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HERMOPOLITE TAXATION IN BM 1076

Like its longer companion piece BM 1075¹, no. 1076, although catalogued in Crum's *Catalogue of the Coptic Manuscripts in the British Museum*, is nearly entirely in Greek (with one Coptic page-heading and with some Coptic letters in the proper names). Both Crum² and Gascou³ observed that it appears to be written by the second scribe of no. 1075. The latter scholar also pointed out Crum's early error in misinterpreting the signs for talents and myriads of talents. I made a first transcription of the entire papyrus (20 pages; Crum's 5 folded bifolia each containing four pages of text, see below) during visits to the British Library's Department of Oriental Manuscripts and Printed Books in Store Street during the summers of 1984, 1985 and 1986. Subsequently I have been able to establish the standard ratios used for reckoning gold and bronze in BM 1075 (dated probably to A.D. 546)⁴. One keration appears as the equivalent of 900 T., while the accountant is in fact employing a 933 $\frac{1}{3}$ -talent keration ($\frac{1}{24}$ -th of a 22,400-talent solidus), multiplying up or down and rounding off. A mid-sixth-century Hermopolite solidus in this group of documents contained 18 keratia = 17,000 T. From the point of view of what actual small bronze was collected in taxes, 100 T. was the equivalent of one of the 33-nummi bronze coins introduced by Justinian in 539. This 100-T. coin is the accountant's module. These aids to reckoning can be assumed to hold true for no. 1076, the other document of the pair in this case.

¹ L. S. B. MACCOULL, *Money and people in the late antique Hermopolite: BM 1075 and related texts*, "Tyche" 2, 1987, 99-105; EADEM, *Accounting in BM 1075*, forthcoming in "Museum Tusculanum", ed. A. BÜLOW-JACOBSEN. The full text of BM 1075 is being submitted for publication as a "Tyche" Supplement.

² BM, p. 450b.

³ J. GASCOU, *Les codices documentaires égyptiens* [in:] *Les débuts du codex*, Turnhout 1989, 85.

⁴ MACCOULL, *Accounting* (forthcoming; above, note 1).

While BM 1075 dealt mainly with the Hermopolite village of Temseuskordon (DREW-BEAR, *Nome Hermopolite*, 278-279), the headings of fols. 1^v and 2^r (I shall return to the codicology below) of no. 1076 specify the village of Paploou (ibid. 193). Fols 2^r and 6^r bear accounts for a fifth indiction, as does 1^v, while fols. 9^v and 10^r have those of a second indiction. By analogy with no. 1075 and the currency system being employed, I would peg these chronological data to A.D. 553 and 556.

Gascou⁵ termed the makeup of BM 1076 possibly a "cahier unique?", that is, a single-quire notebook (cf. his remarks in *Les codices*, p. 79). However, on autoptic inspection it seems rather to have been closer to what he terms an "assemblage ... de cahiers de deux feuillets (*uniones*)," which, however, he sees as typical of the Arab period (ibid., p. 80). Each of the five sheets enumerated by Crum was originally, in the making-up of the codex, folded vertically to create a four-page bifolium with the vertical-fibred side outside (first and fourth pages of each single-sheet quire or *unio*) and the horizontal fibred side inside (second and third pages). Then each of these folded-sheet quires was laid atop the next, following Crum's order of numbering 1 through 5, to form the notebook. I refer to the pages in that order, as 1^r (↑), 1^v (→), 2^r (→), 2^v (↑) and so on through fol. 10^v (in other words according to position in the codex [a "recto" being a right-hand page, a "verso" a left-hand page], not according to fibre direction). Fol. 7^v (Crum's "4a") bears a page number which Crum, repeated by Gascou, read as $\iota\beta$, 12, but which I read as $\iota\theta$, 19⁶. We may infer that five pages are now missing from the beginning, probably another bifolium plus a single sheet. Originally the book was much larger than what has been preserved: fol. 10^v contains the page-by-page listing of totals (*kataselis*) for a number of pages as high as 55⁷, so more than half of the original codex has been lost. (See appendix for equivalences to what is given by Crum in BM.)

Fol. 1^r is headed † λόγ(ος) δημ(οσίου)⁸ ο(ὔ)τως δ(ιὰ) εἰσπράξ(εως), followed by an illegible sum in talents and myriads and the legible sum of 82 solidi 10 1/2 keratia. Reckoning according to the values and equivalences employed by this accountant some seven to ten years earlier, the sum in bronze may be restored as ρΛΓϞ = 1,403,800 T. Then follows a listing of five items (including δ(ιὰ) μισθ(ῶν) φρουρ(ῶν), "for guards' wages", here in the amount of 15 solidi; cf. fol. 1^v) which are reckoned in amounts of no-

⁵ *Les codices*, 99.

