

TABLES OF TAX RECEIPTS ON GREEK OSTRAKA FROM LATE BYZANTINE AND EARLY ARAB THEBES

Tables presenting the contents of any given class of documents allow us to see at a glance, whether, e.g., such documents show some distinctive pattern(s), or whether documents can be related to each other via prosopographical connections. As far as money tax receipts on ostraka from Byzantine Egypt are concerned, two tables listing the contents of Coptic receipts on ostraka from the Theban region are available, viz. those published from the excavations at Medinet Habu¹ and those kept in the Austrian National Library at Vienna². Though a substantial number of Greek money tax receipts on Theban ostraka from the VIIth-VIIIth centuries have been published to date, no lists presenting their contents in tabular form have been published; the following lists are presented in order to remedy this gap.

A first comparison of these tables with their Coptic counterparts shows that many persons (tax payers, signers/collectors and scribes) occur both in Coptic and in Greek receipts³. At the same time it is striking that between the Coptic and the Greek receipts there is a greater diversity as regards the

¹ E. STEFANSKI-M. LICHTHEIM, *Coptic Ostraka from Medinet Haby*, Chicago 1952 (= The University of Chicago. Oriental Institute Publications, vol. LXXI), esp. pp. 31-44.

² W.C. TILL, *Die Koptischen Ostraka der Papyrussammlung der österreichischen Nationalbibliothek*, Wien 1960 (= Denkschr. Akad. Wien 78.1), esp. p. 22. Complete tables listing the contents of all Coptic tax receipts were compiled by the late P. KAHLE; regrettably enough, they have never been published in full (cf. F. HINTZE in the *Festschrift 150 Jahre Berliner Museums*, Berlin 1974, p. 283).

³ For persons involved cf. in general W.C. TILL, *Datierung und Prosopographie der koptischen Urkunden aus Theben*, Wien 1962 (= Sb Akad. Wien 240.1), s.nn. For the problem, whether a text is to be considered as written in Greek or in Coptic, cf. the remarks by J. GASCOU, BIFAO 79 (1979), pp. 84f.; cf. also K.A. WÖRNER, *Das Berliner Ostrakon P. 14735: Koptisch oder Griechisch?*, AJP 36 (1990), pp. 75-77.

indication of the amounts paid than one might have expected: whereas the Coptic texts invariably refer to payments of 1 complete solidus or a standardized fraction thereof corresponding with a coinage unity (1/2 sol. [= a semissis], 2/3 [= a double tremissis], 1/3 [= a tremissis], 1/6 [= half a tremissis], Greek tax receipts, especially those concerning payments for 'demosia', sometimes refer to payments of amounts higher than 1 single solidus or, more frequently, to payments of a certain number of carats. Often enough the latter amounts can be understood in fractions of a solidus; a payment of, e.g., 20 carats is the equivalent of a semissis (12 car.) + a tremissis (8 car.); likewise, 11 carats are the equivalent of half an 'arithmion' solidus (= 24 carats minus 2 car. for certain banker's fees), 22.5 carats are obviously equivalent to a full 'arithmion' solidus, and a payment of 7.5 carats represents one third of such an 'arithmion' solidus. Is is less easy, however, to explain - rare - payments of, e.g., 17 or 7 1/8 car. in these same terms.

I have organized my tables according to the taxes mentioned in the receipts, i.e. *Dapane*, *Demosion*, *Diagraphon*, *Dioikesis*, *Prostheke* and *Prostimon*⁴. Within each section, I have clustered ostraka belonging to some kind of dossier (a single tax payer, a signer, or a scribe); it should be noted, however, that various people occur in more than one section. The entries within a cluster are listed chronologically according to the tax years referred to.

My work on these tables caused me to question a few readings as given in various *edd. princ.* I wish to thank here Prof. R.S. Bagnall (New York), Prof. H. Maehler and Dr. W. Cockle (both London) for their kind help in promptly providing me with photos or drawings of ostraka to which they had direct access. Of course, more work needs to be done in this field and future editors of new, similar ostraka may find reason to undertake further checks of readings they find questionable.

