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RECEIPTS FROM THE MICHIGAN PAPYRUS COLLECTION

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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 way¹.

1) Receipt for τέλος καταλοχισμῶν

P.Mich. inv. 4833a²

29.5 x 7.9 cm.

A.D. 211/12

Karanis

Tafel XII

Αὐρήλιος Ἀπίων καὶ ὡς χρημ(ατίζει) μιϑωτῆς τέλ(ου)ς καταλοχισμῶν Ἀρσι(νοίτου)

καὶ ἄλλων [νο]μῶν διὰ Ἀγουβίωνο[ς]

τοῦ καὶ Κύρου βοηθοῦ Οὐαλλερία Cαραπ[ο]ῦτι καὶ Ἰουλία Ἀμμ[ω]νοῦτι χαίρειν.

διεγρ(άψατε) τέλ(ου)ς μετεπιγρ(αφῆς) ὧν ἐκλη-

ρονομεῖ[τε π]α[ρὰ] τοῦ τῆς μητρὸς ὑμῶν ἀδελφ[ο]ῦ Γαίου Γεμέλλου τοῦ καὶ Λογγίνου

οὐετρανοῦ τετελ(ευτηκότος) ἐπὶ δια-

- 4 θήκη Ῥω(μαιοῦ) α [.]ς . η τῷ ιε (ἔτει) Φαρμουῦθι π[ε]ρὶ μὲν κόμην Βακχι(άδα) ci(τι-
κῶν) ἀρουρῶν δ[ε]καπέν[τε] καὶ περὶ κόμην

Καρανίδα δηνδρικῶν ἀρουρῶν τρ[ι]ῶν καὶ π[ε]ρὶ κό(μην) Κερκεσοῦχα ci(τικῶν) (ἀρου-
ρῶν) ἑνδεκα ἡμίκο[υς, (γίνονται)] ἐπ(ὶ τὸ αὐτὸ) (ἄρουραι) κς∟ καὶ δηνδ(ρικάι) (ἄρου-
ραι) γ,

μετὰ τὰς διαγρ(αφείας) τῷ μὲν ις (ἔτει) Χοι[ά]κ ἐπ(ὶ λόγου) δραχ(μάς) ἑκατὸν καὶ [τῷ

ι]ζ (ἔτει) Ἀθῦρ (δραχμάς) ἐπὶ λ(όγου) ἑκατὸν καὶ [τῷ ιη (ἔτει) *Month*] ἐπ(ὶ λόγου)

(δραχμάς) ἑκατὸν τεσ[σα-]

ράκοντα καὶ ιθ (ἔτει) Ἐπειφ ἄλ(λας) [ἐπ(ὶ λόγου)] (δραχμάς) ἑκατόν, (γίνονται) ἐπ(ὶ τὸ
αὐτὸ) (δραχμαὶ) υμ [καὶ ν]ῦν [τ]ὰ[ς] λοι[πὰς] συναγομένας (δραχμάς) ἑκατὸν τοῦ
τέλους]

- 8 ἐκ πλήρ(ου), (γίνονται) (δραχμαὶ) ρ καταλογις[θ(εῖσαι).] ἔρρωσθαι. (ἔτους) κ- Αὐτο-
κράτ[ο]ρος Καίσαρος Μάρκου [Αὐρηλίου Σεουήρου Ἀντωνίνου Παρθι-]

[κοῦ μεγίστου Βρεταννικοῦ με]γίσ[του] Γερμανικοῦ μεγίστου Εὐσεβοῦς Σεβαστοῦ, *Month*,
Day.]

2 Οὐαλλερία, μετεπιγρ(αφῆς): ι ex γ

3 Λογγίνου

3- 4 διαθήκη: second η ex ο

5

δηνδρικῶν: ρ ex ι; Κερκεσοῦχα: χ ex ο (?)

8 ἔρρωσθε

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 Kerkesucha eleven 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 fourty 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* Britannicus *maximus* Germanicus *maximus* Pius Augustus, *Month, Day*.

The text printed above is another receipt for τέλος καταλογισμῶν. This kind of receipt has extensively and most enlightingly 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.Chrestomathie* 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 μισθωτῆς τέλους καταλογισμῶν in the papyri.
- 2 For μετεπιγραφή, 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 στρατιώτης. Neither his two nieces nor his sister are known from other texts published to date.
- 4 α . . . [.]ς . η: neither ἀναλυθείη nor ἀναγνωθείη can be read. The papyrus is more damaged here than elsewhere. Reluctantly D. Hagedorn proposes to read ἐφγμη[έ]νη for ἐφγμένη remarking at the same time that the verb ἀνοίγνυμι 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 topografici dell'Egitto greco-romano* II.1, Milano 1973, 22ff.; *Supplemento* I, Milano 1988, 75f.
No δέ corresponds in what follows with μέν in this line. The same is the case with μέν 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.
For the village Kerkesucha, see A. Calderini - S. Daris, *op.cit.*, III.2, Milano 1980, 166ff.; *Supplemento* I, Milano 1988, 171.

In the total the fact that the aruras are *σιτικαί* is omitted.

- 6 Ἀθὺρ (δραχμὰς) ἐπὶ λ(όγου): ἐπὶ λ(όγου) (in the other instances abbreviated επ) like ἐπ(ὶ τὸ αὐτό)) is placed in this case *after* instead of *before* (δραχμάς). Cf. also line 7.
 7 Before ιθ (ἔτει) the scribe left τῷ out although he writes in line 6 τῷ μὲν ις (ἔτει). In the two other instances in line 6 I have supplemented τῷ.
 8 καταλογις[(θεῖσαι)]: the same expression may be found on the verso of *SPP* XXII 44 (this text needs to be revised).

2) Receipt for Taxes on an ἐνοίκησις Contract

P.Mich. inv. 5839³
 Karanis

18 x 12.3 cm.

December 26, A.D. 121
 Tafel XI

- ἔτους ἕκτου Αὐτοκράτορος Καίσαρος Τραϊανοῦ
 Ἀδριανοῦ Σεβαστοῦ Χοι(ὰκ) λ'. ἐγ δ(ιαστρώματος) κώ(μης). διέγρ(αψαν) εἰς(τὸν)
 Στατειλίου Ἀπίωνος καὶ Οὐαλερίου Ἀπολλωνίου
 4 νομαρχ(ῶν) Ἀρσι(νοίτου) λόγον διὰ Ἰσιδώρου Πνεφερῶς
 Καταβοῦτος καὶ Πεκῦσις Ψεναμούνιος τέλος
 ἐγκυκλ(ίου) θέσεως ἐνοικήσεως περιθείσης
 κατ' ἴσον ὑποθήκη(ς) τελωνεῖσθαι τρίτου μέρους
 8 οἰκίας ἐν κώμῃ Καρανίδι ὑποχρέου Οὐιβίας
 Κρισεΐνας πρὸς δραχμὰς τριακοσίας ἐξ εἰρο(μένου) κώ(μης)
 δ τό(μου) [κολ]λήμα(τος) ις'.

(2nd hand) [Ἀπολλώνιο]ς σεση(μείωμαι) [τέλος θέσεως ἐνο]ική[σεως]

12 γ [μέρ(ους) οἰκ(ίας) δρ]αχ(μῶν) τριακοσί[ων Πνεφερῶ]τ(ος) καὶ Πεκῦς(εως).

2 ἐκ 3 Στατειλίου 6 ἐγκυκλίου 9 Κρισεΐνας

Translation:

Year six of Emperor 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 ἐνοίκησις 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 625⁴. For an extensive commentary the reader is referred to *P.Mich.* XI 625.

