

P.Athen. 48: Tax registers from Karanis

One side of this papyrus¹ bears a list of names of men and amounts of money, plausibly interpreted as payments for poll-tax. It was assigned to the second century and dubiously attributed to Theadelphia, but Κάρανος Ἀιαῶτος in l. 10 points away from West Fayum: Κάρανος takes us to the North-East, and Ἀιαῶς to Karanis.² Even more, Κοινῶς Χαι[ρ]ή(μονος) in l. 9 may be a known resident of Karanis: cf. *O.Mich.* I 392.1 Κοινῶς Χαιρ(ήμονος); the ostrakon is dated Year 5, Payni 6, which may correspond to 31 May 197 or 222. Πτολεμαῖος Ἴσχυ[ρ]ᾶ in l. 11 may recur in *BGU* I 157.4f. (after 212: *BL* XIII 17), and Ἴσχυρᾶς Πτολε[μα]ίου in l. 12 may be the same as the one in *O.Mich.* I 278 (Year 21, Payni 19 = 13 June 213), 282, and 285.

If any of the suggested identifications holds, the setting is Karanis, early in the third century, but two other persons take us to the world of the *Tax Rolls*, some three decades earlier. The name of the father of Καμῆς Πάχξωξ in l. 7 should be read as Πασοξ . . ., presumably Πασοξει; Καμῆς Πασοξει is recorded in *P.Mich.* IV.1 223.2418, 3277 (172), 224.624, 2197, 3938 (173), 225.2604 (175). Then Απ[]λιος []λυ() in l. 3, in reality Ἀρτεμᾶς Π[τ]ο[λ]ε(μαίου), must be the one known from *P.Mich.* 223.513, 1790 and 224.623 (and *SB* XVIII 13857.3f.). We may thus assign this tax register to the end of the second century or the very beginning of the third.

A few other names should be read differently, but this does not lead to identifications with known persons. In l. 8, Χαιρήμων Παχ[ος] . . ., the father's name may be read as Βελλ[ή^(?)]ους. In l. 13, Ὠρίων Καχώτης, read Βαχιώτης, l. Βακχιώτης; Horion came from Bakchias. In ll. 17 and 23, Λαχ[ανίου] has already been doubted (*BL* VIII 390); there is no lacuna in l. 17, but only λαχ, to be resolved as λαχ(ανοπώλης) (also in l. 23). In l. 18, instead of Ἀκοῦς read Ἀβοῦς. In l. 19, read Μέλας Ἡρᾶ, not Ἡρα(κλᾶ). In l. 23, Σερᾶς seems preferable to Σαρᾶς. In l. 26 for Πτο[] read Πτολ[]. Κιαπ[]θις in l. 31 would be a rarity; we may read Κιαπι[ς] Π[] .³

The editor thought that the account was written on the 'recto' of the papyrus, but this is false. It is written across the fibres on the back of a piece cut from an extensive tax register, upside down relative to the front. Of this earlier text we have a column with names and amounts of money, with remains of two other columns on either side. The editor stressed that it was hard to read. Certain parts are indeed difficult, on account of the occasionally very fast writing, abrasion and other damage, but the reading of more than half of the text of the first edition is susceptible to substantial improvement. I present a revised text, with translation and notes.⁴

The sums recorded are variable; some of them are fairly high (170 dr. in the first column, opposite l. 23) and others quite low. This suggests a register of vineyard or garden taxes, also in view of the presence of women: of the thirty names of tax-payers

¹ I inspected the original on a number of occasions between June 1995 and March 2004, but the present study is mainly based on digital images supplied in October 2020. I am grateful to Ms Ioanna Ninou, Head of the Archive of the Archaeological Society at Athens, for all her help.

² TM Nam 19595. The name is also attested in *P.Cair.Goodsp.* 30.xxv.16, where the papyrus has αἶαυ.

³ Several other dubious readings have proved more difficult to improve. There is no Κελοῦλον in l. 20; the name begins Κελε- or Βελε-, but I have not managed to match what follows with a known name. The same applies to Καρά[νο]ν in l. 21; the papyrus has Κατα[] . . .]ος (Καταβ[]ωλέ]ος would not fit in the space). Another name beginning Κατα- is written in l. 22, where the edition gives Κατα

⁴ I have left the remnants of the adjacent columns untranscribed. Minor departures from the *ed. pr.* are not signalled in the notes.

that may be recovered with certainty, twenty-one are of men and nine are of women. A number of these persons recur in the *Tax Rolls* or other texts from Karanis. A date in the middle of the second century is suggested; see below, 23 n., 25 n., and 27 n.

