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Study of Unpublished Greek Ostraca from Cairo Museum

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Abstract

This thesis consists of sixteen unpublished Greek Ostraca; all of them are from Elephantine. They belong to the Roman period first and second centuries AD.

This collection is from Cairo Museum, and it is registered under the special number 18955. Some pieces of ostraca are taxes "merismos of statue, unspecified merismos, poll tax, value of public date-palm, trade tax, merismos of watch-tower guards, licence of donkey", payment in kind, payment in money and a list of sick soldiers. These pieces are arranged chronologically.

I- O.Cairo Mus. Sr. 18955, this text is a receipt for poll tax. The rate of the poll tax varied from place to place, this variation may be explained by the wealth of the district in question. Other variations, which include series of years in the late first to early second centuries at one location, suggest that the state could raise or lower the payment from year to year as year dictated. In this receipt, the tax-payer Bienchis has paid 17 drachmas in two installments of 8 drachmas and 9 drachmas on 7th Oct. (95 AD.). The receipt was issued by Hermogenes who appeared as a practor of money taxes in Elephantine for about thirteen years from AD. 96 at the reign of Nerva to AD. 109 at the reign of Trajan.

II- O.Cairo Mus. Sr. 18955, this text is a receipt for poll tax. This receipt issued on 8th May in the first year of the Roman Emperor Nerva (AD. 97) who ruled for only sixteen months. The rate of the poll tax here was divided

into two installments of 8 dr. and 9 dr. The taxpayer has paid the first installment, which is 8 dr. on 13th Pachon (AD. 97), and he owes the second installment which is 9 dr. for the same year.

III- O.Cairo Mus. Sr. 18955, this ostrakon is a receipt for poll tax. It was issued either in the first year of the Roman Emperor Nerva (AD. 96/97), or in the first year of the Roman Emperor Trajan (AD. 98/99). This receipt was paid in full in a rate of 17 drachmas. In this receipt, the taxpayer Akoulis has appeared by his name only without the name of his father, mother or grandfather. We could find few parallels in this point in other receipts from AD. 83/84 to AD. 211.

IV- O.Cairo Mus. Sr. 18955, This text is a receipt for τιμη ∴ και ∴ δαπα/νημα)Ανδρια/ντοφ "the cost and expense of a statue" of Trajan. The tax was paid in the 17th year of the Roman Emperor Trajan (AD.113/114) in the rate of two drachmas and four obols. In Egypt, the proceeds of the τιμη ∴ και ∴ δαπα/νημα)Ανδρια/ντοφ went to defray the costs, the erecting or maintaining statues "*andriantes*" or busts "*protomai*" of various emperors, who are in some cases mentioned by name: Trajan, Hadrian, Marcus and Verus. One of these statues was placed in the Caesareum and the others probably stood in other temples, as the temple of Jupiter Capitolinus at Arsinoe. The emperor's statue was not just a lifeless monument, an aesthetic adornment to a public square; but slaves, litigants, and even magistrates in times of trouble fled to the emperor's statue, as though it could provide the protection and justice.

V- O.Cairo Mus. Sr. 18955, this text is a receipt for ξειρο(ναχι/ου) μη(νια/ου) "monthly trade-tax", paid in 4 drachmas. The privilege of making partial payments was used in the taxes whose amounts were large, such as ξειρωνα/χιον and poll-tax, or when it was desirable to combine a partial payment of one tax with the full payment of another. ξειρωνα/χιον in general, was a tax on handicraftsmen. ξειρωνα/χιον was assessed on every person, male and female, engaged in any occupation or profit, including apprentices aged fourteen and over. This tax was collected by Σωκρατι/ων the collector of money tax and his associates. This tax was issued on 9th Aug. (AD. 121).