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⁴ For these taxes cf. STEFANKSI-LICHTHEIM, *op. cit.*, pp. 28 ff.

DAPANE

Reference *****	Taxpayer *****	Amount paid *****	Tax year *****	Date *****	Signed by *****	Scribe *****
O. Bodl. II 2075	Kosmas/Sakkas	1/3 sol.	y. 10-15	Ph..[], ind. -	Philotheos []	Not stated

[DAPANE or XENION?] of the *Symboulos* (for the tax cf. P. KAHLE, *Balaizah* # 130)

O. Petr. 468; cf. BIFAO 79 (1979), p. 86; ZPE 66 (1986), p. 146	Psyros/Elias	1/6 sol.?	[]	[]	---; Solomon the strate- gus; Petros; Andreas	Aristophanes
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DEMOSIA

O. Leid. 368	Patermuthis/Lak	3 sol., 14 ³ / ₄ car., extras	y. 3	Epeiph 8, ind. 4	Kelestinos; Eubulos; ---?	Not Stated
O. Leid. 369	Patermuthis/Lak	3 sol., 14 ³ / ₄ car., extras	y. 4	Pachon 22, ind. 4 (ed.:1)	Ar..ar.	Not Stated
O. Leid. 370	Patermuthis/Lak	26 ¹ / ₄ car., 7 ¹ / ₄ car. (= 1 sol., 9 ¹ / ₂ car.)	y. 6	Epeiph 29, Ph--- 30, ind. 6	Theodosios	Not Stated
O. Leid. 371	Patermuthis/Lak	7 ¹ / ₂ car.	y. 6	[] 10, ind. 8	.ake..eion; []/Kollu- thos; Dioskoros/Aia...	Not Stated
O. Leid. 372	Patermuthis/Lak	22 ¹ / ₂ car.	y. 9	Pachon 5, ind. 9	Johannes Ape	Not Stated
O. Stras. 290	Patermuthis/Lak	22 ¹ / ₂ car.	y. 10	[]	Theodorakios; Johannes Ape	Not Stated
O. Bodl. II 2068	Kumentidios	1 ¹ / ₂ sol.	y. 9	Not Stated	Theodoros; Johannes pr.; Papas (?)	Not Stated
O. Bodl. II 2067	Antonios/Pel....	17 car.	y. 13, 1 st katabole	Choiak 26	Athanasios; Victor	Not Stated

Reference *****	Taxpayer *****	Amount paid *****	Tax year *****	Date *****	Signed by *****	Scribe *****
WO II 1607	Antonios/Pel....	7 $\frac{1}{8}$ car.	y. 13, 2 nd katabole	Not Stated	Victor	Not Stated
WO II 1606	Antonios/Pel....	11 car.	y. 13, [] katabole	Not Stated	Athanasios nomikos; Athanasios	Not Stated
O. Leid. 357	Thepate/Piel	11 car.	y. 2	Thoth 24, ind. 2	Chr. ()	Not Stated
O. Leid. 358	Thypate	11 car.	y. 2	Phamenoth 30, ind. 2	Basilios pr.; Cheusemis	Not Stated
O. Leid. 359	Ethypate	20 car.	y. 3	Ph []	Basilios	Not Stated
O. Leid. 360	Thepate	20 car.	y. 5	Thoth 7, ind. 6?	Basilios	Not Stated
O. Leid. 361	Thypate	20 car.	y. 5	Choiak 7	Basilios pr.	Not Stated
O. Leid. 362	Ethypate	16? car.	y. 6	P. () 18, ind. 7	Basilios pr.	Not Stated
O. Leid. 363	Ethypate	20 car.	y. 6	Pharmuthi 5, ind. 7	Basilios pr.	Not Stated
O. Leid. 364	Ethypate	12? car.	y. 10	Phamenoth 28, ind. 10	Jeremias; [Magistor?]	Not Stated
O. Leid. 365	Thepate	1 $\frac{1}{2}$? sol.	y. 10 or 11	[], ind. 11	Magistor; Jeremias	Not Stated
O. Leid. 366	Thepate/Piel	1 sol.	y. 12	Pharmuthi 21?, ind. 13?	Magistor	Not Stated
O. Leid. 367	Thepate	11 car.	y. []	Pachon 9	Philotheos	Not Stated
UMH IV 16 (p. 242)	Barthol(om)aios	14 car., 35 $\frac{1}{4}$ car.	y. 7	?	Menas	Not Stated

