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## Greek Tax Receipts from Late-Byzantine Akoris

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] κεράτια τέσσαρ(α) ἥμισυ, γί(νεται) (κερ.) δ (ἥμισυ). 'four and a half carat, total 4.5 car.'

In line 2 it is uncertain whether there is indeed an ink trace (a κεράτια symbol?) between γί(νεται) and κζ.

Ostrakon # 13 (p. 365 + pl. 150) is transcribed and interpreted by *J.J.* as:

BKT μαρτύρων ε C	322 (of the martyrs = 606 of our era)	206
Γεωργιος γμ ε C	George	43
Φιλοθεος θω ε C	Philotheos	809
		206

and by way of commentary he adds that it remains hard to understand why the same number appears at the end of each line and that the meaning of the numbers which follow the names of George and Philotheos remains obscure. He operates here, as elsewhere in chapter V, on the notion that in Akoris, like in inscriptions from Syria and Palestine, in Greek numerals the single units precede the tens and/or the hundreds. While disregarding the error 'ε = 6' there is, of course, no reason to believe that the practice in Akoris ran counter to the usual practice found elsewhere in Egypt, i.e. that units are preceded by tens which are in turn preceded by hundreds, etc.<sup>6</sup>

A check of the plate convinces us that one can read the text as:

δ(ιὰ) Βίκτ(ορος) Μη(νᾶ) νο(μισματίου) (ἔκτον)	'Through Biktor son of Mena 1/6th sol.'
]απίων Ἐνὸχ νο(μισματίου) (ἔκτον)	'Japion son of Enoch 1/6th sol.'
Ἀπο]λλῶς Κολλ(ού)θ(ου) νο(μισματίου) (ἔκτον)	'Apollos son of Kollouthos 1/6th sol.'

For a reedition of the Akoris ostraka nos. 19 and 20 see the publication by F. Morelli and G. Schmelz in *ZPE* 139 (2002) 127-137.

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<sup>6</sup> For numerals given in an inverted order see the remarks by B. Kramer in *Archiv* 43 (1997) 332, note to A. 2; while there are a few cases of this practice in documents from Egypt, in general it is unusual in this country.

## GREEK TAX RECEIPTS FROM LATE-BYZANTINE AKORIS

Below we republish a small dossier of papyrus texts presented earlier by Jacques Jarry in *Akoris: Report of the excavations at Akoris in Middle-Egypt 1981-1992* (Kyoto 1995), Chapter V, pp. 330ff.; while we refrain from repeating the individual texts presented in the said chapter, we refer to them here as 'Akoris # ...'. Some other texts presented previously by Jarry have already been the subject of new editorial work, cf. N. Kruit - K.A. Worp in ZPE (forthcoming). To be sure, Akoris # 31 [*ed.princ.*: 'Coptic'; read, however, 'Σευήρος στοιχ(εῖ)', cf. Kruit - Worp, *loc.cit.*] might belong to the same dossier as the following texts. All of them seem to date from the late VIIIth or early VIIIth century A.D. and apparently contain tax receipts, as administrative officials such as a διαστολεύς (cf. below, Akoris # 32, note to lines 1,2) sign the receipts which refer to various taxes like ἀνδρισμός, δαπάνη and προσθήκη and concern payments of:

1/6th sol.: Akoris # 32.2,3, 42.4, 43'.2

1/3 sol.: Akoris ## 32.1, 37.1 (for δαπάνη?), 42.1,5, 43'.3, 43'.2,3, 44'.5 (for δαπάνη?), 44'.3 (for προσθήκη), 83a.2

2/3 sol.?: Akoris ## 50, 87

1 sol.: Akoris # 44'.6,8 (for ἀνδρισμός)

2 sol.: Akoris # 83d.

