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THREE RECEIPTS FROM SOKNOPAIΟΥ NESOS

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THREE RECEIPTS FROM SOKNOPAIΟΥ NESOS

The papyri published in this article¹ were acquired with many others by the British Museum from Chauncey Murch on 8 December 1906. They were intended for publication in P.Lond. VI (see P.Lond. V p. 283), but plans for that did not materialize. Many of the more substantial or complete papyri in this group have already been published, including some from Soknopaiou Nesos (SB VIII 9864, XVI 12633, XXII 15486, 15707). Two of them appear to have the same archival origin as the first two texts edited below.

1. Receipt for χειρωνάξιον γερδίων

P.Lond. inv. 1580a

15 × 9 cm

20 October 103 – 20 August 104

This composite receipt records payments for the trade tax on weavers made in instalments of 4 or 8 drachmas over eleven months. The total amount paid, 80 drachmas, is slightly higher than what has been thought to be the rate at Soknopaiou Nesos, viz. 76 dr. For discussion of this charge in the Fayum, see D. Hobson, *JJP* 23 (1992) 78–92, and F. Reiter, *Die Nomarchen des Arsinoites* (2004) 127–30. A new example from Soknopaiou Nesos is P.Bru. inv. E. 7908 (144), ed. J. Bingen, *CÉ* 85 (2010) 246–8.

The identity of the payer is ambiguous. On the face of it, Panephrommios tells the secretary (γραμματεύς) Panilous that he has received the payments. Panephrommios would have been the tax collector; he may well be the same person as the known weaver Panephremmios, whose son occurs in text 2 below (see introd. there). We may wonder, however, whether Panephrommios is the payer and Panilous the tax collector, and the use of the cases is wrong. In Arsinoite receipts whose body starts ἔχω παρὰ σοῦ, the prescript is always of the ‘A to B’ type; was our text an exception? The fact that Panilous is described as a secretary may also suggest that he was not the payer. The structure of the text is comparable to BGU XIII 2294 (81–96), the earliest receipt for this tax from Soknopaiou Nesos, which however is too fragmentary to help resolve the issue (l. 1 runs [Ἀ]ρπαγάθ(η) χαίρ[ε]iv, but the abbreviation of the name makes it unclear whether Harpagathes is the payer or the payee).

The text is written along the fibres. There is a sheet-join c. 1.5 cm from the left-hand edge. The papyrus is mounted on paper, which implies that no writing would have been visible on the back.

- Πανιλοῦτι γραμματ(εῖ) Πανεφρόμμιος χαίριν. ἔχω παρὰ σοῦ
 εἰς λόγο(ν) χειροναξίου γερδίου(ν) Σωκνοπαίου Νήσου (ἔτους) ζ Αὐτοκράτορος
 Καίσαρος Τραϊανοῦ τοῦ κυρίου μη(νός) Φαωφι κβ̄ ἐπὶ λόγο(ν) ἀργυρίου
 δραχ(μάς) τέσσαρος, (γίνονται) (δραχμαὶ) δ· Ἄθυρ τε μετὰ λόγον ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.)
 (δρ.) η̄
 5 Χοῖαχ τε ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄ Τυβι τε ἀργυρίου δραχ(μάς)
 τέσσαρος, (γίν.) (δρ.) δ· Μεχρ τε ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄ Φαμενω(θ) []
 ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄ Φαρμουθι τε ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄
 Παχων τε ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄ Παυνι τε ἀργυρίου δραχ(μάς) ὀκτώ,
 (γίν.) (δρ.) η̄ Ἐπιφ τε ἀργυρίου δραχ(μάς) ὀκτώ, (γίν.) (δρ.) η̄ Μεκουρης τε ἀργυρίου
 10 δρ[α]χ(μάς) ὀκτώ, (γίν.) (δρ.) η̄.

1 γραμματ I. Πανειλοῦτι, χαίρειν 2 λογ̄, γερδῑ, L 1. χειροναξίου γερδίου(ν) Σοκνοπαίου
 3 μ̄, λογ̄ 4–10 δραχ., — ζ 4 μεταλ 4, 6 l. τέσσαρας 5 οκτώ: κτ *ex corr.* 6 l. Μεχρ φαμενω⁹
 9 l. Ἐπειφ, Μεκορη

¹ I became aware of these papyri from H. I. Bell's preliminary transcripts, kindly shown to me by Cillian O'Hogan in July 2015. I am grateful to Gabriella Messeri for comments on a draft, and to Federica Micucci for research assistance. The images are reproduced by permission of the British Library Board.