Notes:

- 3 ἐγ δ(ιατρώματος) κόμ(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 ἐγδ(όσιμον) = ἐκδ(όσιμον) 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 θέσεως - - - τελωνείσθαι: the θέσις ἐνοικήσεως = 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). περιτίθημι has the meanings "place/put around, put on, (metaphorically) bestow/confer upon". The θέσις ἐνοικήσεως has been bestowed upon the tax-payer for tax purposes on the basis of a mortgage. The verb περιτίθημι occurs only seldom in the papyri.
- 8-9 Οὐιβίας Κριπείνας: this person does not occur in another text published to date. Only in *P.Oslo* II 34,1.8 another Οὐιβία (Δάφνη) can be found. The *nomen gentile* Οὐίβιος 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:

P.Mich. inv. 138 is partly transcribed in the note on line 5 of *P.Mich.* XI 625. I publish this heavily mutilated and badly abraded papyrus here completely. Tafel XV

- [ἔτους ὀγδό]ου Ἀυτοκράτορος [Καίσαρος]
 [Τραιανοῦ Ἀ]δριανοῦ Σεβαστοῦ Μεχέρ
 [(.). Τρύφ]ων Λουκίου τοῦ καὶ Σε[ρ]ήνου
 4 [τελώνης ἐγ]κυκλιακῶν Ἀρσινοΐτου νομοῦ
 [10] . . καὶ Η[ε] . .]ς κοινῶν[ο]ῖ . . .
 [10] μετὰ κυρίου τοῦ ἀνδρὸς Ὁρρου.
 [διεγρ(άψατε) τέλος]ς ἀνενεώσεως ἐνάτου
 8 [εἰκοσιεβδό]μου μέρ[ους] τόπων οἰκοπέδων
 [ἐν κόμῃ Βακ]χ[ιάδι] ὑποχρέου Ταύριος
 [10] πρὸς ἀργ(υρίου) δραχμὰ[ς δ]ιακοσί[ας]
 [10] . . . () . (2nd hand) θ (ἔτους) Φαῶφι ιβ- Τρύφων October 9, A.D. 124
 12 [σεση(μείωμαι) τέλος ἀ]νεανεώσεω(ς) ἐνάτου εἰκοσιεβ-
 [δόμου μέρους] . . . ωθ() πρὸς δραχ(μὰς) διακοσί[ας]
 [10] .
 7 ἀνεανεώσεως

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.

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 Μεχείρ, 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 ἐγλήμπτωρ (γεργείων καὶ ἄλλων) 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 τελώνης, see *P.Vindob. Worp* 1, 5.16.
ἐγ]κυκλιακῶν: the word ἐγκυκλιακός 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 κοινωνοί to be connected with the tax-collector Tryphon? If this suggestion is correct one has to supplement διέγρ(αψας) 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 [Νίννιτο]c.
- 11 In line 14 [πεντήκον]τ(α) would suit the traces and fill the lacuna but in this line I am unable to read [πεντήκ]οντ(α) which also would not fill the lacuna.
- 13 I cannot read the expected τόπων οἰκοπέδων. May-be a form of the verb μιθεῖν is involved.

3) Receipts for Beer Tax

P.Mich. inv. 5938⁵
Karanis

19 x 13.5 cm.

May 15, A.D. 94
Tafel XIII

(ἔτους) τρικαιδεκάτου Αὐτοκράτορος Καί[σαρος]
Δ[ομιτιαν]οῦ Σε[βασ]τοῦ Γερ[μανικοῦ]
μηνὸς Γ[ερ]μανικεῖ[ου] κ'. διέ[γρ(αψεν)]
4 Πανευνεῦς Πατμόντο(ς) [ὑ](πὲρ) κατ' ἄνδ(ρα)
ζυτη(ρᾶς) Καρ[ανίδος τοῦ] αὐτοῦ γ(ἔτους)
ἐπὶ λόγ(ο)υ δραχ(μάς) πέντε, (γίνονται) (δραχμαὶ) ε.

(2nd hand) (ἔτους) τεσσαρεσκαιδεκάτου Αὐτοκράτο[ρος]
8 Καίσαρος Δομιτιανοῦ Σεβαστοῦ Γερμανικ[οῦ]

December 18, A.D. 94

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 fourteen of Emperor 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 *Aquil(l)a* (both 'Ακύλας and 'Ακύλλας are attested), see F.Th. Gignac, *A Grammar I*, Milano 1976, 226. D. Hagedorn proposes to read διὰ 'Ωρίω[voc instead of δι' 'Ακύλλα[].
- 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, 121f.
For the village Κερκεήσις, see A. Calderini - S. Daris, *op.cit.*, III.2, Milano 1980, 98f.; *Supplemento I*, Milano 1988, 169.

5) Receipt for Garden Taxes

P.Mich. inv. 5587b⁷

9.3 x 7 cm.

March 1, A.D. 184

Exo Pseur

Tafel XII

ἔτους κδ' Μάρκου Αὐρηλίου
 Κομμόδου Ἀντωνίνου Σεβαστοῦ
 Φαμενώθ ε ἄριθ(μήσεως) Τῦβι. διέγρ(αψεν)
 4 Μυσθᾶ(ς) Ἀμμωνίου π(αραδείσου) κγ (ἔτους)
 Ἑξ[ω] Ψεῦρ Γφ γ(αυβίου) ψοε < > υνε ἐπ(αρουρίου) ἑξ[μ]
 [προ(αδιαγραφόμενων)] φ(λε) κολ(λύβου) ριε.

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 > 455 (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, παράδεικος, should be: ἀπόμοιρα = 1.500 copper drachmas per arura, (παραγωγή) ἐλαίας = 210 copper drachmas per arura, ναύβιον (ἐναφείων) = 150 copper drachmas per arura, προσδιαγραφόμενα = 1/5 the total of all the above = 372 copper drachmas > 375 copper drachmas, ἐπαρούριον = 1.000 copper

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 ἐπαούριον = 77 copper drachmas > 80 copper drachmas, κόλλυβος = 1/60 the total of all the above = 55 copper drachmas, συμβολικόν = 3 obols (cf. J.C. Shelton, *A Tax List from Karanis* (P. Cair. Mich. 359) II 30ff. and 41f.). Some variations in sequence and in amounts paid are possible (cf. J.C. Shelton, *op. cit.*, 31f.). The payment for the receipt is often left out.

On the basis of the amount paid for acreage, 6.940 copper drachmas (line 5), a surface of 6 1/2 1/4 1/8 1/16 aruras should be involved. Then, for ἀπόμοιρα 10.410 copper drachmas, for the charge for carrying olives 1.465 copper drachmas, and for ναύβιον ἐναφεσίων 1.045 copper drachmas should have been paid. The amount paid for exchange (line 6) is 115 (or 135) copper drachmas which implies that a total of approximately 6.900 (or approximately 8.100) copper drachmas was paid. These two facts are contradictory⁸. The amount paid for ἀπόμοιρα, 3.500 copper drachmas, points to a surface of 2 1/3 aruras. *Non liquet!*

Notes:

- 4 The tax payer is not known from an other text published to date.
- 5 For the village Ἐξω Ψεῦρ, see A. Calderini - S. Daris, *op.cit.*, II.2, Milano 1975, 150; *Supplemento* I, Milano 1988, 107. I assume that between ψοε and υνε something was left out. A reading ἐλ(αίας) ψο να(υβίου) υνε 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 1/8 1/64 aruras and that for ναύβιον to one of 3 1/32 or 1/64 aruras or to one of 2 1/2 1/4 1/8 1/16 1/32 1/64 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 λε out. 115 copper drachmas is - dropped to the nearest multiple of 5 copper drachmas - exactly 1/60 of the amount paid for acreage in line 5.

6) Receipt for Garden Taxes

P.Mich. inv. 2872b⁹
Karanis

8.6 x 6.2 cm.

III A.D.
Tafel XIII

traces of 3 lines

- 4 [(ἔτους) β Φαρμούθι] ε- ἀριθ(μήσεως) Παχών. διέγ[ρ(αψεν)
[10 Κα]ταβοῦ δι' Ἀπολιναρεῖ[ου]
[10 π]α(ραδείκου) α (ἔτους) χ(αλκοῦ) (δραχμὰς) ψν ἐλ(αίας) παραγω-
γῆς) ρε ναυβίου ο[ε]
[προς(διαγραφόμενων) ρ⁹, ἐπαουρίου) φ προ]ς(διαγραφόμενων) μ κολ(λύβου) ι
ς(συμβολικοῦ) (ὀβολόν), ναυβίου κ[(ατ)οί(κων)]
8 [ν προς(διαγραφόμενων) ε κολ(λύβου)] α σ(υμβολικοῦ) (ὀβολόν),

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

⁹The 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.

[γεω(μετρία)ς β (ἔτους) ιε προς(διαγραφομένων)] (πεντώβολον) (ἡμιωβέλιον)
σ(υμβολικοῦ) (ὀβολόν).

5 Ἀπολιναρί[ου]

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 naubion 75 (copper drachmas), for additional charges 190 (copper drachmas), for acreage 500 (copper drachmas), for additional charges 40 (copper drachmas), for exchange 10 (copper drachmas), for the receipt 1 ob(ol), for the naubion tax on the katoikoi 50 (copper drachmas), for additional charges 5 (copper drachmas), for exchange 1 (copper drachma), for the receipt 1 ob(ol), for the geometria of the 2nd year 15 (copper drachmas), for additional charges 5 1/2 ob(ols), for the receipt 1 ob(ol).

Part of a collection (*cf.*, *e.g.*, *P.Mich.* VI 385) of receipts for garden taxes has been preserved (*cf.* the previous text)¹⁰. Only 1/2 arura of land is involved (*cf.* the payments for ἀπόμοιρα παραδείκου and ἐλαίας παραγωγή in line 6). On this assumption the supplements are calculated. For ναύβιον κατοίκων, see text no. 4.