⁶ CRUM, BM, p. 450b; GASCOU, *Les codices*, 85.

⁷ Fol. 9^r also preserves a partial *kataselis* listing up to page 26. Since what remains amounts to what once were pages 6 through 25, the amount missing can be deduced from this and fol. 10^v.

⁸ Crum read ἐκ]δοσις, presumably for ἐκ]δόσεως, which I do not see.

mismatia, totalling 99 sol. 4 1/2 ker. These items are introduced by the heading (καὶ ἀφ(αιρεῖ) ο(ὔτως), "And subtract thus": perhaps a hundreds' figure is missing from the previous amount and the restoration suggested above is too low. John the *zygostates* mentioned in line 7 is very probably the same person as the one attested in *P. Herm. Rees* 80.1, also of A.D. 553 (since the dating there is by the era of Oxyrhynchus, the latter receipt was probably made out for a person from the Oxyrhynchite).

Crum noticed⁹ the Coptic heading of fol. 1^v: [†] ΠΙΝΟΥΤΕ ΡΟΕΙΣ ΠΙΕΤΡΑ ΠΡΟΗΘΟΣ ΜΠΑΠΛΟΥ | ΨΑΝΤΕΨΝΕΖ ΠΑΗΛΑΟΣΙΝ ΕΒΟΛ ΖΗΝΟΥΡΥΝΗ | ΖΑΜΗΝ ΖΑΜΗΝ ΖΑΜΗΝ ΕΦΡΟΕΙΣ ΕΡΟΙ †, "O God, watch over Peter, the assistant of Paploou, until he apports the *demosion* in peace, Amen, Amen, Amen, may He watch over me." Peter the assistant of Paploou village reappears on fol. 6^r, where (once titled ἀδελφός and twice κύριος) accounts of fodder and other commodities¹⁰, reckoned either in bronze or in gold, are addressed to him by the κοινότης of the village (cf. fol. 4^v) and by a certain Anouphis son of Isakios. Line 6 of fol. 1^v records "Account of guards' wages, *merismos* of the fifth indiction, ... (Tal. myr.) 351,500 T." The latter sum is preceded by a presumably equivalent sum in nomismatia: computation makes possible the restoration of 20 2/3 sol. (dividing by 17,000 T. = 1 sol.). Names of guards preserved are Horus, Isakios, Victor and Onophrios.

Fol. 2^r is headed σὺ(ν) θε(ῶ) κώμ(η) Παπλωου μερ(ισμὸς) εἰ ἐνδ(ικτίο- νος), and is followed by a list of barely legible names crossed out. The lists on the next two pages (fols. 2^v and 3^r) are nearly entirely washed out; in that on fol. 3^v, headed ἀπόδοσις, very few given names can be read, only patronymics and in one case the title of deacon.

In the account of wages in grain on fol. 4 one sum (given in bronze, over 200,000 T.) is indicated as being from (or for) the village of Terot (DREW-BEAR, *Nome Hermopolite*, 289-290; add to her testimonia for this locality). It is preceded by the figure 97 (ϞϚ) after what Crum read as an artabas sign (Ϟ). Two sums are διὰ προχρείας, one for 3,070,000 T. = 180 1/2 sol. This is followed by another list to be subtracted: the most legible of the proper names listed is that of Phoi(bammon), priest and field-guard; someone else is also styled ex-protokometes. On fol. 4^v what can be read is the heading, † λόγ(ος) λημ(μάτων) τοῦ σὺν θε(ῶ) μικρ(οῦ) λόγ(ου), which begins an account that starts with δι(ὰ) κοι(νότητος) τῆς κώμ(ης). We may compare the λόγος μικρός on fol. 24(→) of BM 1075. Both sides

⁹ BM, p. 450b; *Dictionary*, 242b.

¹⁰ Or services: (ὑπερ) τῆς καταπ/ in fol. 6^r may be "for payment for shipping down-river" (resolving a feminine noun from καταπέμπω or καταπλέω). Or else καταποχή, "payment received/receivable"?

of the following leaf, fols 5^{r-v}, bear lists of names of the familiar type together with sums in talents and myriads of talents, nearly entirely illegible.

