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THREE DATE-PALM RECEIPTS FROM ELEPHANTINE/SYENE

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THREE DATE-PALM RECEIPTS FROM ELEPHANTINE/SYENE

I. Two Receipts for Survey-Tax (γεωμετρία)*
(A)O. Berol. inv. 25473
(Wilcken Collection)cm. 6 X 11.8
plate VIISyene
A.D. 137-38

This light brown ostrakon provides not only a complete receipt for the tax called γεωμετρία φοινικῶνος γενήματος; it also offers a clear statement of the basis on which the amount of tax was calculated, information which rarely appears in this type of receipt. On Tybi 12 (Jan. 7), 138 A.D, Bienchis and his associates paid the survey-tax for four arouras, each taxed at the rate of 16 drachmas. This rate falls short of the annual amount of 20 drachmai per aroura which interpreters of the several extant Elephantine/Syene survey-tax receipts have calculated or assumed.¹ But the total of 64 drachmai is only the first installment. At the end of the ostrakon, a second scribe added the receipt of 16 drachmai (see comm. on line 8), which were paid a month later on Mecheir 11 (Febr. 12). The total paid for the tax for the year, therefore, appears to have been 78 drachmas (19 1/2 drachmai per aroura), 2 drachmas (1/2 dr. per aroura) less than the amount expected at the ordinary 20 drachma per aroura rate. Another small payment may have been made later to bring the total to 80 drachmas, unless the 78 drachmas already paid were considered close enough to the actual amount due for the year to fulfil the taxpayer's obligation, an unlikely happening in the strict tax accounting system of Roman Egypt.

For the geometria, the tax for special surveys of production on various types of land, see *WO I*, pp. 313-19, O.Wilb. 36 (and pp. 68-69), *P. Ryl.* II 192b, and Wallace, *Taxation* 49-53. Wallace has a list of receipts on pp. 374-75 (note 14). The earliest geometria receipt for Elephantine/Syene is A.D. 54 (*WO* 13). For the geometria specifically assessed on palm-grove produce, see *WO I*, pp. 173-77. On palm-groves, see Hohlwein, "Palmiers et palmeraies", *Ét. de Pap.* 5 (1939) 1-74.

Οὐαλέριος Μαρίων καὶ οἱ σὺν αὐτῷ ἐπι-
τηρητ(αὶ) ἱερᾶς πύλης Κοή(νης) διὰ Σαραπίωνος
βοηθ(οῦ). διέγρ(αψαν) Βιήγγις Ὀννώφ(ρεως)
4 καὶ οἱ μέτοχ(οι) διὰ Κανμοῦτ(ο)ς ὑπ(έρ) γεομ(ετρία)ς
Φοι(νικῶνος) γενή(μα)τος κα (ἔ)τους (ἀρουρῶν) τέσσαρες ἀνά
(δραχμά)ς ις, γί(νονται) (δραχμαὶ) ξδ. (ἔτους) κβ Ἀδρ(ιανοῦ) τοῦ
8 κυρίου(υ) Τῦβι ιβ. (m₂) Μεχ(εῖρ) ἰα ὁμ(οίως) γεομ(ετρία)ς τοῦ αὐτοῦ (ἔ)τους
δέκα τέσσαρες δραχ(μά)ς, γί(νονται) δραχ(μαὶ) ιδ´
4, 7 read γεομ(ετρία)ς 5, 7 > sc. (ἔ)τους 5 < sc. (ἀρουρῶν) 6 < sc. (δραχμά)ς 1 sc. (δραχ-
μαί) ⊥ sc. (ἔ)τους

"Valerius Marion and the overseers with him of the sacred gate of Syene, through Sarapion, their assistant: Bienchis, son of Onnophris, and his associates have paid through Sanmous for survey-tax on palm-grove for the crop of the 21st year for four arouras each at 16 drachmas, total 64 drachmas. Year 22 of Hadrian the lord, Tybi 12. (2H) Mecheir 11, likewise for survey-tax of the same year fourteen drachmas, total 14 drachmas."