Notes:

- 4 [(ἔτους) β Φαρμοῦθι] 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 (ἔτους) β was supplemented.
Φαρμοῦθι] ε-: March 31.
- 5 I owe the reading of this line to D. Hagedorn. Κα]ταβοῦ, the father or the grandfather of the tax-payer, is a short genitive (*cf.* *ZPE* 64, 1986, 119f.).
- 6 Only in front of ψν we read χ(αλκοῦ) (δραχμάς). Naturally, all other payments are also made in copper drachmas (*cf.* text no.7, 6).
- 7 κολ(λύβου) ι: 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. 6541a¹¹
Hephaistias

6.4 x 7.8 cm.

October 7, A.D.211
Tafel XII

[ἔ]τους εἰκοστοῦ Μάρκου Αὐρηλίου
[Ἀ]γτωνίνου [καὶ Πουβλίου Σεπτιμίου]

¹⁰ Traces of three lines of a preceding receipt are still vaguely visible above line 4. For κολ(λύβου) ια (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.

- 4 [[Γέτ]α] Βρετανικοῦ μεγίστου
 [Εὐ]χεβοῦς Σεβαστοῦ Φαῶφι θ-
 [ἀρ]ι(θμήσεως) Θῶθ . διέγρ(αψεν) Ἰούλιος Σερῆνος
 [ἀπ(ομοίρη)ς] ιθ (ἔτους) Ἡφαί[ς]τιάδος χ(αλκοῦ) (δραχμαὶ) Γ ν(αυβίου) ρκ
 [προσδ(ιαγραφομένων)] Ἀχ[κε] ἐπ(αρουρίου) Β προ(σδιαγραφομένων) ρνε
 κολ(λύβου) ρ.
 8 (2nd hand) [Ἄ]θῡρ θ- ἀρι(θμήσεως) Φαῶφι. διέγραψεν) ὁ αὐτὸς November 6, A.D. 211
 [. . .] . . . Ἡφ(αις)τιάδος []ν[

3 Βρετανικοῦ (read Βρεταννικοῦ) μεγίστου: ου (twice) ex ων 4 [Εὐ]χεβοῦς: ους ex ων,
 Σεβαστοῦ: ου ex ων

Translation:

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 dr(achmas), for naubion 120 (copper drachmas), for additional charges 1.625 (copper drachmas), for acreage 2.000 (copper drachmas), for additional charges 155 (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 39-54¹². 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(ραδείκου)] ιθ (ἔτους) Ἡφ(αις)τιάδος [χ(αλκοῦ) (τάλαντον)] α[. . .]

In the Hamburg receipts Julius Serenus is styled οὐετρανὸς (only in *P.Hamb.* I 41) ἀπὸ (δεκα)-(δάρ)χ(ων) . The lacuna at the beginning of line 6 does not offer sufficient place to supplement also

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(?).

ἀπὸ (δεκα)(δάρ)χ(ων). 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 (οὐετρανὸς) ἀπὸ (δεκα)(δάρ)χ(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 exchange¹³.

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, 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 "Siegstitulatur" Παρθικὸς μέγιστος.

8) Receipt for Rent of Dry Pastures

P.Mich. inv. 5586a¹⁴

12.7 x 9.7 cm.

A.D. 203/04

Kerkeësis

Tafel XIII

4 ἔτους ιβ' Λουκίου Σεπτιμίου Σεουήρου
 Εὐσεβοῦς Περτίνακος καὶ Μάρκου Αὐρηλίου
 Ἀντωνίνου Εὐσεβοῦς Σεβαστῶν
 [καὶ Πουβλίου Σεπτιμίου Γέτα]
 [Καίσαρος Σεβαστοῦ.] διέγραψεν Λουκᾶτι
 καὶ Πενίθη καὶ μετόχοις πράκτορι ἀργυρικών
 κώμης Κερκήσεως Ἦρων Ἀματίου
 8 ἐξηγητεύσας ὑπὲρ φόρου χερσονομῶν ἐπὶ λόγου
 δραχμὰς τεσσαράκοντα, (γίνονται) (δραχμαὶ) μ,
 ὁμοίως ἄλλας δραχμὰς τριακονταέξ,
 (γίνονται) (δραχμαὶ) λς.

3 Ἀντωνίνου: 3rd v *ex corr.* 7 Ἀματίου

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,

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 anomalies 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(ο)διαγραφόμενων).

¹⁴The 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 fourty 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. *χέρκοc*; *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 titlature 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 titlature 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 Πενίθης occurs only in *P.Mich.* II 123 recto XI 4.
- 7 Κερκήσεως: Κερκήσις is a well attested spelling alongside Κερκεήσις. 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 *ἐξήγητεία* (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
Karanis

5.2 x 9 cm.

25 February - 26 March, A.D. 203
Tafel XIII

(ἔτους) ια' Λουκίου Σεπτιμίου
 Σεουήρου Εὐσεβοῦ[c]
 Περτίνακος καὶ Μάρκου
 4 Αὐρηλίου Ἀντωνίνου
 Εὐσεβοῦς Σεβαστοῦ[v]
 [καὶ Πουβλίου Σεπτιμίου 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.

8 [Καίσαρος Σεβαστοῦ]
Φαμενώθ

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 tax payer (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
Karanis

11.2 x 4.4 cm.

29 September-28 October, A.D.215
Tafel XIV

4 (ἔτους) κδ' Αὐτοκράτ[ορος Καίσαρος]
[Μ]άρκου Αὐρηλίου Σεβαστοῦ
[Ἀ]ντωνίνου Παρ[θικοῦ]
[μ]εγίστου Βρετανν[ικοῦ]
[μ]εγίστου Γερμανι[κοῦ μεγίσ-]
[του] Εὐσεβοῦς Σεβαστ[οῦ]
Φαῶφι
8 αμφ/

Translation:

Year 24 of Emperor 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() (ἄμφοδον, ἀμφοδάρχη, ἀμφοτέρω or a form of one of these words ?) or perhaps once more Φ]αῶφι. 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.

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 TaxP.Mich. inv. 3434¹⁷

10.1 x 6.8 cm.

March 10, A.D. 87

Arsinoite nome

Tafel XIV

[ἔτους] ἔκτου Αὐτοκράτορος Καίσαρος Δομιτιανοῦ Σεβαστοῦ Γερμανικοῦ Φαμενώθ ιδ-
 [ἀριθ(μῆσεως) Μ]εχ' ἰ' (ρ). Οὐαλερία Νίγελλα Εὐσεβ(οῦς) χρυσοῦ ἀρματο() τοῦ αὐτοῦ
 (ἔτους)

[. . .]() ῥυπ(αρὰς) (δραχμάς) τέσσαρες, (γίνονται) (δραχμαὶ) δ, Ἀρσι(νόης) ὁ(μοίως)
 (δραχμάς) πέντε (πεντώβολον), (γίνονται) (δραχμαὶ) ε (πεντώβολον).

2 [Μ]εχείρ

Translation:

Year six of Emperor 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 ἀρματοῦρα = *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 χρυσὸς τιρώνων but that tax appears only from the IVth century A.D. onwards. We might, therefore, be dealing with a previously unattested tax called χρυσὸς ἀρματούρας or ἀρματούρων. Another possibility is to assume that we are dealing with an equally unattested tax called χρυσὸς ἄρματος or ἄρμάτων.

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 χρυσοχοικὴ 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 Νίγελλα: 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. ῥυπ(αρὰς): cf. A. Gara, *Prosdiagraphomena e circolazione monetaria*, Milano 1976. ὁ(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 κόλλησις. The papyrus is regularly cut off at the top, the bottom, and right; it is regularly broken off at the left. At the top 2 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 KindP.Mich.inv. 2900a¹⁹
Karanis

9.4 x 8.6 cm.

June 10, A.D. 207
Tafel XIV

ἔτους ιε Λουκίου [Σεπτιμίου]
 Σεβαστοῦ Εὐσεβοῦς [Περτίνακος]
 καὶ Μάρκου Αὐρηλίου Ἀντωνίνου
 4 Εὐσεβοῦς Σεβαστῶν [[καὶ Πουβλίου]]
 [Σεπτιμίου Γέτα Καίσαρος Σεβαστοῦ]
 Παῦνι ις . Πτολεμαῖος Πτολεμαίου [καὶ] Διό-
 κορος Μύσθου καὶ μέτοχοι ἐν κλήρῳ
 8 σιτολογίας κώμης Καρανίδος. μεμετρήμεθα ἐν [θη-]
 σαυρῷ τῆς προκειμένης κώμης
 μέτρῳ δημόσιῳ ξυστῶ ἔπαιτον
 ἀπὸ γενήματος τοῦ αὐτοῦ ἔτους

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 titlature, see texts nos. 7, 8, and 9.

