

A Tax Register from Roman Fayum

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Abstract: Revised edition of an Arsinoite tax register of the second/third century.

Keywords: taxation, λαογραφία, ἀλική, γέφυρα, υἰκή, προσδιαγραφόμενα, συμβολικόν

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The first edition of the papyrus discussed below appeared in a publication whose readership is not primarily papyrological.¹ It contains much of value, but some problematic readings affect the reconstruction and overall understanding of the text. I present a revised edition, based on the photograph that accompanies the *ed. pr.*

This is a fragment of an account of payments of capitation taxes from the Arsinoite nome, assigned to the late second or early third century. Six men would have been listed in the original document (1–4, the extant part), followed by the sums paid for λαογραφία, ἀλική, γέφυρα, and υἰκή (5–9). After an entry of obscure import (10), there is a total for λαογραφία that implies twelve annual payments (11). These taxes appear in the same order in P.Petaus 42 (184–6) and SB XXII 15822 (3rd c.); cf. also P.Köln II 95 (2nd/3rd c.), which substitutes πορθμείου for γεφύρας, and SB XVI 12834 (2nd/3rd c.). The rates are the usual ones, with small variations.

The second payment of λαογραφία reflects the standard Arsinoite rate of 40 drachmas, with 2 drachmas 3 obols for surcharges (προσδιαγραφόμενα) and 2 obols 3 chalci for the scribal fee (συμβολικόν), or with προσ-

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¹ B. Kiss, ‘P. Prag. Gr. III 95b’, in E. Juhász (ed.) *Byzanz und das Abendland VI. Studia Byzantino-Occidentalia* (Budapest 2019) 259–70, with a colour photograph on p. 259. The volume is available on line, at <<http://byzantium.eotvos.elte.hu/kiadvanyok/on-line/>> (last accessed 8 May 2021).

διαγραφόμενα = $\frac{1}{16}$ λαογραφία and συμβολικόν = $\frac{1}{6}$ προσδιαγραφόμενα.² The first payment of λαογραφία may suggest a slightly different rate for the two additional charges, as we will see.

The other three taxes are smaller imposts for which no συμβολικόν was paid.³ The ἀλική in the Fayum was assessed at 4 obols, with extra charges of 4 chalci (2 + 2). At this rate, six men would have paid 4 dr. 3 ob.; here we have 4 dr. + 1½ ob., since only the προσδιαγραφόμενα were included (see below, 6 n.).

The less well-known γέφυρα was assessed at 2 ob. 2 ch. in P.Stras. V 419 (134/5), at 2½ ob. in SB XVI 12816.68 (179), and at 2½ ob. + 2 ch. as surcharge in P.Petaus 42 (184–6) and SB XVI 12834.12 (2nd/3rd c.). The last rate probably underlies the cumulative payment of 2 dr. 4 ob. here, with ½ ob. rounded down.⁴

The Arsinoite rate of the υίκή was 1 dr. 1 ob., of which ½ ob. represents surcharges. Our account conforms to this picture.

The combined payments for προσδιαγραφόμενα and συμβολικόν amount to 18 dr. 4½ ob. (l. 9), of which 5½ ob. are προσδιαγραφόμενα on the three smaller taxes (ll. 6–8). The extra charges on the λαογραφία are only partly extant (l. 5); for the account to balance, they should total 17 dr. 5 ob., but the expected sum, also suggested by l. 11, is 17 dr. 3 ob. There is a difference of 2 obols, arguably a very small sum;⁵ see further 5 n.

The first editor thought that the text was written by the same hand as SB XVI 12834 and perhaps P.Köln II 95 (p. 270). This does not hold for the latter, but there are close affinities with the former, which uses the same abbreviations and symbols. Apart from the writing of πρ(οσδιαγρα-φόμενα) pointed out by the editor, we may note the the abbreviation of σ(υμβολικόν), the variant representation of (γίνονται) (see below, 9 n.), and the addition of a dot under the obol symbol. I am not entirely sure that this is the work of one and the same scribe, but it certainly comes from the same scribal milieu.⁶

² Cf. J.C. Shelton, 'The Extra Charges on Poll-Tax in Roman Egypt', *CE* 51 (1976) 178–84, at 182; A. Gara, *Prosdigraphomena e circolazione monetaria* (1976) 143, 145. V.B. Schuman, 'The "Rate" of the Prosdigraphomena', *BASP* 16 (1979) 125–30, offers a somewhat different view.

