Ostraca Upsaliensia (Part I)

Plates VIII–XVI

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In memoriam Cathleen Keller

Abstract: An edition of sixteen Greek ostraka from the collection of the Victoria Museum of Egyptian Antiquities at Uppsala University. All of the texts date to the Roman period, and most are of Theban provenance, with one each from Elephantine and Edfu.

Keywords: Greek ostraka, Roman taxation, Thebes, Elephantine, Edfu

The Victoriamuseum för egyptiska fornsaker at Uppsala universitet holds a collection of 1,313 Egyptian and Greek ostraka. While the demotic texts in this assemblage have received considerable attention (cf., e.g., O.Wångstedt), the Greek and Coptic pieces remain largely unstudied. The present contribution is the first in a series of publications aimed at redressing this imbalance.

* I am grateful to Geoffrey Metz, Curator of Egyptian Antiquities at the Victoriamuseum, Uppsala universitet, for his “above and beyond” assistance during my work in his collection; to Paul Heilporn, for his comments on Texts 1–5, 8–9, and 12–13, as well as an advance copy of his magisterial O.Stras. II; to Brian Muhs, for discussing the acquisition history of the Uppsala ostraka with me and good company during my second visit to the collection; to Fabian Reiter, for his careful review of and helpful suggestions concerning a late draft of this manuscript; and to the Committee on Research of the Faculty Senate of the University of California, Berkeley, for its generous support of this and forthcoming installments of my Uppsala project. All photographs are © the author.

1 For the acquisition history of these ostraka, see “Museet för nordiska fornsaker (1877–83),” Upsala universitets årskrift 1884, 48 (268 hieratic, demotic, Coptic, and Greek ostraka donated by Karl Piehl); “Museet för nordiska fornsaker,” Upsala universitets årskrift 1885, 44–45 (175 ostraka donated by Piehl); “Viktoriamuseum för egyptiska fornsaker,” Upsala universitets årskrift 1897, 82 (ostraka purchased on behalf of the Museum by Frederik R. Martin in Thebes in 1896). In addition, Piehl made a third donation of 553 Egyptian antiquities that may have included ostraka; cf. “Egyptiska fornsakssamlingen,” Upsala universitets årskrift 1890, 60–61. Piehl made his purchases during journeys to Egypt in November 1882–June 1883, October 1883–March 1884, and June 1887–May 1888 (E. Andersson-Akmar, “Karl Piehl †,” Sphinx 8 [1904] 4); the ostraka in the collection that are labeled “Karnak Jan. 84” were no doubt acquired during his second visit.

2 Published Greek texts: SB I 1922–32, 2133, 2137; note also SB XX 14946–50. Coptic: O.Worp 62, SB Kopt. III 1318.
Here it should be noted that in my treatment of Verschleifung I follow Paul Heilporn, O.Stras. II, pp. 29–30, in not regarding it as a form of abbreviation sensu stricto. When Verschleifung occurs, I transcribe the “slurred” word as if every letter had been written in a recognizable form. In apparatus entries an en dash (–) indicates slurring (though the mere presence of Verschleifung in a word is not enough to put it in the apparatus).

1. A poll tax receipt from Roman Elephantine

VM 1127  
12.5 x 7.2 cm  23.viii.79
Plate VIII

Dark sand-colored pottery with the red-orange writing surface typical of Syene during this period (cf. already WO I, p. 15).

The text is the second earliest Egyptian attestation of the reign of the emperor Titus (after WO II 1407 [Thebes/Charax]). The taxpayer’s brother Hermogenes paid his poll tax twenty-two days earlier (SB I 1926 of 1.viii.79, a sherd likewise in Uppsala), and his receipt was dated to the eleventh year of Vespasian. Indeed, Peleas, the scribe of VM 1127, began writing Οὐεσπασιανοῦ (l. 3), only to correct himself after three letters.

This receipt acknowledges that Asklepiades has paid his poll tax in full; cf. O.Stras. II, p. 81.

1 διέγραψεν Ἀσκληπιάδης  
Βάσσος ὑ(πὲρ) λαογραφίας πρώτου  
(ἐτους) Τίτου Καίσαρος τοῦ κυρίου

4 Μεσορῆ ἡ ἄργυρος(ίου) δραχμ(άς) δεκαέξ,
(γίν.) (δρ.) τσ. Πελέας ἔγραψα.

2 l. Βάσσος; ὑ ostr.  3 τιτ- of Τίτου ex ουε-  4 ἀργυροῦ δραχμα ostr.

“Asklepiades, the son of Bassos, has paid for the poll tax of the first year of Titus Caesar the lord, Mesore 30, sixteen silver drachmas, total 16 dr. I, Peleas, have written.”

1–2 The taxpayer is also known from SB I 1925 (18.vii.77; likewise in Uppsala) and O.Erem. 3 = SB XVIII 13181 (6.viii.78), his poll-tax receipts for the preceding two years.

