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NOTES ON THE NEW GRAIN-TAX LAW

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NOTES ON THE NEW GRAIN-TAX LAW

In his valuable recent monograph, Professor Ronald Stroud provides an exemplary publication of an important new inscription.¹ The inscription records a hitherto unknown law passed in 374/3 BCE by the politician Agyrrhios. The law concerns two taxes, the *dodekate* (8 1/3%) of grain from the islands Lemnos, Imbros, and Skyros, and the *pentekoste* (2%) of grain. The law appears to alter the method of payment for these two taxes. Lines 55–59 indicate that in the previous year, those who had bought the right to collect the tax made their payments to the *polis* in cash.² The law of Agyrrhios requires that tax-farmers henceforth make their payments of these two taxes in kind. The law also provides detailed instructions about the transport and storage of the grain (lines 10–21), the ratio of wheat to barley (lines 21–27), various fees payable to the *polis* (lines 27–29), guarantors (lines 29–31), the liability of the *symmoriai* that collect the taxes (lines 31–36), and the sale of the grain paid by the tax-farmers to the *polis* (lines 36–55).

Although Stroud’s excellent commentary illuminates many aspects of the law, one cannot expect an *editio princeps* to be the final word on every issue raised by a new inscription. This article will discuss two issues affecting the interpretation of Agyrrhios’ law. The first part will examine the last clause of the law (lines 55–61), in particular the identity of the two tenths mentioned in lines 58 and 60. The second part will examine Stroud’s explanation of the two taxes mentioned in the law, the *dodekate* and the *pentekoste* of grain, and put forward an alternative proposal.

I

The final clause of the law concerns the *prokatabole* to be paid by those who buy the right to collect the two taxes and a mysterious pair of “tenths”. I give Stroud’s text of the clause (lines 55–61) as well as his translation:

τὴν δὲ προ[κ]-
αταβολὴν τὴν ἐκ τῶν νήσων μερίσαι το[ῦ]-
ς ἀποδέκτας καὶ τῆς πεντηκοστῆς, ὅσο[ν]-
περ πέρυσιν ἠ[ἔ]δρεν ἐκ τοῖν δυοῖν δεκάτ[.]
ιν, τὸ μὲν νῦν εἶναι εἰς τὴν διοίκησι[ν κ]-
αὶ τὸ λοιπὸν μὴ ἄ[φ]αιρεῖν τὸ δύο δεκάτ[.]
ἐκ τῶν κατ(α)βαλλομένων χρημάτων.

Let the Receivers allocate the down payment from the islands and of the 2% tax exactly as much as was fetched last year from the two tenths. For the present it [the money] is to belong to the financial administration and for the future let them not take the two tenths away from the money that is being paid in.

Stroud remains perplexed by the two tenths mentioned in lines 58–59. Stroud rightly rejects the possibility of identifying with the *dekate* imposed by the Athenians under Alcibiades at Chrysopolis in 410 (X. *HG* 1.1.22) and revived by Thrasyboulos in 390/89 (X. *HG* 4.8.27). Stroud (p. 83) rightly notes that Xenophon (*HG* 5.1.28) reports Antalcidas seized control of the Bosphoros in 387 and observes (83), “We cannot assume that the Athenian control of tolls and shipping at the entrance to the Bosphoros survived the victories of Antalcidas and the Spartans in that region in 387 B.C.” and that it “seems unlikely that the terms of the King’s Peace would have allowed these Athenian imposts to remain in

¹ Ronald S. Stroud, *The Athenian Grain-Tax Law of 374/3 B.C.*, Hesperia Supplement 29, Princeton NJ 1998. This work will be referred to by the author’s name only. I would like to thank Professor Stroud for his generosity in allowing me to read a draft of his monograph and discussing the inscription with me. I would also like to thank Professor Angelos Chaniotis, Professor Christian Habicht, Professor Léopold Migeotte, and Dr. Michele Faraguna for reading over a draft of these notes and making several valuable suggestions for improvement. None of them should be held responsible for any remaining errors.