DEMOSIA + DIAGRAPHON

O. Bodl. II 2080 ^v	Johannes/Stephanos	1 $\frac{1}{2}$ sol.	y. 10	Phamenoth 18, ind. 11	Basilios pr.	Not Stated
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(DEMOSIA + DIAGRAPHON continua)

Reference	Taxpayer	Amount paid	Tax year	Date	Signed by	Scribe
O. Bodl. II 2078	[]	21 car.	y. 9	[] 20, ind. 9	Theodoros	Not Stated

DIAGRAPHON

O. Leid. 374	Staphare/Serenos	1/2 sol.	y. 4	Pauni 13	Philotheos	Not Stated
O. Ashm. 102	Elias/...	1/6 sol. + 1/6 s.	y. 5	Pauni —, Pauni 19	Philotheos	Not Stated
O. Bodl. II 2074	Elias/Besarion	1/3 sol.	y. []	Pharmuthi 20	Philotheos	Not Stated
O. Bodl. II 2069	Zacharias/Azarias	1/3 sol.	y. 5	Phamenoth 10?, ind. 6?	Johannes pr.	Not Stated
O. Bodl. II 2070	Zacharias/Azarias	1/6 sol.	y. 9	Epeiph 1, ind. 10	Sabinos; []	Not Stated
O. Bodl. II 2071	Anastasios/[]	[]	y. 6	Pachon 26	Sabinos	
O. Bodl. II 2073	Paternuthis/P...	1 sol.	y. 6	Tybi 29	Elias?	
	Patronymic is Paulos? Cf. OMH 254 and KOW 79.6					
O. Cambr. 113	Ionas/Moses	1/2 sol.	y. 9	Epeiph 23	Chaleb; Cheria..u.	Not Stated
O. Minor E. 6	Markos/Kamul	5 ---	y. 10	Pauni 8, ind. []	The strategus; Philotheos/ Ananias; Paternuthios	Not Stated

In line 4 read δ στρ(ατηγός) for ..ρ'; in the same line, read Φιλόθ(εος) for Φιλ(). For signatures by 'The strategus' cf. ZPE 66 (1986) pp. 145-46, note to line 4. Philotheos/Ananias occurs in OMH 390 as a taxpayer; a Philotheos Ape is the signer of a number of Coptic tax receipts, cf. TILL, *Zur Datierung und Prosopographie*, 177. Here, he is probably not identical with the strategus Philotheos (TILL, *op. cit.*, p. 178). In line 3, according to a drawing kindly provided by R.S. Bagnall (New York) one might consider reading τρι(της) κατα(βο)λ(ης), but the reading does not inspire much confidence, the indication of the *katabole* would not be expected at this place in the formula, and the (expected) indication of the coin paid is lacking. *Non liquet*.

O. Bodl. II 2072	Petronios/Mak(arios?)	1/3 sol.	y. 12	Mesore 12, ind. 12? []		Not Stated
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Reference	Taxpayer	Amount paid	Tax year	Date	Signed by	Scribe
<i>O. Bodl.</i> II 2079	Samuel/Kyriakos	1/3 sol.	y. 13	[] 7, ind. 14	Basilios	Not Stated
<i>O. Leid.</i> 375	Kosmas, Apa Kios	1/2 sol.	y. 14	Phaophi 4, ind. 14	Basilios pr.	Not Stated
<i>O. Leid.</i> 373	Serenos/[]	2/3 sol.	y. 15	Thoth 1, ind. 2?	[]	Not Stated
<i>O. Petr.</i> 418	[]	1/2 sol.	y. 15	Mesore 20, ind. 1	Philotheos the strategus; Isaak/Zacharias; Theodoros	Not Stated