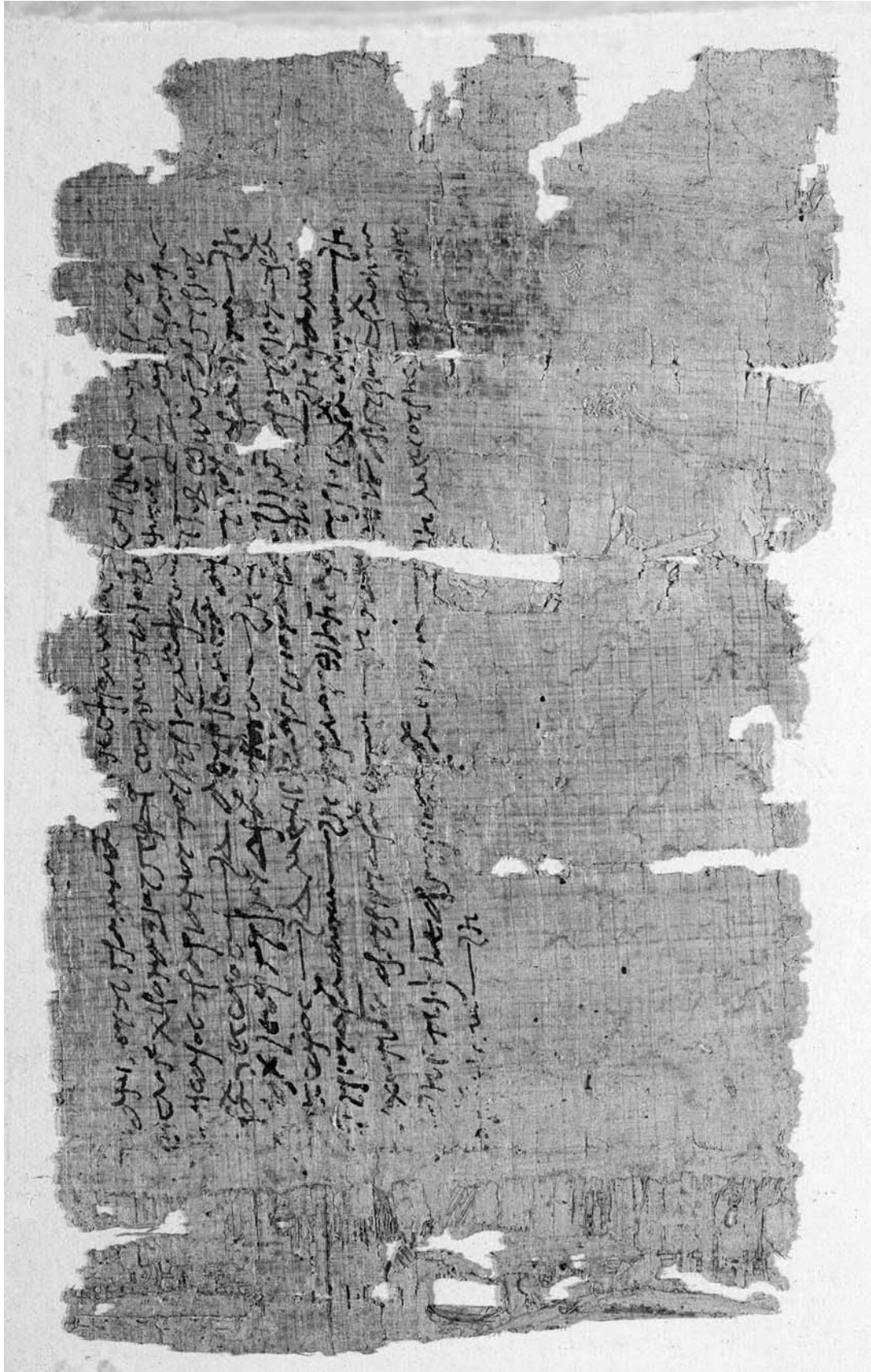


Fig. 1. P. Lond. inv. 1580a – © The British Library Board

‘To Panilous, secretary, Panephrommios, greetings. I have (received) from you for the account of the *cheironaxion* of the weavers at Soknopaiou Nesos, for the 7th year of Emperor Caesar Traianus the lord, in the month of Phaophi 22, on account, four silver drachmas, total 4 dr.; Hathyr 15, after the accounting, eight silver drachmas, total 8 dr.; Choiak 15, eight silver drachmas, total 8 dr.; Tybi 13, four silver drachmas, total 4 dr.; Mechir 17, eight silver drachmas, total 8 dr.; Phamenoth *n*, eight silver drachmas, total 8 dr.; Pharmouthi 28, eight silver drachmas, total 8 dr.; Pachon 23, eight silver drachmas, total 8 dr.; Payni 23, eight silver drachmas, total 8 dr.; Epiph 25, eight silver drachmas, total 8 dr.; Mesore 27, eight silver drachmas, total 8 dr.’