* I wish to thank the Staatliche Museen Preussischer Kulturbesitz, Ägyptisches Museum for permission to publish these ostraka, and I am grateful to William Brashear for his assistance.

¹ See Wallace, *Taxation* (1938) 51-52, and Wilcken, *WO I*, p. 315, who theorized on the basis of payments listed in P.Lond. I 109 and 119 that the ordinary rate for geometria of palm-grove produce was 20 drachmas, although a few entries in those documents recorded a higher payment

- 1 For overseers of the sacred gate of Syene, see *WO* II, pp. 454-56, Wallace, *Taxation* 477 (note 73) for additions to Wilcken's lists, and *O. Cair. GPW*, pp.131-33. Wallace 297-300 discusses tax collectors at Elephantine/Syene. According to Wallace 292, the ἐπιτηρηταὶ ἱερῶν πύλης Σοήνης appear for the first time during the reign of Trajan and issue receipts for several types of tax from A.D. 114-208.
- For Valerius Marion, see *O. Cair. GPW*, p. 132, and add to this list, along with the current receipt, J.Shelton, *ZPE* 80 (1990) 230 (No. 10 of A.D. 139?). Valerius Marion's career lasted from at least A.D. 137-140.
- 2-3 The assistant Sarapion had an active career in Elephantine/Syene. For documents in which he is listed as assistant, see *O. Cair. GPW*, pp. 131-34 (add Shelton, No. 20, A.D. 139?; see above on line 1). The dates of his tenure in that office include at least A.D. 124 (possibly even 121 when his name occurs without title in *S.B.* V 7592) to 145. Texts from this area also identify a Sarapion as scribe (ranging in date from A.D. 117 to 127). The only other receipt issued by Valerius Marion with Sarapion as assistant is Shelton, No.20 (see above). Marion's regular assistant in other documents is Pachompsachis.
- Bienchis, son of Onnophris, is not otherwise attested in the documents, but the name appears in several texts from this area. Notable, perhaps, is *O. Bodl.* II 967 (A.D. 142, Syene) where a taxpayer named Bienchis is the also the recipient of a receipt.
- 4 A *Κανμοῦς* serves as tax collector in Elephantine/Syene in A.D. 118-20. It is possible, but not likely that Bienchis' assistant was the same Sanmous.
- 5 Hadrian's 21st year was A.D. 136/37. Payments for this survey-tax were made for the produce of the previous year.
- 5-6 ἀνά (δραχμὰς) ι: see *P. Lond.* I 119.33, where an addition above the line reads: καὶ ἀνά (δραχμὰς) κ ("and at 20 drachmas each"). In this London document, the interlinear phrase refers to the rate of tax per aroura for vine-land, but several entries in this document (as well as in I 109) show that the rate for palm-grove produce was also 20 drachmas per aroura. Our document likewise lists a rate per aroura, here for each of four arouras. For further discussion of these rates, see the introduction to this study.
- 6 64 drachmas, a sum representing the rate per aroura times the number of arouras, or 4 times 16. Hadrian's 22nd year was A.D. 137/38.
- 7 Tybi 12, sc. January 7; Mecheir 11, sc. February 12.
- 8 A smudge at the beginning of this line obscures the initial letters of the word which ends with a *kappa* and *alpha*. The number four, while written in haste, definitely follows the first word read as δέκα.

(B)

O. Berol. inv. 25483
(Wilcken Collection)

cm. 6.4 X 4.8
plate VII

Syene
A.D. 160/1

This light brown ostrakon is, unfortunately, broken at the left side, and loss of line beginnings has made it difficult to interpret the text. What is clear about the receipt is that it has been issued at Syene in the 24th year of an unnamed emperor to a taxpayer named Pasdmetis for survey-tax on palm-grove for the crop of the 23rd year of that unnamed emperor (see on line 1). The total amount paid is 8 drachmas 1 chalkos. What is not clear is the amount of land involved (not unusual for these receipts), whose land is taxed, and those for whom payments have been made, since the second half of the receipt includes entries "on behalf of" someone else (ὀνόματος appears at least twice, perhaps thrice). In the commentary below, I have tried to make sense of the entries, and in the text I have reconstructed freely to show what might have been lost. This reconstruction and interpretation, of course, remains conjectural.