7 ἐν κλήρῳ 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 ἐν κλήρῳ σιτολογίας.

10 ἔπαιτον: cf. V.B.Schuman, *CdE* 50, 1975, 278ff.

13) Receipt for Payment in KindP.Mich.inv. 2844²⁰
Theadelphia

12.6 x 8.6 cm.

August 13, A.D. 164
Tafel XIV

ἔτους τετάρτου Αὐτοκράτορος Καίσαρος
 [Μάρ]κου Αὐρηλίου Ἀντωνίνου Σεβαστοῦ καὶ Αὐτοκράτορος

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.

- 4 [K]αί[ς]αρος Λουκίου Αὐρηλίου Οὐήρου Σεβαστοῦ
 Μ[ε]σορή κ⁻. Ἀφροδῖ[ς]ιος καὶ οἱ μέτ(οχοι) σιτολ(όγοι) κώ(μης)
 [Θ]εαδ(ελφίας) μεμετρή(μεθα) ἀπὸ γενή(ματος) τοῦ αὐτοῦ ἔτους
 μέτρῳ δημ(οσίῳ) ξυστῶ εἰς Τεφερωτᾶ Σισοί(τος)
 Κερκεσούχων κατοίκων πυροῦ
 8 [ἀρτά]βας τρεῖς ἡμυς, (γίνονται) (πυροῦ ἀρτάβαι) γ^λ
 [καὶ τούτων τὰ προσμ(ετρούμενα) ?]
 8 [ἡ]μισυ

Translation:

Year four of Emperor Caesar Marcus Aurelius Antoninus Augustus and Emperor 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. 6340²¹
 Karanis

6 x 6 cm.

A.D.204/5
 Tafel XIV

- ἐμέτρη[ς]εν [N.N. (ἔτους) ἢ Σεουήρου καὶ]
 Ἀντωνί[ς]εν τ[ῶν] κυρίων πυροῦ ἀρ-]
 τάβας δεκαὼ[κτὼ - - ,]
 4 (γίνονται) (πυροῦ) (ἀρτάβαι) ἡ[
 Αὐρήλιος Πτολ[εμαῖος]
 βουλ(ευτή)ς ἐσ(ε)μείωμαι). καὶ ὁμ[οίως ἐμέτρη-]
 σεν ὁ αὐτὸς πυ[ροῦ] ἀρτάβας X,]
 8 αἱ οὖσαι ὑπ(έρ) γενή[ματος] τοῦ X (ἔτους) μένοντός μοι]
 τοῦ λόγου περὶ ὧν [ἄλλων ὀφείλεις μοι.]
 (ἔτους) ἢ Λουκίου Σε[πτιμίου] Σε[ο]υή[ρου] Εὐσεβοῦς καὶ]
 [Μάρκου Αὐρηλίου Ἀντωνίνου Σεβαστῶν, *Month, Day.*]
 1 ἐμέτρη[ς]εν: 1st ε *ex corr.* 3 δεκαὼ[κτὼ] 5 Πτολ[εμαῖος]: π *ex corr.*(?)

²¹ 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 καὶ] Ἰαντωνί[νο]υ τ[ῶν] κυρίων: Cεουήρος καὶ Ἰαντωνίνος οἱ κύριοι Εὐσεβεῖς Cεβατοί is a well attested titlature 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 Εὐσεβεῖς this titlature occurs twice: *P.Oxy.* IX 1197, 6-8 = *SB XVIII* 13333, 6-8 and *P.Strasb.* IV 257, 9-10. Even without Εὐσεβεῖς this titlature would be too long assumig - an assumption which is not certain, since the father's name of Aurelius Ptolemaios may have been mentioned in line 5 and ὁμ[οί]ωσ (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, *cf.*, *e.g.*, *P.Fay.* 90, 20ff.
- 10-11 Any other titlature of these emperors starting with Λούκιος Σεπτίμιος Cεουήρος (*cf.* P. Bureth, *op.cit.*, 95f.) may have been used. The imperial titlature is written with *Verschleifung*.

15) Receipt for ἐννομίου

P.Mich.inv. 4395a²²
Karanis

25.4 x 7.2 cm.

April 4, A.D. 170
Tafel XV

- ἔτους ι Αὐρηλίου Ἰαντωνίνου Καίσαρος
[το]ῦ κυρίου Ἀρμενιακοῦ Μηδικοῦ
[Π]αρθικοῦ μεγίστου Φαρμ(οῦ)θι θ' ἀριθ(μήσεως) Φαμ(ενώθ).
- 4 [διέ(γραψαν) C]αραπιὰς καὶ Χαιρήμ(ων) ὁ καὶ Λόγγος
[ὑπ(ὲρ) ἐ]ννομ(ίου) δεκάτου (ἔτους) Θεσμ(οφορίου)
[δραχ(μὰς)] ἑκατὸν ὀκτώ, (γίνονται) ρη καὶ συμ(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*, Pharmuthi 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 ἄμφοδον of the metropolis Arsinoë.

Notes:

- 4 Chairemon alias Longus is not known from other texts published to date.
 5 Θεσμ(οφορίου): cf. S.Daris, *Aegyptus* 61, 1981, 146.
 6 κυμ(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 πενθήμερος

P.Mich.inv. 4788²³

6.6 x 7 cm.

(post) September 2, A.D. 168

Karanis

Tafel XIV

4 ἔτους ἐν[άτου] Α[ὐτο]κράτορος Καίσαρος
 Μάρκου Αὐρηλίου Ἀντωνείνου
 Σεβαστοῦ καὶ Αὐτοκράτορος Καίσαρος
 Λουκίου Αὐρηλίου Ὀυῆρου Σεβαστοῦ.
 εἴργ(αται) ὑπ(ἐρ) χῶ(μάτων) τοῦ διελ(ηλυθότος) ἡ (ἔτους) Θῶθ
 α ἕως ε ἐν ὀρειν(ῇ) Π[ατ(ρώντεως) Κἀ]ρα(νίδος)
 (2nd hand) Πε[. . .] () Κάκτ(ορος) το(ῦ) Μ.ε[. . .]ρατ()
 8 (μητρὸς) Ἀμμο()
 2 Ἀντωνίνου

Translation:

Year nine of Emperor Caesar Marcus Aurelius Antoninus Augustus and Emperor 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.

For penthemeros-receipts, cf. *P.Mich.* XV 690-692 introduction.

The person whose name is partly lost is not attested in an other penthemeros-certificate. The name of his grandfather is dubious. A reading: - - - Κάκτ(ορος) νεω(τέρου)/πρεσβ(υτέρου) το(ῦ) Κάκτ(ορος) is not possible.

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 φόρος βαλανείου

P.Mich.inv. 3239²⁴
Theadelphia

14 x 12 cm.

July 24, A.D. 230
Tafel XVI

ἔτους θ' Μάρκου Αὐρηλίου Σεουήρου
Ἀλεξάνδρου Εὐσεβοῦς Εὐτυχοῦς
Σεβαστοῦ Ἐπειφ λ' . διέ(γραψεν) Μάξιμος
4 Α.[.].[.]ου μητρ(ρὸς) Δημητρίας
ἰδι[ώτ]ης δι(ὰ) Ἰουλίαν Ἀλυπίας φόρου
βαλ(α)νίου θ (ἔτους) Θεαδελ(φίας) (δραχμὰς) ἑκατόν, (γίνονται) (δραχμαὶ) ρ.

Translation:

Year 9 of Marcus Aurelius Severus Alexander Pius Felix Augustus, Epeiph 30. Maximus, 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, 201ff.; *JJP* 23, 1993, 39).

Notes:

- 4 A hole in the papyrus prevents us from deciphering the name of Maximus' father with certainty. Possible readings are Ἀμωνίου, Ἀλυπίου or Ἀματίου (*cf.* note to line 5).
- 5 For ἰδιώτης, see H.C. Youtie, *Scriptiunculae Posteriores* II, Bonn 1982, 597ff.; R.S. Bagnall - B.W. Frier, *The demography of Roman Egypt*, Cambridge 1994, 48.
δι(ὰ): at first sight one is inclined to read α/. *Cf.*, however, the reading δι(οικήσεως) 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 Ἀλύπιος is very well attested its female counterpart, Ἀλυπία, appears here seemingly for the first time. D. Hagedorn thinks of a reading Ἀματίαν.
- 6 βαλ(α)νίου: the 2nd alpha may have been omitted under the influence of Latin *balneum*.
Θεαδελ(φίας): *cf.* A.Calderini - S.Daris, *op.cit.*, II.3, Milano 1975, 240; II.4, Milano 1977, 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 ἔτους. On the left panel and on the 2nd panel from the left some ink-spots.

18) Lease of Three τόποι

P.Mich. inv. 3239²⁵
Theadelphia

14 x 12 cm.

