A List of Payments for Rent and Tax

Dr. Ibrahim Mohamed El Said Mohamed Abdou
Faculty of Arts, Ain Shams University

SR 3049/138
6.5x 11.5 cm.

It is one of a papyrus-collection registered in the Special Register under number SR 3049, and has been kept in the Egyptian Museum. It found at Theadelphia, and belonged to different places, such as Theadelphia and Oxyrhynchus. The papyrus is of medium brown color, and it is regularly cut off on all sides. The text on the recto is written by a legible hand, along the fibres, in 8 lines. There are remains of two margins; at the top one cm, and at the right one cm. The papyrus has suffered; not only are there serious lacunae, but also through the partial decay of the material and the ink is in places only faintly discernible. The papyrus was damaged at left side because of the fibres were removed from their original position. The verso is blank.

On palaeographical grounds, it can be dated back to the seventh century A.D., for palaeographical parallels, see: CPR X 14 (Memphites, 610 A.D., order for payment); P.Oxy. I 138 (610-611 A.D., contract for the charge of a stable); CPR XIX 34 (Hermopolites, 601-700 A.D., revenue of a farm). For images see: http://papyri.info/ddbdp/.

The papyrus is a list of payments both of in kind and in money for rent (πάθηνλ) and tax βνπξδώλ (the gold for the mules) made by a group of twenty men who leased land and were referred to as the members of an unknown guild. The term πάθηνλ refers to the “rent” to be paid by tenants for their leasehold property for one year only1. The term πάκτον was

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commonly offered for land owned by monasteries and churches, the Monks were indeed involved in leasing transactions both before and after the Arab conquest. The papyri record payments to church for rent on land that it owned, most of the payments are in gold solidus or fractions of a solidus, such as 3 gold solidus in BGU IV 1020 (Hermopolis, VI/VII cent. A.D., rent contract), l. 11, and 1⅔ gold solidus in P.Lond. II 483 (Apollonopolite Heptakomias, 615 A.D., lease contract), ll. 48-49. The πακτον in Coptic documents always means rent. Maybe the list of payments had been issued by the rent-collector (ἐλνηθηνιογνο).

The structure of papyrus can be represented in the following schema: each line starts with δηα, see: SB XXVI 16347 (Hermopolites, 601-700 A.D., list of payments), P.Mon.Apollo. I 27 (Hermopolites, 601-799 A.D., list of pactum payments due). The left side of the papyrus has been broken off, most probably had been contained on a list of persons who paid payments, always in grain and / or coins. At the end of the papyrus signature of the ἐλνηθηνιογνο rent-collector, see SB XX 14282 (Apollonopolis Magna, 601-700 A.D., list of payments).

The scribe of the papyrus has written the abbreviations in different ways: The first way with a superscript letter, such as ρξπ(ζίνπ) lines 7, 8 and νο(μισματα) lines 4, 7, 8 see SB XXVI 16347 (Hermopolites, 601-700 A.D., tax register). The second way with an oblique stroke transects the last letter of the abbreviated word, such as γξ(άκκαηα) line 4, βνπ(ξδώλωλ) line 4, θ(εξάηηα) line 7, θ(έξκαηο) line 4, θξ(ηζῆο) lines 5, 8, μω(νου) line 2, and β(υπαροδ) lines 2, 4, see: CPR XIX 35 (Arsinoites, 501-600 A.D., account of a textile trader). The third way with a horizontal dash, such as μη(ιτι) lines


(3) Richter, T.S. 2009, "The Cultivation of Monastic Estates in Late Antique and Early Islamic Egypt: Some Evidence from Coptic Land Leases and Related Documents": in Anne Boud'hors, James Clackson, Cathérine Louis, Petra Sijpesteijn (Hg.), Monastic estates in late antique and early Islamic Egypt: Ostraca, papyri, and essays in memory of Sarah Clackson (P. Clackson), American studies in papyrology 46, Ohio, 205-215.
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3, 6, see: CPR XXII 46 (Arsinoites, 601 A.D., list). The fourth way with a symbol, such as (κεράτια) line 4.