For the survey-tax on palm-grove produce, see the literature cited in the introduction to the previous receipt (*O. Berol.* inv. 25473).

- [Οὔλιος]ε Κελεᾶρις μιθωτῆς
[ιερῶν πύ]λης Κοήνης διὰ Μάκερος
[βοηθοῦ] διέγραψεν Πααζμητ(ις)
4 [N.N.]ε ὑπ(ἐρ) γεομ(ετρία)ς φοιν(ικῶνος) γενήμ(ατος) κγ (ἔτους)
[δραχ(μὰς) (amount) καὶ ὀνό(ματος?)] Γερμανὸς Μιλκιᾶτος
[δραχ(μὰς) (amount) κα]ὶ ὀνό(ματος) Παχομπαούσειε
[δραχ(μὰς) (amount) κα]ὶ ὀνό(ματος) μητ(ήρ) Τιᾶτις Παννο(ῦ)
8 [δραχ(μὰς)] β, (γίνονται) (δραχμαὶ) η χα(λκός), (ἔτους) κδ[≡]
Φαμενώτ δ .

1. Κερεᾶλις

4, 8 Ὡ sc. (ἔτους)

8 Ὡ sc. (γίνονται)

< sc. (δραχμαί)

9 Φαμενώθ

"Ulpus Cerealis, lessee of the [sacred] gate of Syene, through Macer, [his assistant]: Pasmētis, [son of N.N.,] has paid for survey-tax on palm-grove for the produce of the 23rd year [(amount?), and in the name of] Germanos, son(?) of Milkias(?), [drachmas (amount),] and in the name of Pachompauseis [drachmas (amount), and] in the name of his mother Tisatis, daughter of Pannos, [drachmas] 2, total 8 drachmas 1 chalkos. Year 24, Phamenoth 4."

- 1 For Ulpus Cerealis, see *O. Cair. GPW*, p.71 and 135. His career as lessee ranges from at least A.D. 159 to 180. In documents issued by him in 177 and 180, Ulpus Cerealis is associated with another lessee, Domitius, son of Domitius. Still another lessee, Annius Dekmos, was active in 166/67 when it appears that Ulpus Cerealis was no longer serving in this office. The brief resumption of his career follows the tenure of Domitius. Although our document of the 24th year of an unnamed emperor could fall within the reign of either Antoninus Pius (year 160/61) or Commodus (year 183/84), it probably should be dated A.D. 160/61, since Ulpus Cerealis lists no colleague in the transaction.

For the *μικθωταί* *ιερχε* *πύλης* *Coήνης*, see Wallace, *Taxation* 297-300, *P. Köln* II 115 (note 1-3), and *O. Cair. GPW*, pp. 133-36.

- 2 This assistant's name appears in a couple of papyrus texts, but it does not seem to be attested in Syene/Elephantine.
3 The taxpayer, *Παζμητις*, is otherwise unattested in the ostraka of this period. A different spelling, *Παζμητις*, is found in later documents from Syene/Elephantine.
4 The name of the taxpayer's father probably came at the beginning of this line.

The 23rd year (of Antoninus Pius; see note 1 above) was A.D. 159/60.

- 5 At the lost beginning of lines 5-8, we expect first an amount of payment. In lines 6 and 7 the extant text begins with an abbreviated form of *ὄνοματος*, followed by a name in the nominative instead of an expected genitive; cf., for example, *WO* II 677.1f. *ὄνο(ματος)* *Πανίκκος*, 1000.5 *ὄνο(ματος)* *ῶρος*, 1306. 3-5 *ὄνοματος* *Κάτιος* (gen.) *καὶ* *Ἰκίδωρος* (nom.), 1438.7f. *ὄνοματος* *Κλεοπᾶς* *Βάσσου*. Thus Pasmētis is credited with payments on behalf of the individuals named in lines 5-7. Line 6 indicates that these payments were introduced by *καὶ*. Alternatively Germanos may have made the payments on behalf of Pachompauseis and Tisatis.

