears as ὕψιστος (γερεῖος καὶ ἀλλῶν) in BGU VII 1591, 3 (Philadelphia, A.D. 123) and in P.Phil. 24, 4 (A.D. 123). He may be the same person as the father of the tax collector, Tryphon, of the present text.
4 For the supplement τελόνης, see P.Vindob.Worp 1, 5.16.
   ἔγγυκλακόν: the word ἔγκυκλιακός occurs to date only in P.Mich. II 123 recto XVI 6, XXII 31, and verso VII 16,19. In all three instances the singular is used.
5 Two partners seem to be involved (or has κοινονία to be connected with the tax-collector Tryphon ? If this suggestion is correct one has to supplement διέγραψε (αὐτὸς) in line 7). One, whose name may have been repeated at the end of line 5 and the beginning of line 6, is a woman and acts through her guardian.
10 It is not clear why the editor of P.Mich. XI 625 supplements in the lacuna at the beginning of this line [Νίννιτος]?
11 In line 14 [πεντῆχος] would suit the traces and fill the lacuna but in this line I am unable to read [πεντῆχος] which also would not fill the lacuna.
13 I cannot read the expected τόπους οἰκοπέδου. May-be a form of the verb μισθοῖν is involved.

3) Receipts for Beer Tax

P.Mich. inv. 5938

Karanis

19 x 13.5 cm. 

May 15, A.D. 94

Tafel XIII

Kαίσαρος Δομιτιανος Καὶ Σαμίνακος

(ἐπιοῦσ) τρικώσιδεκάτου Αὐτοκράτορος Καὶ Σαμίνακος

Δ[ομιτιανος] Σαιβακτούς Γερμανικου

μηνός Γερμανίκου[

καὶ διέγραψε (αὐτὸς)]

4 Παναγίων τοῦ Παναγίου [τοῦ] Παναγίου Παναγίου

Συντὴρ(ός) Καρ(ανίδος τοῦ) Αὐτοῦ Ι[στοῦ] (ἐπίσω)

ἐπὶ λόγο(υ) δραχμά(μάς) πέντε, (γίνονται) (δραχμα) ε.

(2nd hand)

(ἐπιοῦ) 

3) Receipts for Beer Tax

December 18, A.D. 94

(τοῦ) τεσσαρεκύκλιακάτου Αὐτοκράτορος[οῦ]

Καὶ Σαμίνακος

5 The coarse, dark brown papyrus is heavily mutilated. The text runs against the fibers. The other side is blank. The papyrus is (partly) regularly cut off at the top, the left, and the right. At the top 3.8 cm. have been left free, approximately 6.5 cm. at the right, and 3.2 cm. at the top. 2.3 cm. from the left side on the back a κόλλησις is still visible.

The papyrus was found in structure 30-C141*-C during the excavations of the University of Michigan at Karanis in the season of 1930/31.
Translation:
Year thirteen of Imperator Caesar Domitianus Augustus Germanicus, month Germanicius 20. Paid by Paneuneus, son of Patmon, for the beer tax per caput of Karanis of the same 13th year on account five drachmas, total 5 dr(achmas).
(2nd hand) Year fourteen of Imperator Caesar Domitianus Augustus Germanicus, Choiak 22. Paid by N.N., son (?) of Demetrios, for the beer tax per caput of Karanis of the same 14th year - - -
The present text seems to be the earliest receipt for beer tax (cf. Cl.Gallazzi, O.Tebt.Pad. pp. 47ff.; C.A.Nelson, BGU XV pp. 88f.).

Notes:
1 For the spelling τρις of the first element of the ordinal “the 13th”, see F.Th.Gignac, A Gram-
3 Πάνευνεύς: it is impossible to read Πανευνεύς! Through the second ny and epsilon an oblique may have been drawn. If the scribe intended to correct the name to Πανεύς (a well attested proper name) he forgot to delete the second ypsilon. The name Πανευνεύς is not yet listed in the usual papyrological onomastica.
4 Πατμόντο(ς): of this as yet unattested proper name only the beginning and the ending are absolutely clear. The proper name ’Ατμόν is, however, attested.

4) Receipt for ναύβιον κατοίκων
P.Mich. inv. 5587a6
Kerkeësis
7.1 x 5.3 cm. A.D. 129/30
Tafel XII

4 διέγραψεν δι’ ἀκύλλα [πράκτορος (?)]
’Ηρακλάως ἢ καὶ θενα[]
ἀπελευθέρα Δ[ ναυβὶ δι’(iouv)]
κ(ατ)οί(κων) ἢ (ἐπευχὸς) Ἐρκ(ήτεως) χ(αλκοῦ) (δραχμὰς) ν [
προδι(αγραφομένων) μ κολ(λύβου) ἑ]
8 ἡμιοβέλλιον)

6 The text runs along the fibers. The other side is blank. The papyrus is regularly cut off at the top, the left, and (partly) at the bottom. At the top 11.5 cm. have been left free; at the left and at the bottom approximately 1.2 cm. Two vertical folds are still visible.

The papyrus was among the ones brought to the British Museum by Nahman, July 17, 1930. They were purchased by the University of Michigan in 1933 for £ 488, the money being derived from the Faculty research fund, project no. 63.
Translation:
Year fourteen of Imperator Caesar Trajanus Hadrianus Augustus [Month, Day.] Paid through the praktor Aquilla by Heraklus alias Thena[ ], freedwoman of D[ ] for the ναύβιον κατοίκων of the 14th year for Kerkeësis 400(+) bronze dr(achmas), for additional charges 40(+ ?) (bronze drachmas), for exchange 10(+) (bronze drachmas), for receipt 1 ob(ol) and 1/2 ob(ol).

Receipts for the naubion katoikon are numerous, and the basis for assessment of the tax and its additional charges is well known (cf. BGU XV 2526 introduction). My supplements are calculated on the assumption that not more than 400 copper drachmas (= 4 aruras of land) were paid (line 7).

Notes:
4 The praktor (?) Aquilla is not known from another text published to date. On the Latin name Aquill(a) (both 'Aquil(a) and 'Aquil(la) are attested), see F.Th. Gignac, A Grammar I, Milano 1976, 226. D. Hagedorn proposes to read δiά 'Ωρίον instead of δi' 'Aquil(la) [ .
5-6 The freedwoman Heraklus alias Thena[ ] is not attested in another text published to date.
7 For κάτοικοι (especially the 6,475 κάτοικοι in the Arsinoite nome), see D.Canducci, Aegyptus 70, 1990, 211ff.; 71, 1991, 121ff.