In line 3 I read on a photo kindly provided by Messrs Prof. H. Maehler and W. Cockle after $\iota^{\delta} = \iota(\nu)\delta(\iota\kappa\tau\acute{\iota}\omicron\nu\omicron\varsigma): \alpha\tau. \Phi\iota\lambda\acute{o}\theta\epsilon\omicron\varsigma \delta\sigma\tau\rho(\alpha\tau\eta\gamma\acute{o}\varsigma) \sigma\tau(\omicron\iota\chi\epsilon\iota) +$. Line 4 reads: + 'Ισαάκ Ζαχαρ(ίου) στοιχ(εῖ) +, line 5: Θεόδωρ(ο)ς στη(χεῖ) +

<i>O. Heerlen</i> BL 333, ZPE 66 (1986), pp. 144-46	Suai	2? sol.	y. 1, 1 st katoble	Choiak 9, ind. 11	Onnophris the strategus; Aristophanes/ Andreas?; []	Johannes
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DIOIKESIS

<i>O. Petr.</i> 463	Psate/Philotheos	1/2 sol.	y. 2	Pharmuthi 1, ind. 3	Komes; Pcher/Athanasios	Not Stated
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PROSTHEKE

<i>O. Petr.</i> 464	Phil() o.g.l.i.s	1/2 sol.	Not stated	Pharmuthi 13, ind. 3	Komes; Pcher/Athanasios	Not Stated
<i>O. Ashm.</i> 103, cf. BIFAO 79 (1979), p. 85	Samuel/Philotheos	[]	[]	Pharmuthi 19, ind. [-]	[Komes]; Pcher/Athanasios	Not Stated
<i>O. Petr.</i> 465, cf. BIFAO 79 (1979), p. 85	Papnuthis/Phoibammon	1 sol.	y. 6	Phamenoth 10, ind. 8	Pesate (?) Ape	Psate/Pisrael
<i>O. Petr.</i> 467, cf. BIFAO 79 (1979) 86	Phoibammon/Pises	1 sol.	y. 6	Mecheir 20, ind. 6	Georgios Ape	Psate/Pisrael

PROSTIMON

Reference	Taxpayer	Amount paid	Tax year	Date	Signed by	Scribe
<i>O. Heerlen</i> BL 308, in ZPE 66 (1986), pp. 146-47	Elias/Isidoros	1/2 sol.	Not stated	Hathyr 10, ind. 3	Komes; Pcher/Athanasios	Not Stated
<i>OMH</i> 326, cf. BIFAO 79 (1979), pp. 84-85	Petros/Athanasios	[]	Not Stated	Phamenoth 11, ind. 3	Komes; Pcher/Athanasios	Not Stated

TAX LOST/NOT INDICATED

<i>O. Bodl.</i> II 2076	...mbilch []	1/2 sol.	y. 9	Mesore []	Chaleb	Not Stated
<i>O. Bodl.</i> II 2082	Isak	[] sol.	y. 6	[], ind. 6	Basilios pr.	Not Stated
<i>O. Cambr.</i> 116	Dios/Samuel	1 sol.	y. 4, 1 st katabole	Mecheir 6, ind. 4	Iakob, Ape	Psate/Pisrael
<i>O. Bodl.</i> II 2077	Georgios/Philotheos	1/2 sol.	y. 8, 1 st katabole	Mecheir 20, ind. 9	Abraham, Ape	Not Stated
<i>O. Petr.</i> 466	Pseros/...li. (ed.: Psyros/S.L.)	1/6 sol.	y. 8, 1 st katabole	Mesore 6, ind. 9	Papnuthios	Psate/Pisrael
<i>O. Petr.</i> 419	A....../Zacharias	1 sol.	[]	[]	---; Papnuthios; Theodoros	Not Stated

Maybe the taxpayer is the same as Athanasios/Zacharias occurring in *OMH* 341?