

XV.—A Late Receipt for *Syntaximon*

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A small receipt, one of the papyri recovered in the excavations at Karanis by the University of Michigan, has two features of interest which distinguish it from other texts of the same type and of similar content. It records an instance of payment of *syntaximon* (i.e., poll-tax plus associated charges) contemporary with the Constitutio Antoniniana. Also it bears witness to a change of name made possible by the Constitutio; the gentile name Aurelius is introduced at a point two-thirds of the way through the year in which the payments are made.

The text is as follows:

P. Mich. Inv. 5503c

5 × 11 cm.

212–213 A.D.

ἔτους κ[α Μάρκο]ν Αὐρηλίου Σεο[υ]ήρ[ο]ν Ἀντωνίνου

Παρθι[κοῦ] μεγίστου Βρεντανικοῦ μεγίστου

Γερμανικοῦ μεγίστου Εὐσεβοῦς Σεβαστοῦ Ἀθῦρ ᾧ διέ(γραψεν)

Αἰλιανῶ καὶ [μ(ετόχοις)] πράκ(τορσιν) ἀργ(υρικῶν) Καρ(ανίδος) Λιβελάρης Πτολεμαίου

- 5 τοῦ Ἀρπαγάθου συνταξ(ίμου) τοῦ αὐτοῦ ἔτους (δραχμὰς) δεκαέξ,
(γίνονται) (δρ.) ις. Hand 2 Φαρ(μούθι) [] ἄλλα[s] δραχμ(ὰς) ὀκτώ,
(γίν.) (δρ.) η. Παχῶ(ν) ᾧ
ὁ α(ὐτός) Αὐρ[ήλιος] Λιβελάρης δραχμ(ὰς) ὀκ[τ]ώ, (γίν.) (δρ.) η. κς̄ ἄλλας
δραχμ(ὰς) ὀκτ[ώ], (γίν.) (δρ.) η. Παῦνι κ ἄλλας δραχμ(ὰς) δεκαδύο,
(γίν.) (δρ.) ιβ. Ἐπειφ [. . .] ἄλλας δραχμ(ὰς) ὀκτώ, (γίν.) (δρ.) η.

2. Βρεντανικοῦ for Βρεταννικοῦ.

3. The date is Nov. 2, 212 A.D.

4. Λιβελάρης: i.e., Liberalis; cf. line 7. For a similar metathesis, see *PLond.* 2.168(p . 190) 19 Αὐληρίου; the same form appears in P. Mich. Inv. 4731b. 20.

6. Pharamouthi extended from March 27 to April 26; Pachon 6 is May 1.

7–9. Pachon 27 is May 22; Pauni 20, June 14. Epeiph extended from June 25 to July 24.

TRANSLATION

The 21st year of Marcus Aurelius Severus Antoninus Parthicus Maximus Britannicus Maximus Germanicus Maximus Pius Augustus, Hathyr 6. Has paid to Aelianus and associates, collectors of money taxes for Karanis, Libelaris, son of Ptolemaios, grandson of Harpagathos, for *syntaximon* for the same year, sixteen drachmas, equal 16 dr. (Hand 2) Pharmouthi . . . , another eight drachmas, equal 8 dr. Pachon 6, the same Aurelius Libelaris, eight drachmas, equal 8 dr. 27, another eight drachmas, equal 8 dr. Pauni 20, another twelve drachmas, equal 12 dr. Epeiph . . . , another eight drachmas, equal 8 dr.

The regnal year is established with a high degree of probability by two items of evidence. The year must belong to Caracalla's sole reign. There is no trace of Geta's name, and no possibility that it was written and removed (see *PMich.* 6.397.6–8, note). Caracalla had Geta murdered toward the end of February, 212 A.D. The first date in the text is November 2, which cannot be before 212 A.D.

The change in Libelaris' (or Liberalis') name is twofold. He adopts the gentile name of his imperial benefactor, and discards the father's and grandfather's names by which, as a *laographoumenos*, he would normally be identified. Similar receipts which record instalment payments of taxes, and in which the need to confirm identity is manifested, give no more than *ὁ αἰνός* to identify the taxpayer. The conclusion seems justified, therefore, that Liberalis had just at this time made the change in his name.

The date thus established for the change of name, and for the acquisition of Roman citizenship which was prerequisite to the change, agrees well with the date at which the *Constitutio Antoniniana* became effective in Egypt. The edict was promulgated in Rome July 12, 212 A.D., communicated to the prefect of Egypt January 29, 213, and published in Alexandria by the procurator of the ousiac administration February 10, 213.¹ It is likely, therefore, that Liberalis was ready to assume his new status by May 1 following.

As might be expected from the evidence presented by Bell and Tcherikover,² the attainment of citizenship did not bring about a

¹ *PGiss.* 1.40.2.12–15; see also the introduction, pp. 26–29.

² H. I. Bell, "The *Constitutio Antoniniana* and the Egyptian Poll-tax," *JRS* 37 (1947) 17–23; V. Tcherikover, "*Syntaxis* and *Laographia*," *Journal of Juristic Papyrology* 4 (1950) 179–207, especially 203–206.

remission, or at least no immediate remission, of Liberalis' fiscal obligation. He continues to pay his instalments of *syntaximon*, and the sum of his payments, 60 drachmas, is commensurate with the amounts paid by his fellow citizens in Karanis forty years earlier. *PMich.* 4, *Tax Rolls from Karanis*, records exactions of 60 drachmas, plus a "remainder" of 20 obols,³ or a total approximately 3 drachmas greater than Liberalis' contribution.

³ See, e.g., Pt. 1.225.3407-09, where two complete annual payments of arrears are credited before the 24 drachmas 13 obols are applied to another year's account, which is probably that of the current year, the 14th of Marcus Aurelius. Also Pt. 2, pp. 49-104, *passim*, where the payments not curtailed by losses in the text uniformly reach the same amount—44 dr., ch() 16 dr., lo() ch() <20 ob.>.