III A.D.
Tafel XVI

Αὐνῆς Ὁρσέως μητρ(ρὸς) Κελλευαίς
 ἀπὸ κώ(μης) Ταλεὶ καταμέν(ων) ἐν κώ(μῃ) Θεαδε(λφία)
 ἐμικθώ(κατο) τόπ(ου) γ' ἐξέδραν καὶ κέλλαν
 4 καὶ ὑπερ' () (δραχμῶν) λς.
 Αὐνῆς (ἐτῶν) λβ οὐλ(ή) παρὰ
 ὀφθαλμὸν ἀρι(ερόν).

1 Κελλευαίος

2 ἐν: *ν ex corr.*

Translation:

Aunes, son of Orseus, his mother being Kelleuais, 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.*, 65f.; 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 Κελλευαίς: this name is not yet listed in the usual papyrological onomastica. The female proper name Κελλεῦθις 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 εἰ there is a curved stroke which may have the function of a diaeresis.
- 3 Theoretically it is possible to resolve ἐμικθῶ(εν) which would imply that Aunes let the three localities out for hire.
ἐξέδραν: cf. G.Husson, OIKIA. Le vocabulaire de la maison privée en Egypte d'après les papyrus grecs, Paris 1983, 73ff.
καὶ: totally differently written in line 4. Here it looks more like the symbol for καί.
κέλλαν: cf. G.Husson, *op.cit.*, 136ff.
- 4 ὑπερ' (): we are dealing with the third of the localities rented by Aunes. Like the other two also this one will have been a room of a sort. ὑπερῶ(ον) seems the most likely resolution (cf. G.Husson, *op.cit.*, 284f.).
Between ὑπερῶ(ον) and (δραχμῶν) λς 3 cm. have been left free.
The tail of the ζ has been prolonged (cf. footnote 25). There is no reason to read (δραχμῶν) λς (ὀβολοῦ).

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.

19) Receipt for μονοδεμία χόρτου

P.Mich.inv. 4814c(1)²⁶
Karanis

11.2 x 8 cm.

III A.D.
Tafel XV

- α (ἔτους)//· διέγρ(αψεν) Ἑρμῆτι Ἀφροδι[ίου ἀρχολ(ουμένω) μο-]
 νοδεμίαν χόρτου βροβάτω[ν κώ(μης) Καρανίδος
 νεις Καμβᾶ ὑπὲρ πρώτου ἔ[τους τὸ]
 4 τρον προβάτων καὶ ἄλλων [ζώων Φαρμουῦθι δραχ-]
 μὰς δεκαέξ, (γίνονται) (δραχμαὶ) ις, Παχὼν [ἄλλας δραχ-]
 μὰς δεκαέξ, (γίνονται) (δραχμαὶ) ις, Παῦνι ἄλλ[ας δραχμὰς]
 δεκαέξ, (γίνονται) (δραχμαὶ) ις.
 2 προβάτω[ν]

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 -νοδεμίαν in line 2 leads me to the supplement at the end of line 1 although I am unable to offer an exact parallel. ἀρχολούμενος + a tax is, however, an often attested expression.
 2 βροβάτω[ν: for the interchange of π > β, see F.Th. Gignac, *A Grammar* I, Milano 1976, 83ff.
 3 Too many proper names end in -ν(ε)ις to try to identify the tax payer.
 3-4 My first idea was to read and supplement τὸ φόρε-]ιτρον . The expression φόρετρα ὄνων (in, e.g., *P.Flor.* III 388, 104) = ὀνηλατικὸν φόρετρον (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.

20) Receipt for RentP.Mich.inv. 6354b²⁷

12 x 4.4 cm.

A.D. 231/2

Karanis

4 Αὐρήλιοι Ἰσίδωρ[ος καὶ]
 Κοπρήα καὶ Ἀρποκρα[τί-]
 [ω]ν καὶ Cωκράτης, οἱ τ[έσσαρες ἀφ-]
 8 ἡλικες, τέκνα C[ωκράτου]
 γυμνασιάρχῃα[ντος]
 πρυτανεὺς ἄν[θρωπος] [τῆς Ἀρσι-]
 νοειτῶν πόλ[εως] διὰ κου-]
 12 [ρ]άτορος Αὐρηλίου[ν Εὐ-]
 δαίμονος τοῦ καὶ [
 καὶ ὡς χρημ[α]τίζει Αὐρηλίω]
 Cαραπίωνι τῷ κ[αὶ]
 16 υἱῷ Cερήνω . . . [
 καντος τῆς Ἀρ[χ]ῆς[νοιτῶν]
 πόλεως. [ἀπέχομεν παρὰ]
 20 σοῦ ὑπὲρ[ρ ὧν γεωργεῖς]
 ἀρουρῶν περὶ κώμην Κερ-]
 κευσεῖριν τῆς Πολέμωνος με-]
 ρίδος τὸ ἐπι[βάλλον ἡμῖν]
 μέρος τοῦ ἐν[δεκά-]
 του ἔτους Μ[άρκου Cεουήρου]
 [Ἀλεξάνδρου Καίσαρος τοῦ κυρίου]

6-7 [Ἀρσι]νοιτῶν 12 υἱῷ παρ.; Cερήνου 16-17 [Κερ]κευσεῖριν

Translation:

Aurelius Isidorus and Aurelius Koprea and Aurelius Harpocraton and Aurelius Socrates, all four minors, children of Socrates, former gymnasiarch 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 - - -

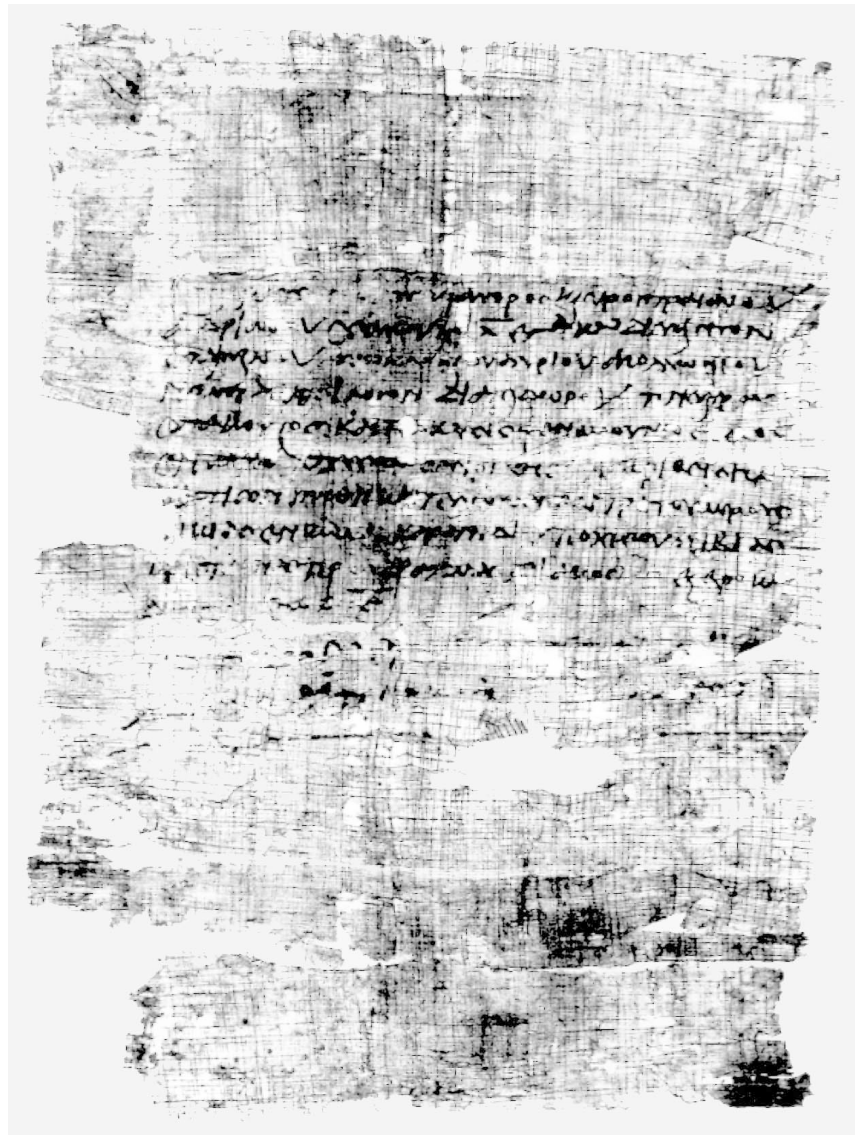
The present text is a receipt of rent issued by four minors through their *curator* (*minorum*). Many similar receipts have come down to us (*cf.*, *e.g.*, *P.Cairo Isid.* 107ff.). The part lost at the bottom probably mentioned the number of artabs paid as rent and gave the statement who wrote this receipt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