- 1 Πανιλοῦτι. The name in this form is new. Πανεῖλος is known from a handful of Arsinoite documents of later date, but here probably underlies the female name Νειλοῦς, rendered male with the addition of Πα-. (I owe this observation to G. Messeri.)
 γραμματ(εῖ). This could have been a γραμματεὺς γερδίων; cf. e.g. P.Ryl. II 94.3 (14–36) or PSI XII 1241.42f. (159). If the use of the cases is wrong (see above, introd.), and Panephrommios is the payer and Panilous the receiver of the payments, Panilous would be the secretary of the collectors of the tax on weavers; cf. P.Coll. Youtie I 34 (Ars.; 141). A γραμματεὺς, probably functioning as a tax collector, appears in P.Stras. V 402–10, receipts for the weavers’ tax from Bakchias dating from 124–34.
 Πανεφρόμμιος. This form of the nominative is also attested in BGU XV 2486.5 (Dionysias; 93), where ed. prints Πανεφρόμμι{o}c.
- 3 Φαωφι κβ̄ = 20 October 103.
 ἐπὶ λόγ(ο) introduces the first payment also in SB XXII 15486.6, 10 (127—this part of the receipt), and perhaps P.Brux. inv. E. 7908.7 (144).
- 4 Ἄθυρ ιε̄ μετὰ λ(όγ)ον. (Hathyr 15 = 12 November 103.) The word order is unusual; we would expect Ἄθυρ μετὰ λ(όγ)ον ιε̄. This phrase means that the payment was credited to a certain month for accounting purposes but was actually made at the beginning of the following month; see D. Hagedorn, BGU XX 2851 Exkursus II (pp. 98–106).
- 5 Ἰουαχ ιε̄ = 12 December 103.
 Τυβι ιγ̄ = 9 January 104.
- 6 Μεχίρ ιζ̄ = 12 February 104.
 Φαμεγ(θ) [.]. Not more than one letter is lost in the break; this would be κ or λ, i.e., 6 or 16 March. The latter is more likely: intervals between payments range from 23 to 32 days, and this is placed between 12 February and 23 April.
- 7 Φαρμουθι κη̄ = 23 April 104.
- 8 Παχων κγ̄ = 18 May 104.
 Παυνι κγ̄ = 17 June 104.
- 9 Ἐπίφ κε̄ = 19 July 104.
 Μεκούρηc. The sigma after Μεκούρη is certain, but this erratic form is not otherwise attested.

2. Receipt for συντάξιμον and other taxes

P.Lond. inv. 1588a

14.5 × 13.2 cm

13 October 151 – 25 October 152

A composite receipt for συντάξιμον and various smaller taxes shared by the community (μεριζμοί) paid in eleven instalments in just over a year. The sums paid for συντάξιμον total the usual 44 drachmas ½ obol 2 chalci. The μεριζμοί also claimed a substantial amount (more than 30 drachmas). For the latest update on this tax, see D. Hagedorn, BGU XX 2851 introd. The closest parallels are SB XXIV 16185 (24.x.149 – 15.ix.151) and BGU III 881 (22.x.153 – 23.xii.154); cf. also SB XVI 12293 (139), 12327 (147–9), and P.Lond. III 844 (174). Further affinities are to be found in the scribes who wrote these receipts: the first hand in the London papyrus is the same as the first hand in SB 16185 and the fourth in SB 12327, while the second hand here is the same as the fifth hand in SB 16185.