5 Peleas is also attested in WO II 29 (5.viii.77), SB VI 9604(3) (27.vii.80), O.Eleph. DAIK 25 (27.vii.81), WO II 33 (4.xii.84). Cf. also O.Wilb. 6 (I C.).
2. A poll tax receipt from Roman Edfu

VM 966
6.2 x 5.4 cm
Probably 107
Plate IX

Sand-colored pottery with a red-orange writing surface. Broken at the lower right edge.

The reference to a numbered amphodon (cf. O.Cair. 70) and the formula of the text (as well as the color of the sherd) indicate that its provenance is Apollonopolis Magna (Edfu). For more on the formulae and physical characteristics of Apollonopolite ostraka, see P.Köln IX, pp. 136–37 and refs.

1 ἐ ὁμοφόδιοι(υ)

Εὐτυχᾶς δούλ(ος)

λαο(χραμφίας) η (ἐτούς) Ἄρταν[οῦ τοῦ κυρίου]

4 (δρ.) δ ἐτούς ι[]

1 αμφοδ οστρ. 2 δοῦ οστρ.

“5th quarter. Eutychas, slave, for the poll tax of the 10th year of Trajan [the lord], 4 drachmas, Year 1- …”

1 The fifth amphodon is elsewhere attested only in O.Cair. 70 (7.iii.109), 96 (21.viii.109), and O.Lund. 2 (+ BL 9, 387, confirmed in Ricerche di Egitologia e di Antichità Copte 6 [2004] 91, n. 2; 6.xi.92).

4 The payment is a partial one; cf. O.Stras. II, p. 81. Extant Apollonopolite receipts suggest that it probably occurred in year 10 (in which case the month and day would have followed immediately after the break). Payment in year 11 cannot, however, be excluded (cf. O.Edfou I 152).

3–16. Receipts from Roman Thebes

3–4. From the dossier of Nepheros and his sons

The dossier of Nepheros and his sons Panameus and Pekysis consists of twenty-one ostraka dating between the years 80 and 103:³

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Officials</th>
<th>Taxpayer</th>
<th>Tax</th>
<th>District</th>
<th>For year</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>O.Cair.</td>
<td>65</td>
<td>20.iii.80 banker</td>
<td>Nepheros</td>
<td>poll and bath taxes</td>
<td>Charax</td>
<td>79/80</td>
<td>total 11 dr., 1.5 ob., and supplements</td>
<td>patronym Πεχοίτου</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Herakleides</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O.Bodl.</td>
<td>II 674</td>
<td>30.vii.80 Paion &amp;</td>
<td>Nepheros</td>
<td>bath tax</td>
<td>–</td>
<td>79/80</td>
<td>not stated</td>
<td>patronym Πεχύτου(ου)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>partners, tel.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>thes. hier.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See previously A. Samuel et al., *Death and taxes: Ostraka in the Royal Ontario Museum I*, Toronto 1971 (hereafter D&T), nos. 42, 48, and 49 [p. 66; not connecting the sons with each other or their father]; O.Leid. 188, 5n.; O.Cair. 45, 2–3n.
<p>| WO II 457 | 23.iv.–21.v.83 | bankers Bassos, Ptolemaios (for 2nd payment) | Nepheros | poll and bath taxes | Charax | 82/83 | total 11 dr., 1.5 ob., and suppl. | • patronym Παχοίτου | • BL 2.1, 61 |
| WO II 458 | 18.viii.83 | banker Apollodoro(s), son of Herakleides | Nepheros | dike and bath taxes | Charax | 82/83 | total 7 dr., 2 ob., and suppl. | • patronym Πεχοίτου | • BL 2.1, 61 |
| WO II 468 | 21.ii.87 | – | Nepheros dekanos &amp; partners | “hunting boats” | – | – | 60 ob. gross | • patronym Πεχοίτου | • BL 2.1, 61 |
| O.Leid. 188 | 8.viii.87 | Arch( ) signatory | Pekysis | – | – | 86/87 | 958 art. (μπορεύς) (πολλοὺς) paid to dioikēsētos thēsaurōs | |
| WO II 470 | 31.viii.87 | Apion banker | Panameus | dike and bath taxes | Charax | 86/87 | total 7 dr., 2.5 ob., and suppl. | BL 2.1, 62; 12, 325 |
| Text no. 3 | 12.v.88 | Herakleides banker | Nepheros | poll and bath taxes | Charax | 87/88 | total 11 dr., 1.5 ob., and suppl. | patronym Πεχοίτου |
| O.Erem. 9 = SB XVIII 13187 | 13.vi.88 | Herakleides banker | Panameus | poll and bath taxes | Charax | 87/88 | total 11 dr., 1.5 ob., and suppl. | BL 9, 300 |
| WO II 782 | 14.vi.90 | Paion, son of Paio(s, tel. thēs. hier.; Exo(ueris)? signatory | Nepheros, Pekysis &amp; Panameus | bath tax | – | 89/90 | not stated | patronym Πεχοίτου |
| WO II 1414 | 6.v.91 | Sokrates? banker | Nepheros | poll and bath taxes | Charax | 90/91 | total 11 dr., 1.5 ob., and suppl. | • patronym Πεχοίτου | • only text with N.’s papponym (Petechonsis) • BL 2.1, 109; 12, 328 |
| WO II 479 | 8.ii.92 | Herakleides banker | Panameus dekanos &amp; partners | “hunting boats” | – | – | 40 ob. gross | BL 2.1, 62; 8, 540. |
| WO II 482 | 21.iv.93 | Apion banker | Panameus | poll and bath taxes | Charax | 92/93 | total 11 dr., 1.5 ob., and suppl. | • 1. 2: (λλων) α (δβ) (ημαυ) β (δβ) α (δβ) (ημαυ)? The sum suggests this; cf. also, |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Name &amp; Partners</th>
<th>Description</th>
<th>Tax</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>WO II 787</td>
<td>2.i.96</td>
<td>Alexas &amp; partners</td>
<td>telos tēs lachanias</td>
<td>95/96</td>
<td>–</td>
</tr>
<tr>
<td>O.Rerl. 31</td>
<td>8.iii.97</td>
<td>Herakleides banker</td>
<td>poll and bath taxes</td>
<td>96/97</td>
<td>total 11 dr., 1.5 ob., and suppl.</td>
</tr>
<tr>
<td>WO II 487</td>
<td>2.iv.97</td>
<td>Herakleides banker</td>
<td>Panameus poll and bath taxes</td>
<td>96/97</td>
<td>total 11 dr., 1.5 ob., and suppl.</td>
</tr>
<tr>
<td>O.Cair. 45</td>
<td>10.vii.97</td>
<td>Koutios &amp; partners, epitēr. thēs. hier.</td>
<td>bath tax</td>
<td>96/97</td>
<td>not stated</td>
</tr>
<tr>
<td>O.Ashm. 27</td>
<td>7.viii.97</td>
<td>Herakleides banker</td>
<td>Panameus &amp; Pekysis dike and bath taxes</td>
<td>96/97</td>
<td>total 7 dr., 1.5 ob., and suppl.</td>
</tr>
<tr>
<td>Text no. 4</td>
<td>14.vi.98</td>
<td>Psais &amp; partners, tel. thēs. hier.</td>
<td>Panameus &amp; Pekysis bath tax</td>
<td>97/98</td>
<td>not stated</td>
</tr>
<tr>
<td>O.Cair. 46</td>
<td>26.v.100</td>
<td>Psenchoniss &amp; partners, tel. thēs. hier.</td>
<td>Panameus &amp; Pekysis bath tax</td>
<td>99/100</td>
<td>not stated</td>
</tr>
<tr>
<td>WO II 1053</td>
<td>1.xi.103</td>
<td>Dioskoros &amp; partners, tel. thēs. hier.</td>
<td>Pekysis telos tēs lachanias</td>
<td>103/4</td>
<td>–</td>
</tr>
</tbody>
</table>