- Θέρμουθις . . . ειτο[ς
 Λογγίνος Νεῦλος [
 Μαξιμιαν[ὸς
 [Θέ]ρμουθ[ις
 5 [Ἄπ]ολλω .[
 Ἰσίδωρος .[
 Οὐαλέριος Α[
 Σουχᾶς [
 Τασουχ(άριον) [
 10 Μύσθης Οὐα[λερίου
 Ἰούλιος Ἡρωγ[] .
 Ἀρσίνη[σις] (δραχμαὶ) δ
 Αἰ .[]λιο[ς] Πρόκλος (δραχμαὶ) ξβ
 Ἑλένη . . . α ας [(δραχμαὶ)] κθ (τετρώβολον)
 15 Μαξιμ . . . οὔετρ(ανὸς) (δραχμαὶ) . (δίχαλκον)
 Κάστωρ . . . πασ . . . (δραχμαὶ) δ .
 Τιβ[έριος] Πεθέως (δραχμαὶ) β
 Τασουχ(άριον) Κολλούθου (δραχμαὶ) κη (πεντώβολον)
 Πεθεὺς ὁ καὶ Κάρ(ανος) Σοκ(μήνεως) (δραχμαὶ) ε (τετρώβολον) (δίχαλκον)
 20 [[Τι]]\Τ' νεφερῶς Ἀπίωνος (δραχμαὶ) δ (τριώβολον)
 Τασ[ο]υχ(άριον) . . νιος (δραχμαὶ) β
 Ἰούλιος Λόγγος (δραχμαὶ) ζ (ὀβολὸς) (δίχαλκον)
 Ἀμάτιος Πρίσκος (δραχμαὶ) ε (τετρώβολον) (δίχαλκον)
 Ἰούλιος Κάστωρ οὔετρ(ανὸς) (δραχμαὶ) ια (ὀβολὸς) (ἡμιωβέλιον) (δίχαλκον)
 25 Τασουχ(άριον) Ἡρᾶ (δραχμαὶ) ιβ
 Πεθεὺς Πεθέως (δραχμαὶ?) οβ (τριώβολον)
 Τασουχ(άριον) Πτολεμαίου (δραχμαὶ) νδ
 Σαραπίων Ἀπίωνος (δραχμαὶ) ε (τετρώβολον) (δίχαλκον)
 Ἡρωγ φεως (δραχμαὶ) ια
 30 Σαμβᾶς .[.]ς .[.] (πεντώβολον)
 Ἰσίδωρ[ο]ς Α . .[.] . . σώνου (δραχμαὶ) ος
 [Α]μμωνια .[] . . .[][] . .
 [] . α . .[]

9, 18, 21, 25, 27 τασουχῶς 12, 13 *et passim* ς (vestigial in 12, 22, 25, 26, 28, 29) 14, 19, 23, 28 *f*
 15, 24 ουετρῶς 15, 19, 22, 23, 24, 28 *℥* 18, 30 *f* 20, 26 *f* 22, 24 – 24 *σ*

Thermouthis daughter of –eis ...
 Longinus Neilos ...
 Maximianus ...

Thermouthis ...	
Apollo— ...	
Isidoros ...	
Valerius ...	
Souchas ...	
Tasoucharion ...	
Mysthes son of Valerius ...	
Valerius ...	
Iulius Heron (or: son of Heron) ...	
Harsiesis ...	4 dr.
Aemilius(?) Proclus	62 dr.
Helene ...	29 dr. 4 ob.
Maximi(anus?), veteran dr. 2 ch.
Kastor ...	4 dr. ...
Tiberius son of Petheus	2 dr.
Petheus alias Karanos son of Sokmenis	5 dr. 4 ob. 2 ch.
Tnepheros daughter of Apion	4 dr. 3 ob.
Tasoucharion daughter of ...	2 dr.
Iulius Longus	7 dr. 1 ob. 2 ch.
Amatius Priscus	5 dr. 4 ob. 2 ch.
Iulius Kastor, veteran	11 dr. 1½ ob. 2 ch.
Tasoucharion daughter of Heras	12 dr.
Petheus son of Petheus	72 dr. 3 ob.
Tasoucharion daughter of Ptolemaios	54 dr.
Saparion son of Apion	5 dr. 4 ob. 2 ch.
Heron son of —phis	11 dr.
Sambas son of 5 ob.
Isidoros son of A—	76 dr.
Ammonia— ...	