Akoris # 32 (p. 335, pl. 131; the two fragments should be re-positioned in order to present a continuous text in l. 2):

- 1 ... ]ελ( ) νομ(ισμα)τ(ίου) τρίτον, γί(ν.) νο(μ.) γ' μ(όνον). Κολλ(ου)θ(ος) δ[ι(αστολεύς)  
στοιχ(εῖ). ὀμ(οίως) τ[ο(ῦ)]
- 2 [αὐτ(οῦ) ν]ομ(ισμα)τ(ίου) ἕκτον, γί(ν.) νο(μ.) σ' μ(όνον). Κολλ(ου)θ(ος) δι(αστολεύς) στοιχ(εῖ).  
ὀμ(οίως) το(ῦ) αὐτ(οῦ)
- 3 [ νομ(ισμα)τ(ίου) ἕκτον, γί(ν.) νο(μ.) σ' μ(όνον).
- 4 [ ] vacat

1 ελ( ): Presumably this is the same abbreviation as in Akoris ## 43'.2, 44'.2,6,8, and 83a.2, but we fail to understand what is meant precisely. 'ελ( )' may stand for some form of ἔλ(αβον) [cf. P.Prag. II 140.6,7], but one would not expect to see this preceded by a single letter/numeral, cf. below at Akoris # 44', ll. 2 (θ ελ( )), 6 (α ελ( )), and 8 (ε ελ( )).

1,2 The same Κολλουθός διαστολεύς also occurs in Akoris ## 43'.2,3, 44'.6, and 44'.3; for chronological reasons this man can not be identified with his namesake in the same office, occurring in BGU XII 2143.10 (V<sup>p</sup>). For the office of a διαστολεύς (also in Akoris # 42.1-5 [Ἄγενη] and # 44'.7 [Ἐπίμαχος]), see J. Gasco in P.Sorb. II p. 61 n. 40. το(ῦ) αὐτ(οῦ): probably one should understand this as 'ὑπὲρ τοῦ αὐτοῦ', cf. the use of ὑπὲρ in Akoris ## 43'.1 and 44'.1; the preposition is also omitted in Akoris ## 43'.2, 44'.2, 44'.5,7 and 83a.1 (cf. also Akoris # 43'.3n.). What is meant by this remains unclear: does it refer to the tax payer, or to the tax? Compare Akoris # 44'.4-7, a receipt for a payment for ἀνδ(ρισμοῦ) by Elias son of Lionte, with Akoris 44'.7-9, a receipt for τοῦ αὐτοῦ'. One may link 'τοῦ αὐτοῦ' with 'ἀνδ(ρισμοῦ)' in line 5 (by implication this entails that no tax payer is referred to other than the one already mentioned earlier in this text in ll. 1 and 4), or with the tax payer mentioned in line 4, Ἡλί(λι)ας Λιοντε (implying that the unspecified tax he pays for is again ἀνδρισμός).

Akoris # 37 (p. 339, pl. 134; *ed.princ.*: 'Coptic', reading 'ΟΝΟΜΑ ΟΝΟΜΑ ΟΝ' = 'the beginning of a chant'). After turning the plate around so that the bottom line becomes the top line one may read:

- 1 δα]π(άνης) νομ(ισμα)τ(ίου) τρίτον, γί(ν.) νο(μ.) γ' μ(όνον). [N.N. στοιχ(εῖ).

- 1 For the restoration of δα]π(άνης), cf. below at # 44'.3; for the tax see T.M. Hickey - K.A. Worp in *BASP* 34 (1997) 79-109, esp. 101-102; N. Gomis in *Tyche* 14 (1999) 332, *Korr.Tych.* # 339 (on the Greek Louvre ostrakon E 6262 which was published in *CRIPEL* 18 [1996] 172).

Akoris # 42, main fragment (p. 340, pl. 135; *ed.princ.*: 'Coptic!'):

- 1 τ]ρίτον μ(όνον). 'Αγενη δι(αστολεύς) στο]ιχ(εῖ) †.  
 2 ]μ(όνον) 'Αγενη δι(αστολεύς) στο]ιχ(εῖ) †.  
 3 (M. 2) 'Αγεν]η δι(αστολεύς) στο]υ(χ(εῖ) †.  
 4 [ ] ἔκτον μ(όνον) 'Αγενη δι(αστολεύς) στο]υ(χ(εῖ) †.]  
 5 [ ] τρίτον μ(όνον). 'Αγενη δι(αστολεύς) στο]ιχ(εῖ) †.]  
 3,4 στο]ιχ(εῖ)

Akoris # 42, small fragment in upper left (to be turned around first!):

- 1 'Αγενη] δι(αστολεύς) στο]ιχ(εῖ) †.