Notes:
1) The bath tax collected with the poll or dike tax corresponds to the demotic ḫḏ st.t-wn; that collected by officials of the granary of the temples, the ḫn.t n ti st.t-wn. For discussion, see O.Stras. II, pp. 87–90.
2) Abbreviations: epitēr. = epitēretai; tel. = telōnēs/-ai; thēs. hier. = thēsaurou hieron.

Several patterns in the table merit mention. For one, the family seems always to have paid its bath tax (حاضر n ti st.t-wn) together — I would suggest that Nepheros...
was dead by AD 97, and that his sons were not liable for this tax in 80 — but its payments to bankers were made individually (cf., e.g., *O.Berl.* 31 and *WO* 487). Might this indicate that one was required to visit the banker, but that the *telōnai*/*epitérētai* thešaourou hierón collected house-to-house? Also noteworthy is the passing of the duty of *dekanos* (and the payment of a collective tax for “hunting boats,” on which see D. Hagedorn, “Κυνηγίδες,” *ZPE* 109 [1995] 187–92, and *O.Stras.* II, pp. 97–102) from father to son (*WO* 468, 479). Finally, it is only the son Pekysis who is attested with an involvement in agriculture. The precise nature of his payments in *WO* 787 and 1053 is not clear to me, but these receipts may well concern the same property (787.5: Νήσου λεγόμενου [l. λεγομένου]; 1053.4: μερο( ) νήσου Πια. μ. ου; both explicitly under lease).

3. Receipt for the poll and bath taxes

**VM 653**

12.2 x 8.7 cm

12.v.88

Plate IX

An orangish-brown sherd with a red-orange writing surface. The writing runs perpendicular to the rotation lines. Decorative elements (grooving) are present on the left half of the ostrakon. Labeled “Karnak.” There may be very faint traces of ink above (and parallel to) the text.

This receipt acknowledges full payment of Nepheros’ poll tax and includes the expected sum for the *balaneutikon*; cf. *O.Stras.* II, pp. 82–84, 87).