- 1 Θέρμουθις ... εϊτο[ς. Θέρμουθις Παπέϊτος is known from the *Tax Rolls*; see *P.Mich.* IV.2, p. 176. But Παπέϊτο[ς is not an easy reading.
- 3 Μαξιμιαγ[ός : [] . . . [*ed. pr.* Μαξιμίγος is less likely. Cf. also 15 and n. The name is not common in this period, but we find it at Karanis with Σεμπρώνιος Μαξιμιανός ἰατρός in *P.Mich.* IV.1 224.5318. Perhaps the same person is to be recognized in *BGU I* 43.5–7 (Ars.; II/III) διὰ Σεμπρω|νίου Μαξιμιανοῦ εὐσχήμο|νος, a papyrus that probably comes from Karanis. Although the names are common, almost everyone mentioned in it could be identified with someone in the tax rolls of 172–5 or in other texts of somewhat earlier or later date: for Πτολεμαίου Σαταβοῦ|τος (7–8), cf. *P.Mich.* IV.2, p. 220 (various options), etc.; for Μάρωνος Λιμναίου (9), cf. *P.Kar.Goodsp.* 81.3 (158/9), *P.Mich.* IV.2, p. 186, etc.; for Ἀρπάλου Ἀρπάλου (12), cf. *P.Mich.* IV.1 224.4886; for [Πτολε]μαίο[υ] Χαιρήμονος (15), cf. *P.Mich.* IV.2, p. 226, etc.
- 4 [Θέ]ρμουθ[ις] : [] ομου [*ed. pr.*
- 5 [Ἀπ]ολλω [: [] λλ . [*ed. pr.* Either [Ἀπ]ολλων[- or [Ἀπ]ολλῶς [would be possible.
- 9 Τασουχ(άριον) [: Τε[νοῦ(?)]χ[ις] *ed. pr.* Τασξής is a less likely reading. The same holds for l. 18.
- 10 Μύσσης Οὐα[λερίου] : Μυστ[ᾶς] . ου [*ed. pr.* One may also read Μυσθᾶς, a less common form of this name at Karanis; cf. *P.Mich.* XXI 828.42 n. (Μυστ[ᾶς] had been questioned by P.J. SIJPESTEIJN, *Aegyptus* 65 (1985) 27 n. 19 ≈ *BL VIII* 390.)