- 1 For the personal name 'Αγενη found on two Greek ostraka from Akoris, see SB XX 14694-14695 and the commentary to l. 1 in the *ed.princ.* of SB XX 14694.

Akoris # 43' (p. 340, pl. 136; *ed.princ.*: 'Recto'):

- 1 †'Ηλ[ίας Λιοντε  
 2 ]ελ( ) νομ(ισμα)τ(ίου) ἔκτον, γί(ν.) νο(μ.) σ' μ(όνον). Κολ(λοῦ)θ(ος) δι(αστολεύς)  
 στο]ιχ(εῖ).  
 3 νομ(ισμα)τ(ίου) τρί]τον, γί(ν.) νο(μ.) γ' μ(όνον). Κολ(λοῦ)θ(ος) δι(αστολεύς) στο]ιχ(εῖ).

- 1 Or restore Λιοντε? The same man occurs in Akoris ## 43'.1 (Λιοντε), 44'.2 (Λιοντε) and 44'.1 (Λιοντε) and 4 (Λιοντε); cf. also below at Akoris # 83c. Of course, one is dealing with Coptified forms of the Greek personal name Λεόντιος.  
 2 For ελ( ), cf. above at Akoris # 32.1n.  
 3 Restore at the start of this line: ὁμοί(ως) το(ῦ) αὐ(τοῦ) [cf. # 43'.2] ? Line 1, however, creates the impression that nothing preceded the text preserved here, cf. # 43'.1. See also on Akoris # 32.1n.

Akoris # 43' (p. 340, pl. 136; *ed.princ.*: 'Verso, Coptic'):

- 1 † 'Ηλίας Λιοντε δ(ιὰ) .....ίου (ὑπέρ) [ ]  
 2 νομ(ισμα)τ(ίου) τρίτον, γί(ν.) νο(μ.) γ' μ(όνον). Ἐπίμ[αχος στο]ιχ(εῖ). ὁμοί(ως) το(ῦ) αὐ(τοῦ)  
 νομ(ισμα)τ(ίου)]  
 3 τρίτον, γί(ν.) νο(μ.) γ' μ(όνον). Ἐπίμ[αχος στο]ιχ(εῖ).

- 1 Cf. at Akoris # 43'.1n.  
 2,3 Probably the same Epimachos occurs in 44', lines 7 (διαστολεύς) and 9 (προσβύτερος); we cannot tell which office is to be restored here.

Akoris # 44' (p. 340, pl. 136; *ed.princ.*: 'Recto, Coptic'):

- 1 Μ(ε)χ(εῖρ) κγ  
 2 † 'Ηλί(ας) Λιοντε μέρο(υς)  
 3 δαπ(άνης) ἑβδόμησ ἰνδ(ικτίωνος)

(3 or 4 lines washed out)

- 4 Λε[οντε ] θελ( )  
 5 νομ(ισμα)τ(ίου) τρίτον, γί(ν.) νο(μ.) γ' μ(όνον).  
 6 Κ[ολ(λουῦ)]θ(ος) [δι(αστολεὺς) στοιχεῖ.]
- 

Akoris # 44' (p. 340, pl. 136; *ed.princ.*: 'Verso, Coptic')