5) Receipt for Garden Taxes
P.Mich. inv. 5587b7 9.3 x 7 cm. March 1, A.D. 184
Exo Pseur

Translation:
Year 24 of Marcus Aurelius Commodus Antoninus Augustus, Phamenoth 5 on account of Tybi. Musthas, son of Ammonios, has paid for garden land of the 23rd year at Exo Pseur 3.500 (copper drachmas), for naubion 775 (copper drachmas), for acreage 6.940 (copper drachmas), for additional charges 535 (copper drachmas), for exchange 115 (copper drachmas).

Something went wrong with this receipt for garden taxes (cf. H.C. Youtie, Scriptiunculae I, Amsterdam 1973, 35ff.) although one is always wary to come to such a conclusion, certainly when dealing with a tax-receipt. The normal sequence in a receipt for garden land, παράδεισος, should be: ἀπόμοιρα = 1.500 copper drachmas per arura, (παραγωγή) ἐλαίας = 210 copper drachmas per arura, ναύβιον (ἐναφείον) = 150 copper drachmas per arura, προσδιαγραφόμενα = 1/5 the total of all the above = 372 copper drachmas > 375 copper drachmas, ἔπαροπρίον = 1.000 copper

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7 The text runs along the fibers. The other side is blank. The papyrus is (partly) regularly cut off at all sides. At the top 0.8 - 1.1 cm. has been left free, at the left 2 - 2.2 cm., and at the bottom 2.3 cm. Three vertical folds and one horizontal fold are still visible.
Cf. text no. 4 for the acquisition of this inv. no.
drachmas per arura, προδιαγραφόμενα = 1/13 of the ἐπαρούριον = 77 copper drachmas > 80 copper drachmas, κόλλημα = 1/60 of the tax paid for carrying olives. Then, for ἀπόμοιρα 10.410 copper drachmas, the charge for exchange (line 6) is 115 (or 135) copper drachmas. These two facts are contradictory. The amount paid for ἀπόμοιρα, 3,500 copper drachmas, points to a surface of 3 1/2 aruras. Non liquet!

Notes:
4 The tax payer is not known from an other text published to date.
5 For the village Ἔξω Ψεόρ, see A. Calderini - S. Daris, op.cit., II.2, Milano 1975, 150; Supplemento I, Milano 1988, 107. I assume that between ψεόν and νεόν something was left out. A reading ἔλισσαν ψεόν νεόν is perhaps not totally to be excluded but the amount for the charge for carrying the olives would then point to a surface of 3 1/2 1/4 aruras and that for ναυβιόν to one of 3 1/32 aruras or to one of 2 1/2 1/4 aruras.
6 The extra charge of acreage = 1/13 of 6,940 copper drachmas = (raised to the next multiple of 5 copper drachmas) 535 copper drachmas. It seems that the scribe left λέverbosity.

6 Receipt for Garden Taxes
P.Mich. inv. 2872b9
Karanis
III A.D.
Tafel XIII
8.6 x 6.2 cm.

traces of 3 lines

4 [(ἐτους) β Φαρμούθθε] ε` ἄρθυ (μής κεω) Παχύν, διέγραφα (ἄγεν)
[ 10 Ταῦτα δι` Ἀπολίναρετ ου]
[ 10 π]α [ραδιέσ] α (ἐτους) χ[κακοῦ] (δρασμάκ) ψω ἐλισσαν (ἀίας παραγω-

γή) ρε ν (συμβίοιο) ο[ε]
[προσ(διαγραφομένων) ρφ, ἐπ(αρουρίου) φ προσ(διαγραφομένων) μ κολ(λύβου) τ]
[σ(υμβολικοῦ) (ὀβολόν), ναυβίου κ[π(τοί)και]]
8 [ν προσ(διαγραφομένων) ε κολ(λύβου) ] α σ(υμβολικοῦ) (ὀβολοῦ).

8 Even assuming that in the present case the ἐπαρούριον was the same as that charged for vine land (cf. J.C. Shelton, op. cit., 31) or that the amount paid for ἐπαρούριον started with another thousand I was unable to square the numbers.

9 The text runs along the fibers. The other side was probably blank. The papyrus is regularly broken off at the right and the left, and partly so at the bottom. At the bottom 1 cm. has been left free.

The papyrus was found during the excavations of the University of Michigan at Karanis conducted by Professor Boak in 1924-1925. It was found in the Courtyard South of Street 5000.
Translation:
Year 2, Pharmuthi 5 on account of Pachon. N.N., son of N.N., grandson (?) of Satabus has paid through Apolinarios for garden land of the 1st year 750 copper drachmas, for the transport of olives 105 (copper drachmas), for additional charges 190 (copper drachmas), for acreage 500 (copper drachmas), for the receipt 1 obol, for the naubion tax on the katoikoi 50 (copper drachmas), for additional charges 5 (copper drachmas), for exchange 10 (copper drachmas), for the geometria of the 2nd year 15 (copper drachmas), for additional charges 5 1/2 obols, for the receipt 1 obol.

Part of a collection (cf., e.g., P.Mich. VI 385) of receipts for garden taxes has been preserved (cf. the previous text). Only 1/2 arura of land is involved (cf. the payments for ἀπόμοιρα παραδείσεως and ἔλλαια παρασχεγή in line 6). On this assumption the supplements are calculated. For νούβιστοι κατοίκων, see text no. 4.

Notes:
4 [(πτου!) b Farmoëyi] κτλ.: in the third century A.D. (tax-) receipts often omit the imperial titulature (cf. P.Alex.Giss. pp.21ff.). Since payments made in one month are frequently credited to the arithmesis of the preceding month (cf. P.Col. V pp.28f.), Φαρμοῦθι has been supplemented. Payments for garden taxes are often paid for a past year (cf., e.g., text no. 5). Therefore, in view of line 6 (ἐτους) Φ was supplemented.

5 I owe the reading of this line to D. Hagedorn. Καταβότη, the father or the grandfather of the tax-payer, is a short genitive (cf. ZPE 64, 1986, 119f.).

6 Only in front of ων we read χ(αλκού) (δραχμάς). Naturally, all other payments are also made in copper drachmas (cf. text no.7, 6).

7 κολ(λίβου) i: 1/60 of 750 + 105 + 75 + 190 + 500 + 40 copper drachmas = 1,660 copper drachmas = 27 2/3 > 30 copper drachmas. It seems that the fee for exchange was mistakenly calculated over 500 (= the amount for acreage) + 40 (= the amount for additional charges) copper drachmas = 540 copper drachmas: 60 = 9 > 10 copper drachmas.