The taxpayer, Paysiris son of Panephrymis, is most probably the son of ‘Panephrimmios’ in the previous text. Father and son appear together in P.Lond. inv. 1586c = SB XXII 15486 (127–8), a receipt for the weavers’ tax. The father recurs in another British Library papyrus, the dike receipt P.Lond. inv. 1586b = SB VIII 9864 (107). This seems to be a small archive of a family of weavers, or rather ‘dossier’, if we add two other texts that attest Paysiris: SPP XXII 40 (150), in which he receives a slave girl as an apprentice weaver, and probably *W.Chr.* 89 (149), where he appears to sacrifice a calf; cf. Hobson, *JJP* 23 (1992) 77.

The purpose of a number added in the top margin is unclear. It is certainly not the number of a sheet in a composite roll: the creases and cracks suggest that the piece was rolled along the vertical axis and then squashed flat.

The writing runs along the fibres and the back is blank. There are traces of a sheet-join 0.2–0.4 cm from the right-hand edge.

(m.⁴)

β

- (m.¹) ἔτους πεντακαιδεκάτου Ἀυτοκράτορος Καίσαρος Τίτου
Αἰλίου Ἀδρειανοῦ Ἀντωνείνου Σεβαστοῦ Εὐσεβοῦς,
Φαωφι ιε. διέγρα(ψε) δι’ Ἀπύγχεως καὶ μέτοχοι πρακτῶρ(ων)
5 ἀργυρικῶν Κοκγοπαίου Νήσου Παύσιρεις Πανεφρύ-
με[ω]ς τοῦ Πανσίρεως μητρὸς Τανέφρυμεις συντα-
ξίμου τοῦ αὐτοῦ ἔτους δρα(χμὰς) ὀκτώ, (γίνονται) (δραχμαὶ) η· Ἄθυρ ιθ̄ ὁμοίως
[ἄλ]λας δρα(χμὰς) ὀκτώ, (γίν.) (δρ.) η· (m.²) Ἀδρ(ιανοῦ) ις ὁμοίως δρα(χμὰς) τέσσαρας, (γίν.) (δρ.) δ·
[Τυ]βι ιη̄ δραχμὰς τ[έ]ρ[ε]ς[α]ρ[α]ς, (γίν.) (δρ.) δ· Φαμενω[θ] δραχμὰς ὀκτώ, (γίν.) (δρ.) η·
Φαρμ[ο]υθ[ι]
10 [] δρα(χμὰς) τέσσαρ[α]ς, (γίν.) (δρ.) δ· Φαρμουθι λ̄ φυλ(άκων) (δρ.) δύο (τριώβολον), (γίν.)
(δρ.) β̄ (τριώβολον)· ποτ(αμοφυλακίδων)· (διώβολον) (δίχαλκον), δεσ(μοφυλάκων)
(ὀβολόν), διπ(λῶν) (ὀβολόν), μαγδ(ωλοφυλάκων) (ὀβολόν) (δίχαλκον)·
Παχων [] ὁμοίως δρα(χμὰς) τέσσαρας, (γίν.) (δρ.) δ· Π[α]οινη λ̄ ὁμοίως ἄλλας
δραχμ[ᾶ]ς τέσσαρας, [(γίν.)] (δρ.) δ· (m.³) Ἐπειφ λ̄ (ἡμιωβέλιον) (δίχαλκον), μαγδ(ωλοφυλά-
κων) (τριώβολον), ἐπεικλας(μοῦ) δρα(χμὰς)
ὀκτώ, (γίν.) (δρ.) η· (m.⁴) Μεσορη κ̄ ὁμοίως ἄλλας δρα(χμὰς) ὀκτώ, (γίν.) (δρ.) η· ις (ἔτους)
Φαωφι α ὑπὲρ τοῦ διελ[η]λυθ(ότος) ιε (ἔτους) ἐπιμερι(μοῦ)? ἀπόρων δρα(χμὰς) τέσσαρας,
(γίν.) (δρ.) δ·
15 κ̄ ὁμοίως ε . . . πεντώβολ(ον), (γίν.) [(πεντώβολον)], φυλάκων ἀπόρων (δραχμὰς) τρις
πεντώβολ(ον), (γίν.) (δρ.) γ (πεντώβολον).