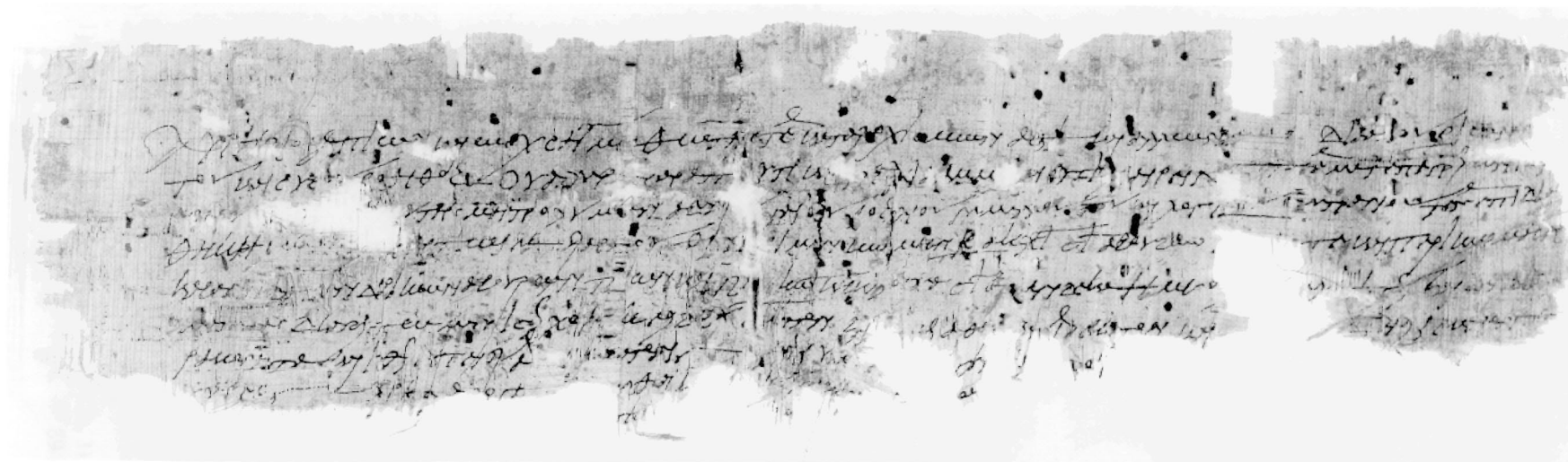
The papyrus was discovered during the excavations of the University of Michigan at Karanis in the season of 1932/33. It was found in structure 32-CS95-E.

Notes:

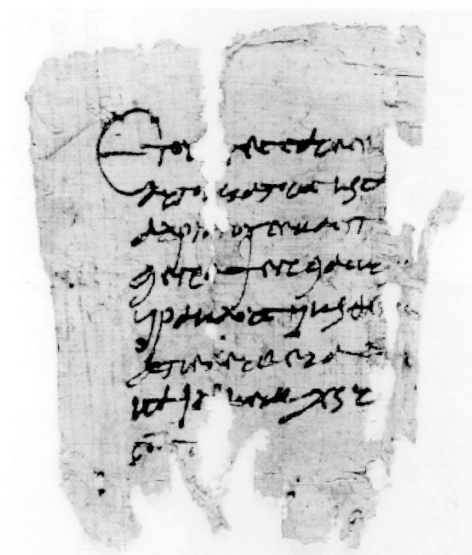
- 2 Κοπήα: for this name, see S.B.Pomeroy in *Studies in Roman Law in Memory of A. Arthur Schiller*, Leiden 1986, 147ff. The spelling Κοπήα is not yet attested. We are dealing with males (cf. Αὐρήλιοι in line 1). It seems likely that the end-sigma was left out (cf. Κοπήας = no.124 *loc.cit.* and Κοπρείας = no.175 *loc.cit.*). Κοπήας 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 Σ[ωκράτους 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.
- 7-8 For κουράτωρ = *curator*, see S. Daris, *Il lessico latino nel greco d'Egitto*, 2nd ed., Barcelona 1991, 62.
- 8-10 In *P.Oxy.* XL 2904, 2-3 (A.D.272) appears an Αὐρήλιος Εὐδαίμων ὁ καὶ Ἑλλάδιος ἄρξας βουλευτῆς 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 ἄγο[ρανομή-]λκαντος is a possible reading.
- 15 [γεώργεις]: or [ἐγεώργησας].
- 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.* Κερκεοσίρις.
- 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.



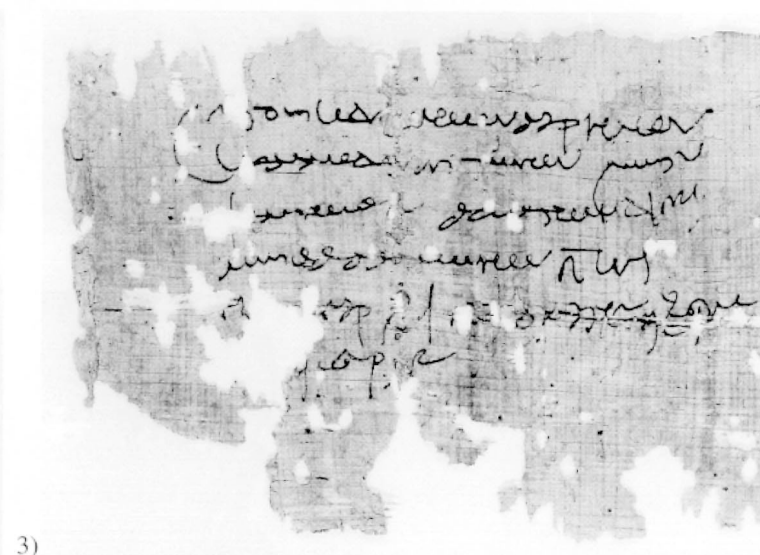
P.Mich. inv. 5839



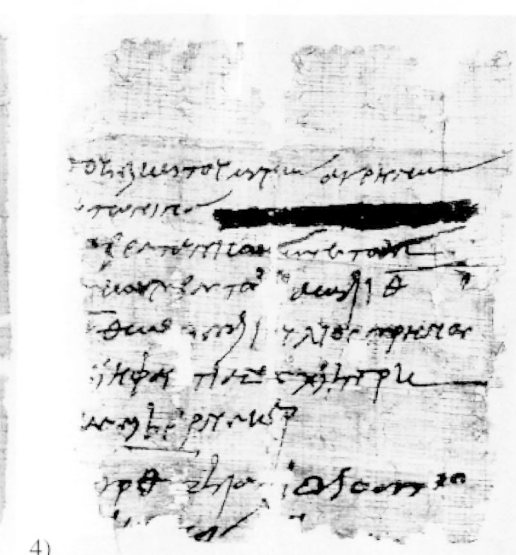
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2)

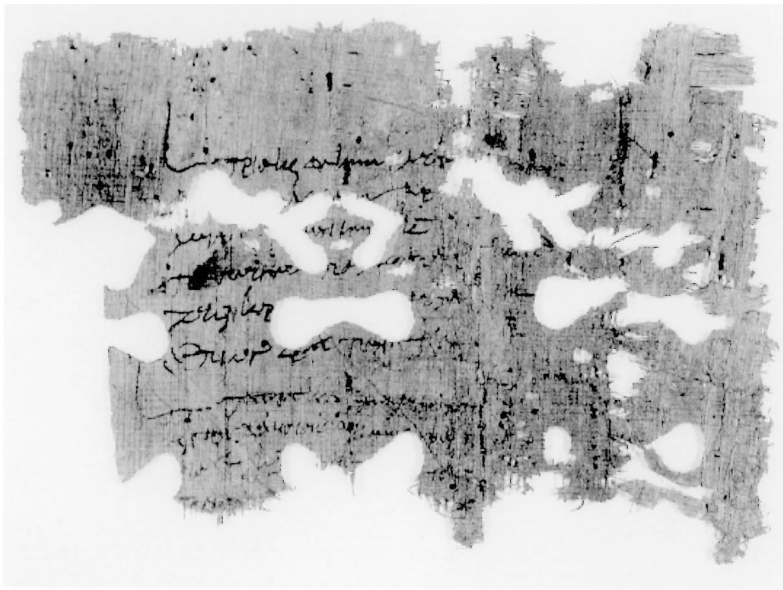


3)



4)