1 διαγέγρα(φε) Νεφερῶς Παχοίτου

υπ(έρ) λαι(ογραφίας) Χά(ρακος) ζ (έτους) (δραχμάς) 1 βα(λανευτικοῦ) α (δβαλόν) (ήμωβελων) (γίν) ια (δβ) (ήμωβ)

κατ πρό(σώγιαρφόμενα) (έτους) ζ Δομεταμενοῦ

4 τοῦ κυρίον Φαρμ(ουθή) λίζ, Ἡρα(κλείδης) σεσ(μείωματι).

1 διαρ-φ ostr. 2 ν) λαο χ, β ostr. 3 κ-προ ostr. 4 φαρπ, ηρασσα- α ostr.

“Nepheros, son of Pachoites, has paid for the poll tax of Charax for the 7th year 10 drachmas (and) for the bath tax 1 (drachma) 1 1/2 obols, total 11 (dr.), 1 1/2

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4 I assume that *WO* 787 concerns payment of a garden tax; it seems too verbose — i.e., it contains information that seems superfluous — for a receipt for a professional levy (the classification that Préaux suggested for its closest parallel, *O.Bodl.* II 985). S.L. Wallace, *Taxation in Egypt from Augustus to Diocletian,* Princeton 1938, 376, n. 21, comments, “[I]t is uncertain whether the tax is the γεωμετρία or some other tax collected on vegetable gardens.” Armoni (*O.Heid.* 264, n. 83) states that *WO* 1053 documents “den Erhalt einer Summe, die bei Schließung eines Pachtvertrages fällig wird.” According to Wallace, p. 227, it records “a tax collected on the lease of part of an island.”

5 Since Nepheros and his sons consistently pay for Charax, it seems useful to recall the associations between that district and Karnak; cf. *O.Stras.* II, pp. 66–67.
obols, and supplementary charges. Year 7 of Domitian the lord, Pharmouthi 30+17. I, Herakleides, have signed.”

4 For day dates higher than 30, see O.Stras. II 813, 4n.


4. Receipt for the bath tax

**VM 1589**

10.8 x 7.9 cm

14.vi.98

Plate X

A sand-brown sherd with a red-orange writing surface. Lines made by the potter appear to run both parallel and perpendicular to the text. Labeled “Karnak.”

As is usual in receipts for this *balaneutikon*, the form of payment and the amount collected are not stated; cf. O.Stras. II, pp. 88–89.

1 Ψάις καὶ μέ(τοχοι) τελ(ῶναι) θη(σαυροῦ) ιερῶν Παναμεοῦς Νεβερωτῶν(ος) χ(άρειν). ἔχω τὸ βάλ(ανευτικόν) τοῦ α(ἔτους) Τραιανοῦ νας. τοῦ χυρίου Παύνι Κ.

4 ὁμοίως Πεκύσιος ἀδελ(φῷ) χα(ίρειν). ἔχω τὸ βάλ(ανευτικόν) τοῦ α(ἔτους) Τραιανοῦ Κάσαρος τοῦ χυρίου Παύνι(ν). Κ.

1 καὶ καὶ δὲ θησ. L. Παναμεί 2 L. Νεφερωτῶν; βαλὶ ostr. 4 L. Πεκύσει; ἀδελ. χί, βαλὶ ostr.

“Psais and partners, (tax) farmers of the granary of the temples, to Panameus, son of Nepheros, greetings. I have received the bath tax of the 1st year of Trajan the lord, Pauni 20. Likewise, to his brother Pekysis, greetings. I have received the bath tax of the 1st year of Trajan Caesar the lord, Pauni 20.”

1 Psais and his companions are otherwise unattested, though O.Ont. Mis. I 13 (21.v.98) may have been another of their receipts. The Toronto sherd’s opening line was rendered [Ἀπίων] καὶ μ(έτοχοι) τελ(ῶναι) θη(σαυροῦ) ιερῶν, but the Uppsala receipt (written a month later) indicates that its lacuna was filled hastily; we might also restore [Ψάις] καὶ μ(έτοχοι) τελ(ῶναι) θη(σαυροῦ) ιερῶν. Also note the somewhat earlier epitērētēs Psais (cf., e.g., WO II 784, 24.vi.91).

2 Νεβερωτῶν(ος): For φ>β (uncommon), see Gignac, Gram. 1:97.

5–12. Receipts for payments of money taxes

5. Receipt for the poll and bath taxes

**VM 2440**

8.6 x 9.1 cm

15.viii.44

Plate X

Light orange pottery with a brown writing surface. Labeled “Karnak.”
The receipt documents full (but somewhat late) payment of the poll tax and the installment of the bath tax that typically accompanied it (cf. O.Stras. II, pp. 82–84, 87).

δια(γέγραφε) Ψανσνό(ς) Πετεησίος ὑπ(ἔρ) λαιο(γραφίας)
δ (ἔτους) (δραχμᾶς) δέκα, (γίν.) (δρ.) 1, βαλ(ανευτικοῦ) (δραχμὴν) μίαν ὀβόλ(ον) (ήμιον)
προσ(ταγραφόμενα) εξ (ὁβολοῦ) (ήμιοβελίου). (ἔτους) δ Τιβερίου Κλαυδίου

Καίσαρος Σεβαστὸς Γερμανικὸς
Αὐτοκράτορος Μεσο(ή) κβ. Πικ(ῶς) Κεφαλ(ος).