Germanos is a fairly common name. Then follows what looks like *Μιλκίαλος*. If Germanos Milkialos is a taxpayer (see preceding note) then the nominative is expected. Milkialos, however, alone or in combination with Germanos, is not attested. Hence the name may tentatively be read as the genitive *Μιλκιᾶτος*, which paleographically is less likely, but not impossible. *Μιλκιᾶς* (accent uncertain) is a Phoenician name, see *P. Cairo Zen.* I 59008.20 and 28 (gen. *Μιλκιου*, *Μιλκίαι*; cf. 59010.17 with n.: *Μιλκίαι*, *PP* VI 16433 and 16499; P.W. Pestman et alii, *A Guide to the Zenon Archive* I, Pap. Lugd. Bat. XXA, 368). If so, Germanos would be the son of Milkias.

- 6 Pachompauseis: see *WO* 254.10 (A.D. 161/62, Elephantine/Syene) where a payment *ὑπὲρ* *τιμῶν* *δη(μοσίου)* *φοί(νικος)* *γενήμα(τος)* is credited to a taxpayer named *Παχομπασουαρχήου*. Wilcken indicated difficulty in reading the three letters following *Παχομπασουαρχήου*; perhaps these two taxpayers are the same person.
7 *μητ[ῆρ]*, or *μητ[ρὸς]*, see above on line 5. The abbreviation of the preceding *ὄνο(ματος)* is not marked. Tisatis is a rather common name in Syene/Elephantine, but I can find no document in which Pannos is listed as her father. Pannos is unattested in texts from this region, but his name can be found in a few Karanis texts.
8 The beta following the lacuna must be an amount of payment. If my reconstruction of these final lines is correct, several payments are recorded in the lines. The total amount credited for the transaction is 8 drachmas 1 chalkos. If four payments were made, perhaps each, like this final one, amounted to two drachmas (for 1/10 aroura?). At least one of the payments must have included the chalkos, a strange and small amount to appear in this total. Of course, the payments may have been for unequal amounts, but all should total the sum given in this line. From the scant information which has survived in this receipt, it is impossible to determine the size of the palm-grove and the rate at which the survey-tax was assessed.

Year 24 (of Antoninus Pius; see note 1) was A.D. 160/61. The two slanting strokes accompany the date.

- 9 Phamenoth 4, i.e. February 28.

II. Receipt for the Price of the Produce of a Public Date-Palm

O. Berol. inv. 25479
(Wilcken Collection)

cm. 6.5 X 4.8
plate VII

Elephantine?
time of Antoninus (138-161 A.D.)

This ostrakon which is broken at both sides and at the top records the payment of 4 drachmas 2 obols for the "price of the produce of a public date-palm" sometime during the reign of Antoninus Pius. The taxpayer's name has been only partially preserved (in line 2), and the name of the collector (or collectors) has been lost in the break at the top of the ostrakon. Although part of the title of the payment is missing (line 3), the extant words exclusively introduce in published documents the phrase restored: [*ὑπ(ἐρ)*] *τειμῆς* *δημοσί[ου φοίνικος]* *γενή(ματος)*. While there can be little doubt about the name of the

transaction producing the receipt, no agreement exists about the exact meaning of the phrase which identifies the transaction for which the sum has been paid. Wallace, *Taxation* 23-24, offers three interpretations:

First, he theorizes that the transaction could have had a connection with the military *annona*, and he speculates that the several τιμή phrases could indicate that a requisition in kind of articles for the maintenance of soldiers (e.g., wheat, wine, dates) had been commuted to a payment of money. He himself admits that the evidence for this theory is weak and that there may, in fact, be no connection between our phrase (or any other similar to it) and the military *annona*.