7) Receipt for Vine Land and ?

P.Mich.inv. 6541a 11 6.4 x 7.8 cm. October 7, A.D.211
Hephaistias

[ἐτος εἰκοστοῦ Μάρκου Αὐρηλίου
[Ἀγαθονίνου [καὶ Πουβλίου Σεπτιμίου]

10 Traces of three lines of a preceding receipt are still vaguely visible above line 4. For κολ(λίβου) i (copper drachmas) seem to have been paid.
11 The text runs along the fibers. The other side was probably blank. The papyrus is only regularly cut off at the top and at the right side.

The papyrus was discovered during the excavations of the University of Michigan at Karanis in the season of 1933/34. It was found in structure 33-B518K-A.
Year twenty of Marcus Aurelius Antoninus and Publius Septimius Geta Britannicus maximus Pius Augustus, Phaophi 9 on account of Thoth. Julius Serenus has paid for vine land of the 19th year in Hephaistias 3,000 copper drachmas, for naubion 120 (copper drachmas), for additional charges 1,625 (copper drachmas), for acreage 2,000 (copper drachmas), for exchange 100 (copper drachmas). (2nd hand) Hathyr 9 on account of Phaophi. The same has paid for - - - in Hephaistias - - -

We are dealing with a receipt issued to Lucius Julius Serenus, summus curator alae veteranae Gallicae, later promoted to decurio turmae who is well known from P.Hamb. I 39-54. From similar receipts (P.Hamb. I 40-53), issued to him between February 28, A.D. 213 and January 1, A.D. 219, we know that he paid taxes at Hephaistias, Karanis, Philadelphia, and Psenyris. We may conclude that he had possessions in the said villages. The present text was excavated at Karanis although it regards a payment made in connection with vine land and another category of land at Hephaistias. I assume that Serenus and his family lived at Karanis as so many veterans of the Roman army did.

Most receipts housed in the Hamburg papyrus collection and mentioning Hephaistias regard vine land. However, as becomes clear from P.Hamb. I 50 and 51, he had other possessions than only vine land at Hephaistias (cf. P. M. Meyer’s footnote 6 on p. 181). The seize of the lacuna at the beginning of line 6 allows only the supplement of a tax in an abbreviated form. Although the charge for carrying olives is sometimes absent from the garden sequence (cf. J. C. Shelton, op. cit., 31) it seems more likely that we are dealing in lines 5-7 with payments on 1 arura of vine land than with payments on 2 aruras of garden land. The present papyrus contained a second receipt written by a second hand (cf. P.Hamb. I 40) which could have contained a payment for another category of land: read and supplement in line 9, e.g.: [πα(ραδείσου)] θ (ἐτούς) Ἡφι(αικατίαδος) [χ(αλκοῦ) (τάλαντον)] α [ ]

In the Hamburg receipts Julius Serenus is styled οὐστραμὸς (only in P.Hamb. I 41) ἄπο (δεκαο-) (δάρφι)γ(ον) . The lacuna at the beginning of line 6 does not offer sufficient place to supplement also

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12 He may be identical with the Julius Serenus mentioned in P.Mich. III 209, 23 [a letter dated to the late second or early third century A.D.]. The other Julii Sereni who I found in the papyri can hardly be identified with the person to whom the present receipt was issued: a collector of money taxes at Elephantine = WO 271, 272; O.Tait 810 [cf. O.Cair.GPW, p. 141] in A.D. 177-179; a curator in O.Tait 1673 of A.D. 180-192 and a person mentioned as a neighbour in P.Marm. X 46 of A.D. 190/91(?).
This might imply that Serenus was still in active service in A.D. 211. However, already in A.D.179 (P.Hamb. I 39) Severus served as *summus curator* which means that he had already been in the army for several years. It seems unlikely that he stayed for more than thirty years in the army. Therefore, it is more likely that (οὐτερανὸς) ἀπὸ (δέκα)/δάρχις(ων) was simply left out in the present papyrus. After all, such a qualification was not absolutely necessary in a tax-receipt.

The amounts paid are the ones expected with a main payment of 3,000 copper drachmas (cf. P.Hamb. I 41): 1/25 for naubion, 13/24 for additional charges, 2/3 for eparurion, approximately 1/13 for additional charges, and 1/30 for exchange. Only in line 6 it is said that 3,000 copper drachmas are paid for vine land. Naturally, all the other taxes were also paid in copper drachmas (cf. text no. 6).

It should be noted that after Geta had been murdered by his brother Caracalla in the spring of A.D.212 somebody took the trouble to delete Geta’s names and to adopt Caracalla’s titulature in this receipt of A.D.211. This person did, however, not add Severus to Caracalla’s names (cf. W.H.M.Liesker, *TYCHE* 8, 1993, 77). It should be noted that in the imperial titulature used in the present text Caracalla does not bear the “Siegestitulatur” Παρθηκός μέγιστος.

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**8) Receipt for Rent of Dry Pastures**

P.Mich. inv. 5586a

12.7 x 9.7 cm. A.D. 203/04

Kerkeësis

1. έπο ὑπὶ Λουκίου Σεπτιμίου Σεουήρου
2. Εὔσεβους Περτίνακος καὶ Μάρκου Αὐρηλίου
3. Ἄντωνίνου Εὔσεβους Σεβαστῶν
4. [καὶ Ποιβλίου Σεπτιμίου Γέτα]
5. [Καίσαρος Σεβαστῶν.] διέγρ(ανεν) Λουκάτι
6. καὶ Πενίθη καὶ μετό(χοις) πράκ(τορι) ἁργυρ(ίκαν)
7. κώμης Κερκήςεως Ὠρων Ἀματεί(ου)
8. ἐξηγ(ήτευας) ὑπὲρ φόρου χερσον(μῶν) ἐπὶ λόγ(ιοι)
9. δραχμὰς τετερακόντα, (γίοντατι) (δραχμαί) μ, (γίοντατι) (δραχμαί) λ.
10. (οἱ(μοῖοις) ἀλλας δραχμὰς τριακοντα(ῖς), (γίονταται)
3. Ἄντωνίνου: 3rd ν _ex corr._ 7 Ἀματί(ου)

**Translation:**

Year 12 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti [and Publius Septimius Geta Caesar Augustus]. Paid to Lukas and Penithes and colleagues,

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13 So far no corrections on P.Hamb. I 40-53 are listed in the BL. On p.185 the payments made in the Hamburg papyri are tabulated. It is likely that a renewed inspection of the originals can remove all the anomalities noted and listed by P.M.Meyer. It may be instructive to know that in line 7 of the present papyrus I at first view read a sjampi instead of πρ(οδιγραφομένων).