Psansnos, the son of Peteeis, has paid for the poll tax of the 4th year ten drachmas, total 10 dr. (and) for the bath tax one drachma, one obol an and a half (and) supplementary charges at 1 1/2 obols (to the statēr). Year 4 of Tiberius Claudius Caesar Augustus Germanicus imperator, Mesore 22. Pikos, son of Kephals.

The taxpayer apparently is otherwise unknown.

For the banker Pikos, son of Kephals, see R. Bogaert, “Banques et banquiers,” ZPE 57 (1984) 251–53. This receipt falls near the end of his long career.

6–7. Two receipts from the dossier of Pamonthes, son of Haryothes

This individual is D&T no. 20; note also SB I 5101 (57–58).

6. Receipt for the poll and bath taxes

VM 1243 8.8 x 8.2 cm 29.iii.50(?)
Plate XI

A red-orange sherd with a light coating of dirt, principally on its right half. (The dark black splotches of ink are apparently modern.) The text runs with the rotation lines. The ostrakon is broken on its right side.

Given the sums of money involved (cf. Texts 3 and 5 above), the receipt clearly documents full payment of the poll tax and the installment of the bath tax that typically accompanied it. The reading of the month (l. 4) is difficult; Φαῶ(φι) is a possible alternative. I have opted for Phamenoth because it is a more typical month for payment of the laographia, but Text 7 (below) indicates that Pamonthes was not beyond paying later than usual. With a payment booked in Phaophi the text would date to 30 October 49; the end of line 1 would need to be restored ὑπ(ἔρ) λαιο(γραφίας) θ (ἔτους) vel sim.

The restorations in the lacunae are exempli gratia.
Διαγέγρα(φε) Παμονθές, γιος του Χαρίωθου, έχει πληρώσει για το φημήθρο του τον έτερον έτος τριάντα δέκα δραχμά (ανευτικού). Επίσης, είχε πληρώσει τον φθινοπώρον έτος την έτη του Τιβέριου Κλαύδιου Καίσαρος Σεβαστού, δεκαπέντε αλεξιδραχμά (οβολ). Το αυτοκράτορος Εράνωνος Κλαύδιος Καίσαρος Σεβαστού προσχωρήθηκε ως οικονόμος του κλάδου της Κεφαλών.

1 For the writing of διαγέγρα(φε), cf. *O.Stras.* II 814, 1n.

2 The demonstrative τούτων may have preceded προσδιογράφειν.

4–5 For the banker Alexandros, son of Kephalaos, cf. Bogaert, “Banques et banquiers,” *ZPE* 57 (1984) 274. He is known from only four published texts (*O.Bodl.* II 1015 [30.iv.49], 480 [3.ii.50], *WO* II 1387 [BL 2.1, 107; 26.viii.50], and *SB* I 2133 [27.vii.50]; sherd in Uppsala), but he should be considered for several others: *O.Bodl.* II 479 (19.v.49) – pace *BL* 8, 536 – 481 (23.ii.50), 598 (22.vii.48) – for these two, cf. already Bogaert, 251, n. 82 – and *O.Leid.* 62 (5.i.49).

7. Receipt for the poll and bath taxes

VM 920 8.7 x 8.8 cm 11.ix.56

Plate XI

A sherd with a brick-red writing surface that has begun to flake.

The receipt documents (late) payment of the full amount due for the poll tax as well as the installment of the bath tax that typically accompanied it (cf. *O.Stras.* II, pp. 82–84, 87, esp. n. 110).

1 Διέγρα(ψε) Παμονθές, γιος του Χαρίωθου

υπ(ηρ) θησ(αφίας) (έτους) (δραχμάς) δέκα και Βαλ(ανευτικού) α

(ανευτικοῦ) (ήμιοβολίου)

(για) (ήμιοβολίου) και τούτων(ν) προσδιογραφε(μένα)

4 (έτους) γ Νέρωνος Κλαύδιον Καίσαρος Σεβαστού Γερμανικού

Αὐτοκράτορος μην(νός) Σεβαστο(ύ) ὁμ. Βάσσος(ς) σεπη(μείωμα).

1 διαγραφή ostr. 2 μηνος ostr. 3 τουτων ostr. 4 (έτους) γ ex (έτους) β 6 μηνος ostr. 7 βάσσο ostr.
“Pamonthes, son of Haryothes, has paid for the poll tax of the 2nd year ten drachmas (and) for the bath tax 1 (drachma), 1 1/2 obols, total 11 dr., 1 1/2 ob., and their supplementary charges. Year 3 of Nero Claudius Caesar Augustus Germanicus imperator, on the 14th of the month of Augustus. I, Bassos, have signed.”


8. Receipt for the dike (and bath) taxes

VM 1383 7.4 x 7.6 cm 17.viii.113
Plate XII

A sherd with a red-brown writing surface. The text runs perpendicular to the rotation lines.