³ συμβολικόν was paid for ἀλική in SB XVI 12834, but not for ιερ() γεφ() and υίκή.

⁴ (2 ob. 6 ch.) × 6 = 12 ob. 36 ch. = 4 dr. 4 ob. 4 ch. (= ½ ob.).

⁵ It may be a mere coincidence that we obtain 2 obols if we add the unrecorded payment of συμβολικόν for ἀλική (1½ ob.) to the missing ½ ob. in the γέφυρα payments.

⁶ In view of other connections, it would not be surprising that a papyrus formerly in Wessely's private collection is related to one in Vienna (SB XVI 12834 = SPP XX 49r +

P.Prag. inv. III 95b

11.3 (w) × 14 (h) cm

Second/third century

-
- 1 [c.9] . . . [
- 2 Ὀννωφρις ἀπάτωρ μητρὸς
- 3 Ἄαυς ἀπάτωρ μητρ[ὸς
- 4 (γίνονται) ἄνδρες ̅ [
- 5 λαογρ(αφίας) (δραχμαὶ) σμ προ(σδιαγραφομένων) (δραχμαὶ) ι.
[σ(υμβολικοῦ) (δραχμ.) . (-ώβολον)]
- 6 ἀλικῆς (δραχμαὶ) δ προ(σδιαγραφομένων) (ὄβολος) [(ἡμιωβέλιον)
(γίνονται) (δραχμαὶ) δ (ὄβολος)] (ἡμιωβέλιον)
- 7 γεφ(ύρας) (δραχμαὶ) β (τριώβολον) προ(σδιαγραφομένων) (ὄβολος)
[(γίνονται)] (δραχμαὶ) β (τετρώβολον)
- 8 υἰκῆς (δραχμαὶ) ̅ (τριώβολον) προ(σδιαγραφομένων) (τριώβολον)
(γίνονται) (δραχμαὶ) ζ
- 9 (γίνονται) (δραχμαὶ) σγν προ(σδιαγραφομένων) καὶ σ(υμβολικοῦ)
(δραχμαὶ) ιη (τετρώβολον) (ἡμιωβέλιον) (γίνονται) (δραχμαὶ) σοα
(τετρώβολον) (ἡμιωβέλιον)
- 10] . ιπ() . (έτ) β
- 11 λαογρ(αφίας) (δραχμαὶ) υπ προ(σδιαγραφομένων) (δραχμαὶ) λ
σ(υμβολικοῦ) (δραχμαὶ) ε (γίνονται) (δραχμαὶ) φιε
- 4 / 5 λαογρς σμ ρ' σ ιε 6 σ δ ρ' = [σ / σ δ]σ' 7 γεφ' ἰβρ' ρ' = [/] σ βρ'
8 υἰκῆς σ ε ρ' / / σ ζ 9 / σ σγν ρ' και ε σ ιηρ' / / σ σοα / σ' 10] . υ . Λβ
11 λαογρς σ υπ ρ' λ ε σ ε / σ φιε

(2ff.) Onnophris, fatherless, mother ...

Aaus, fatherless, mother ...

Total 6 men.

Poll-tax 240 dr., surcharges 16(?) dr., receipt fees ... dr. ... ob.

Salt-tax 4 dr., surcharges 1½ ob., total 4 dr. 1½ ob.

Bridge-tax 2 dr. 3 ob., surcharges 1 ob., total 2 dr. 4 ob.

Pig-tax 6 dr. 3 ob., surcharges 3 ob., total 7 dr.

Total 253 dr., surcharges and receipt fees 18 dr. 4½ ob., total 271 dr.
4½ ob.

... 2 years (?)

Poll-tax 480 dr., surcharges 30 dr., receipt fees 5 dr., total 515 dr.

62r, earlier PERF 263 and 276), but this may be merely chance: the Vienna papyrus was acquired in the 1880s, while Wessely bought his papyri in 1904 (see P.Prag. I, p. 3).

3 Άαυς: Άαής *ed. pr.* Πάαυς (TM Nam 7953) is a common name in the Fayum, but this form is new.