14 The text runs against the fibers. The other side is blank. The papyrus is regularly cut off at all sides. At the bottom 3.1 cm. have been left free, at the left 2 - 2.5 cm., at the top approximately 1.8 cm. Four horizontal folds are still visible.

_Cf. text no. 4 for the acquisition of this inv. no._
collectors of money taxes, for the village Kerkeësis by Heron, son of Amatios, former exegetes for the rental of dry pasture lands on account forty drachmas, total 40 dr(achmas), likewise further thirty-six drachmas, total 36 dr(achmas).

The above text is a receipt for two payments of rent for dry pasture land paid to the collectors of money taxes. The pastures were, therefore, leased from the government. χερσονομαί are also mentioned in BGU IX 1894, 8.20; P.Kron. 33.14, and P.Mich. II 121 recto 4, XII 3 (cf. D. Bonneau, Le Fisc et le Nil, Paris 1971, Index des mots grecs techniques s.v. χερσος, eandem, La Régime administratif de l’eau du Nil dans l’Égypte grecque, romaine et byzantine, Leiden 1993, 65, 83, 217).

Notes:

4-5 The titulature of Geta has been blackened. This is a phenomenon often attested in the papyri and a consequence of Geta’s damnatio memoriae after his murder by his brother Caracalla in the spring of A.D. 212 (cf. P.Mertens, Collection Latomus 40, 1960, 541ff., cf. also P.Diog. 3, 3-4 note; cf. also W.H.M.Liesker, TYCHE 8, 1993, 77). It is noteworthy that even in documents written long before A.D. 212 Geta’s titulature has been deleted (cf. texts nos. 7, 9, and 12). The month and the day were never written.

5-6 The collectors of money taxes, Lukas and Penithes, are not known from other texts published to date. The name Πενιθής occurs only in P.Mich. II 123 recto XI 4.

7 Κερκήςίως: Κερκήςίς is a well attested spelling alongside Κερκήςίς. For the village, see text no. 4, 7 note.

7-8 D. Hagedorn drew my attention to the former exegetes Heron, son of Amatios, who appears in P.Fuad I 26, 11f. and 37f. (A.D. 158/9); P.Mil.Vogl. III 144 (= SB VI 9390), 1. and 25f. (A.D. 166/7); 143, 1 (A.D. 170/1); and P.Strasb. 386, 1 (A.D. 196). Since a person could already at a very early age undertake the εἰχόμενη (cf. N. Lewis, The Compulsory Public Services of Roman Egypt, Papyrologica Florentina XI, Firenze 1982, 26), it is quite possible that we are dealing with the same person in the present text. In line 7 the abbreviation of the father’s name was not indicated.

9) Dating Formula

P.Mich. inv. 294115 5.2 x 9 cm. 25 February - 26 March, A.D. 203
Karanis

(ἐτος) τω/ Λουκίου Σεπτυ[ίου]
Σευμήρου Εὐσεβοῦ[ς]
Περτύνακος καὶ Μάρκου[ου]
4 Αὐρησίου Ἀντωνίν[ου]
Εὐσεβοῦς Σεβαστό[ν]
[καὶ Πουβλίου Σεπτυμίου Γ[έτα]]

15 The papyrus was discovered during the excavations of the University of Michigan at Karanis conducted by Professor Boak in 1924-1925. It was found in structure 24-5006E2-A.

The text runs along the fibers. The other side was probably blank. The papyrus is rather regularly cut off at the left, the bottom, and the top; regularly broken off at the right. At the bottom approximately 4 cm. have been left free, at the left 1 cm., and at the top 1.4 cm. Three vertical folds are still visible.
[Kaíçaros Cεβαστή]<br>
8 Φαμενόθ

Translation:
Year 11 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti [and Publius Septimius Geta Caesar Augustus]. Phamenoth.

It is a known fact that tax-receipts were prepared beforehand. The formulaic parts of a receipt were written in an office and the specific information was only filled out when the receipt was issued to a taxpayer (whose name(s) was/were mostly written more clearly than the rest of the receipt). It is, however, unthinkable that this text was written in A.D. 203, lied around unused for several years, and was only discarded after A.D. 212. Underneath line 8 there are still traces of a washed off text visible. It looks as if at some moment in A.D. 212 (or shortly thereafter) the receiver of the tax-receipt not only deleted or had deleted Geta's titulature but also washed off the contents of the receipt (perhaps since it had become invalid).

10) Dating Formula
P.Mich. inv. 5299a16 11.2 x 4.4 cm. 29 September-28 October, A.D.215<br>Karanis 4 Tafel XIV

(ἐτος) καθ’ Αὐτοκράτορος Καίσαρος<br>[Μ]άρκου Αὐρηλίου Σεβαστοῦ<br>[Α]ντωνίνου Παυλ[ίκου]<br>8 αμφ'/

Translation:
Year 24 of Imperator Caesar Marcus Aurelius Severus Antoninus Parthicus maximus Britannicus maximus Germanicus maximus Pius Augustus, Phaophi - - -

It is the form of this papyrus which leads me to think that we are dealing with an unused (tax-) receipt, but I cannot explain why this text was never used. Approximately 2.5 cm. below line 7 we read, written possibly by another hand with larger letters, the abbreviated word αμφ( )/αμφοτέρῳ, ὀμοφότητος, ὀμοφότητος or a form of one of these words ?) or perhaps once more Φ[α]ωφι. Underneath line 8 approximately 2.2 cm. are left free.

16 The papyrus was discovered during the excavations of the University of Michigan at Karanis for the year 1928/29. It was found in structure 28-242*-L.<br>The text runs along the fibers. The other side was probably blank. The papyrus is rather regularly cut off at the top and broken off (on a fold) at the right. Three vertical folds are still visible.
11) Receipt for an Unknown Tax

P.Mich. inv. 343417 10.1 x 6.8 cm. March 10, A.D. 87
Arsinoite nome
Tafel XIV

[έτους] έκτου Αὐτοκράτορος Καίσαρος Δομιτιανοῦ Βεβαστοῦ Γερμανικοῦ Φαμενωθ 10'
[ἀριθμέσεως Μ]εξί (r). Εἰςαλερία Νίγελλας Εὐσεβίος χρυσοῦ ἀρματο( ) τοῦ σὺτοῦ
(έτους)
[. . .] ( ) ρυσ(αράκ) (δρασχμάκ) τέκκαρες, (γύνονται) (δρασχμαῖ) δ', Ἀρσι(νόης) ὦ(μοίως)
(δρασχμάκ) πέντε (πεντάβολον), (γύνονται) (δρασχμαί) ε' (πεντάβολον).