District: Charax. Though the balaneutikon is not mentioned, it was no doubt included in the amount paid, which corresponds exactly to the high end of the range of sums attested for these two taxes during this period (cf. O.Stras. II, p. 186).

1 Ἰμοῦθης(ς) καὶ μέτοχοι(οί) πράκ(τορες)
 Ἀρποχρᾶτ̣ι̣ς(ς) Πολλίου.
 ἕσχ(ομεν) ὑπ(ἐρ) χρ(ματικοῦ) Χά(ρακος) ις (ἔτους) ῥυπ(αράς) (δραχμάς)
 4 ἐπτά (πεντώβολων) (δίχαλκον), (γίν.) ῥυπ(αρ.) (δρ.) ζ (πεντώβολων)
 (δίχαλκον)
 (ἔτους) ις Τραίανοῦ τοῦ κυρίου
 νας. Ἐπείφ λκδ.
 νας. Ἀρ( ) σ(εσημειώματι).

1 μετοχα πρακτο. 3 επιφ χ πρακτο. 6 πρακτο τοῦ κυρίου.
7 στ. ostr.

“Imouthes and partners, collectors, to Harpochras, son of Pollios. We have received for the dike tax of Charax of the 16th year seven drachmas, 5 obols, 2 chalkoi gross, total 7 dr., 5 ob., 2 chalk. gross. Year 16 of Trajan the lord, Epeiph 30+24. I, Ar( ), have signed.”

1 For the praktores, see O.Stras. II, pp. 343–44.

2 Ἀρποχρᾶτι: Ἀρποχρᾶς might also be read. He is D&T no. 74; of the two receipts listed in that volume, O.Bodl. II 830 (watchtowers and other taxes) is noteworthy because it involves the same collectors, (no doubt) has the same signatory, and dates to the same year.

3 The suspended stroke representing the pi of ῥυπ(αράς) is ligatured with the drachma sign (so also in l. 4).
For day dates higher than 30, see O.Stras. II 813, 4n.

Αρ( ): This signatory may have had a long floruit: Cf. the signatories attested for the praktores Apollodoros (1) [O.Stras. II, p. 336], Pebos [p. 348], Phaeris (1) [p. 354], Imouthes [our man; p. 343], Psenchonsis [pp. 356–57], Phaeris (2) [p. 354], and Pikos [p. 350]. Possibly resolve Ἀρ(υώτης); cf. O.Stras. II, p. 336, esp. nn. 24–25 (pp. 362–63).

9. Receipt for the dike and bath taxes

VM 1361  6.5 x 5.2 cm  19.ix.117
Plate XII

Brown pottery with a red-brick writing surface.

District: Charax. This receipt documents a complete payment for the dike tax and the installment of the bath tax that typically accompanied it (albeit at the low end of the attested range for such payments); cf. O.Stras. II, p. 186.

Ἀπολλόδω(ρος) πράκτωρ ἄργυρικῶν
Φαρ(υώτης) Πραξίας. Ἑλέειν ὑπὲρ Χάρακος ἐτῶν ἀπὸ Ἃδριανοῦ 
Καύσαρος τοῦ κυρίου Θῶ(θ) κῆ.

1 απολ–δο  πρακτ. ἀργ. ostr.  2 πραξίας ἐστὶ θ' ostr.  3 χ' β' ἀραὶ ὑπ' ostr.  5 θ' ostr.

"Apollodoros, collector of money taxes, to Phar–, son of Praxias. I have received for the dike tax and bath tax of Charax gross [misplaced word] of the 1st year, seven drachmas, 4 obols. Year 2 of Hadrian Caesar the lord, Thoth 22."

For Apollodoros (2), see O.Stras. II, p. 336.

2 The best suggestion that I can offer for the taxpayer’s name is Φαράθης. An individual with this name and patronymic is otherwise unknown. His grandson might appear in O.Bodl. II 1298 (20.vi.132): Μάγο(υ) Πραξίας (l. Πραξίου) Φαράθου (nom. Φαράθης).

3 The significance (if any) of the dot above the alpha of the year numeral escapes me.

10. Receipt for a tax on two mummies

VM 2505  7.3 x 4.9 cm  15(?).vii.127
Plate XIII

A brown writing surface (with some darkening perhaps due to exposure to fire) on red-orange pottery. The rotation lines run at a ca. 20° angle with respect to the text.
For the tax, see the discussion in *O.Stras.* II, pp. 167–72.

1 Παµµόνθ(ης) καὶ µ(έτοχοι) τελ(όναι) θης(αµυοῦ) ἱερ(οῦ) Θαυβ(άσθει) Παουφθειοῦτ(os). ἔσχο(µεν) παρὰ σο(ῦ) ὑπ(ὲρ) ταφῶν β (δραχµάς) β τοῦ ια (ἔτους)

4 Ἀδριανοῦ Καύσαρος τού κυρίου Ἐπεὶφ κ. α.