VI- O.Cairo Mus. Sr. 18955, this ostrakon is a receipt for μερισμο:φ α)νδρια/ντοφ (*merismos* of statue). This receipt was paid by Sansnos, son of Petorzmithis and Tartaos on 27th May (AD. 133). This assessment was paid for two statues in the rate of 4 drachmas per each. Also one drachma was paid as a scribal fee. The amount of μερισμο:φ)Ανδρια/ντοφ varied from 3 obols under the roman emperor Trajan to 10 drachmas under the emperors Marcus and Verus. This tax was collected by Petorzmithes the tax collector of Elephantine.

VII- O.Cairo Mus. Sr. 18955, this text is a receipt for "the value of the product of a public date-palm", τιμη: δημοσι/ο(υ) φοι/νικ(οφ) γενη/(ματοφ), for the seventeenth year of the Roman Emperor Hadrian (AD. 132/133). The receipt was issued on the eighteenth year of

Hadrian. 19th Oct. (AD. 133). This receipt is paid in the rate of four drachmas and two chalci. This tax was collected by Petorzmithes, collector of Elephantine, and paid by Germanos, his mother being Killis. Receipts υ(π(ε.:ρ) φοι/νικ(οφ) are found as early as 19-18 B.C. Palm tree production was an important element of the private household economy in Upper Egypt.

VIII- O.Cairo Mus. Sr. 18955, this text is a receipt for two taxes paid by Zmenpos, son of Petorzmithes, his mother being Tanlila. The first tax is μερισμο.:φ σκοπε/λων "an assessment for watch-tower guards" paid in 1 drachma 1 obol in the twenty first year of the Roman emperor Hadrian (137 AD.). The second tax is δι/πλωμα ο)/νων "licence-tax for donkeys", but the rate of this tax is unfortunately in the broken part of the text. The two taxes were collected by the two praetores Ψανμου.:φ and Πετεσου=ξοφ who collected money-taxes at Elephantine in the period from 135 AD. to 139 AD.

IX- O.Cairo Mus. Sr. 18955, this text is a receipt for unspecified *merismos*. This tax was collected by the two collectors of money-taxes of Elephantine: Annios the son of Ammonios and Serapammon the son of Pachnoubis. The name of the tax-payer is in the broken part of the text, only his mother's name Θιμεαυ=φ appears. This tax was paid at the rate of 4 drachmas on 29th Feb. (AD.140).

X- O.Cairo Mus. Sr. 18955, this text is a receipt for unknown tax. This tax was paid in 4 drachmas on 25th December (AD. 141). Annios Serapion, the tax- collector of money-taxes of Elephantine, collected this tax. The

name of the taxpayer does not appear completely, but only his mother's name Σενπατοφ appears obviously.

XI- O.Cairo Mus. Sr. 18955, this text is a receipt for unspecified *merismos* paid in (144 AD.) The tax here was collected by Soter and Papremithes the two collectors of money-taxes of Elephantine. Soter appeared as collector of money taxes either alone or accompanied with other collectors, as Papremithes, and Serapamon. The tax was paid in the rate of 4 drachmas. The tax was paid by Petorzmites the son of Zmentpos, his mother being Tisatis.

XII- O.Cairo Mus. Sr. 18955, this text is a receipt for unspecified *merismos* collected by Papremithes in the period from AD. 143 to AD. 147. The name of the tax was in the broken part but we can suggest it from the name of the tax-collector. Papremithes as collector of money-taxes appears only in receipts for unspecified *merismos*. The rate of this tax is also in the broken part of the ostrakon.

XIII- O.Cairo Mus. Sr. 18955, this text is a receipt for payment in kind. The payment is for the harvest of the aromatic nuts μ]υ?ροβ(αλα/νων) γενη/(ματοφ). The aromatic nuts (balsam trees) had been transplanted to Egypt by the time of Vespasian (AD. 69/79). It survived in Egypt down to AD. 1615. The payment was collected by the collector of grain πρα/κτωρ σιτικω=v. The rate of the payment in this text is one quarter artaba of wheat. This text was dated at the eighteenth year of the Roman emperor Antoninus 154/155 AD.