2[Μ]εξίρ

Translation:
Year six of Imperator Caesar Domitianus Augustus Germanicus, Phamenoth 14 on account of
Mecheir. Valeria Nigella, daughter of Eusebes, (has paid) for the tax in gold of - - - for the village
X four debased dr(achmas), total 4 dr(achmas), for the village Arsinoë likewise five dr(achmas)
five ob(ols), total 5 dr(achmas) 5 ob(ols).

This receipt is written with extreme Verschleifung (especially the imperial titulature). The nature of
the tax is unknown. S. Daris, Il lessico latino nel greco d'Egitto, 2nd ed., Barcelona 1991, 30,
lists 6 examples18 of the word ἁρματοῦρα = armatura = a light-armed soldier. All texts are dated to
the IVth century A.D. The OLD gives s.v. armatura two meanings: a) a type of military equipment
or arms, armament and b) levis armatura = light-armed troops. The word occurs already in Cicero
with both meanings. One is reminded of the tax χρυσός τιράνων but that tax appears only from
the IVth century A.D. onwards. We might, therefore, be dealing with a previously unattested tax called
χρυσός ἁρματοῦρα or ἁρματοῦρων. Another possibility is to assume that we are dealing with an
equally unattested tax called χρυσός ἁρματος ορ ἁρμάτων.

It should be noted that taxes levied in gold are extremely rare in the first three centuries A.D. (S.L.
Wallace, Taxation in Egypt from Augustus to Diocletian, Princeton 1938 cites, besides χρυσοχοική
on p.355, as the only example of a tax starting with the letters χρυ the unclear O.Strassb. 73
[Upper Egypt, A.D. 51 ?] on which see now BL VIII 532).

It is also very strange that a Roman citizen pays taxes although, if this tax is paid in connection
with the Roman army, this is perhaps more easily understandable.

Notes:
2 Nίγελλας: P.M. Frazer - E. Matthews, A Lexicon of Greek Personal Names I, Oxford 1987,
327b cite only one example for this name (Crete; III A.D.).
3 In the lacuna at the beginning of this line another place-name has probably to be supplemented.
ό(μοίως) means that also the payment for the village Arsinoë is made in debased money.
For the village Arsinoë, see A. Calderini - S. Daris, op.cit., Supplemento I, Milano 1988, 60f.

17 The text runs along the fibers. The other side is blank. Two horizontal and two vertical folds
are still visible. At 2.5 cm. from the left there is a κόλλης. The papyrus is regularly cut off at the
top, the bottom, and right; it is regularly broken off at the left. At the top 0 cm. are left free and at the
bottom approximately 2.5 cm.

The papyrus belongs to Lot III of the Nahman Collection in Mr.Bell's Inventory dated May 2,
1925. The papyri belonging to this lot were purchased from Maurice Nahman in 1925 and came to
the University in 1926 (October) as the gift of Mr. Oscar Webber and Mr. Richard Webber of Detroit.

18 O.Douch III 247, 2 and 268, 3 should be deleted. Cf. O.Douch III 226, 1 note.
12) Receipt for Payment in Kind

P.Mich.inv. 2900a

9.4 x 8.6 cm. June 10, A.D. 207
Karanis
Tafel XIV

Translation:
Year 15 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti [and Publius Septimius Geta Caesar Augustus], Payni 15. We, Ptolemaios, son of Ptolemaios, and Dioskoros, son of Mysthes, and their associates in the allotment of the sitologia of the village Karanis, we have received at the granary of the aforementioned village by levelled public measure from the produce of the same year - - -

P.Mich. VI 398 is a similar receipt issued by the same collectors in A.D. 207 (October 31 and November 8) to a member of the well known family of Gaius Julius Niger. Many similar receipts have come down to us. Cf. ZPE 100, 1994, 264ff. for this kind of texts.

Notes:
4-5 For the deletion of Geta's titulature, see texts nos. 7, 8, and 9.
7 en kλη(ρω) κτλ.: cf. N.Lewis, The Compulsory Public Services of Roman Egypt, Papyrologica Florentina XI, Firenze 1982, 86ff. Notice that during at least five months the persons mentioned in this text were en kλήρῳ επιτολογίας.
10 έπαιτον: cf. V.B.Schuman, CdE 50, 1975, 278ff.

13) Receipt for Payment in Kind

P.Mich.inv. 2844

12.6 x 8.6 cm. August 13, A.D. 164
Theadelphia
Tafel XIV

Translation:
Year 15 of the Emperor Antoninus Pius Augustus, Theadelphia. We, Teteartou Autokrator of Koiteiros [Μάρκου Αὐρηλίων Αὐτοκράτορος καὶ Αὐτοκράτορος]

Notes:
19 The text runs along the fibers. The other side was probably empty. The text is irregularly broken off at all sides. At the top approximately 2 cm. have been left free.
The papyrus was found during the excavations of the University of Michigan at Karanis conducted by Professor Boak in 1924-1925. Found in Courtyard South of Street 5000.
20 The text runs along the fibers. The other side was probably blank. The papyrus is regularly cut off at the right (the lines do not reach to the border) and partly so at the top (2.4 cm. have been left free) and the left (3 cm. have been left free). Four horizontal and several vertical folds are still visible.
The papyrus was found during the excavations of the University of Michigan at Karanis conducted by Professor Boak in 1924-1925. Found in Courtyard South of Street 5000.
Translation:
Year four of Imperator Caesar Marcus Aurelius Antoninus Augustus and Imperator Caesar Lucius Aurelius Verus Augustus, Mesore 20. We, Aphrodisios and colleagues, sitologoi of the village Theadelphia have had measured to us from the produce of the same year by levelled public measure to the credit of Tepheros, daughter of Sisois, for catoecic land at Kerkesucha three and a half artabas of wheat, total 3 1/2 art(abas of wheat) and the extra measurements thereupon (?).