² See Stroud 79–80. Since the *prokatabole* was normally paid in cash (see the lexica cited in his note 3), this would indicate the tax-farmers previously made their payments in cash.

place”. Stroud (p. 84) considers the possibility these two *dekatai* might have been imposed in the islands, but can provide no evidence for the existence of such a tax in Lemnos, Imbros, and Skyros and cannot explain why there are two such taxes.³ Stroud then suggests as an alternative that “As neuters, the two tenths might perhaps represent fractions of the *prokatabole* from the *dodekate*”, but does not pursue the proposal any further. Instead, he ends his discussion admitting he is “fully confident not only that my commentary on lines 55–61 fails to unravel all of their obscurities but also that very soon others will try to reach more plausible conclusions about these *tenths* and their financial context”.

To arrive at a better solution, it is necessary to recall two facts. First, we know that payments made to the Council were often made each prytany, that is ten times a year (*Ath. Pol.* 47.3). In fact, the *katabolai* for the *pentekoste tou sitou* were collected every prytany ([Dem.] 59.27).⁴ One payment would therefore equal one-tenth of the total payment to be made to the Council. Second, the lexica reveal that when taxes were sold, those who acquired the right to collect a tax had to pay two payments before they began to collect the tax.⁵ This initial outlay of two payments was called the *prokatabole*. Since each payment was one-tenth of the total, and the *prokatabole* consisted of the first two payments, the *prokatabole* would amount to two tenths (or one-fifth) of the entire payment to be made to the Council.⁶ Thus the two tenths mentioned in lines 58–60 was the amount paid for the *prokatabole*.

It is now possible to make sense out of the last clause. As Stroud (p. 80), following Gauthier’s observation, notes, the law changes the method of payment of *dodekate* and the *pentekoste*. Previously those who purchased the right to collect these taxes had paid in cash. The law requires them henceforth to make payments in kind. The grain collected by the *polis* by this new method will then be sold and the proceeds from the sale given to the Military Fund (lines 52–55). When the law was passed, however, a question immediately arose: what was to be done with the payments that had already been made in cash as a *prokatabole* during that year? To answer this question, Agyrrhios appended this final clause: the money that was raised by the payment of the *prokatabole*, that is two tenths of the entire payment, was to be paid immediately into the general budget (τὸ μὲν νῦν εἶναι εἰς τὴν διοίκησι[ν]), not into the Military Fund. To make it clear that this was only a transitional arrangement, one not intended to create a precedent, Agyrrhios then specified that these two tenths (τὸ δύο δεκάτ[ω]) were not in the future (τὸ λοιπόν) to be deducted from the payments made (μὴ ἀφαίρειν | ἐκ τῶν κατ(α)βαλλομένων χρημάτων). In other words, all the money collected from the *dodekate* and the *pentekoste* was in the future to be paid into the Military Fund, as specified in lines 52–55.

II

The first clause of the law orders that the *dodekate* in Lemnos, Imbros, and Skyros and the *pentekoste* of grain be sold. Stroud (pp. 28–29) notes the verb here means “to sell the right to collect taxes”. The process of selling these rights was handled by the Council, which conducted competitive bidding, selected the highest bidder, and collected the payments made by the tax-farmers.⁷

Stroud (p. 31) believes that the *dodekate* was “a tax on the wheat and barley grown in these three islands”, which were at the time Athenian possessions. Stroud suggests “it is even possible that the grain-tax was viewed in Athens as the equivalent of a fee or a kind of rent charged to the inhabitants and

³ Stroud notes the phrase κατὰ τὸ δ[ύο δεκάτω] in *IG ii² 30* (= *Agora XIX, L3*), but this is a restoration.