IVX- O.Cairo Mus. Sr. 18955, this text is a receipt for unspecified *merismos*. The tax was collected by two collectors of money-taxes Melanos son of Didymos and Amonis, who collected the tax through Palachimis. The tax was paid in the rate of 4 drachmas on 26th May (AD.169). Assessments in money served a double purpose. They were imposed to meet various local expenses such as maintenance of guards, entertainment of officials, and maintenance of public buildings. They also served to make up deficiencies in the revenue which had been calculated for certain taxes, particularly in the case of the poll-tax and taxes on sales and trades. In this receipt, symbol of double slashes appears to refer to the two Roman Emperors Marcus Aurelius and Verus.

XV- O.Cairo Mus. Sr. 18955, this text is a receipt for payment of money. Dionysius son of Ptolemaios gave the Younger 34 drachmas. Unfortunately, the reason of this payment does not appear in the text. So the 34 drachmas may be paid as a loan, lease of anything (house, land), price for goods or to receive any kind of services.

XVI- O.Cairo Mus. Sr. 18955, this text is about a list for the names of sick or unfit soldiers. This list consists of five names: Dokimos, Inuris, Sandis, Kerkaris and Draukos. Considerate commanders were noted for their care for sick soldiers. In Roman time, sick and wounded soldiers were treated in field tents separated from the barracks, also they were treated in well-designed and carefully built hospitals which provided insulation, quietness, and reduced likelihood of infection.

I- Receipt of Poll Tax

O.Cairo Mus. Sr. 18955
6.4 cm. x 4.5 cm.

Prov. Elephantine
7th Oct. (95 AD.)

This ostrakon has a nearly rectangle shape. It has a light brown color. Its actual dimensions are 6.4 cm. x 4.5 cm. It has no margin from the left hand side and at the top. There is a margin from the right hand side of 1.1 cm. except on the sixth line, which extends to leave a margin of 0.3 cm. Also, there is a margin at the bottom of 1.8 cm. This ostrakon has a long break from the left hand side. It is obvious that this break is irregular that it caused loosing of one letter or two in the beginning of the first three lines, and about nine letters on the fourth line. This ostrakon has many symbols and abbreviations, also it was written by a cursive method.

This ostrakon is a receipt of poll-tax. A part of the term λαογρ]αφ(ι/αφ) appears abbreviated on the beginning of the second line. Also, the writer of the receipt (Ερμογ(ε/νηφ) ε)/γραψ(α) which appears on the fifth line, appeared as a collector of poll-tax in Elephantine/Syene from AD. 97 to AD. 109. So, Hermogenes appears in our receipt two years earlier than AD.97.

The rate of the poll-tax appears on the third and fourth line ε)πι.: λ(ο/γου) (δραξμα.:φ) η', λοιπ(α.:φ) (δραξμα.:φ) θ' (γι/νονται) (δραξμαι.:) ιζ' which denote to the two installments of the poll-tax (8 dr. and 9 dr.) to be totally 17 drachmas.

The date in which the receipt was issued appears on the second line ιδ' (ε)/τουφ) Δομιτιανο[υ=, and on 6th and 7th lines (ε)/τουφ) ι/ε]Δομιτιανου= και/σαροφ του= κυρ- -ι/]ο?υ Φαω=φι ι/.

The parallels are O.Wilck.II, nos. 46 (AD. 96/97), 52 (AD. 97/98), 65 (AD. 101/102), 69 (AD. 102/103), 70 (AD. 103/104), 82 (AD. 108/109).

The verso is blank.