Notes:
4 A sitologos Aphrodisios occurs also in BGU VII 1609, 4-5 (son of Ammonios. Philadelphia; A.D. 186) and P. Cairo Isid. 59, 2.19-20 (Karanis; A.D. 316-318). We are, however, dealing with three different persons.
6 Tepheros, daughter of Sisois, is not known from another text published to date.
7 For the village Kerkesucha, see text no. 1, 5 note.
9 This line may not have been written on the papyrus.

14) Receipt for Payment in Kind

P. Mich.inv. 6340
6 x 6 cm. A.D. 204/5
Karanis

Translation:
1 εμέτρη[ce]v [N.N. (έτους) ιγ Αουηήρου και]
2 Άντωνι[νον] ι[δόν κυρίνον πυρού άρ-]
3 τάβας δεκα[κτό - - - - .]
4 (γίνονται) (πυρού) (άρτάβαι) ιη[ .
5 Αυηήρλιος Πτόλ[εμαίος]
6 άνται[ν]ε[ντής] σε[σι[με[ιο[μαίο
7 και οί[σω] εμ[ετήρ]-
8 ceν ο αύτος πυ[ρού όρταβας Χ,]
9 σι ό δύ[και ύπ(έρ) γενή[ματος του Χ (έτους) μένοντός μοι]
10 τού λόγου περί ὁ[ν [άλλων όρφε[λες μοι.]}
12 [Μάρκου Αυ[ηήρλιού Άντωνίνου Σεβαστών, Month, Day,]
13 1 εμέτρη[ce]v: 1st ex corr. 3 δεκα[κτό 5 Πτόλ[εμαίος: π ex corr.(?)

The text runs along the fibers. The other side was probably blank. The papyrus is regularly cut off at the top (1 cm. free) and the left (1-2.8 cm. free); it is regularly broken off at the right and at the bottom. Two vertical folds are still visible. It looks as if the papyrus has been used before.

The papyrus was found during the excavations of the University of Michigan at Karanis in the season of 1932/33. It was found in structure 32-C68A-F.
Translation:
N.N. has measured for (?) year 13 of Severus and Antoninus the lords eighteen - - - artabas of wheat, total 18+ art(abas) of wh(eat). I, Aurelius Ptolemaios, (son of N.N. ?), councillor, have signed. And likewise (on the xth ?) the same has measured x artabas of wheat (, total x art(abas) of wh(eat) ?) which are for the harvest of year x while I retain my claim to the other debts you owe me. Year 13 of Lucius Septimius Severus Pius and Marcus Aurelius Antoninus Augusti, Month, Day.

This text differs in its formula from the one mostly used for receipts for payments in kind (cf. texts nos. 12 and 13) but this fact can be explained, since the present text is a private receipt (cf. note to lines 8-9).

Notes:
1-2 [Cεουήρου και] | Αντωνίου[νο]υ τ[ῶν κυρίων: Κεουήρος καὶ 'Αντωνίνος οἱ κύριοι Εὐσεβείς Κεβακτοί] is a well attested titulature of Septimius Severus and Caracalla (add to the example cited in P.Bureth, Les Titulatures impériales, Papyrologica Bruxellensia 2, Bruxelles 1964, 95 P.Coll.Youtie I 55, 56, 57, 58, 59, and 60). Without Εὐσεβείς this titulature occurs twice: P.Oxy. IX 1197, 6-8 = SB XVIII 13333, 6-8 and P.Strasb. IV 257, 9-10. Even without Εὐσεβείς this titulature would be too long assumnig - an assumption which is not certain, since the father's name of Aurelius Ptolemaios may have been mentioned in line 5 and ὄμοιος (line 6) may have, e.g., been followed by a date - that the supplements in lines 5 and 6 are correct.

4-5 Aurelius Ptolemaios is an Aurelius before the Constitutio Antoniniana which may not be so astonishing in view of the fact that he is a βουλευτής.

8-9 μένοντός - - - μοι: I owe this reading to D. Hagedorn. For this in private documents used formula, e.g., P.Fay. 90, 20ff.

10-11 Any other titulature of these emperors starting with Λοκίος Κεπτίμιος Κεουήρος (cf. P. Bureth, op.cit., 95f.) may have been used. The imperial titulature is written with Verschleifung.

15) Receipt for ἐννομίου
P.Mich.inv. 4395a 22 25.4 x 7.2 cm. April 4, A.D. 170
Karanis

ἔτους ι Λύρηλίου Ἀντονίνου Καίσαρος
[to]υ κυρίου Αρμενιακοῦ Μηδικοῦ
Π[αρθικοῦ μεγίστου Φορμ(ο)θ(ων θ) θ' ἀριθ(μήςεως) Φορμ(ενόθ).
4 [διέ(γραμαν) C]αρασπάς καὶ Χαιρήμ(ον) ὁ καὶ Λόγγος
[ὑπ(ερ) ἐ]νομ(ίου) δεκάτου (ἔτους) Θεσμ(οφορίου)
[δραχ(μάς) ἐκατόν ὀκτώ, (γίνονται) ῥη καὶ σμί(βολικόν).

22 The text runs along the fibers. The back is empty except for an ink trace about 4.5 cm. from the lower border (we may be dealing with a letter-number). The papyrus is regularly cut off at the right and partly so at the top and bottom; it is regularly broken off at the left. At the top 2.4 cm. have been left free; at the bottom 17 cm. One vertical fold is still visible. It looks as if the papyrus has been used before.

The papyrus was found during the excavations of the University of Michigan at Karanis in the season of 1925-1926. It was found in structure 25-5034A-A.
Translation:
Year 10 of Aurelius Antoninus Caesar the lord Armeniacus Medicus Parthicus maximus, Pharamuthi 9 on account of Phamenoth. Paid by Sarapias and Chairemon alias Longus for pasture-tax of the tenth year for (the district) Thesmophoriu a hundred and eight drach(mas), total 108 and (the fee) for the receipt.

The tax ἐννόμιον appears in relatively few documents of the Roman period. For this tax for the use of public pastures belonging to the government, see S.L. Wallace, op. cit., 86ff. The ἐννόμιον is mostly paid in connection with a village. In P.Amh. II 73 (Hermopolite nome; A.D.129/30) in connection with a toparchy. In the present text the tax is paid in connection with an ᾑμφόδον of the metropolis Arsinoë.

Notes:
4 Chairemon alias Longus is not known from other texts published to date.
6 συμ(βολικόν): as so often a fixed amount was paid for the fee of the receipt and it was not deemed necessary to give the amount that had to be paid.