⁴ See also P. J. Rhodes, *A Commentary on the Aristotelian Athenaiion Politeia*, Oxford 1981, 555–56 on *Ath. Pol.* 47.3, and *Hesperia* 5, 1936, 393–413, #10, lines 117–53)

⁵ *Souda Lex.* and Photius, s.v. προκαταβολὴ καὶ προσκαταβόλημα: τῶν τελῶν πιπρασκομένων, δύο προθέσεις ἐδίδοντο τοῖς ἄνουμένοις, ἐν αἷς ἐχρήν εἰσενεχθῆναι τὸ ἀργύριον. ὅπερ οὖν μέρος χρημάτων πρὶν ἄρξασθαι τοῦ ἔργου εἰσφέρουσι εἰς τὸ δημόσιον, τοῦτο προκαταβολὴ καλεῖται, τὸ δὲ τῇ δευτέρᾳ προθεσμίᾳ διδόμενον προσκατάβλημα.

⁶ For the *prokatabole* equalling one-fifth of the total payment to the *polis*, see *SEG* 12.100 line 36 (τοῦτο τὴν προκαταβολὴν τὸ πέμπτον μέρος).

⁷ Competitive bidding: *Andoc. Myst.* 1.133–34. Council supervises bidding and collection of payments: *Ath. Pol.* 47 with Rhodes, *Commentary*, ad loc. and Stroud 29–30.

klerouchoi for the privilege of holding land in Lemnos, Imbros, and Skyros”, yet admits that “our law is silent on such matters”. To support his view of the *dodekate*, Stroud cites several examples of rents being paid in kind in Classical Athens.

There is a serious objection to Stroud’s proposal: there is no parallel for such a tax on produce in Athenian territory on Athenian citizens under the democracy.⁸ And if the tax were viewed as a kind of rent, why does the term μίσθωσις *vel sim.* not occur in the text of the law? Nor can Stroud explain why a tax on grain grown in the islands was imposed in the islands and not in Attica. In fact, the only extant set of regulations about taxes to be paid by Athenian citizens in a clerouchy appears to indicate that they were subject to the same taxes, not different taxes, from Athenians residing in Attica.⁹

Stroud (pp. 37–38) then turns to the other tax mentioned in the law, the *pentekoste* of grain. He notes that Apollodorus ([Dem.] 59.27) reports that the poet Xenocles bought the right to collect a 2% tax on grain in the 340s in peacetime. Yet Stroud (p. 38) rejects the possibility of identifying the *pentekoste* of grain in Agyrrhios’ law with the *pentekoste* of grain mentioned by Apollodorus. Stroud first observes that the *pentekoste* was “assessed and collected in kind, not in cash” whereas Apollodorus appears to indicate Xenocles was required to make his payments in cash. Stroud (p. 80) admits elsewhere, however, that the payments made by tax-farmers for the *pentekoste* of grain mentioned in Agyrrhios’ law were previously made in cash. If Agyrrhios’ law changed the method of collection from payments in cash to payments in kind, what prevents us from ruling out the possibility that a subsequent law, passed sometime between 374/3 and the 340s, reversed the method of collection once again, returning to payments in cash? Since the law reveals the *polis* could change the method of collecting payments for the tax, Stroud’s first objection to identifying the two taxes has no force.

Stroud’s second objection (p. 38) is that payments of the tax mentioned by Apollodorus “were due in the Bouleuterion each prytany (. . .) whereas payments of the *dodekate* tax, to which the *pentekoste sitou* in line 8 is presumably assimilated, were governed by the festival calendar (line 48) and had to be paid at the Aiakeion (line 14), not the Bouleuterion”. But if Agyrrhios could change the method of collecting payments, he could also have changed the place in which payments were made as well as the schedule of payments. In fact, there was good reason for Agyrrhios to have tax-farmers bring the grain to the Aiakeion (lines 14) instead of the Bouleuterion. If payments were to be made in kind, there simply was not enough room in the Bouleuterion to stockpile hundreds of sacks of grain and barley until they could be counted and weighed. Hence the provisions requiring the tax-farmers to bring payments of grain and barley to the Aiakeion where there was room to store it and facilities for weighing it. And if the tax was to be paid in kind, the *polis* did not require the tax-farmers to make an advance payment or *prokatabole*, that was normally made in cash (line 27). If Agyrrhios’ law could change the schedule of payments in this way, there is no reason to think it did not change the schedule of payments in other ways.