1 καὶ τε’ θης µε’ ostr. 2 Θαυβ(άσθει): In Thebes this resolution is virtually certain.

“Pamonthes and partners, farmers of the granary of the temples, to Thauba-sthis, daughter of Paouphtheious. We have received from you for 2 mummies 2 drachmas for the 11th year of Hadrian Caesar the lord, Epeiph 21.”

1 For these *telonai thesaurou hierôn*, see J. Shelton, “List of ‘telonai’ and ‘epiteretai’ of the temple granary at Thebes,” *ZPE* 76 (1989) 79–80 (and 77, n. 3). Note also *O.Heid.* 135.

2 Θαυβ(άσθει): In Thebes this resolution is virtually certain.

### 11. Receipt for the dike and bath taxes

VM 2444 9.0 x 9.4 cm 1.xii.149 Plate XIII

A sherd with a red-brown writing surface. The text runs perpendicular to the rotation lines. Labeled “Karnak.”


1 Ταύρων πράκ(τορ) φργ(υρικών) Χά(ρακος) Ἐπωνύχ(ος) Ἀβωτ(ος). ἐσχ(ον) ὑπ(ὲρ) χω(µατικοῦ) καὶ βαλ(ανευτικοῦ) ἦβ (ἔτους) δραχµάς τέσσαρες

4 (γίν.) ρύσι(αραί) (δρ.) δ. (ἔτους) ἢ Ἀντωνίνου Καύσαρος τού κυρίου, Ἀδρι(ανοῦ) ε. 2 αβωτ(ος); 3 l. τέσσαρας; 4 ρυ(σι) ostr. 5 αδρι(ανοῦ) ε ex α

“Auron, collector of the money taxes of Charax, to Eponychos, son of Abos. I have received for the dike tax and bath tax of the 12th year four drachmas, total 4 dr. gross. Year 13 of Antoninus Caesar the lord, Hadrianoς 5.”

1 For Tauron, see *O.Stras.* II, pp. 353–54.

2 The taxpayer is *D&T* no. 118; he (and his sister Senmouthes) are also attested by *O.Bodl.* II 1957 (dated “II?”); their grandfather was named Tauron.
12. Receipt for the tax on weavers

VM 2382
9.2 x 8.7 cm
21.ii.167
Plate XIV

A sherd with a red-brown writing surface.

For the tax, see F. Reiter, Die Nomarchen des Arsinoites: Ein Beitrag zum Steuerwesen im römischen Ägypten, Paderborn 2004, 111–44 (for Thebes esp. 120–21, 133–38), and O.Heid. 223 (with references). Reiter hypothesizes that the Theban rate was 2 drachmai/person/month (at least most months), and that payments greater than this include the taxes of other weavers in the household. If we accept this attractive proposal, in the present text Porieuthes was paying for someone else besides himself (e.g., a woman in his household).

Ὦρος καὶ μέτοχοι τελ(ῶναι) γερδ(ίων) Ποριεύθ(η)
Ψενενουφὶς(ος).
απέσχ(ομεν) παρά σοι
τέλ(οις) Τύβι Μεχὶρ ῥωπ(αρὰς) δραχ(μὰς)

4 ἐκτὸ, (γίν.) (δρ.) η. (ἔτους) ζ’ Ἀντωνίνου
καὶ Οὐήρου τῶν κυρ̣ίω̣ν Σεβαστῶν
Μεχὶρ(ρ) κ’

1 μετὸ τε γερδό str. 2 ο. σοῦ 3 τε ῃ, ῃ (ποιό) ostr.; ἐ of Μεχὶρ ex η? 41. ὰκτὸ

“Horos and partners, farmers of (the tax on) weavers, to Porieuthes, son of Psenenouphis. We have received from you as tax for Tybi (and) Mecheir eight drachmas gross, total 8 dr. Year 7 of Antoninus and Verus the lords Augusti, Mecheir 27.”

1 For these telōnai, see the introduction to O.Ont. Mus. I 27 (159–60; likely written by the same individual). This Uppsala text is their latest secure attestation. O.Camb. 58, which begins, Ὦρος καὶ μέτοχοι τελ(ῶναι) γερδ(ίων), should be redated from “I–IV” (so HGV) to ca. 140–70. Horos’ father may appear in WO II 1059 (131–32).

1–2 The taxpayer is otherwise unknown.

2 σοὶ: In light of the manner in which the scribe made his upsilons, I suspect that he simply forgot the second stroke here.

13–16. Receipts for tax payments in kind

13. Receipt for payment to the granary of the villages

VM 1362
9.5 x 7 cm
13.viii.151
Plate XIV

A sherd with a red-orange writing surface. The text runs perpendicular (roughly) to the rotation lines. Labeled “Karnak.”

District: Charax.
1 μέτρημα θησ(ωροῦ) κωμ(¯ων) γενήμ(ατος) ιδ (ἔτους) Αὐρηλίου Κοµµόδου Καίσαρος τοῦ κυρίου Μεσορή κ ὑπ(ἐρ) Χά(ρακος) ὄν(ό)ματος Όρου Φθοµύ(νιος)
4 Ψενχώ(νιος) (πυροῦ) τετρακ(αικοστὸν) (γιν.) (πυροῦ) κδ΄. Ὄρος(ζ) σεση(μείωματι).