5 ι [. *Ed. pr.* read ις before the lacuna, and left the line unrestored. ις is indeed the more natural interpretation of the writing, but ιε = 15 dr. is expected, and receives support from the figures in l. 11. If the sum paid for προσδιαγραφόμενα was 16 dr., we would have to assume that 1 dr. 5 ob. was paid for συμβολικόν, to bring the total of extra charges to 17 dr. 5 ob. (see above, introd.). This would imply a lower rate for συμβολικόν than usual (1 ob. per 1 dr. of προσδιαγραφόμενα; for 16 dr., it would be 2 dr. 4 ob.). On the other hand, if we read ιε, these 17 dr. 5 ob. could have been split as 15 dr. + 2 dr. 5 ob., 15 dr. 1 ob. + 2 dr. 4 ob., or 15 dr. 1½ ob. + 2 dr. 3½ ob.; the totals for συμβολικόν will be high, though admittedly these are very small sums. In view of these uncertainties, I have not restored the text in full.

6 The first editor offered no supplements for the lacuna but noted (p. 267) that something was visible above the end of l. 7. This last trace must be the lower part of the symbol for ἡμιωβέλιον. It does not have the right form for the obol sign, which would have been written if συμβολικόν had been paid. There also seems to be no room to restore a payment of συμβολικόν.

7 γεφ(ύρας): παι(δίσκων) *ed. pr.* I have resolved the form required by grammar, though only γεφύρης and γεφυρῶν are attested when the word is written out in full. It is preceded by ἱερ() in SB XVI 12834. This was apparently a ‘tax for the maintenance of bridges’ (P.Ryl. II 225.51 n.); see further P.Heid. X 451.12 n., pp. 406–10.

[γίνονται]. Not restored in *ed. pr.*, but the supplement is obvious.

8 6 dr. 3 ob. + 3 ob. = 7 dr. Even without this entry, it would have been clear that the taxes were calculated on the basis of the 6-obol drachma.

9 πρ(οσδιαγραφομένων) καὶ σ(υμβολικοῦ): πρ. ω(???)ις' *ed. pr.* For this combination of the two charges, cf. P.Lond. III 1170.7 and 8 (c. 144), SB XVI 12816.75 (179), BGU II 471.10 (186/7), etc. The abbreviation of συμβολικόν here is similar to those in P.Lond. III 1170 and SB XVI 12834, with a long oblique riser added above sigma. In a different context, one could think of resolving (ἔκτης); the rate of the συμβολικόν was in fact ⅙ of the προσδιαγραφόμενα, but I doubt this was the writer's inten-

tion. It may be worth noting that (ἔκτης) was initially read in BGU IX 1891.459, later corrected to σ(υμβολικοῦ) (BL III 25); the abbreviation is slightly different, with a semi-horizontal written over sigma.

(ἡμιωβέλιον) (*bis*): (δίχαλκον) (*bis*) *ed. pr.*

(γίνονται) is a long, almost vertical stroke, whereas in ll. 8 and 11 a long oblique or semi-horizontal stroke is used. The same variation in the form of this symbol is in evidence in SB XVI 12834.

10] ιπ() . (ἐτ) β: (γίν.) προ(σδ.) αδ (γίν.) β (γίν.) ι *ed. pr.* (the last (γίν.) belongs to the line below, and ι is the foot of the (γίνονται) abbreviation from the line above). F. Reiter has offered a tentative though ingenious interpretation of this line, according to which the papyrus may record payments from six men who had paid their taxes separately from the rest of their community, perhaps after their return from *anachoresis*. “As the payment in l. 11 is not preceded by other names, I suppose it is related to the same group. In this case, the amount might involve two (probably preceding) tax years, for which the obligations have not yet been fulfilled, and I would try to read λείπ(εται) ἄλ(λα) (ἔτη) β or, less probably, λείπ(ονται) ἄπ(ὸ) (ἐτῶν) β.” The line could have been set out in relation to the lines above and below, as a subtitle.

11 (δραχμ.) υπ προ(σδ.) (δραχμ.) λ σ(υμβολικοῦ) (δραχμ.) ε: (δραχμ.) μ.(???) προ(σδ.) (δραχμ.) λς (δραχμ.) σι *ed. pr.* The reading of ε is not easy (ξ would also be acceptable), but the arithmetic makes it appear incapable. Cf. the problem with ις/ιε in l. 5.