Recto

1 δ]ιε/γρ(αψεν) Βιη=v(ξιφ)
2 υ(π(ε.:ρ)
λαογρ]αφ(ι/αφ) ιδ' (ε)/τουφ) Δομιτιανο[υ=
3 Και/σαροφ τ]ου= κυρι/ου ε)πι.: λ(ο/γου)
(δραξμα.:φ)
η'
4 ο(αυ)το.:φ τα.:φ] λ?ο?ι?π(α.:φ) (δραξμα.:φ) θ'
(γι/νον- ται) (δραξμαι.:) ιζ'
5 vac.] (Ερμογ(ε/νηφ) ε)/γραψ(α)
6 (ε)/τουφ) ιε/]Δομιτιανου= και/σαροφ
7 του= κυρι/]ο?υ Φαω=φι ι'

Symbols and Abbreviations

Line 1: δ]ιε/γρ = δ]ιε/γρ(αψεν).
Line 1: Βιη=v = Βιη=v(ξιφ).
Line 2:)Ελ]εφ =)Ελ]εφ(αντι/νηφ).
Line 2: = (ε)/τουφ).
Line 3: = λ(ο/γου).
Line 3: = (δραξμα.:φ).
Line 4: λοιπ = λοιπ(α.:φ).
Line 4: = (δραξμα.:φ).
Line 4: = (γι/νονται).
Line 4: = (δραξμαι.:).
Line 5: (Ερμο = (Ερμογ(ε/νηφ).
Line 5: ε)/γραψ = ε)/γραψ(α).

The Translation

"Bienchis has paid 8 drachmas on account of the poll-tax of the 14th year of Domitian our lord, he himself (has paid) the remaining 9 drachmas, the total 17 drachmas. Written by me, Hermogenes. Year 15 of Domitian Ceasar our lord, 10 Phaophi."

Comment

Lines

1-

2 δ]ιε/γρ(αψεν) Βιη=ν(ξιφ) υ(π(ε.:ρ) λαογ- ρ]αφ(ι/αφ):
the first line begins by the verb of payment and the name of the taxpayer. Although there is a bent break at the top of the ostrakon cause hiding to the rest of the first line, yet it appears that the taxpayer's name is not followed by the father's name or any other word.

Rome imposed capitation and head taxes, collected at fixed rates reckoned in drachmae. Taxes were collected throughout the year, often in installments rather than on a fixed due date. (See: Kenneth W. Harl, *Coinage in The Roman Economy 300 BC. To AD. 700*, Published by JHU Press, 1996, pp. 231, 232).

In Egypt, the Roman state operated an invasive apparatus even at tax extraction. In spite of this, many Egyptian peasants struggled to pay their poll-tax in cash by splitting it into several installments. (See: Ian Morris, Walter Scheidel, *The Dynamics of Ancient Empires*, Published by Oxford University Press US., 2009, pp. 183, 184).

The taxpayer who refused to pay the poll-tax, could be seized and thrown in the debtor prison (πρακτο/ρειον). So as early as AD.45 we find that the practor of the poll-tax may require the assistance of the strategos to enforce payment. (See: G. H. R. Horsley, S.R. Liewelyn, Macquarie University, Ancient History Documentary, *New*

Documents Illustrating Early Christianity, Published by Wm. B. Eerdmans Publishing, 1998, p. 67).

Lines 2-3 ἰδ' (ε)/τουφ) Δομιτιανο[υ= Καί/σαροφ τ]ου= κυρί/ου: Suetonius says that Domitian began his reign with some leniency and self-restraint but that those qualities were not destined to continue long. (See: Leonard L. Thompson, *The Book of Revelation*, Published by Oxford University Press US, 1997, p. 97).

Domitian was a highly efficient administrator and the empire ran smoothly under his control. The provinces were well governed though taxes were high and efficiently collected. (See: Hazel J Staff, John Hazel, ebrary, *Who's Who in Roman World*, Published by Routledge, 2002, p. 97).

Domitian was determined to achieve military glory. The soldiers were exempt from direct tax payment, and from the reign of Domitian they did not pay the indirect taxes also. The exemption extended to veterans and to their wives, children and parents. Also in the reign of Domitian, the military men could run businesses while they were still serving. (See: Pat Southern, *The Roman Army*, Published by ABC-Clio, 2006, p. 107).

Suetonius sees that Domitian's character was a mixture of virtue and vice. Domitian was zealous in protecting his humble provincial subjects, if only to insure that they were able to pay their taxes regularly. Domitian's determination to remain in control of affairs had its beneficent side. He was a careful administrator, and Rome's