Stroud’s third objection rests on an interpretation of the text of the law. Stroud notes “the *dodekate* in line 6, which is likewise being sold to produce *sitos* for the Athenian demos, is defined as originating ἐν Λήμνῳ καὶ Ἰμβρῳ καὶ Σκύρῳ[ι]. It would not be too far-fetched to apply these locative prepo-

⁸ Thucydides (6.54.5) and *Ath. Pol.* (16.4) mention a tax on produce imposed by Peisistratus but this tax did not continue after the overthrow of the tyranny. For the nature of this tax and its antecedents see E. M. Harris, *A New Solution to the Riddle of the Seisachtheia*, in *The Development of the Polis in Archaic Greece*, ed. L. Mitchell and P. J. Rhodes, London and New York 1997, 103–12. Lewis, *Hesperia* 28, 1959, 239–47, suggested that the *pentekoste* “in the Nea” in a new fragment of IG ii² 334 was a tax on produce, but his proposal was criticized by L. Robert, *Hellenica* 11/12 (1960) 189–203, who argued convincingly that it was an import/export tax collected “in the Nea”. Robert’s arguments have been accepted by recent scholars: see Stroud p. 31, note 54.

A. Böckh, *Die Staatshaushaltung der Athener*², Berlin 1851, 408 believed, “eine regelmässige Grundsteuer oder Zehnten (δεκάτη) gab es in Freistaaten nicht”, but see A. Wilhelm, *Akademischeschriften zur griechischen Inschriftenkunde* III, Leipzig 1974, 18 and L. Migeotte, *Le finances publiques des cités grecques: Bilan et perspectives de recherche*, *Topoi* 5, 1995, 14–19.

⁹ IG ii² 42, lines 18–24 with A. J. Graham, *Colony and Mother City*, rev. ed., Chicago 1983, 171–72, 189–90.

sitions also to the second object of the infinitive $\pi\omega\lambda[\epsilon\hat{\iota}]|\nu$, the *pentekoste sitou* in line 8". This objection rests on nothing more than unwarranted speculation: I see no reason to apply this prepositional phrase to the *pentekoste sitou*. In fact, lines 55–57 contrast the *prokatabole* from the islands with the *prokatabole* from the *pentekoste*. If both the *dodekate* and the *pentekoste* were to be collected in the islands, we would have expected to read only the "*prokatabole* from the island", not what we find in text of Agyrrhios' law.

Unwilling to identify the *pentekoste* of grain with the tax of 2% on imported grain, Stroud resorts to conjecture. He suggests "the *pentekoste sitou* in line 8 is a hitherto unknown tax, one that, like the *dodekate*, was levied not in the Peiraieus but in the three islands (. . .) on the cargoes of grain that left the harbors of the three islands". But this proposal rests on the same unlikely assumption as Stroud's third objection to identifying the *pentekoste* of grain with the *pentekoste* mentioned by Apollodorus.

If there is no reason to think that the *pentekoste* of grain mentioned in Agyrrhios' law is not the 2% tax levied on imports of grain to Athens, the *dodekate* with which it is paired, ought to be somehow similar. Here it is necessary to recall that there were two types of harbor taxes levied in Classical Greece.¹⁰ The *pentekoste* was the standard type of tax levied on imports and exports and is attested in several Greek *poleis*, but there was also another type of tax levied on goods transported through a region, a transit tax (*Durchgangszoll* in German).¹¹ The best known transit tax was the *dekate* imposed by the Athenians when they controlled Byzantion in the late fifth century (X. *HG* 1.1.22) and again in the late 390s (X. *HG* 4.8.27). The Byzantines briefly revived this *dekate* in 220 BCE (Pol. 4.46.6; 52.5). This kind of tax was very unpopular and could only be imposed at strategic points such as Byzantion or the Isthmus of Corinth (Strabo 8.6.20)¹², which merchants could avoid only with great difficulty. The islands of Lemnos, Imbros, and Skyros, which lay across the sea-routes from the Hellespont and Thrace to points in the Southern Aegean, enjoyed the strategic advantage needed to impose a transit tax. This proposal also makes sense of the level of the *dodekate* (8 1/3%), close to the level of the *dekate* (10%).¹³ The difference between the rates charged by the two taxes also makes good sense from an economic point of view: it encouraged merchants to sell their grain in the islands for the local market by charging a lower rate for imports (2%) and discouraged them from re-exporting their cargoes to other ports by charging a higher rate for transshipment (8 1/3%).