Fol. 6^r is more informative. The first entry reads: "Merismos of the fifth indiction; to the lord Peter the assistant by (means of) the *koinotes* of the village, account of fodder, in money (fifty-)three thousand myriads of talents, = (Tal. myr.) 53,000 only. By me, Ionios, *gno[ster]*." The second entry is addressed to the "brother" Peter the assistant by Sois and Victor, komarchs, with the amount of 6 ³/₈ gold keratia (no bronze equivalent given); it is subscribed by the same Ionios the *gnoster*, "up till Mecheir." In the third entry Crum's "σχοι?" should be σὺν θεῶ. In the fourth entry, for the same indiction and addressed to the same assistant by Anouphis son of Isakios, a sum in myriads of talents is spelled out in words in a fashion similar to that in the first entry: the thousands figure can no longer be read. Ionios signs here too. As noted by Crum, fol. 6^v is blank.

Although both sides of fol. 7 are washed out to the point of illegibility, fol. 8^r (though not 8^v) contains a list of legible names to be added to the prosopography of sixth-century Paploou: Apollos son of Phoibammon, Phibis son of Anouphios, Abraamis son of Severus, Phoibammon son of Jacob, Andreas son of Joseph, Moses son of Isaac, John son of Elias, Elias son of Victor, Solomon son of X, Peter son of Horus, Davis son of Anouphios (a brother of Phibis?), et. al. Although the right-hand side of the page is abraded, a few of the sums in talents and myriads listed opposite the names can be read; unfortunately they do not appear to be the bronze equivalents of the numerals preceding the names (cf. CRUM in BM, p. 451b), if those were numbers of keratia. Legible are 1800 T., 6500 T., 8600 T., and possibly 6200 T.

Fol. 9^r appears to be an earlier part of the *kataselis* listing that will be summed up on fol. 10^v. Fol. 9^v begins σ]ὺν θ(εῶ), *merismos* of the second indiction; a page indication (σϵλ(ίς)) can just be seen¹¹; the numeral ought to be restored as 23). More names for the prosopography are Abba Sirios (or -ou), Apa Ionis, Ammon son of Apollos, Klaukhis son of Sarapion, Matheias son of Sion, Sirios son of Apollos (brother of Ammon?), Sois son of Phibios, Paul son of Matheias, Anouthis son of John, Peline¹² son of Sirios, and a Thekla. Although the bronze amounts in talents and myriads are not legible at the right, the bottom of the page does bear the clear total of 440,200 T.

Fol. 10^r is clearly headed "Account of the *entagia* of the village, of the same second indiction, as follows:", followed by a list of dates: Mesore 15,

¹¹ σϵλ(ίς) can also just be seen at the tops of fols 8^r (p. 20) and 8^v (p. 21) — numerals restored.

¹² A variant of Pleine, "steel" (CRUM, *Dictionary*, 143b)?

Mesore 27, Epagomenai 4, Phaophi 7, Phaophi 26. Opposite the date of Phaophi 7 is the entry $\delta(\iota\acute{\alpha}) \tau\omicron\upsilon \kappa\omicron\mu(\epsilon\tau\omicron\varsigma) \Phi\omicron\iota(\beta\acute{\alpha}\mu\mu\omega\nu\omicron\varsigma)$ sol. 3 ker. (x); the first six proper names, the first elements listed on each line, are illegible. By line 12 we reach the date Hathyr 7, and by line 21, Phamenoth 12. Each of the names is preceded by $\epsilon\xi/$, an abbreviation which Crum did not resolve. I propose $\acute{\epsilon}\xi\acute{\alpha}\gamma\iota\omicron\nu$, a term more often attested for the post-conquest period¹³ but present in *CPR* V 26 (line 863), the Hermopolite documentary codex previously dated to the late fourth century¹⁴ but now redated to the second half of the fifth¹⁵. As a Roman administrative term for “weighing” *exagium* is found from the late fourth century; in papyrus documents the Greek word has come to mean “payment”. One might ask to what extent coins were weighed, not counted¹⁶, at a time not long after the introduction of Justinian’s 33-nummi coin valued at 100 T., in the tax-collection process whereby quota amounts reckoned in gold (solidi and fractions) were collected in bronze (hence the equivalencies in, e.g., this document and its companion BM 1075). Further, in line 10 on this same page one reads $\acute{\epsilon}\xi(\acute{\alpha}\gamma\iota\omicron\nu) \text{Βασιλεί(ου)} \delta(\iota\acute{\alpha}) \acute{\epsilon}\kappa\lambda\eta\mu\psi\iota\omicron\upsilon\varsigma$ (*sic*, for $\acute{\epsilon}\kappa\lambda\eta\mu\psi\epsilon\omega\varsigma$); and in line 11, $\acute{\epsilon}\xi(\acute{\alpha}\gamma\iota\omicron\nu) \tau\omicron\upsilon \kappa\omicron\mu(\epsilon\tau\omicron\varsigma) \delta(\iota\acute{\alpha}) \text{Βασιλεί(ου)} \delta(\iota\acute{\alpha}) \acute{\epsilon}\kappa\lambda\eta\mu(\psi\epsilon\omega\varsigma) \acute{\omicron}\mu\omicron\iota(\omega\varsigma) \nu\omicron(\mu\iota\sigma\mu\acute{\alpha}\tau\iota\alpha) \gamma \kappa(\epsilon\rho\acute{\alpha}\tau\iota\alpha) \iota\beta$. The term $\acute{\epsilon}\kappa\lambda\eta\mu\psi\iota\varsigma$ appears in Justinian’s Novel 123.6 of A.D. 546, in an ecclesiastical context listing the sorts of public expenditures to which a religious foundation might be subject (*tela, demosia phora, apaitesis, syntelesia, misthosis*)¹⁷: here it means a tax which is farmed out for collection. Although I cannot find the term $\acute{\epsilon}\kappa\lambda\eta\mu\psi\iota\varsigma$ (which Crum apparently did not read) attested in other documentary papyri from the sixth-century Hermopolite, its occurrence here at a date soon after the publication of the legal formulation does not seem unduly remarkable.