16) Receipt for πενθήμερον
P.Mich.inv. 4788
Karanis
Tafel XIV

Translation:
Year nine of Imperator Caesar Marcus Aurelius Antoninus Augustus and Imperator Caesar Lucius Aurelius Verus Augustus. Has worked in fulfillment of the past 8th year with respect to the embankments from Thoth 1 through 5 in the desert canal of Patsontis on behalf of Karanis: (2nd hand) Pe- - -, son of Kastor and Ammo( ) and grandson of N.N.


23 The text runs along the fibers. The other side was probably blank. The papyrus is regularly cut off at the left, the right, and the bottom and partly so at the top. At the bottom 2 cm. have been left free; at the left 1.4 cm. Three cm. from the right border there is a κόλλησις.

The papyrus was found during the excavations of the University of Michigan at Karanis in the 1926 dig. It was found in structure 26-B15C-B.
17) Receipt for ὑρός βαλανείου

P.Mich.inv. 3239 14 x 12 cm. July 24, A.D. 230
Theadelphia Tafel XVI

ἐτοὺς Θ’ Μάρκου Αὐρηλίου Ξενήρου
‘Ἀλεξάνδρου Ἕρωβος Ἐὔγερος
Σεβαστοῦ Ἐπείφ λ’ . διέ(γραφεν) Μᾶξιμος

Translation:
Year 9 of Marcus Aurelius Severus Alexander Pius Felix Augustus, Epeiph 30. Maximos, son of
N.N., his mother being Demetria, a private person, through Julia Alypia, has paid for bath-tax of
the 9th year for Theadelphia one hundred dr(achmas), total 100 dr(achmas).

The present text is a receipt for bath-tax (cf. S.L.-Wallace, op.cit., 155ff. Cf. also CdE 62, 1987,

Notes:
4 A hole in the papyrus prevents us from deciphering the name of Maximos' father with
certainty. Possible readings are Ὄμωνίου, Ἀλυπίου or Ἀματίου (cf. note to line 5).
δι(α): at first sight one is inclined to read α/. Cf., however, the reading δι(οικησος) in line 3
of P.Vindob. G. 24972 = SB XIV 11712 (a photograph of the text after p.142 in BASP 14,
1977). The relationship between the tax payer and Julia Alypia (his wife and/or sister
[depending on the reading of the name of Maximus' father in line 4] ?) remains unclear. Notice
that both Maximus and Julia are Roman names.
Although the male proper name Ἀλυπίος is very well attested its female counterpart, Ἀλυπία,
appears here seemingly for the first time. D. Hagedorn thinks of a reading Ἀματίος.
6 βαλα(α)νείου: the 2nd alpha may have been omitted under the influence of Latin balneum.
241ff.; Supplemento I, Milano 1988, 135f.

24 The papyrus belongs to the Brummer lot, purchased in New York, November 1925.
The text runs along the fibers. On the other side is text no.18. The papyrus is regularly cut off at
all sides. Three vertical folds are still visible. At the top 1.9 cm. have been left free; at the bottom 4.3
cm.; at the left 2.8 cm.; at the right 3.8 cm. (parts of letters protrude into these free spaces). On
the right panel, written at right angles to the main text, two (modern ?) trials to write ἑτοὺς. On the left
panel and on the 2nd panel from the left some ink-spots.
18) Lease of Three τόποι

P.Mich. inv. 323925  
14 x 12 cm. III A.D.  
Theadelphia Tafel XVI

Λύνης Ὀρεέως μητρ(ιν) Κέλλευαις  
ἀπὸ κόι(μης) Ταλεί καταμέν(ον) ἐν κώ(μη) Θεαδῆ(λής)  
ἐμισθώ(τοι) τόπ(οις) γ’ ἐξέδραν καὶ κέλλαν  
καὶ ύπερ ᾧ ( ) (δραχμῶν) λζ.  
Λύνης (ἐτόν) λβ οὐλ(η) παρά  
ὅψθαλμου ἄρισττ(ηρῶν).  

1 Κέλλευαις 2 ἐν: ν ex corr.

Translation:
Aunes, son of Orseus, his mother being Kelleuiais, from the village Talei living in the village Theadelphia has rented 3 localities: a parlour and a room and an upper chamber for 36 drachmas. Aunes, 32 years of age with a scar next to his left eye.

This text, probably a kind of receipt, is written on the back of the text published here as no.17 (and at right angles to it. Therefore, also along the fibers). A certain Aunes rented, probably upon his arrival from Talei in Theadelphia, lodgings in his new dwelling-place. He paid for 3 rooms 36 drachmas. The period of the rent is not stated. For lodgers, see R.S. Bagnal - B.W. Frier, op. cit., 65ff.; 69f.

It seems to me that this text which has a more private character was written upon this papyrus after the receipt on the other side had served its purpose.

Notes:
1 Κέλλευαις: this name is not yet listed in the usual papyrological onomastica. The female proper name Κέλλαθης does exist. But although the 7th letter of this name could in another hand easily be read as a θ the writer of the present text writes his θ totally differently.
2 Ταλεί: cf. A.Calderini - S.Daris, op.cit., IV.4, Milano 1986, 343f.; Supplemento I, Milano 1988, 239. Above ει there is a curved stroke which may have the function of a diaeresis.
3 Theoretically it is possible to resolve ἐμισθώ(τοι) which would imply that Aunes let the three localities out for hire.
καὶ: totally differently written in line 4. Here it looks more like the symbol for καὶ.

25 Cf. the previous footnote. The text runs along the fibers. On the other side is text no.17. At the top approximately 0.8 cm. has been left free; at the bottom 8 cm.; at the left 1 to 1.5 cm. in front of lines 1-4 and 3 cm. in front of lines 5-6. At the right the lines reach up to the right border or the impression that they do so is given by prolonging the last letter written. Between lines 4 and 5, 1 cm. has been left free. A piece of papyrus has (in modern times ?) been glued to the papyrus to strengthen it.
Receipts from the Michigan Papyrus Collection 107

19) Receipt for μονοδεμία χόρτου

P.Mich.inv. 4814c(l)26 11.2 x 8 cm. III A.D.

Karanis Tafel XV

α (έτους) // διέγραφε (αφεν) Ἐρμήτη 'Αφροδίς Καράνιδος

νοθεμίαν χόρτου βροβάτων [ν κόμης] Καράνιδος

νεκες Σαμβά υπέρ πρώτου τοῦ τους τοῦ

τρόνον προβάτων καὶ ἄλλων [ζόνων Φαρμοῦβι θραχ-]

μᾶς δεκαεξ., (γίνονται) (δραχμαί) ἵς, Παχών [ἄλλας δραχ-]

μᾶς δεκαεξ., (γίνονται) (δραχμαί) ἵς, Παχών ἄλλας δραχμάς]

δεκαεξ., (γίνονται) (δραχμαί) ἵς.