2 I. πεντακαιδεκάτου 3 I. Ἀδριανοῦ Ἀντωνίνου 4 διεγραφ 1. μετόχων πρακτῶρ; I. πρακτῶρ(ων)
5 I. Παύσιρεις 6 I. Τανέφρυμειος 7, 8, 12 δρας 7–16 / γ 8 αδρς 10 φυ^λ γ πο^τ=x^οδε^ε –δι)–μαγδ–x^ο
8, 11–14 δρς 11 I. τέσσαρας, Πανυνη 12 √x^ο μαγδ^ρ ἐπεικλας; I. ἐπικλαςμοῦ 13 λ̄λυθ- ις 14 ιες
1. τέσσαρας 15 πεντωβολ^λ / I. τρεῖς 16 πεντωβολ^λ / γf

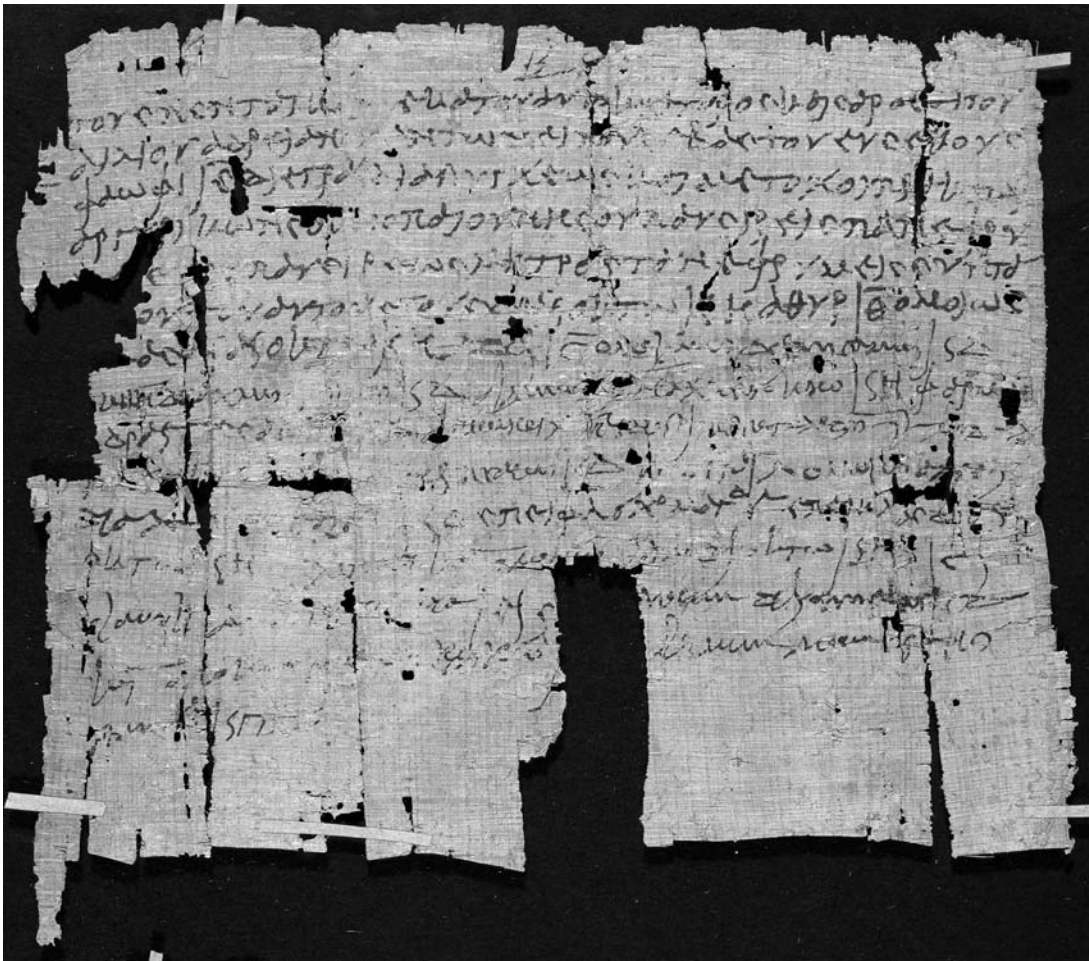


Fig. 2. P. Lond. inv. 1588a – © The British Library Board

(24th hand) '2.' (1st hand) 'Year fifteenth of Imperator Caesar Titus Aelius Hadrianus Antoninus Augustus Pius, Phaophi 15. Paysiris son of Panephrymis, grandson of Paysiris, mother Tane-phrymis, paid through Apynchis and (his) associates, collectors of money taxes at Soknopaiou Nesos, for the *syntaximon* of the same year, eight drachmas, total 8 dr.; Hathyr 19, likewise, another eight drachmas, total 8 dr.' (2nd hand) 'Hadrianus 16, likewise, four drachmas, total 4 dr.; Tybi 18, four drachmas, total 4 dr.; Phamenoth ..., eight drachmas, total 8 dr.; Pharmouthi ..., four drachmas, total 4 dr.; Pharmouthi 30, for guards, two dr. 3 obols, total 2 dr. 3 ob., for river-patrolling boats, 2 obols 2 chalkoi; for prison guards, 1 obol; for the billeting of soldiers, 1 obol; for watchtower guards, 1 obol 2 chalkoi; Pachon ..., likewise, four drachmas, total 4 dr.; Payni 30, likewise, another four drachmas, total 4 dr.' (3rd hand) 'Epiph 30, ½ ob. 2 ch., for watchtower guards, 3 obols, for assessment, eight drachmas, total 8 dr.' (4th hand) 'Mesore 20+, likewise, another eight drachmas, total 8 dr.; in year 16, Phaophi 1, for the past 15th year, for the shared charge(?) on behalf of those without means, four drachmas, total 4 dr.; on the 28th, likewise, ..., five obols, total 5 ob.; for guards on behalf of those without means, three dr. 5 ob., total 3 dr. 5 ob.'

3 Φαωφι 15 = 13 October 151.

4 δι' Ἀπύγγεωσ. Apynchis also appears in SB XXIV 16185.16, whose first date is 10 October 150.

7 Ἄθουρ 19 = 16 November 151.

8 Ἄδρ(αυνοῦ) 18 = 13 December 151.

9 Φαμενω[θ]. An upright trace: ι? If so, it would correspond to 6 March 152.

10 [.]. I cannot rule out that a second letter-number was lost. In theory, any day between the 1st and the 29th of Pharmouthi = 27 March – 24 April 152 could be considered.