The last preserved page (fol. 10^v) contains, as stated above, the *κατασελίσ* or listing of page-by-page total amounts for pages up to 55. Unfortunately, though the majority of the page numerals can still be read, the nu-

¹³ *P. Lond.* IV 1412.117 (pp. vi, 91); *SPP* VIII 1084.2; in Coptic, Ryl. 321, Herm. 13, and BM 444; cf. S. DARIS, *Il lessico latino nel greco d’Egitto*, Barcelona 1973, 43.

¹⁴ By R. S. BAGNALL and P. J. SUPPSTEIN in *ZPE* 24, 1977, 111–124.

¹⁵ GASCOU, *Les codices*, 85, where he relates its format to that of BM 1076. The protocol of *CPR* V 26 is *CPR* IX 43a.

¹⁶ For an earlier period, cf. R. S. BAGNALL, *Currency and Inflation in Fourth Century Egypt*, Atlanta 1985, 53. For the Arabs’ later attempts to cope with fluctuating standards by using official weights, see M. BATES, *Coins and Money in the Arabic Papyri* [in:] Y. RAGIB, ed., *Documents de l’Islam médiéval: Nouvelles perspectives de recherche*, Cairo 1991, 54–60.

¹⁷ A. M. BARTOLETTI COLOMBO, *Legum Iustiniani Imperatoris Vocabularium: Novellae pars graeca*, t. 2, Milan 1987, 952.

merals for the totals in talents and myriads are just about totally illegible, so no global figures can be worked out for BM 1076 as it was possible to do for its counterpart BM 1075¹⁸. We are thus prevented from estimating a population, area, and tax assessment for the village of Paploou at this date. Nevertheless, this document deserves to be known alongside its more extensive and better-preserved companion piece as a record of just how detailed Byzantine fiscal record-keeping was at the local level. These fragmentary facts and figures are offered in memory of our colleague, who always had an eye for detail in the *realia* of Late Antiquity.

Appendix

<i>Folio</i>	<i>Crum</i>	<i>Folio</i>	<i>Crum</i>
1 ^r	1a, right	6 ^r	3a, right
1 ^v	1b, left	6 ^v	3b, left
2 ^r	1b, right	7 ^r	4b, right
2 ^v	1a, left	7 ^v	4a, left
3 ^r	2b, right	8 ^r	4a, right
3 ^v	2a, left	8 ^v	4b, left
4 ^r	2a, right	9 ^r	5b, right
4 ^v	2b, left	9 ^v	5a, left
5 ^r	3b, right	10 ^r	5a, right
5 ^v	3a, left	10 ^v	5b, left

For Crum's page 1 he calls the vertical-fibred side "a" and the horizontal-fibred side "b"; for the other four pages, the reverse (horizontal is "a", vertical is "b").

[Washington]

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¹⁸ MacCOULL, *Accounting* (above note 1).