Text:

\[
\begin{align*}
\text{Text: } & \quad \text{συνοδίτον' κ λό(γω) πάκ[του} \\
& \quad \text{vac.} \\
& \quad \chiρυ(σίου) \nu(μισμάτια) \epsilon[ηα(ν) ρ(υπαροῦ) μό(νου)} \\
& \quad \text{ά]πος[η]] \muη(νι) \chiρυ(σίου)] \beta(οδόννον) \gammaρ(άμματα) \beta(υπαροῦ) κ(έρματος) \iota(κεράτια) \tau
\end{align*}
\]

Corrections:

1. 1 συνοδίτον 1. 2 ρ μα, pap. 1. 3 μη, pap. 1. 4 βου, γρ ρ κ, pap. 1. 5 κρ, pap. 1. 6 μη, pap. 1. 7 χρ υ, υ κ, pap. 1. 8 χρ υ, νο δοτι(), κρ, pap.

Translation:

in account of rent (distributed on) 20 members vac.
hundred gold solidi, only 100 dirty.
a receipt in the month
gold for the mules 2 gram, and 17 dirty bronze money and 10 carat
5 total 101, and 378 of barley
a receipt in month Phamenoth
4000 gold solidi and 30 ½ carats
1000 gold solidi and 70 of barley partially paid

Commentary:

1. 1: The left side of the papyrus is broken, on which was recorded the beginning, containing the body of the papyrus. It is impossible to calculate how much of the original sheet was missing.
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The hook-shaped trace of a letter could be either a part of the ligature for a lunate tau plus upsilon. The scribe has put the letter upsilon in the word συνοδιτος as horizontal dash.

συνοδιτος: There are several words used to refer to guilds or to their members in Greek papyri, like συνοδος, κοινον, and πληθος. The guild is an association was organized groups of artisans and merchants, and was generally regulated by the government. The guildhalls constructed and used as guild meeting-places. There were several types of guilds, including the main categories of merchant guilds, craft guilds and religious guilds, whose membership of the group was voluntary. The guilds represented a fundamental social and economic phenomenon in Greco-Roman antiquity; however, they were not a phenomenon restricted to cities. The documentary evidence from Ptolemaic and Roman Egypt has attested to the existence of a large number of different types of associations in villages as well as towns. Traditionally ancient associations have been divided into two main types:

(4) P.Mich. II 123 r (Tebtynis, 45-47 A.D., accounts of expenditures), col. VI, l. 18.
(6) P.Mich. V 244 (Tebtynis, 43 A.D., guild ordinance), l. 7.
professional and religious. The cost of membership as described in guild charters in Tebtunis in the first century A.D., for instance, amounted to 144 *drachmae* per year. In *The Gnomon of the Idios Logos* the members of the guild have been fined 500 *drachmae*, if the guild violated the law. The functions and activities of the guilds in Roman Egypt were diverse but included familiar pursuits, such as feasting, social support in the form of burial provision and group religious activity, as well as a clear focus on improving the economic situation for the members of the guilds. The economic transactions of guilds as reflected in contracts, leases, receipts, and related documents throughout the Roman and late Roman periods, for instance: a lease of pasture land from the guild of public cultivators, a receipt for rent issued by the president of the guild of the public cultivators. At the end of the second century A.D. professional guilds gradually began to be subordinated to the control of the state, and by the IV century this process was completed. These formal groups of craftsmen and

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tradesmen became officially recognized as state corporations, collectively liable to payment of taxes and performance of compulsory duties 15. A set of price declarations from Oxyrhynchus reveals that at least thirty-three guilds were active there in the early fourth century A.D.16 Aurelius Leonides, an official of the tow-workers guild in Oxyrhynchus from the early fourth century provides a case of the intersectionality of occupational and cultic guilds. Aurelius Leonides was a member of an occupational guild and a member of the Christ assembly 17.

πάκ[του]: There is dot of ink surviving at the bottom of ρι the letter. The scribe has ligatured pi and alpha.

λό(γω) πάκ[του]: The expression was attested more frequently in contracts or accounts of rent, for an example, a contract for hire of a person to be in charge of the stable; P.Oxy. I 138 (610-611 A.D., contract for the charge of a stable), ll. 26-27:
καὶ δέξασθαι μὲ παρ’ αὐτῆς λόγῳ
πάκτου τῆς αὐτῆς χρείας
and I accept from her in account of rent for her business.