- Φαρμουθι $\bar{\lambda}$ = 25 April 152.
 φυλ(άκων). The only other such receipt from Soknopaiou Nesos which does not have ὄψωνίου with φυλάκων is SB XVI 12294.6. (In SB XXIV 16185.21 read [ὄ]ψωνίου, not ὄνίου.) On this tax in Middle Egypt, see C. Homoth-Kuhs, *Phylakes und Phylakon-Steuer im griechisch-römischen Ägypten* (2005) 174ff.
 ποτ(αμοφυλακίδων). This was a charge for the upkeep of boats patrolling the river; see F. Reiter, P.Köln IX 377 introd. (p. 152 n. 3 on the resolution of the abbreviation: either the singular or the plural would be defensible).
 δεσ(μοφυλάκων). On this charge, see C. A. Nelson, BGU XV p. 157.
 διπ(λῶν). The purpose of this tax has been disputed; the most recent study is by N. Quenouille in S. Lippert – M. Schentuleit (eds.), *Graeco-Roman Fayum. Texts and Archaeology* (2008) 199–208, who argues in favour of the view that it concerned the expenses for the billeting of soldiers.
 μαγδ(ωλοφυλάκων). Cf. 12. See Homoth-Kuhs, *Phylakes und Phylakon-Steuer* 189–92.
- 11 Π[α]χων [.]. Preceded and followed by payments made on the 30th of the month, the lost number might be [λ] = 25 May 152.
 Π[α]οινι $\bar{\lambda}$ = 24 June 152.
- 12 Ἐπειφ $\bar{\lambda}$ = 24 July 152.
 (ήμιωβέλιον) (δίχαλκον). The same amount appears as a rate for the συντάξιμον also in SB XVI 12293.10 and P.Lond. III 844.5 (Epeiph 6), followed by payments for other taxes.
 ἐπικλασ(μοῦ). On this charge see Wallace, *Taxation* 26f., 70f.; J. C. Shelton, P.Oxy. XLIV 3169.12 n. In most cases it refers to a land tax, but here we seem to have something comparable to P.Tebt. II 391.27f., where it is collected by πράκτορες λαογραφίας.
 ἐπικ(λασμοῦ) instead of ἐπιμ(ερισμοῦ) should be read in BGU III 881.8, which records two consecutive payments of 12 dr.; kappa is clear in both cases (the hand that wrote these two entries may be the same as the second hand here and the fifth in SB XXIV 16185). There is no reason to resolve ἐπικ(εφαλίου), since two additional payments of 12 dr. for capitation taxes do not mesh with those already made for συντάξιμον, which total 36 dr. (see further below, 14 n.). But ἐπιμε(ρισμοῦ) ἀπόρων in l. 10 is certain, and bolsters reading ἐπι(μερισμοῦ) ἀπόρων in l. 7. In our text too we have two successive payments for this charge, but the amounts are different. ἐπικλασμοῦ is written out in full in SB 16185.13 and 24, but there it is always followed by ἀπόρων.
- 13 Μεσορη $\bar{\kappa}$ = 14–22 August 152.
 ὁμοίως ἄλλας δρ(αχμάς) ὀκτώ. This is surely another payment for ἐπικλασ(μοῦ).
- 14 Φαωφι α = 28 September 152.
 ὑπερ τῶ[υ] διελ[η]λυθ(ότος). Abrasion is severe and the identification of most of the dotted letters is a guess. For this phrase, cf. e.g. BGU III 881.10 and 11, or P.Lond. III 844.6f., 8.
 ἐπιμερι(σμοῦ)? ἀπόρων. The tentative restoration is based on BGU III 881, which appears to distinguish between ἐπικ(λασμοῦ) (without further description) and ἐπιμε(ρισμοῦ) ἀπόρων (see above, 12 n.); but contrast SB XXIV 16185.13 and 24, ἐπικλασμοῦ ἀπόρων (in l. 24 *ed. pr.* has [ἐπικλασμοῦ ἀπόρ]ων, but most of the letters indicated as lost are extant, at least in part: read ἐπικλασ[μοῦ] ἀπό[ρ]ων).
 On the (ἐπι)μερισμὸς ἀπόρων, see Nelson, BGU XV pp. 158f. This charge probably underlies the fairly large sums paid in SB XVI 12327.13 (13 dr.) and XXIV 16185.24 (15 dr. 3 ob.), where the name of tax is lost but is certainly not the συντάξιμον (cf. C. Gallazzi, *BASP* 17 (1980) 48). The high rates do not suit any other tax; cf. BGU XV 2540, which attests payments that total 16 dr. 3 ob. in Theadelphia in 156. A similar problem occurs in BGU III 881, with payments of 4 and 8 dr. for unspecified charges recorded at the end of the receipt. These were apparently thought to be rates for συντάξιμον by P. M. Meyer, P.Giss. 94 introd., but this would imply a payment of 48 dr. in total when 44 dr. is the norm; see C. W. Keyes, *AJP* 52 (1931) 265 n. 12. The immediately previous payment is for ἐπιμερισμὸς ἀπόρων, which further suggests that the next two payments concerned the same tax.
- 15 κῆ (*scil.* Φαωφι) = 25 October 152.
 ε The papyrus is abraded and the traces are inconclusive; there could have stood ἐπικλασμοῦ abbreviated. The amount paid was most probably 5 ob.; I cannot detect the drachma sign in the traces.
 φυλάκων ἀπόρων. Nelson discussed this tax in BGU XV p. 158 and pointed out the problems affecting its interpretation, open ‘until further evidence appears’. The same phrase as here recurs in SB XXIV 16185.25; *ed. pr.* read (ὀβολόν) after φυλάκων, but the image shows it to be an illusion. The first word is abbreviated elsewhere, and Preisigke proposed to resolve φυλ(άκτρον), which found its way into editions in spite of its implausible ring and implications. This can now be said to be a ghost, along with Wallace’s tentative suggestion that it was a charge for a ‘debtor’s prison’. The reading φυλάκων lends partial support to Wallace’s

alternative interpretation, φυλ(ακίας) (καὶ) ἀπόρων (*Taxation* 151), though there is no need to reckon with an omission, and it seems that Youtie's explanation is confirmed: this was 'a subdivision of the μερισμὸς ἀπόρων intended to make good the deficit in the collection of guard taxes caused by the inability of certain villages to meet their obligations' (*Scriptiunculae* ii 753). It is interesting that the receipts from Soknopaiou Nesos are unique in attesting high rates for this charge.

The following table collects the data on the various μερισμοί paid with the συντάξιμον at Soknopaiou Nesos in the second century.²

