## Taubenschlag, Rafał

"Tax Documents from Theadelphia: Columbia Papyri", vol. V, J. Day, C. W. Keyes, 1956; Rev. of J. Day, C. W. Keyes, "Tax Documents from Theadelphia", F. Zucker, "G.G.A.", T. 211, 1957, no 1-2: [recenzja]

The Journal of Juristic Papyrology 11-12, 373-375

1957-1958

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Tekst jest udostępniony do wykorzystania w ramach dozwolonego użytku.



In this deed of divorce: Mil. Inv. 79 (139 A.D.) (cf. my  $Law^2$  121 ff.) of a marriage between brother and sister (cf. on such marriages my  $Law^2$  111) is only the restitution of the  $\varkappa \delta \sigma \mu \circ \zeta$  by the husband mentioned, as the only thing of which the  $\varphi \varepsilon \rho v \eta$  of the wife consisted. Noteworthy is the provision in Il. 26—28, by which the divorcing husband promises not to bring any claims to the acquisitions made by the wife during the marriage, evidently because they had been acquired with her own money. It may be finally mentioned that the father of the couple acts in this deed as their  $\varkappa \delta \rho \iota \circ \zeta$ .

S. Eitrem — L. Amundsen, Sale of Wine on Delivery (Symbolae R. Taubenschlag dedicatae II = Eos 48, 2 [1957] 77—81).

This text: P. Osl. inv. No. 1440 (91 A.D.) belongs to a well-known and much discussed group of documents, contracts for cash payment with deferred delivery. Where wine is concerned most of the contracts of this type date from the VI and VII centuries. Beside this text, the only specimen that has so far come to light from the 1st century A.D. seems to be P. Athen. 23 (Theadelphia, A.D. 82). From the 2nd century A.D. comes the formulary draught P. Osl. 43, and from the 3d cent. the group PSI 1249, 1250, 1252 (Oxyrhynchus, A.D. 265). On sale on delivery see my Law<sup>2</sup> 336 ff.

- F. Zucker (rev. of:) J. Day C. W. Keyes, Tax Documents from Theadelphia (G.G.A. 211, No. 1/2 [1957] 59—72).
- J. Day C. W. Keyes, Tax Documents from Theadelphia: Columbia Papyri vol. V (1956) 342 pp.

The rectos of the papyri whose versos are published in this volume were edited by W. L. Westermann and C. W. Keyes and published in 1932 under the title *Tax Lists and Transportation Receipts from Theadelphia* (hereafter referred to as P. Col. II).

In the new volume of the Columbia Papyri No. 1 verso 1b—1c (ca 160 A.D.) contains records of taxes owed and payments of taxes. No. 1 verso 1a (160 A.D.) balances of tax collections in money. No. 1 verso 3 (155 A.D.) accounts of tax payments and lists of

arrears. No. 1 verso 2 (A.D. 160) seed loans of wheat and barley. No. 1 verso 4 (the epoch of Marcus Aurelius) pittakion register with tax payments in kind. The editors make the observation that the pittakiarch leased the lands of the pittakion from the state and then sublet various parcels to other individuals. The pittakiarch, being the lessee, would therefore be liable for defaults in payment on the part of his sublessees. The leases were made to individuals who might in turn associate with themselves one or even two joint farmers. The members of the pittakion held their land as subtenants of the pittakiarch, they nevertheless paid their rent in kind to the state, rather than to the pittakiarch. Pittakion was not a societas. Two facts controvert Preisigke's contention: 1) the responsibility of individual members of the pittakion for charges on lands they held by sublease and 2) the responsibility of the pittakiarch to meet charges in the event of default by individual members. The leases of land were not undertaken on an entirely voluntary basis. The pittakiarch's liabilities would seem almost certainly to have been forced assignments, the subleases likewise, as it seems, were forced assignments. The lists of members of pittakia were kept with the kommogramateus. Their duties were in connection with the cultivation of state land. As the pittakiarch was liable for defaults in payment by the sublessees, it would be desirable to know on what basis he was chosen or how he came into his position. - No. 1 verso 5 (175-6 A.D.) are abstracts of leases of government properties. The properties in Col. 1 belonged to the usiac administration; the properties in col. 2 having been subjected to γενηματογραφία belonged to the dioikesis. (On procedures in connection with γενηματογραφία see p. 220 and my art. JJP 4 [1950] 70-82). When, after some time, the debts which led to the distraint upon the properties had not been paid, the properties were offered for sale. And when they were not sold, they were offered to prospective lessees. The sale and the leasing of such properties came under supervision of the strategus (cf. my art. JJP 5 [1951] 155—160, esp. 159).

No. 1 verso 6 (160—161 A.D.) is a record of money taxes and a sitologos account. There are appendices: Appendix 1 — notes on garden and vineyard taxes with special references to BGU IX 1896; Appendix 2 — payments of geometria; Appendix 3 — the calculation of percentages; Appendix 4 — payment of poll tax and merismoi in Theadelphia under Hadrian. Excellent indices

help the reader to make full use of the rich contents of this volume.

J. Bingen, Les papyrus de la Fondation Egyptologique Reine Elisabeth (Chronique d'Egypte XXXI, No. 61 [1956] 109—117).

This edition contains declarations for the *epicrisis*. 1. P. Brux. inv. E. 7910 (III cent. A.D.) made by Marcus Aurelius Ammonios, a Roman citizen after the C.A. (cf. my Law² 593<sub>45</sub>); 2. P. Erlangen 31, inv. 136 (p. 40); 3. P. Brux. inv. E. 8017 (A.D. 90—91). Noteworthy is the annex: the list of declarations for ἐπίκρισις (p. 116-117).

## PAPYRI FROM THE BYZANTINE PERIOD

V. Arangio-Ruiz, Frammenti di Ulpiano, libro 32 ad edictum, in una pergamena di provenienza egiziana (Arch. Giur. CLIII, fasc. 1—2 [1957] 140—158).

The parchment found in Egypt consists of a recto copied from Ulpian 32, commentary ad edictum, corresponding to D. 19, 2, 13 § 4, in Latin, and a verso copied from the same book of Ulpian's commentary ad edictum, corresponding to D. 19, 2, 15 § 1—2, from the title locati-conducti. On the recto there are two short Greek scholia. On the legal literature found in Egypt see my Law<sup>2</sup> 96/7.

- H. Zilliacus, Anecdota Bodleiana: 1. Application for Lease (P. Bodl. d. 54, 297 A.D. ?); 2. Loan of Money (P. Bodl. e. 129, 337 A.D.) (JJP 9-20 [1956] 127-134).
- A. Traversa, Dei papiri inediti della raccolta milanese (Aegyptus XXXV, 2 [1955] 185—200).

No. 36 (IV—V cent. A.D.) is a letter written by a clerk and undersigned by the writers Macrobius and Tatianus. The letter concerns a mandate. Worthy of notice are certain terms as ὄνομα = debt, ἀπαίτησις = the request of restitution, ἐνεχυράζω = to pledge, συμβιβάζοντος = to reconcile. No. 37 (IV—V cent. A.D.)