There is another example, the rent-collector had to pay λόγῳ πάκτου an amount of 125 solidi, see; P.Oxy. LVIII 3958 (614 A.D., rent collector’s work contract), l. 22:

ῦμετέρα ὑπερφ(υεία) διὰ τὸν αὐτῆς προσηκόντων λόγῳ πάκ[του]
to your excellency through the persons attached to you in account the rent.

(15) Langellotti, M. 2016, “Professional Associations and the State in Roman Egypt: The Case of First-Century Tebtunis”, CDE 91,111-134.


(17) Kloppenborg, J.S. 2020, Christ’s associations. Connecting and belonging in the ancient city, Yale University Press, 319
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1. 2: ρ(υπαρός): For the closest parallel wording, see: CPR XIX 32 (Arsinoites, 622 A.D., receipt), ll. 17-18:

χρυσίου νομισμάτια
ὀκ[τ]ῶ ἡμισ[υ] ρ[υ]παρά χρ(υσίου) νο(μισμάτια) η (ἡμίσι) ρ(υπαρά)
eight and half solidi of dirty gold, 8 1/2 solidi of dirty gold.

The expression ρυπαρός has a wide range of associated meanings in an agricultural setting. The receipts issued by the collectors of taxes stated that the tax was paid in ρυπαράι δραχμαί, ρυπαροί δβολοί, less commonly in ἀργυρίου ρυπαροῦ. The ordinary meaning of this adjective is "dirty" or "filthy." Sometimes shipments of grain forwarded to the government granaries were disapproved by the inspectors because of excess of extraneous matter ρυπαρός and a penalty was imposed on the shippers, see: P.Oxy. IV 708 (188 A.D., letter to a strategus), ll. 2-4. The term ρυπαρός is never found in describing the money used in private accounts or contracts, and is limited to records of taxation. The meaning is "impure" amounts in the sense of "gross amounts." Ῥυπαρός indicates that an amount of money includes payments in excess of a net amount; the nature and purpose of these are unclear. Perhaps they could best be characterized as fees. Ῥυπαράι δραχμαί (dirty drachmae) in the meaning of including any extra charges in the sum stated. There are two terms that are seen in the late sixth and early seventh century: ὀβροζὸς and ρυπαρός. The term ὀβροζὸς

(18) The term has been applied to harvested crops, see: O.Mich. I 169 (Karanis, 276-325 A.D., receipt for delivery in kind), l. 2:

"Ἡρων Ἡρωνος κρ(θής) ρυ(παράς) (ἀρτάβας) κ.ζ.
Heron, son of Heron: 27 artabai, unwinnowed.

Another example, P.Oxy. LXII 4343 (301-400 A.D., estate account), ll. 2-3:

ἐξ τὸ δημόσιον πλοῖον
σίτου ρυπαροῦ (ἀρτάβας) ὠ \ξ/
into the public boat 816 artaba of uncleaned wheat


(21) Shelton, J. 1990,” Ostraca from Elephantine in the Fitzwilliam Museum”, ZPE 80, 221-238.
referred to pure gold of Constantinople quality. The term ῥππαξόο refers to ‘mean’ gold, and is believed to refer to coins accepted.

1. 3: It can be compared with the line 6 for the similarity and construction.

1. 4: χρυ(σιου) βου(ρδώνων): (the gold for the mules) was a military tax levied on land. The revenue was spent by the army on the purchase of the military mules. Mules were put to use in the Roman army as draught animals and harnessed to wagons of weapons, supplies and catapults. For payments of χρυσός βουρδόνων was paid in gold bullion, has reckoned at 1/2 1/3 1/24 = 21/24 gram, see: P.Lips. I 87 (Hermopolite Nome, 379 A.D., tax receipt of χρυσός βουρδόνων), l. 8:

ρξπζ(όν) βνπ(ξδώλωλ): (the gold for the mules) was a military tax levied on land. The revenue was spent by the army on the purchase of the military mules. Mules were put to use in the Roman army as draught animals and harnessed to wagons of weapons, supplies and catapults. For payments of χρυσός βουρδόνων was paid in gold bullion, has reckoned at 1/2 1/3 1/24 = 21/24 gram, see: P.Lips. I 87 (Hermopolite Nome, 379 A.D., tax receipt of χρυσός βουρδόνων), l. 8:

(1) Buchanan, E.F. 2015, Debt in Late Antique Egypt, 400-700 CE, Approaches to a Time in Transition, University of Oxford, 78.

