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## Some Egyptian tax-payers in early Roman Thebes

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Willy Clarysse

SOME EGYPTIAN TAX-PAYERS  
IN EARLY ROMAN THEBES.

In the "American Journal of Philology" 25 (1904), pp. 45-58 GOOD-SPEED published a series of Greek ostraca in American collections. The texts were incorporated in SB I 4326-4347 and a few corrections by different authors are registered in the *Berichtigungsliste*. Some of the texts are now in the Chicago Oriental Institute (SB I 1668, 4328, 4329, 4330, 4332 and 4333, formerly Haskell ostraca<sup>1</sup>) and I should like to thank the authorities of the Museum for providing me with excellent photographs. Others (SB 4348, 4343, 4346, 4347) could not be retraced in spite of the efforts of my Chicago colleagues. I owe special thanks to Mr. J.A. LARSON, the archivist of the Oriental Museum.

My interest was taken by a group of tax receipts of the Julio-Claudian period, belonging to a single tax-payer, Chemtsneus son of Pelilis. The texts are listed below in chronological order:

<i>Sammelbuch I</i>	photo	Date	Taxes
4343 (+ dem.)	-	20 Oct. 44	dike tax, Claudius 4
4328	+	3 Aug. 46	bath tax <sup>2</sup> , Claudius 6
4329	+	10 Aug. 47	[bath tax] <sup>3</sup> , Claudius
4345	-	9 Dec. 49	εἰς λόγον μεταβόλων, Claudius 10

<sup>1</sup> I have not included SB I 4334. Although the name of the tax-payer begins with Χεμ(?) and there seems to be a parponymic Πουω(ρις), the very cursive traces do not seem to fit a reading Χεμτσνευς Πελιλιο(ς).

<sup>2</sup> Instead of ἀπέχ(ομεν) ὑ(πὲρ) βαλ(ανικοῦ) read ἀπέχ(ομεν) τὸ βαλ(ανευτικόν).

<sup>3</sup> Neither the name of the tax nor the amount paid is mentioned on the ostrakon. That the receipt is for the bath tax is probable because Porousis is known as a farmer of the bath tax in other texts (see section 5).

4346	-	2 Febr. 50	ὑπὲρ ἀγορα(νομίας) [ὠ]νίων, Claudius 10
4330	+	30 April 50	laographia, Claudius 10
4333	+	May/June 54 <sup>4</sup>	bath tax <sup>5</sup> , (Claudius) 14
4332	+	19 April 55	laographia, Nero 1 <sup>6</sup>
4347 (+ dem.)	-	22 June 56	laographia, Nero 2
1668	+	27 March 75	merismos, Vespasianus 6

### 1. THE NAME OF THE TAX PAYER

The name of the tax payer presents several variants and was partly misread by the editor. The following list gives reference, the reading of the editio princeps, the correct reading of the name, and a facsimile where I have a photograph.

SB I	ed. princ.	correct reading <sup>7</sup>	facsimile
4343	Χεμβσενε(υς)	Χεμβσενε(υς)	
4328	Χεμτοσνηεις	Χεμτοσνευς	
4329	Χεμτοσνυεις	Χεμτοσνευς	
4345	Χεμσνευς	Χεμσνευς	
4346	Χεμσνευς	Χεμσνευς	

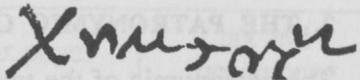
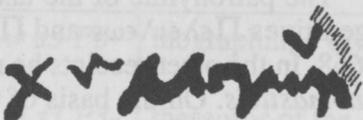
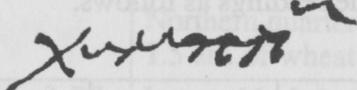
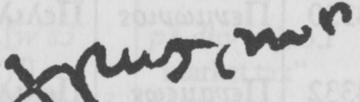
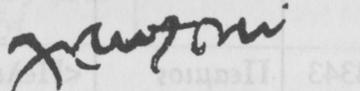
<sup>4</sup> The text is dated in the 14th year of an unnamed emperor. The editor attributes it to the 14th year of Nero (A.D. 68), but a dating under Claudius brings it better into line with the other receipts of Chemtsneus.