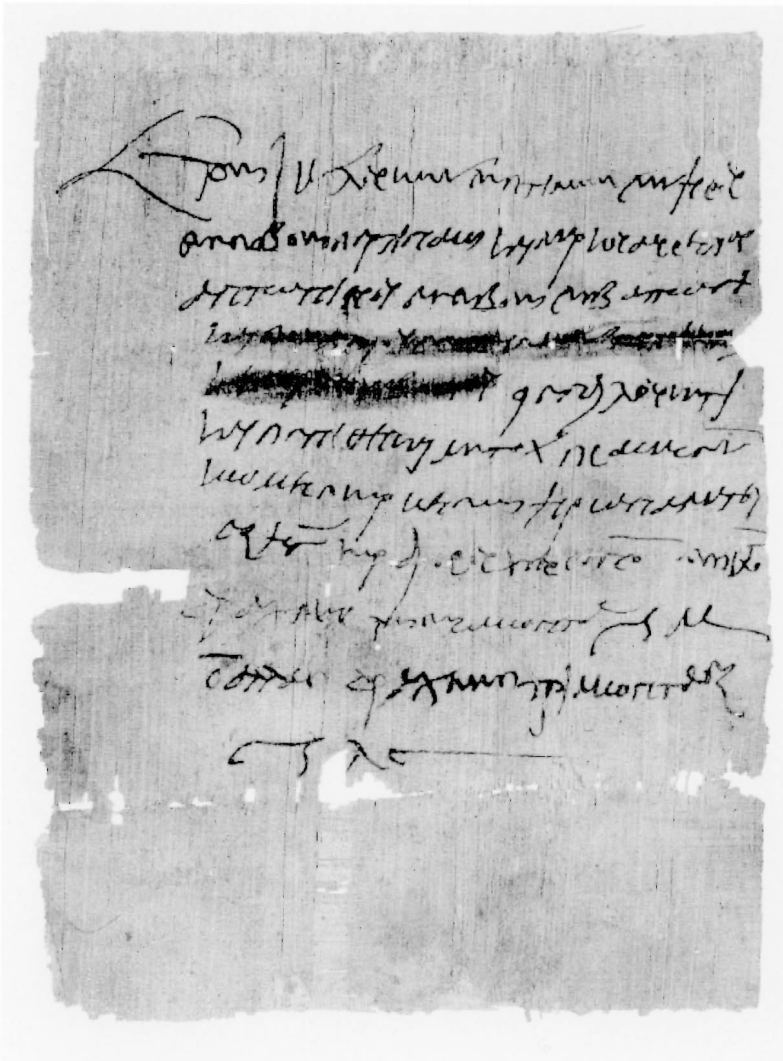
1) P.Mich. inv. 4833a; 2) P.Mich. inv. 5587a; 3) P.Mich. inv. 5587b; 4) P.Mich. inv. 6541a



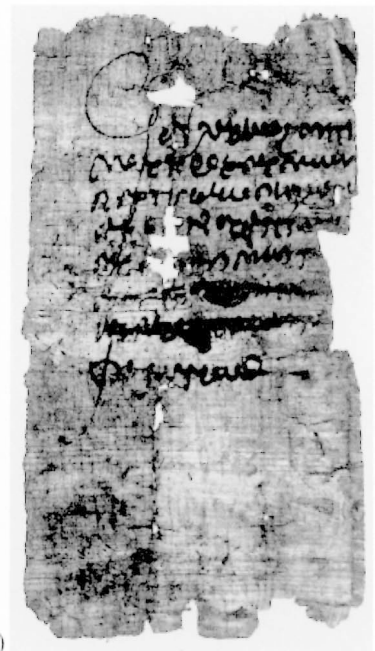
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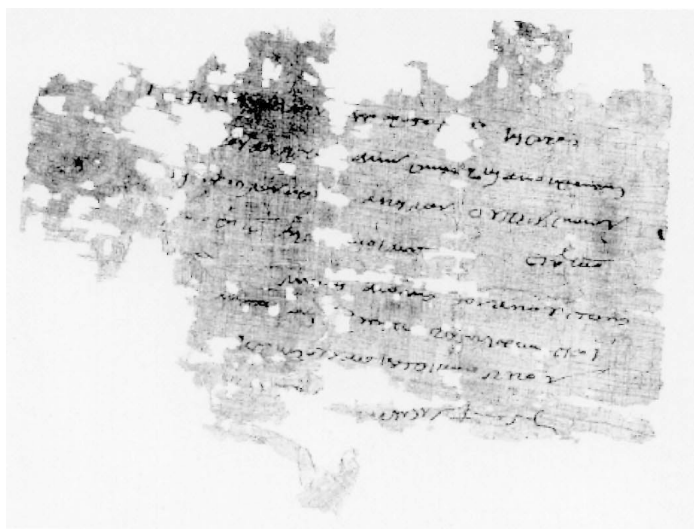
2)



3)



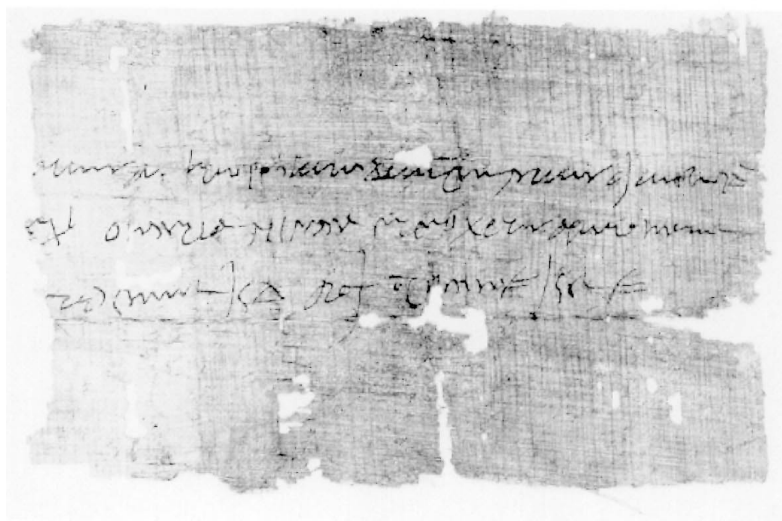
4)



1)



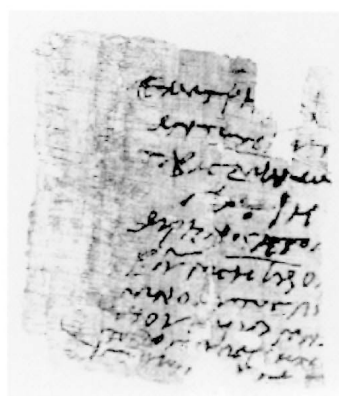
2)



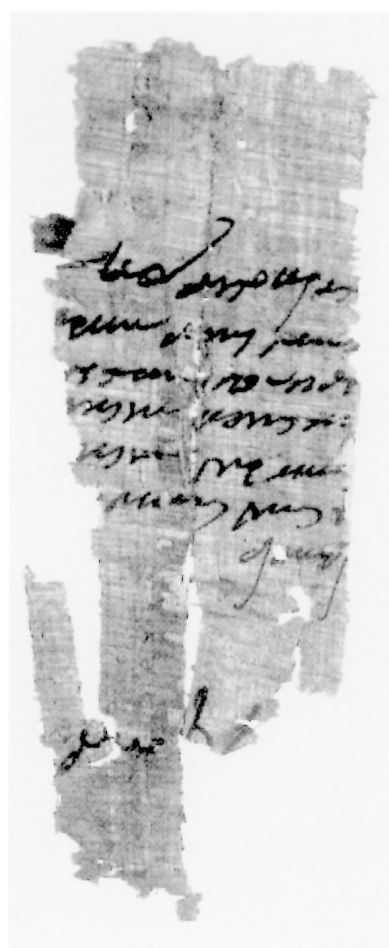
3)



4)

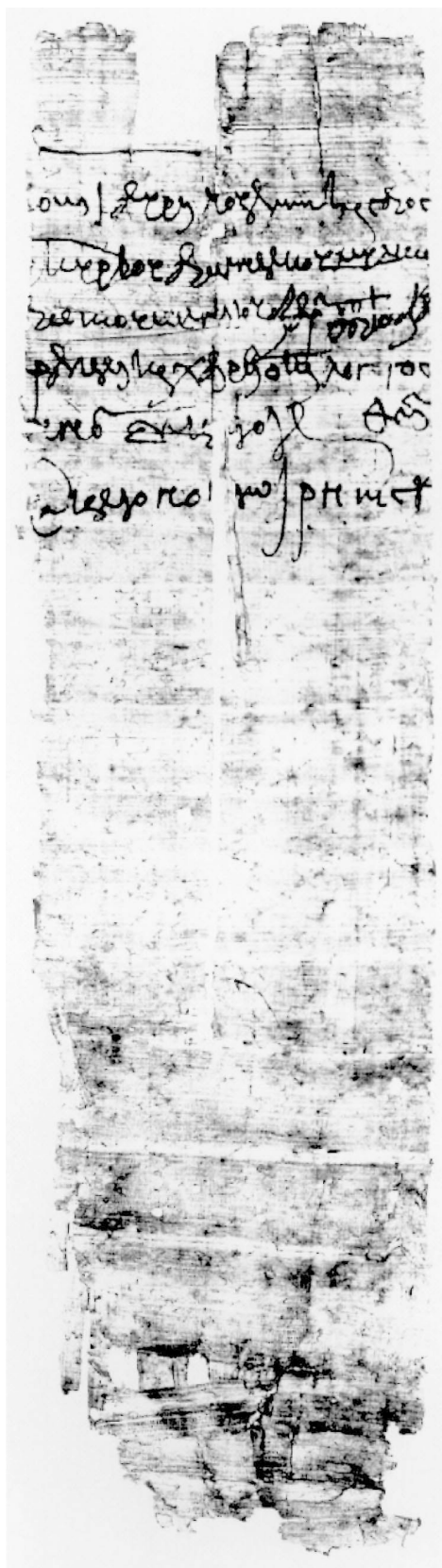


5)