(the tax of) military garment (is assessed at) one short mantle on 243 arourae, and one variegated tunic on 175 arourae, one cloak on 1925 arourae.

And with the tax χρυσος ζερομπιλου (the gold for transporter the military annona), see: P.Oxy. XVI 2001 (466 A.D., receipt for military taxes), ll. 3-5:

βορ(δονον) σον ζερομπιλου και
τρονον άργυριου μυριάδας
τετρακοσίας
(the tax for) the mules with (the tax for) transporter the military annona and (the tax for) the recruits are four hundred number of 10,000 of silver

κ(ζρματος): This term was used to denote the bronze money in the Byzantine period, after κέρμα perhaps a number should be added, see; SB XVIII 13595 (Arsinoites, 550 A.D., collections of payments in gold), l. 7:

ῥου(παρον) κζρματος κεφ(αλαιου) νο(μισματια) κγ
23 soli of dirty bronze money sum

1. 5: γι(νοντα): The word has been written a symbol, see: P.Mich. XII 643 (Philadelphia, 303 A.D., receipt for money of tax collection), ll. 6-7:

τάλαντα ὡκτὼ καὶ ([δραχμας] χιλ[^]ας, (γινονται)
(τάλαντα) η (δραχμαι) Α
eight talents and one thousand drachmae, total 8 talents 1000 drachmae

1. 6: ἀπροχη μη(νι) Φαμενωθ: For the closest parallel wording, see: Stud.Pal. XX 207 (Arsinoite, 501-700 A.D., receipt)

ἐγράφη ἢ παροῦσα ἐποχή μηνι Θωθ
the present receipt written in the month Thoth

1. 8: χρυ(σιου) νο(μισματια): The formulation employing χρυσιου instead of χρυσοδ for solidus appears overwhelmingly in Arsinoite texts

(24) Bagnall, R.S. 1985, Currency and Inflation in Fourth Century Egypt, Atlanta, 11.

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see: *P.Amnh*. II 148 (Arsinoite, 487 A.D., loan of money), *P.Ross.Georg*. III 42 (Arsinoite, VI cent. A.D., tax receipt), and *P.Vind.Sijp*. 10 (Arsinoite, 504-5 A.D., lease a vineyard). The abbreviation for the νο(μισμάτια) is usually a bigger nu with a tiny superscripted omicron, reduced into a dot in most instances.²⁶

δοτ(κόν): This term was used to denote a partial payment. The individual amounts were paid in kind, in which a distinction is made between ἄθροον “fully paid” and δοτικόν “partially paid”. The parallel use of δοτικός and ἄθρόος, to differentiate between partial and total amounts, see: *CPR* XIX 34 (Hermopolites, 601-700 A.D., revenue of a farm), ll. 10-13:

δ(ι)ά Κολλούθου ὀμοί(ως) σίτου ἀρτ(άβαι) θ (ἡμισυ) γ΄ ἵβ΄ ἄθ(ροόν) δ(ι)ά Απολλότος ὀμοί(ως) ς(περ) τ(ῶν) γηδιόω(ν) [τ]οῦ πω(μι)]ρ(ι)ού σίτου ἀρτ(άβαι) 1 ἄθ(ροόν)
δ(ι)ά τοῦ περιχύτου σίτου ἀρτ(άβαι) εὶ δοτικ(όν)
δ(ι)ά <τοῦ> κυμικατοίκου σίτου ἀρτ(άβαι) σκῆ (καὶ) κρ(ι)θ(ῆο) κο ἄθροον

through Kolluthos also 2 1/2 1/3 1/12 artabae of grain fully paid
through Apollos also for the pieces of land at the orchard 10 artabae of grain fully paid
through the attendant at baths 15 artabae of grain partially paid
through a resident in the village 222 artabae of grain and 78 artabae barley partially paid

Conclusion

Finally, it may be concluded:

- The papyrus offers new insight on the rent (πάκτον).
- The rent (πάκτον) made by a group of twenty men.
- The papyrus gives papyrological evidence for military tax (the gold for the mules).
- The payments both of in kind and in money for rent and tax.
- The payments were paid partially (in installments) for rent.
- Maybe the list of payments had been issued by the rent-collector (ἐνοικιολόγος).
- The papyrus gives papyrological evidence for dirty solidus.
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