Such a solution to the puzzle posed by the identity of the two taxes has several advantages over Stroud's proposals. First, the new solution does not force us to explain the *dodekate* as a tax on produce, for which there is no parallel in democratic Athens. On the other hand, if we interpret it as a transit toll, there are good parallels for such a tax in both democratic Athens and elsewhere in the Greek world. Second, the new proposal does not force us to invent a new tax on grain exported from the islands in addition to the *pentekoste sitou* and thus has the virtue of greater simplicity. Third, Stroud's proposal would have Agyrrhios legislating about two different types of taxes, one on produce and one on exports. According to the new proposal, Agyrrhios' law concerned two harbor taxes, the *pentekoste sitou* and the *dodekate*.

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¹⁰ For a valuable survey of the various harbor taxes in the Greek world see J. Vélissaropoulos, *Les naulères grecs*, Geneva 1980, 205–31. For a brief account see W. Schwahn, *RE* VA, cols. 255–59.

¹¹ The two kinds of taxes are contrasted in Tod *GHI* 111: $\kappa\alpha\iota\ \tau\acute{\omega}\nu\ \acute{\alpha}\lambda\lambda\omega\nu\ \acute{\epsilon}\xi\alpha\gamma\omega\gamma\acute{\eta}\nu\ \delta\acute{\epsilon}\ \epsilon\acute{\iota}\nu\ \kappa\alpha\iota\ \delta\iota\alpha\{\alpha\}\gamma\omega\gamma\acute{\eta}\nu\ \tau\epsilon\lambda\acute{\epsilon}\omicron\upsilon\sigma\iota\nu\ \tau\acute{\epsilon}\lambda\epsilon\alpha\ \kappa\alpha\iota\ \chi\alpha\lambda\kappa\iota\delta\epsilon\upsilon\sigma\iota\ \acute{\epsilon}\kappa\gamma\ \text{Μακεδονίης καὶ Μακεδόσιν ἐ[κ] Χαλκιδέων$. Cf. Strabo 4.3.2 ($\tau\acute{\alpha}\ \delta\iota\alpha\gamma\omega\gamma\iota\kappa\acute{\alpha}\ \tau\acute{\epsilon}\lambda\eta$) and Ps.-Arist. *Oec.* 2.1.5.1346a5–7 ($\delta\iota\alpha\gamma\omega\gamma\acute{\omega}\nu$). This kind of harbor tax could also be called *παρὰγωγίον* (Pollux 9.30; Pol. 4.52.5)

¹² For this type of harbor tax, see Vélissaropoulos, *Naulères* 214–15.

¹³ Stroud p. 110 claims the *dodekate* is comparable to the *aparche* found in IG i³ 78 and IG ii² 1672. But the percentage collected by the *aparche* (1/1200 of wheat and 1/600 of barley) is far less than that of the *dodekate* (8 1/3%). Furthermore the *aparche* fell into the category of $\chi\rho\acute{\eta}\mu\alpha\tau\alpha\ \iota\epsilon\rho\acute{\alpha}$ while the $\tau\acute{\epsilon}\lambda\eta$ collected at harbors were $\delta\eta\mu\acute{\omicron}\sigma\iota\alpha\ \chi\rho\acute{\eta}\mu\alpha\tau\alpha$. For the distinction see the classic treatment of H. Swoboda, *Über griechische Schatzverwaltung*, *WS* 10, 1888, 278–307 and 11, 1889, 65–87.