Translation:

Year 1. N.N., son (?) of Sambas has paid to Hermes, son of Aphrodisios, who has in charge the
μονοδεμία χόρτου on sheep of the village Karanis for the first year the - - - on sheep and other
animals: in Pharmuthi sixteen drachmas, total 16 dr(achmas), in Pachon further sixteen drachmas,
total 16 dr(achmas), in Payni further sixteen drachmas, total 16 dr(achmas).

In ZPE 87, 1991, 263ff. I dealt with the μονοδεμία χόρτου and came to the conclusion that this
tax was collected on land regardless of the crop grown. From the present text it seems to follow
that the μονοδεμία χόρτου was not only collected on land but also on animals.

Notes:

1-2 The tax-collector Hermes, son of Aphrodisios, is not known from another text published to
date. The accusative ending -νοθεμίαν in line 2 leads me to the supplement at the end of line
1 although I am unable to offer an exact parallel. ἁγχολομένον + a tax is, however, an often
attested expression.


3 Too many proper names end in -νι! to try to identify the tax payer.

3-4 My first idea was to read and supplement τὸ φόρετρα ἰτρον. The expression φόρετρα ἰτον (in,
e.g., P. Flor. III 388, 104) = ὄνηλαττικὸν φόρετροτ (cf. P.Lond. II 314 [pp.189ff.] 18-19)
does not offer a parallel, since we are in these cases dealing with costs for transport of grain
by means of donkeys. However, φόρετρον προβάτων may in the present text have the
meaning "the costs for transport of sheep" (naturally not "by sheep"), i.e. for the transfer of
one to an other meadow.

26 The text runs along the fibers. The other side is blank. Seven vertical folds are still visible.

The papyrus was discovered during the 1926 excavations of the University of Michigan at
Karanis. Its excavation label is 26/X, i.e. a surface find made in 1926.


Translation:

Aurelius Isidorus and Aurelius Koprea and Aurelius Harpocratio and Aurelius Socrates, all four minors, children of Socrates, former gymasiarch and former prytanis of the city of the Arsinoites through their curator, Aurelius Eudaimon alias N.N., and however he is styled to Aurelius Sarapion alias N.N., son of Serenos, former (official) of the city of the Arsinoites. We have received from you our own share (of the harvest) of the aruras which you cultivate in the vicinity of the village Kerkeusiris of the Polemon division for the eleventh year of Marcus Severus Alexander Caesar the lord.

The present text is a receipt of rent issued by four minors through their *curator (minorum)*. Many similar receipts have come down to us (*cf.*, *e.g.*, *P. Cairo Isid. 107ff.*). The part lost at the bottom probably mentioned the number of artabs paid as rent and gave the statement who wrote this receipt as well as its date.

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\[108\] P.J. Sijpesteijn

\[20\] Receipt for Rent

P.Mich.inv. 6354b\(^{27}\)

Karanis

Aurelius Isidorus and Aurelius Koprea and Aurelius Harpocratio and Aurelius Socrates, all four minors, children of Socrates, former gymasiarch and former prytanis of the city of the Arsinoites through their curator, Aurelius Eudaimon alias N.N., and however he is styled to Aurelius Sarapion alias N.N., son of Serenos, former (official) of the city of the Arsinoites. We have received from you our own share (of the harvest) of the aruras which you cultivate in the vicinity of the village Kerkeusiris of the Polemon division for the eleventh year of Marcus Severus Alexander Caesar the lord.

The present text is a receipt of rent issued by four minors through their *curator (minorum)*. Many similar receipts have come down to us (*cf.*, *e.g.*, *P. Cairo Isid. 107ff.*). The part lost at the bottom probably mentioned the number of artabs paid as rent and gave the statement who wrote this receipt as well as its date.

\(^{27}\) The text runs along the fibers. The other side was probably blank. The papyrus is regularly cut off at the top (approximately 1.8 cm. left free); it is regularly broken off at the other sides. Two vertical folds are still visible.

The papyrus was discovered during the excavations of the University of Michigan at Karanis in the season of 1932/33. It was found in structure 32-CS95-E.
Receipts from the Michigan Papyrus Collection

Notes:

2 Κοπρήα: for this name, see S.B.Pomeroy in *Studies in Roman Law in Memory of A. Arthur Schiller*, Leiden 1986, 147ff. The spelling Κοπρήα is not yet attested. We are dealing with males (cf. Αὐρήλιοι in line 1). It seems likely that the end-sigma was left out (cf. Κοπρήας = no.124 loc.cit. and Κοπρέας = no.175 loc.cit.). Κοπρήας may be a spelling (with an eta instead of an epsilon. Cf. F.Th.Gignac, *A Grammar* I, Milano 1976, 242ff.) of the often attested spelling Κοπρέας.

4-5 Since one of his children is called Socrates, I supplemented ζωκράτους in line 4. This former gymnasiarch is not yet listed in P.J. Sijpesteijn, *Nouvelle Liste des gymnasiarques des métropoles de l’Égypte romaine*, Studia Amstelodamensia XXVIII, Zutphen 1986.


8-10 In *P.Oxy.* XL 2904, 2-3 (A.D.272) appears Άυρήλιος Εὐδαίμων ὁ καὶ Ἐλλάδος ἀρξας βουλευτής Ἀλεξανδρείας καὶ ὡς χρηματίζει. It is impossible to say whether this person is the *curator* mentioned in the present text. I did not find the other persons mentioned in this text in an other text published to date.

12-13 ἐγγο[ρομαι] ... καντος is a possible reading.

15 [γεγοργαζει]: or [ἐγεγοργαζει].

16 The number of aruras cultivated is not stated. Cf., e.g., *P.Cairo Isid.* 109, 4-5.

16-17 For the village Kerkeusiris, see A. Calderini - S. Daris, *op.cit.* III.2, Milano 1980, 101ff. s.n. Κερκεοσεις.

20ff. With the exception of the father Socrates all the other people mentioned in this text are Aurelii. We are, therefore, at a date post the *Constitutio Antoniniana*, i.e. post A.D. 212. Since the year-number starts with an epsilon, only the 11th year of the reign of the emperor Alexander Severus can be involved.

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1) P.Mich. inv. 3239 recto; 2) P.Mich. inv. 3239 verso