- 1 † Ἡλί(ας) Λεοντε (ὑπὲρ) προσθ(ήκης)  
 2 ἐβδόμησ ἰνδ(ικτίωνος) θ ελ( ) νομ(ισμα)τ(ίου)  
 3 τρίτον, γί(ν.) νο(μ.) γ' μ(όνον). Κολ(λουῦ)θ(ος) δι(αστολεὺς) στοιχεῖι.  
 4 † ἔχω Ἡλί(λι)ς Λιοντε  
 5 ἀνδ(ρισμοῦ) ἐβδόμησ ἰνδ(ικτίωνος)  
 6 α ελ( ) νομ(ισμά)τ(ιον) ἔν, γί(ν.) νο(μ.) α μ(όνον).  
 7 Ἐπίμ(α)χ(ος) δι(αστολεὺς) στοιχεῖι. ὀμ(οίως) το(ῦ) ἀὐτ(οῦ)  
 8 ε ελ( ) νομ(ισμά)τ(ιον) ἔν, γί(ν.) νο(μ.) α μ(όνον).  
 9 Ἐπίμ(α)χ(ος) πρε(σβύτερος) στοιχεῖι.

5 ἀνδ(ρισμοῦ) ἐβδόμησ

- 1 For the man's patronymic, cf. above, on Akoris # 43'. In. For other Greek receipts for προσθήκη cf. O.Petr. 464, 465 and O.Ashm. 103 (+ BL VIII 534-535); see also the Coptic receipts O.Crum 425, O.Medin.Habu 326 + BIFAO 79 (1979) 84-85, O.Petr. 467 + BIFAO 79 (1979) 86.  
 2, 6, 8 For 'θα/ε ελ( )', cf. above Akoris # 32. In.  
 4 For ἔχω, cf. below on Akoris # 50. As in ll. 1-3 the receipt is signed by the diastoleus Kollouthos (cf. above on Akoris # 32, note to lines 1, 2) while Elias son of Leontios is the tax payer, one must assume that in l. 4 ἔχω has been written for ἔδωκε. This usage is not easily paralleled; the use of ἔχω τῷ δεῖνι = χρεωστῷ τῷ δεῖνι in SPP III 119, 121-237 is not identical, of course, because the meaning of the verb χρεωστέω (= 'to owe') is not identical to that of δίδωμι (= 'to give').  
 5 For a list of receipts for ἀνδρισμός = 'poll-tax', see N. Gonis in ZPE 131 (2000) 150-153.  
 7,9 We tend to believe that in fact we are dealing in these lines with one and the same Ἐπίμαχος (cf. also Akoris # 43'.2,3), but we fail to understand why he uses two different titles (line 7: διαστολεὺς; line 9: πρεσβύτερος).

Perhaps also related to the dossier are the following much more fragmentary texts:

Akoris # 50 (p. 344, pl. 138; *ed.princ.*: 'undecipherable because too short', but the plate needs to be turned around):

- 1 δῖμ[οιρον? (cf. below on Akoris # 87)

Akoris # 52 (p. 344, pl. 138; *ed.princ.*: 'Coptic'):

- 1 † ἔχω Ὀννοφρ[ (cf. above on Akoris 44'.4n.)  
 2 το(ῦ) α(ὐ)τ(οῦ) [ ]
- 

Akoris # 83a (p. 357, pl. 145; *ed.princ.*: 'undecipherable because too short')

- 1 στο]ιχεῖι· ὀμ(οίως) το(ῦ) ἀὐτ(οῦ) ... [ ]  
 2 ]ελ( ) νομ(ισμα)τ(ίου) τρί[τον
-

## Akoris # 83c

1 † Ἡλία[ς] (cf. above on Akoris # 43'.1)

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## Akoris # 83d

1 ] δύο, γί(v.) νο(μ.) β [

Akoris # 87 (p. 358, pl. 146; *ed.pr.*: 'Coptic', reading 'ΤΕΜΕΡΙΤ Δ (?)')

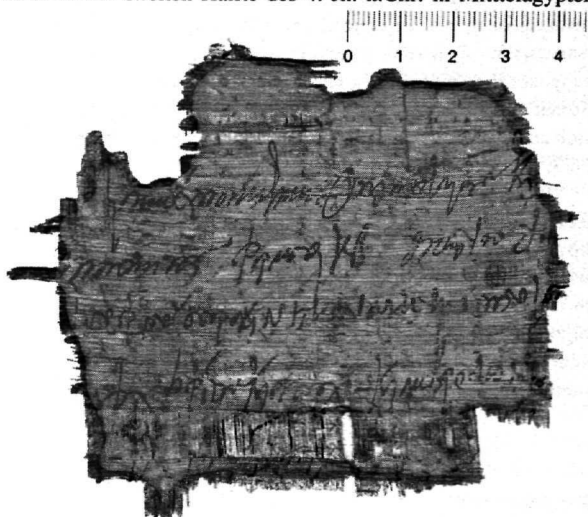
1 τεμερον (= δίδμοιρον?) γί(v.) νό(μ.) ..... (cf. above, Akoris # 50)