	P.Ryl. II 191 (115–17)	SB XVI 12293 (139) ³	SB XVI 12327 (147–9) ⁴	SB XXIV 16185 (147–8)	SB XXIV 16185 (148–9)	P.Lond. 1588a (151–2)	BGU III 881 (153–4) ⁵	P.Lond. III 844 (174)
ὄψωνίου φυλάκων	2 dr. ½ ob. + 1 ob.	3 dr. + 2 ch.	? + 2 dr.	2 dr. 3 ½ ob. + 1 dr. 5 ob.	2 dr. 4 ob. ⁶	2 dr. 3 ob. (φ.)	2 dr. 5 ob.	
ποταμο- φυλακίδων	1 ob.	1 ob. 2 ch.	?	1 ob.	2 ½ ob. 2 ch.	2 ob. 2 ch.	3 ob.	1 dr. 4 ob. 2 ch. + 2 ob. 2 ch. ⁷
δεμο- φυλάκων	½ ob. + ½ ob.	1 ½ ob. 2 ch.	1 ob.	1 ob.	1 ob.	1 ob.	1 ½ ob.	2½ ob. 2 ch.
διπλῶν			1 ½ ob. + ?	1 ob.	1 ob.	1 ob.	2 ½ ob.	
μαγδωλο- φυλάκων	2 ob. 4 ch. + 1 ob.	4 ½ ob. 2 ch. + 1 ½ ob. 2 ch.	4 ½ ob. 2 ch.	4 ½ ob.	3 ob. + 1 ob.	1 ob. 2 ch. + 3 ob.	5 ½ ob.	1 dr. + 7 dr. + 1 dr. 3 ob.
θηρίων				½ ob. 2 ch.	1 ob.		1 ½ ob. 2 ch.	3 ob. 2 ch.
ἐπικλαμοῦ (ἀπόρων)				8 dr. + 4 dr. + 3 dr. 3 ob.	4 dr. + ? ⁸	8 dr. + 8 dr.	12 dr. + 12 dr.	
ἐπιμερισμοῦ ἀπόρων			⁹ 13 dr. + ?		⁹ 15 dr. 3 ob.	4 dr. + 5 ob.	⁹ 4 dr. + 8 dr.	3 dr. 1 ob. ¹⁰ + 1 dr. 4 ob. 2 ch. + 4 dr. + 8 dr.
φυλάκων ἀπόρων					2 dr. 4 ob.	3 dr. 5 ob.	3 dr. 5 ob.	

² I have not included SB XVI 12294 (111–12), which attests only a few of these μερισμοί: two payments for φυλάκων (2 ob. + 2 dr. 4.5 ob. 2 ch.), and one for ποταμοφυλακίδων (2 dr. 4 ob.).

³ The listing incorporates two corrections based on the image: in ll. 14 and 15, read δεμο(φυλάκων) (ὄβολόν) (ἡμιωβέλιον) (δίχαλκον), and ποτα(μο)φυλακίδων (ὄβολόν) (δίχαλκον); (ὄβολόν) was not read in either passage.

⁴ There is also a payment for μερισμὸς Κοιτιείου, which does not occur elsewhere in this series.

⁵ In 6f., read ποτ(αμοφυλακίδων) (τριώβολον), 1 δεμ(οφυλάκων) (ὄβολόν) (ἡμιωβέλιον), διπ(λῶν) (διώβολον) (ἡμιωβέλιον), θηρ(ίων) (ὄβολόν) (ἡμιωβέλιον) (δίχαλκον); *ed. pr.* has ποτα(μοφυλακίδος) 1 δεμ() (ὄβολόν) (ἡμιωβέλιον), (διώβολον) (ἡμιωβέλιον), (ὄβολόν) (δίχαλκον), with δεμ(οτικῆς) suggested at various points for l. 7 (BL I 76, etc.). For other corrections to this text see above, 2 12 n.

⁶ There is only one payment for this tax in this receipt. In l. 23, the papyrus does not have μερ(ισμοῦ) φυλάκων [], μαγ(δωλοφυλακίας), but Ἐπειφ κη ὁμοίως μαγ(δωλοφυλάκων).

⁷ These sums are paid for two charges combined: διπ(λῶν) καὶ ποτ(αμο)φυλακίδων (the reading of the connective has been confirmed on the original: καί in l. 7, and κ[α]ί in l. 5).

⁸ *Ed. pr.* prints ἀπό(ρων) (διώβολον) at the end of l. 9, but (διώβολον) is not there.

⁹ On this payment and the others for 15 dr. 3 ob. in SB XXIV 16185 and 4 dr. + 8 dr. in BGU III 881, see above, 2 14 n.

¹⁰ *Ed. pr.* does not transcribe the obol sign written after δρα(χμαῖς) τρις and (δραχμαῖ) γ in l. 7.

3. Receipt for φόρος προβάτων

P.Lond. inv. 1590a

9.1 × 21.7 cm

14 June 199

A receipt for 220 drachmas paid for φόρος προβάτων by Apynchis to the πράκτωρ ἀργυρικῶν Apynchis and his associates. The prevalent view is that this was rent on sheep owned by the state (οὐσία); see P. Schubert, *CE* 65 (1990) 97–102 (≈ P.Gen. III 142 introd.), with a list on pp. 101f.; M. El-Abadi, *Pap. Congr. XIX* (1992) ii 205–11; Th. Kruse, *ZPE* 120 (1998) 150 n. 17; M. Langellotti, *L'allevamento di pecore e capre nell'Egitto romano* (2012) 36.

About one-third of the relevant evidence, thirteen documents in all, relate to Soknopaiou Nesos; eleven of them date from 194–211, and mostly belong to the archive of ‘Tax collectors from Soknopaiou Nesos’ (<http://www.trismegistos.org/archive/337> = K. Vandorpe et al. (edd.), *Graeco-Roman Archives from the Fayum* (2015) 383–6). The London papyrus too may be associated with this archive: the large amount paid finds parallels among the other receipts for this charge in this group (cf. D. H. Samuel, *BASP* 14 (1977) 170f. n. 36), and the lack of further description of the payer suggests that he was the same as the tax collector of the same name (see below, 4 n.).

The text is written along the fibres; about four-fifths of the front, as well as the back, are blank.

ἔτους ζ, Παννι κ̄.