“Payment at the granary of the villages, from the crop of the 14th year of Antoninus Caesar the lord, Mesore 20, for Charax, in the name of Horos, the son of Phthominis, grandson of Psenchonis, one twenty-fourth (artaba) of wheat, total 1/24 of wheat. I, Horos, have signed.”

1 For the θησαυρὸς κωµῶν, see O.Stras. II, p. 27.
3–4 It is possible that the taxpayer’s name should be read Καροῦ(ριος), but I prefer Ὄρου because an indication of abbreviation is lacking. In either case, he is not attested otherwise. His father, however, is known from WO II 896 (17.ix.154); cf. also O.Ashm. 76.10 (with BL 3, 269: mid-II). (In both of these texts his name is rendered Φθοµύ(νιος).) The taxpayer’s great-grandfather was named Herieus. If Ὄρου is correct, the taxpayer’s grandson may appear in O.Bodl. II 1985 (dated II/III).
5 For the signatory, cf., e.g., O.Bodl. II 1400 (6.vii.149).

14–16. From the dossier of Panameus, son of Pekysis
The following three receipts concern an individual who hitherto was known only from O.Bodl. II 1670 (25.vi–24.vii.178; cf. also WO II 937, but note BL 2.1, 84).

14. Receipt for payment to the granary of the villages

VM 754  12.4 x 8.6 cm  28.v.192
Plate XV

A sherd with an orange-brown writing surface. The rotation lines, which are rather pronounced, run at a ca. 70° angle to the text; some grooves seem decorative. Labeled “Karnak”.

District: Notos.

1 με(τρημα) θησ(ωροῦ) κοµ(µῶν) γενή(µατος) λβ (ἔτους) Αὐρηλίου Κοµµόδου Καίσαρος τοῦ κυρίου Παῦνι γ ὑπ(ἐρ) Νό(του) ὄν(ό)µατος
4 Παναµεῦς Πεκύζης
Φαµίνιος πυροῦ ήµι(σο) ὄγδον, (γιν.) (πυροῦ) Λ ἦ´. Φιλ( ) σ(εσ)i(µείωµατι).

1 θης κω γενη ostr.; λ of λβ ex cpr.?  3 υ νο ostr.  4 Παναµεῦς  6 ὄγδον; ογ´ δον?, φις´ ση ostr.
“Payment at the granary of the villages, from the crop of the 32nd year of Aurelius Commodus Caesar the lord, Pauni 3, for Notos, in the name of Panameus, grandson of Phaminis, one half (and) one eighth (artaba) of wheat, total 1/2 1/8 of wheat. I, Phil( ), have signed.”

1 For the θησαυρὸς κομμῶν, see O.Stras. II, p. 27.

6 The stroke in ὀγδὸν that I have interpreted as a diacritical (cf. Gignac, Gram. 1:165) may continue through and below the line.

For the signatory, who is attested between 192 and 202 in connection with both the metropolite granary and that of the villages, see O.Stras. II, pp. 166–67. The present text is the earliest reference to him.

15. Receipt for payment to the granary of the villages

VM 1133 6.4 x 5.3 cm 194 Plate XV

A sherd with a red-orange writing surface; the text runs parallel to the rotation lines.

District: Probably Notos. Attribution to the dossier is not absolutely certain.

1 μέτρησα θησαυρὸν κοιμόν γενήματος β’ (ἔτους) Λουκίου Σεπτίμου Σεουήρου Περτίνακος
Καίσαρος τοῦ κυρίου [month, day]

4 τοῦ γ’ (ἔτους) ὑπὲρ Ν[οτοῦ]? ὄνοματος Παναμέως(?)
Πεκύσ[ί]ος Φαμίνος (?)
δι ἶ
1 θησαυρὸς κοιμόν γ’-ν ostr. 4 u ostr.

“Payment at the granary of the villages, from the crop of the 2nd year of Lucius Septimius Severus Pertinax Caesar the lord [month, day] of the 3rd year, for N[otos(?), in the name of Panameus(?),] son of Pekysis, [grandson of Phaminis (?) …”

16. Receipt for payment to the granary of the villages

VM 2555 7.6 x 9.2 cm 23.vi.195 Plate XVI

A sherd with a brick-red writing surface. Labeled “Karnak”.

District: Notos.

1 μέτρησα θησαυρὸν κοιμόν γενήματος γ’ (ἔτους) Λουκίου Σεπτίμου Σεουήρου Περτίνακος
“Payment at the granary of the villages, from the crop of the 3rd year of Lucius Septimius Severus Pertinax Caesar the lord, Pauni 29, for Notos, in the name of Panameus, son of Pekysis, grandson of Phaminis, one quarter (artaba) of wheat, total 1/4 of wheat. I, Phil( ), have signed.”