<sup>5</sup> Instead of ἀπέχ(ομεν) ὑ(πὲρ) βαλανικ(οῦ) read ἀπέχ(ομεν) τὸ βαλανε(υτικόν), cf. below, section 5.

<sup>6</sup> Instead of σεσ(ημείωμα), read Βάσσος. According to R. BOGAERT, ZPE 57 (1984), p. 260, this Bassos is not identical with Bassos son of Dekimos, the banker of SB 1 4330. SB I 4330 Βάσσος Δεκ(ιμου) τρα(πεζίτης):

SB I 4332 Βάσσος:

<sup>7</sup> Corrections on the ed. princ. are printed in bold.

4330	Χεμπνε(υς)	Χεμτσνε(υς)	
4333	Χεμτενε(υς)	Χεμτσνε(υς)	
4332	Χεμπν(ε)υς	Χεμτσνε(υς)	
4347	Χεμψνε(υς)	Χεμψνε(υς)	
1668	Χεμπνευς	Χεμτσνευς	
1.1			
1668	Χεμπνεως	Χεμτσνεω(ς)	
1.2			

J. QUAEGBEUR<sup>8</sup> recognized that the name Χεμτσνευς is a Greek rendering of the Egyptian *Hmt-sn.w*, corresponding to Coptic *ϣϠΑΝΤ ΣΗΝΥ* and that *pi* (π) in SB 4333, 4332 and 1668 ought to be corrected to *tau-sigma* (τς). The photographs plainly confirm his suggestion, the group τς being in each of these texts clearly different from the normal π elsewhere in the text. Χεμτσνευς, Χεμσνευς, Χεμθσνε(υς), Χεμτσνευς and Χεμψνε(υς) are therefore all variants of the same name, attested for the same person<sup>9</sup>.

It is clear that the consonant cluster Χε-ΑΤΣΝ-ευσ constituted as much a problem for a Greek scribe as for the first modern editor. Different solutions were tried by the scribes to avoid the four consecutive consonants:

Χεμσνευς : the *tau* is dropped between *mu* and *σν*  
 Χεμτσνευς : an *omikron* is inserted between *tau* and *sigma*  
 Χεμθσνευς : an *epsilon* is inserted between *sigma* and *nu*  
 Χεμψνευς : *tau* is dropped, *epsilon* inserted and the transition from *mu* to *sigma* is brought about by the insertion of *p*. See J. QUAEGBEUR, *Le dieu égyptien Shai*, OLA 2, 1975, pp. 235-236 on *P3-msh* = Πεμσα(ι)ς > Πεμψα(ι)ς, and G. ROQUET, ASAE 69 (1983), pp. 335-339, on *rms* = ῥωμισις > ῥωμφις > ῥωψ and *R<sup>c</sup>-ms* = Ῥαμσης > Ῥαμψινιτης.

<sup>8</sup> J. QUAEGBEUR, *Le nom propre Tsonetontis*, Chron. d'Ég. 46 (1971), p. 166.

<sup>9</sup> For the name, see now J. QUAEGBEUR, *Greco-Egyptian Double Names as a Feature of a Bicultural Society. The Case Υσνευς ὁ καὶ Τριᾶδελφος*, [in:] *Proceedings of the International Conference "Life in a Multicultural Society. Egypt from Cambyses to Constantine and beyond"*, Chicago September 4-8 1990, "Studies in Ancient Oriental Civilization" 51 (1992), pp. 265-272.

## 2. THE PATRONYMIC OF THE TAX PAYER.

The patronymic of the tax-payer was read by GOODSPEED as Πελειλις (genitives Πελειλεως and Πελειλιος) in SB 4328, 4329, 4333, 4345 and 1668. In the other receipts he read quite different names, all of them *addenda onomasticis*. On the basis of the Chicago photographs, I propose to correct the readings as follows.

SB I	ed. princ.	correct reading	facsimile
4330	Πευμωνιος	Πελιλεως	
4332	Πεναμεως	Πελιλεως	
4343	Πεαμιος	<Πελιλιος?>	
4346	Πεαμιος	<Πελιλιος?>	
4347	Παναμ(εως)	<Παλειλι(ος)?>	

The name Πελ(ε)λις corresponds to the Egyptian *P3-clcl*, *P3-clyl* “the screw-mouse”, see LÄ V, coll. 1160-1161 (E. BRUNNER-TRAUT) and E. LÜDDECKENS, *Demotisches Namenbuch* I, p. 164.