Second, with regard to *WO* 1264, where Wilcken transcribed the phrase ὑπ(ἐρ) τιμῆς οἴνου γενήματος κβ (ἔτους) εἰς ἀπόμοι(ραν), Wallace (p. 24) suggests that the τιμή οἴνου mentioned there may have been equivalent to the ἀπόμοιρα on vine-land. By analogy, the other τιμή documents could also have been equivalent to the same impost on other types of land.² If this view is correct, the payment for value of the crop of a public date-palm was equivalent to the payment of the *apomoira* on palm groves. Wallace discusses the *apomoira* on pp. 53-56.

Finally, Wallace presents another interpretation of the transaction based on comments of Strabo (XVII.I.51), namely that the payments for the price of the produce of public date-palms were perquisites for the prefect. According to Strabo, the prefect received for his personal use revenue which came from date-palm produce on an island in the Nile where the best dates in Egypt could be found. That island may have been Elephantine island, and the remittances for the date-palm produce may have wound up in the prefect's personal account (see Wallace 24, and A.C. Johnson, *Roman Egypt* [1936] 520).³

[Π]αχομπε [
 Ροδίας Ταλής [
 ὑπ(ἐρ) τιμῆς δημοσίου φοίνικος γενήματος]
 4 [(number)] (ἔτους) Ἀντωνείνου Κ[αίσαρος]
 [το]ῦ κυρίου ῥυπ(αράς) (δραχμάς) δ (διώβολον, (ἔτους) [(number)]
 Ἀντωνείνου Καίσαρος]
 [το]ῦ κυρίου Ἀδριανοῦ [
 5 ὃ sc. (δραχμάς) 4,5 ἴ sc. ἔτους

"[Paid to?] Pachompe[...] by Rhodia, the daughter of Tales, [...] for] the price of [the produce] of a public [date-palm for the (number)] year of Antoninus Caesar the lord, 4 debased drachmas, 2 obols. Year [(number)] of Antoninus Caesar the lord, Hadrianos (number)"

1 At the broken top of the ostrakon, we would expect to find the name and title of the tax collector(s). Pachompe[...] may be that collector's name, or it may be the name of the taxpayer himself. If taxpayer, then the names in line 2 may be the individual for whom he has made payment. According to Wallace, *Taxation*, pp. 298-99, this type of revenue was collected by the πράκτορες ἀργυρικῶν. Several receipts having the tax name which has been partly restored in line 3 come from Elephantine. In these receipts the collectors append to their title the word Ἐλεφαντίνης, and that place name may have been included in the information lost at the broken top of the ostrakon.

3 Restorations are based on several *WO* receipts from Elephantine. The extant words seem to match up best with the name of the payment attested in these receipts published by Wilcken (see Wallace, p. 366, for the receipts from Elephantine).

On δημοσίου, see *O. Wilb.* 40-42. In the introduction to these three receipts, Préaux discusses this term in connection with her interpretation of the transaction. In her view, the word refers either to the fact that the amount credited was for an official (not private) payment (e.g., tax) or that it was a payment for something coming from public (i.e., not privately owned) land. I believe the latter view is correct.

5 A similar amount, 4 drachmas 5 obols, is recorded as payment for τιμή δημοσίου φοίνικος γενήματος in A.D. 146 (*O. Bodl.* II 1003). The other Elephantine/Syene receipts of this type are dated from A.D. 104 (*WO* 1268) to 211-13 (*WO* 281), and amounts of payment vary greatly, from 1 drachma 1 obol (*S.B.* V 7582 of A.D. 144) to 51 drachmas 2 1/2

² For further discussion of *WO* 1264 and its interpretation, see *O. Wilb.* 40-42.)