διέγρ(αψε) διὰ Ἄπυγχις

καὶ μετόχ(ων) πρακ(τόρων) ἀργυ(ρικῶν)

κώμ(ης) Σοκνοπ(αίου) Νήσου Ἄπυγχις

5 ὑπ(έρ) φόρου προβ(άτων) δραχμὰς διακοκίας
δεκαέξ.

1 ζ̄ 2 διεγρς̄ 1. Ἀπύγχεως̄ 3 μετοχς̄ πρακ̄ αργῡ 4 κωμ̄ σοκνο) 5 υ) προβ: β̄ *ex corr.*

‘Year 7, Payni 20. Apynchis paid through Apynchis and (his) associates, collectors of money taxes of the village of Soknopaiou Nesos, for the rent of sheep, two hundred sixteen drachmas.’

4 Ἄπυγχις. This tax collector was previously known from SB XX 14396 = P.Gen. III 142 (26.vii.195), SB X 10566 (2.viii.199), and BGU I 41 (10.x.199), all of which concern the φόρος προβάτων. The first is a receipt, and Apynchis appears as the intermediary between the lessees of ousiac estates, who receive the payment, and the πρεσβύτεροι; the other two are monthly reports to the strategus.

It is unclear whether these attestations represent one or two non-consecutive terms of office; at any rate, there are also other πράκτορες ἀργυρικῶν of this village attested between 195 and 199. On the term of office of πράκτορες ἀργυρικῶν at Soknopaiou Nesos in this period, see D. H. Samuel, P.Turner 31–32 introd., esp. p. 141.

5–6 δραχμὰς διακοκίας δεκαέξ. Payments of 443 dr. 3 ob. are attested in five texts dating between 161 and 211 (cf. Schubert, *CE* 65 (1990) 100); this is roughly twice as much as what we have here. We find 217 dr. in BGU III 788 (210).

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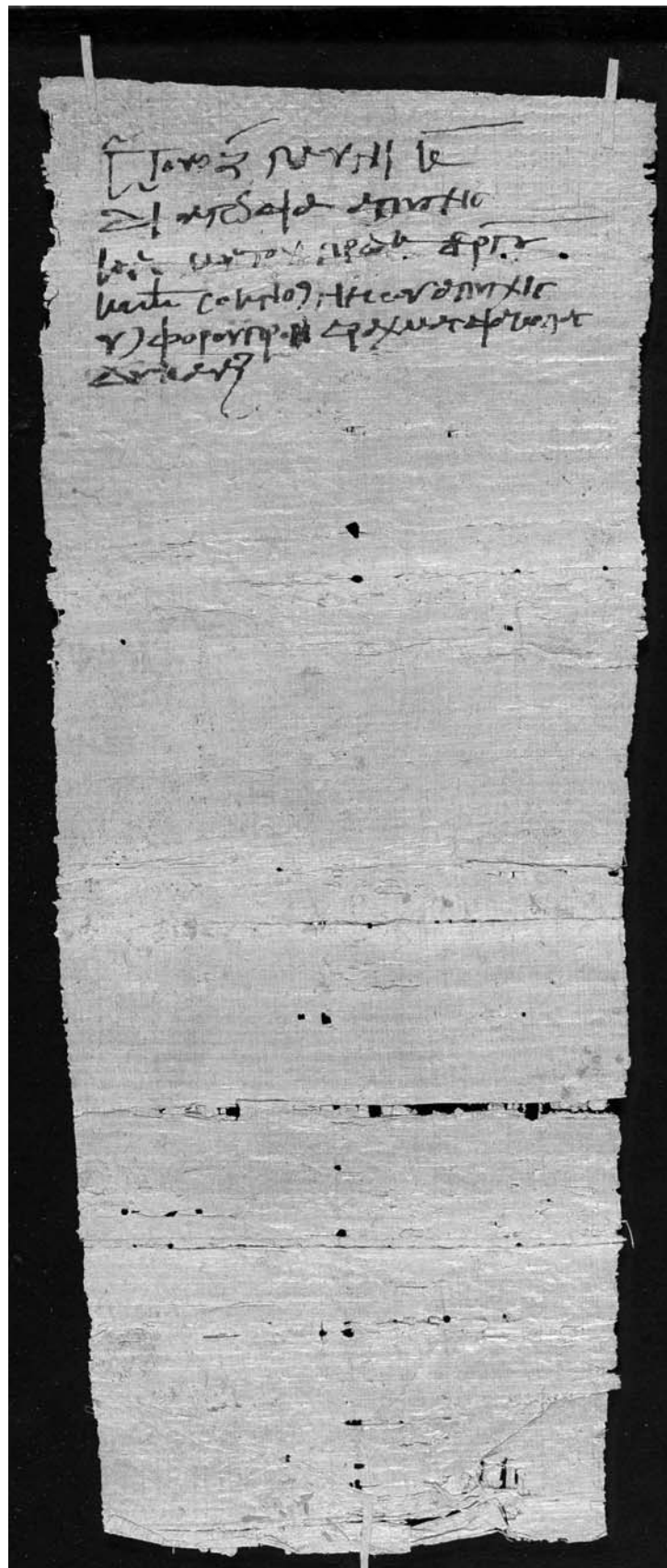


Fig. 3. P. Lond. inv. 1590a – © The British Library Board