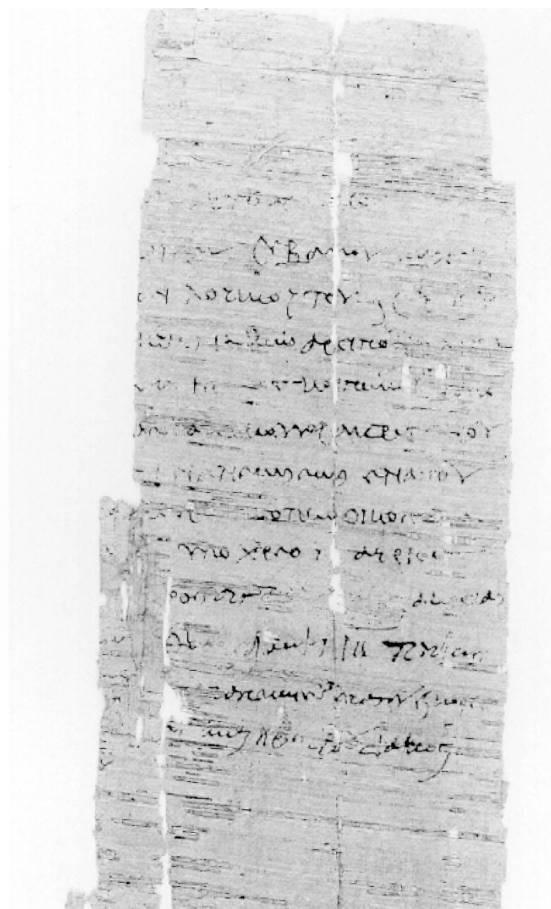


6)

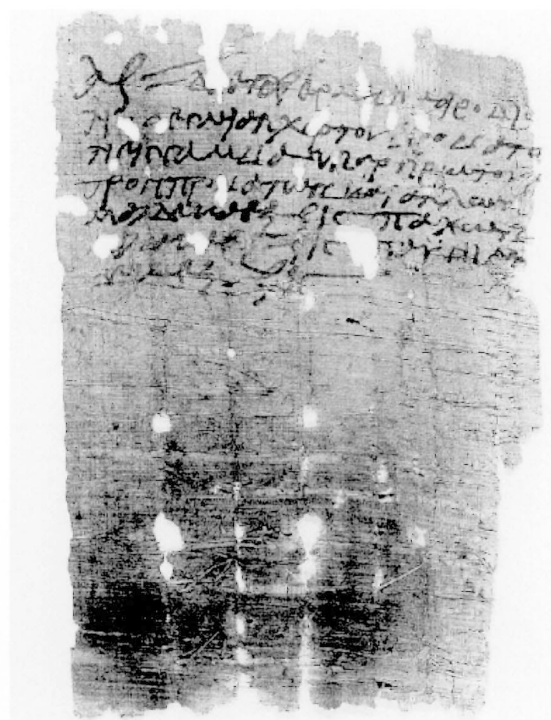
1) P.Mich. inv. 2844; 2) P.Mich. inv. 2900a; 3) P.Mich. inv. 3434; 4) P.Mich. inv. 4788; 5) P.Mich. inv. 6340; 6) P.Mich. inv. 5299a



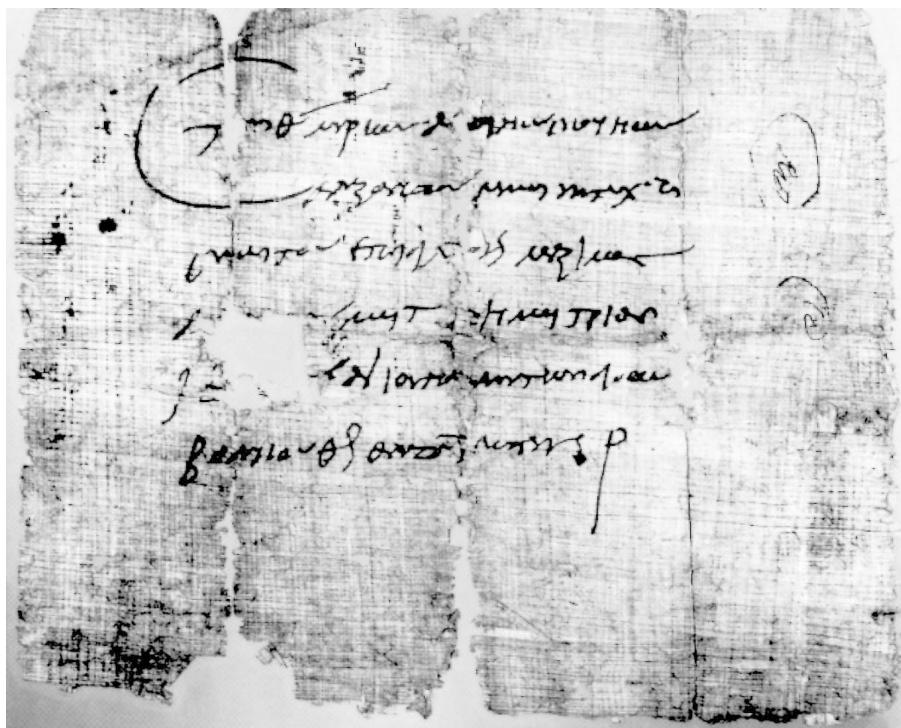
1)



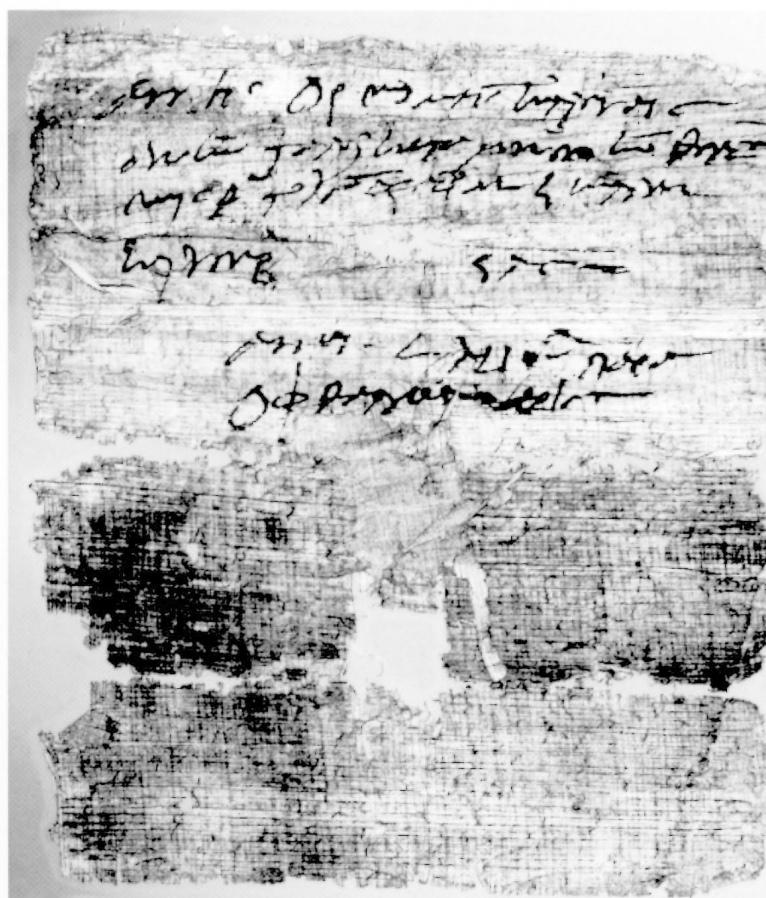
2)



3)



1)



2)