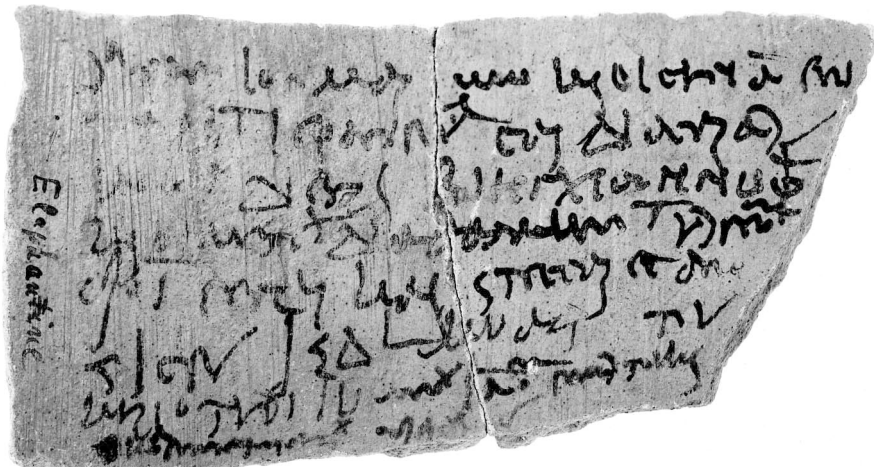
³ For this type of payment, see also *WO* I, pp. 310-12.

obols (*O.Bodl.* II 1004 of A.D. 149). Almost all of the receipts are dated in the second century A.D. (most in the first half of that century).

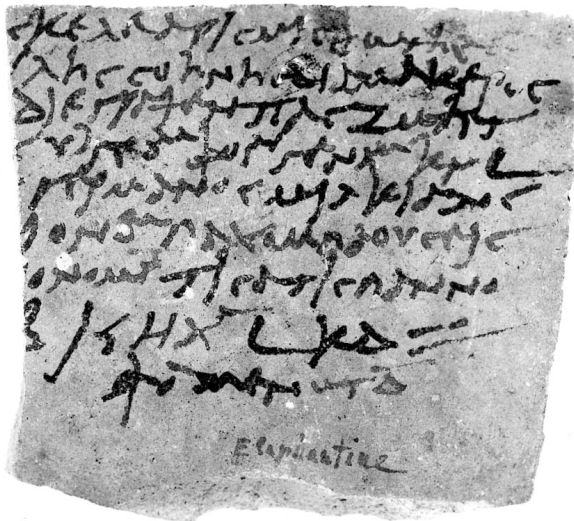
- 7 Hadrianos is the month Χοίακ (November 27 - December 26). For this month, see Scott, *YCS* 2 (1931) 261-62. Other receipts generally record payments late in the year, more often in November than in any other month, probably since date harvesting took place in October and was completed in November (see N. Lewis, *Life in Egypt Under Roman Rule* [1983] 115-16).

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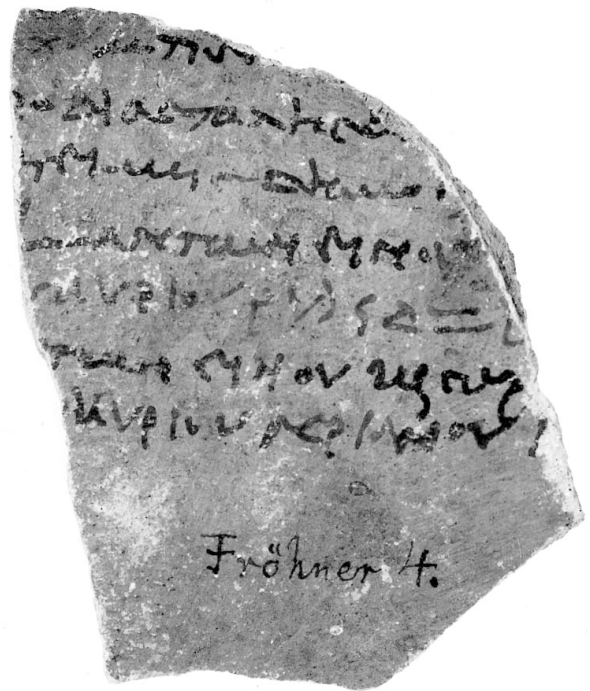
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O. Berol. inv. 25473



O. Berol. inv. 25483



O. Berol. inv. 25479