## 3. CHEMETSNEUS SON OF PELILIS IN DEMOTIC TEXTS.

The filiation *3-sn.w s3 P3-clcl* recurs in four demotic ostraca. All four are dated to the Julio-Claudian period; they are all from Thebes and all belong to the Vienna collection. The inventory numbers show that they were acquired together at an early date<sup>10</sup>. As the name *P3-clcl* is rare in Thebes<sup>11</sup>, there can be no doubt that the same person is meant as in the Greek texts.

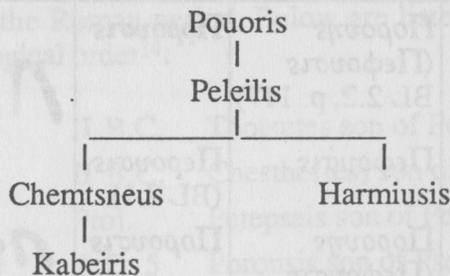
<sup>10</sup> H. HARRAUER (letter of 8.2.93) informs me that “Die Ostraka Mattha 66 (heute: DO 14), 145 (heute: DO 23), 254 (heute: DO 13) und DO 50 stammen alle aus dem “alten Bestand”, d.h. sie sind vor 1899 von Erzherzog Rainer erworben worden. Wir dürfen vermuten, dass sie durch Theodor Graf, den Vermittler der Erwerbungen durch Rainer, nach Wien kamen.”

<sup>11</sup> Only two instances in the index of O. Tait III, one in O. Leiden, none in O. Wilcken or O. Strassb; no instances in the recent publications of demotic ostraca by NUR EL-DIN (O. Leid. dem.) and DEVAUCHELLE (O. Louvre dem.).

reference	date	tax payer	tax and tax amount
O. Mattha 66 (= O. Wien dem. 15)	1 July 47 Claudius 7	<i>3-sn.w s3 P3- c<sup>l</sup>el</i>	laographia, 8 dr.
O. Mattha 254 (= O. Wien dem. 14)	13 June 48 Claudius 8	<i>3-sn.w s3 P3- c<sup>l</sup>el</i>	thesauros of the Northern quarters 1.5 art. of wheat
Or. Suec. 18, 1970, p. 79 = O. Wien dem. 50	22 April 52 Claudius 12	<i>3-sn.w s3 P3- c<sup>l</sup>yl<sup>c</sup></i>	laographia 8 dr.
O. Mattha 145 (= O. Wien dem. 33)	Claudius year lost	<i>3-sn.[w s3 P3-c<sup>l</sup>yl] Hr-m3y-ḥs s3 P3-c<sup>l</sup>yl</i>	<i>p3 dny n ḥsb.t</i> "market tax"

#### 4. THE FAMILY OF CHEMPTSNEUS

The most revealing text is SB I 1668, which is twenty years younger than the others. Chemtsneus' son has now reached adult age and he pays alongside his father. The same text gives us also the name of Chemtsneus' grandfather, so that we now know our family over four generations. In O. Mattha 145 Chemtsneus pays the market tax (*p3 dny n ḥsb.t*) to Harmiusis son of Peleilis and [NN] son of Proitos. If I am right in supplementing the patronymic of Chemtsneus to [Peleilis] (the date and the Vienna inventory number fit well with the other Chemtsneus ostraca) he paid the market tax to (or through?) his brother. The result would be the following family stemma:



The name of the youngest member of the family was read as *Κασειρις* by Goodspeed, but this is a hapax legomenon. If we correct the doubtful sigma into a beta, we have the name Kabeiris, attested several times in early Roman Thebes<sup>12</sup>. From the photograph the reading *Καβειρις* looks possible.

<sup>12</sup> Ten examples in O. Tait III, three in O. Strassb., one in O. Theb. etc.