- 11 Ἰούλιος Ἡρώων : Ἡρώων, used as a *cognomen* (cf. 22, 24) or Ἡρώων[ος] (so *ed. pr.*). The trace at the end of the line might be part of the sign for δίχαλκον.
- 12 Ἀρσίνη[σις] : Ἀ . . . [*ed. pr.*
- 13 Αἰ . []λιος[ς] Πρόκλος : Ἀξ . [] . [*ed. pr.* After Αἰ, there is a low trace followed by a blank space, probably the result of abrasion. This suggests reading Αἰμ[ί]λιος[ς]. It is less likely that the space was left blank deliberately; otherwise, the name would be Αἶ λιος[ς].
- 14 Ἐλένη . . α . . . ας [(δρ.)] : Σ *ed. pr.* Most of the ink of the second name is intact but I have not arrived at a satisfactory reading. Apparently not Τραμύσθας.
- 15 Μαξιμί . . . οὔτερ(ανός) : Μάξιμος . . . γρ() *ed. pr.* I cannot read Μαξιμιανός or Μαξιμίνος (cf. 3 and n.). The penultimate trace is an upright, which rules out Μάξιμος. (δρ.) . (δίχαλκον) : [(δρ.)] . *ed. pr.* The damaged number may be κ.
- 16 Κάστωρ . . πασ . . . (δρ.) δ : Κάστ[ωρ (?)] . αι δ *ed. pr.* What is written after δ may be a cancelled triobol sign.
- 17 Τιβέρ[ιος] Πεθέως (δρ.) β : Τιβ[έριος (?)] [(δρ.)] . β *ed. pr.* The space seems too tight for Τιβερί[τιος].
- 18 Τασουχ(άριον) Κολλούθου : Ταυ[ήης] Κολλούθου *ed. pr.* Τασουχάριον Κολλούθου is also known from *P.Mich.* IV.1 223.1963f. (*Ed. pr.* also read ς instead of ϑ at the end.)
- 19 Πεθεὺς ὁ καὶ Κάρ(ανος) Σοκ(μήνεως) : Πεκῦσις ὁ καὶ Καρ() Σοκ() *ed. pr.* This person is also attested in the *Tax Rolls*; see *P.Mich.* IV.2, p. 204. (δραχμαὶ) ε (τετρώβολον) (δίχαλκον). The same sum occurs in ll. 23 and 28.
- 20 [[Τι]] Τ'νεφερῶς Ἀπίωνος : Τιν[ύ]θιος Ἀπίωνος *ed. pr.*
- 21 Τασ[ο]υχ(άριον) . . νιος : Τα[ήης] .]ωνιος *ed. pr.* I have considered Ἀγνιος or Ἀγνιος, but neither is convincing.
- 22 Ἰούλιος Λόγγος : Ἰούλ[ιος] *ed. pr.* A Γάιος Ἰούλιος Λόγγος is known from the *Tax Rolls*; see *P.Mich.* IV.2, p. 159.
- 23 Ἀμάτιος Πρίσκος : Ἀκάτιος Πρίσκου *ed. pr.* The will of the soldier Amatius Priscus, made in 127/8, is mentioned in *P.Cair.Goodsp.* 29. This text comes from Karanis and is undated, but cannot be later than the middle of the second century. The soldier's daughter Lucia is probably the same as Amatia Prisca alias Lucia in *P.Lond.* II 470 = *M.Chr.* 318 (Ars.; 168). Amatia Prisca also occurs in the *Tax Rolls*. See further *P.Louvre* II 114.10 n.
- 24 Ἰούλιος Κάστωρ οὔτερ(ανός) : Ἰούλιος Κάστωρο(ς) τοῦ *ed. pr.* (*Ed. pr.* also missed ς.)
- 25 Τασουχ(άριον) Ἡρᾶ (δρ.) ιβ : Ταυ[ήης] Ἡρῶν [] β *ed. pr.* A Tasoucharion daughter of Heras filed a census return at Karanis on 21.iv.203 (*BGU* II 577), aged 74 years at that time. If the Athens papyrus is earlier than c. 150 (cf. above, 23 n.), this would have been a different Tasoucharion.
- 26 Πεθεὺς Πεθέως : Πε . [] . . Τιβερίου *ed. pr.* Several people with this combination of names occur in the *Tax Rolls*; see *P.Mich.* IV.2, p. 203f. (δραχμαὶ?) οβ (τρώβ.) : [(δρ.)] *ed. pr.* I have assumed that the first trace after the blank space is part of the drachma sign; it would be more difficult to read the sign in place of the doubtful ο.
- 27 Τασουχ(άριον) Πτολεμαίου. The reading of μαίου is only intuitive. This is another *Tax Rolls* figure: see *P.Mich.* IV.2, p. 239. She would have been in her late sixties at that time; unless this is a different Tasoucharion daughter of Ptolemaios living at Karanis, she is said to be 35 years old in *BGU* II 472 i = *M.Chr.* 161 (139), while in *BGU* II 472 ii (141) her age is given as 34 years. She is also recorded in the undated *BGU* XV 2491.4.
- 29 Ἡρώων . . . φεως : Κ . ωη τιωνος *ed. pr.* The letter before φ is ω or μ (*Αγχώφωος* is not a possible reading), and ε may also be read as εἰ.
- 30 Σαμβῆς . [.] ς . [] (πεντώβ.) : Γ . μ *ed. pr.* The trace after ς could be the foot of the drachma sign, with a number such as ι lost in the narrow break.

- 31 Ἰσίδωρ[ο]ς Α σώνου (δρ.) ος : Ἰσίδ [] . . . [] . . . [] . . . [] [*ed. pr.*
- 32 [Α]μμωνία . [:] . ωρία . . [*ed. pr.* [Α]μμωνια[ός would be the obvious reading, but γ is difficult. Not [Α]μμώνιος.

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