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## EIN REEDER AUS OSTRAKINE

In dem oben S. 143-144 von B. E. Nielsen und K. A. Worp edierten P.NYU Inv. # 461 R° werden mehrere Ὀστρακινίται erwähnt, welche in der zweiten Hälfte des 4. Jh. n.Chr. in Mittelägypten offenbar mit dem Getreidetransport befaßt waren. Dies veranlaßt mich, hier ein Fragment der Heidelberger Papyrussammlung zu publizieren, welches aus ähnlicher Zeit stammt, anscheinend in einen verwandten Kontext gehört und zudem ebenfalls einen Einwohner von Ostrakine nennt. Die genaue Eigenart des Texts läßt sich nicht mehr erkennen, doch könnte es sich um eine Quittung handeln, in welcher der ναύκληρος aus Ostrakine den in Z. 4 genannten Adressaten der Urkunde die Übernahme einer Schiffsladung bestätigt. Da alle Adressaten das Gentiliz Flavius haben, gehörten sie möglicherweise dem Militär an; vgl. J. G. Keenan, The Names of Flavius and Aurelius as Status Designations in Later Roman Egypt, ZPE 11 (1973) 33-63, bes. 61-63.



P.Heid. inv. G 748

11 × 8,5 cm

17. April 370 n.Chr.

Herkunft unbekannt (nach Ausweis des Katalogs im Jahre 1914 von F. Bilabel in el-Hibeh ausgegraben).

- 1 [ὕπ]α[τε]ία τῶν δεσποτῶν ἡμῶν Οὐαλεντινιανοῦ καὶ Ο[ὐ]άλεντος τῶν αἰώνιων
- 2 Αὐγούστων τὸ γ' Φαρμούθι κβ. Αὐρήλιος Διο[ ] [
- 3 [ ] φίλου Ὀστρακινίτης ναύκληρος πλοίου [
- 4 Φλ(αούϊος) Ἡφειστῶ καὶ Εὐστοχίῳ καὶ Ἀμβροσίῳ . . . [
- 5 Spuren

-----  
4 lies Ἡφαιστῶ

- 1-2 Zu den Konsuln des Jahres 370 n.Chr. vgl. CLRE, S. 370 (bisherige Papyrusbelege: P.Oxy. XVII 2110 und P.Flor. I 43); P.Matr. 4, der wohl mit Hilfe des Postkonsulats von 369 datiert ist (BL X 118), sollte also – wie sich hier zeigt – vor dem 17. April 370 entstanden sein.
- 2 Am Ende vielleicht Διό[σ]κ[ο]ρος bzw. Διο[σ]κ[ο]υρίδης oder Διο[γ]έ[ν]ης. Wenn die Reste am Beginn von Z. 3 zum Vatersnamen des Mannes gehören, was recht wahrscheinlich ist, dürfte er noch einen mit ὁ καὶ eingeführten Zweitnamen gehabt haben.
- 3 Die Spuren sprechen am ehesten für [Φ]ίλοφιλου, was als Name bisher nur inschriftlich bezeugt ist (z.B. IG XII 3 Suppl. 1030,1). Nach πλοίου vielleicht ἰδίου bzw. ἰδιωτικοῦ (vgl. P.Flor. I 75,8 [Herm.; 380 n.Chr.]; P.Vind. Sijp. 1,2 [Herm.; 338 n.Chr.]; SB XIV 11548,7 [Herm.; 343 n.Chr.] oder δημοσίου (vgl. SB XVI 12340,4 [Herm.; 312 n.Chr.]; 12636,3 [4. Jh. n.Chr.]).