It is not easy to determine where exactly our family lived. The best starting point is, I think, SB I 4334, where Chemtsneus pays for laographia in the South-West district. This seems to be contradicted by SB I 1668, a payment for μερισ(μὸς) Ὀφιή(ου). But the reading Ὀφιή(ου) is suspect, as may be seen from the following facsimile:

I would prefer to read μερισ(μὸς) κεφαλ( ), but such a tax does not appear to exist. The laographia receipts SB 4330 and 4332 attest a rate of 15 dr. This could be a partial payment for the South-West quarter, where the full rate was 24 dr., whereas in Ophi the rate was only 10 dr.<sup>13</sup> The grain payment to the thesaurus of the northern quarters (no doubt Borra of the Greek documents) shows only that Chemtsneus cultivated some land in this area.

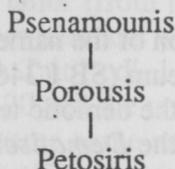
#### 5. THE FAMILY OF POROUSIS.

Two of Chemtsneus' ostraca are receipts for the bath tax, issued by "Porous son of Psenamounis and his partners". The same officials are mentioned in a Strasbourg ostrakon and in O. Tait II 662. The correct reading of the name was given by Tait as Πορουσις and the other texts should be corrected accordingly.

reference	date	editor's reading	correct reading	facsimile
SB I 4328	A.D. 46	Πορουης (Πεφουσις BL 2.2, p. 117)	Πορουσις	
O. Strassb. 264	A.D. 46	Πεφουσις	Περουσις (BL 2.1)	
SB I 4329	A.D. 47	Πορουης (Πεφουσις BL 2.2, p. 117)	Πορουσις	
O. Tait Bodl. 2 662	A.D. 48	Πορουσις	Πορουσις	

<sup>13</sup> For the tax rates I have followed WILCKEN, *Ostraca I*, pp. 236-238 and S. WALLACE, *Taxation*, pp. 129-131.

Porousis was succeeded by his son Petosiris, who is attested in O. Strassb. II 266 (A.D. 58) [Πετοσι(ρις) Πογρυ(σιος)] and SB I 4333 (Πετοσιρις) (A.D. 54). The following stemma can therefore be drawn up:



The word for bath tax is usually abbreviated as βαλ( ). Goodspeed expanded the abbreviation as βαλ(ανικόν), as did other editors at the beginning of the century. Such an interpretation was apparently confirmed by his reading βαλανικ(ού) in SB I 4333. However, the photograph clearly shows that the exact reading here is βαλανε(υτικόν), as may be seen from the facsimile below:

As far as I can find, the term βαλανικόν is nowhere explicitly attested: the word should be expunged from PREISIGKE'S *Wörterbuch* and the abbreviation βαλ( ) in tax receipts should everywhere be expanded as βαλ(ανευτικόν).

The name Πορουσις is rare. With the help of the *onomastica* and the *Duke Data Bank*, I have found three instances from the Ptolemaic period and some others from the Roman period. Below are listed the references from Thebes in chronological order<sup>14</sup>:

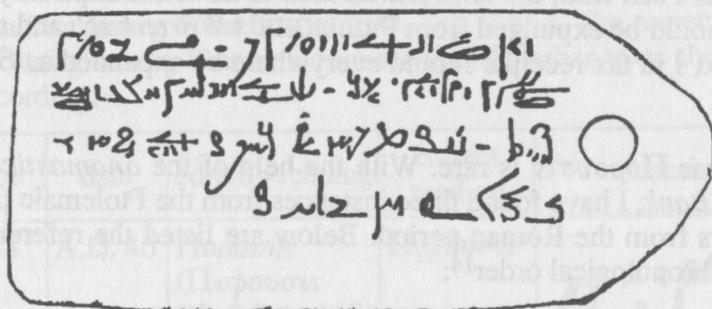
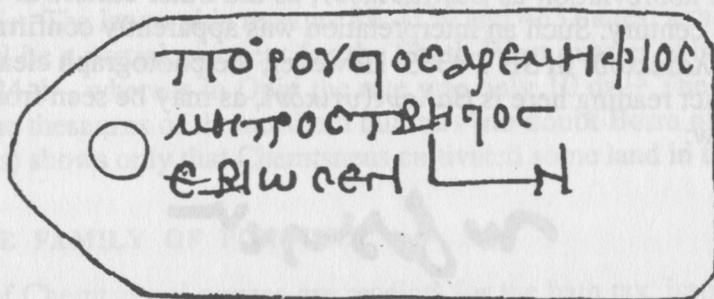
O. Tait Cambr. 12	II B.C.	Thotsutes son of Perousis
O. Tait Cambr. 15	II B.C.	Cestho(tes) son of Perousis <sup>15</sup>
SB 8 9793	Ptol.	Petepsais son of Perousis
O. Tait Bodl. 1170	A.D. 5	Porousis son of Psenamounis ἡπη(τής)
O. Tait Bodl. 471	A.D. 39	Teos son of Pourus[is]

<sup>14</sup> For examples outside Thebes, see CPR 5 18 l. 393 and 26 l. 595 (Skar); CPR 8 85 l. 18 (Hermopolites) and SB 1 2464 (Panopolites).

<sup>15</sup> TAIT reads Π.ερ.ι.ος, but on the original in the Cambridge University Library I read Περουσιος.

- O. Theb. 66,  
 O. Tait Bodl. 1033, A.D. Porousis collector of the weavers' tax  
 O. Leid. 146 196-197

There is a bilingual attestation of the name on a mummy label from Achmim, now in the Carnegie Museum (SB I 2464), where the demotic equivalent is given as *P3-wrše*. Since the demotic text has remained unknown (the names are not incorporated in the *Demotisches Namenbuch*), I reproduce here a copy of H.F.ALLEN'S facsimile in the "Annals of the Carnegie Museum" 8 (1912), p. 222.



When we look for the name *P3-wrše* in texts from Thebes<sup>16</sup>, we find an individual called *P3-wrš* son of *P3-šr-Imn* (Psenamounis) in the time of Tiberius:

- O. Mattha 94 A.D. 17/18 pays for chomatikon  
 O. Mattha 146 A.D. 19/20 pays for the barbers' tax

<sup>16</sup> My starting point has been the *Demotisches Namenbuch*, p. 180.

The word translated by Mattha as “barber” is  $h^c q$  “cutter”, which is known from two bilingual passages to correspond to Greek  $\eta\pi\eta\tau\eta\varsigma$ <sup>17</sup>. There can be no doubt that the word has the same meaning in O. Mattha 146.  $P3-wr\check{s}e$  is not a hair-cutter, but a tailor (from the French “tailleur”, to cut; cf. German Flickschneider) and he is identical with Porousis son of Psenamounis in the slightly older Greek O. Tait Bodl. 1170.

Since the weaver of A.D. 5-20 and the tax farmer Porousis son of Psenamounis of A.D. 46 share the same name and patronymic, it is likely that they belonged to the same family. The temptation to identify the collector of the weavers’ tax in the late second century A.D. as a descendant of this family should be resisted; the time-gap is too wide.

## 5. CONCLUSION?

The present note remains unfinished since I have not been able to retrace all the ostraca of the Chemtsneus family published by Goodspeed. It also lacks unity, since I have wandered from the family of the tax payer Chemtsneus to that of the tax collector Porousis to another family of tax payers half a century earlier, who may have been related to Porousis. But there runs a thread through it, namely the necessity of studying Greek and demotic sources in unison. The stepping stones offered by prosopography allow us more often than we think to bridge the two sides and I am sure my friend Borkowski would have asked the question whether the market tax ( $hsb.t$ ) paid by Chemtsneus in O. Mattha 145 could have been identical with the tax  $\upsilon\pi\epsilon\rho\ \acute{\alpha}\gamma\omicron\rho\alpha(\nu\omicron\mu\iota\acute{\alpha}\varsigma)$   $[[\acute{\omega}]]\nu\acute{\iota}\omega\nu$  paid by him in SB I 4346. The answer to this and other such questions can only be found by careful comparison of the Greek and demotic documents.

[Leuven]

Willy CLARYSSE

<sup>17</sup> P. Berlin dem. 3116 col. 3 l.11 = UPZ II 180 col.4 l.9) (reference in ERICHSEN’s *Demotisches Glossar*) and MÖLLER, *Mumienschilder* 45 l. 5 (reference from S.P. VLEEMING, *Kleinst demotisch-Grieks woordenboekje*, Leiden 1983, p. 45).