

XIV. Report of the Supervisors of the Oil Tax

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Among the papyri found at Karanis during the excavations of the University of Michigan is a small document, measuring 18.6 × 6.5 cm., broken off at the top but otherwise complete. It contains a monthly report of the supervisors of the oil tax, presented to some official whose name and title are lost, or perhaps were never given (see note on line 1 of the text). The text is so badly written and so ungrammatical that it would be difficult to interpret without the closely similar document, *SB* 7342 (A.D. 145).¹ The report is dated on the first of the month Tubi in the seventeenth year of Marcus Aurelius (December 27, A.D. 176).

The supervisors (*ἐπιτηρηταί*) were tax officials, introduced during the Roman period and chiefly attested in connection with various money taxes.² A supervisor of the oil tax occurs in *PTebt.* 2.539 (A.D. 151), which is a tax receipt for a payment made to the *ἐπιτηρητ[ῆ]* *ἐλαϊκῆς καὶ ἄλλων προσόδων*.³ Little definite is known of the tax on oil, which in the Arsinoite nome is called either *ἐλαϊκή* or *εἶδη ἐλαϊκά*. It has been variously interpreted as a capitation tax, a consumer's tax, and a tax on trades.⁴

¹ Originally published by S. Möller, *Griechische Papyri aus der Berliner Museum* (Göteborg 1929) no. 5.

² On the *ἐπιτηρηταί* see Wilcken, *Gründz.* 215, and *Ostraka* 1, pp. 599–600. S. L. Wallace, *Taxation in Egypt from Augustus to Diocletian* (Princeton 1938) 308–9, discusses the *ἐπιτηρηταί* in the Arsinoite nome specifically. *BGU* 4.1062 (= Wilcken, *Chrest.* 276), from Oxyrhynchus and dated A.D. 236/7, is a contract by which two *ἐπιτηρηταί ἀνὴς πελωχικοῦ* engage three other persons to act as their deputies for the collection of the tax. It details the duties which they are to perform, including the collection of the tax, the preparation of receipts for the taxpayers, the payment of the sums collected into the treasury, and the preparation of monthly accounts in duplicate for the strategus and the *ἐξεταστής*.

³ This text is not published in full so that the question remains whether or not *ἐπιτηρητ[αῖς]* might be read instead of *ἐπιτηρητ[ῆ]*.

⁴ See Wilcken, *Ostraka* 1, p. 188, and Wallace (above, note 2) 184–7 and 433.

P. MICH. INV. 5340

- [ἐπιτη]ρηταὶ ἐλαϊκ[ο]ῦ ἀ[πὸ]
 κώμης Καρανίδος κα[τε]-
 χωρίσαμε σοι λόγων μη(νιαίων)
 τῆς προκ(ειμένης) ἐπιτηρήσεως
 5 δι' οὗ οὐδὲν προσαίπεζε
 καὶ ἔσχομεν{ον} τὴν ἕξην[ν]
 ἀποχὴν τῶν ἀπὸ ᾧ ἕως ἃ
 τοῦ Ἀδριανοῦ μηνὸς τοῦ
 ἐνεστῶτος ἱζ (ἔτους) Αὐρηλίου
 10 Ἀντωνίνου Καίσαρος τοῦ
 κυρίου.
 Blank space of 6.5 cm.
 (ἔτους) ἱζ Αὐρηλίου Ἀντωνίνου
 {τοῦ} Καίσαρος τοῦ κυρίου.
 Τυβὶ α.
 Blank space of .8 cm.
 15 κατεχ(ωρίσθη)....

1. [ἐπιτη]ρηταί: error for ἐπιτηρητῶν. The preceding lines probably read *παρὰ τοῦ δέινος καὶ τῶν λοιπῶν* as in *SB 7342.1-2*. Since in the latter document, which is complete, the name and title of the official to whom the report was addressed are not given, they may also have been omitted here. We should expect, however, on the analogy of other similar reports, that it would have been submitted to the strategus, the royal secretary, or some official of the fisc.

ἐλαϊκ[ο]ῦ: the final *υ* is certain, but in view of the other errors in the text the form used is of little significance; probably for ἐλαϊκῆς.

2-3. κα[τε]χωρίσαμε for κατεχωρίσαμεν.

3. λόγων for λόγον.

5. προσαίπεζε for προσέπεσε. I owe this reading to my colleague, Professor Youtie. On the use of *προσπίπτω* in this sense see *POslo* 3.92.11 and note.

6. ἕξην[ν]: Professor Youtie's recognition of ζ for σ in the line above led to this reading, which was confirmed by the parallel passage in *SB 7342.9-10*: καὶ ἔσχον τὴν ἕσιν ἀποχὴν[ν].

15. After κατεχ(ωρίσθη) we should expect either the name or the title, or both, of the official with whom the report was filed

for registration, as in *PFouad* 1.11 and 12. The four or five letters that follow, however, are badly defaced and as they stand do not appear to suit any known name or any of the official titles we should expect. It is impossible to tell whether the docket is in the same hand as the rest of the text.

TRANSLATION

From . . . and the other supervisors of the oil tax of the village of Karanis. We have submitted to you for registration the monthly account of the aforesaid supervision, during which nothing was collected, and we have received the duplicate receipt for the period from the 1st to the 30th of the month Hadrianus of the present 17th year of Aurelius Antoninus the lord.

17th year of Aurelius Antoninus the lord. Tubi 1.

It has been filed . . .

As stated above this document is a close parallel to *SB* 7342, a report made by the ἐπιτηρηταὶ Ἐξαπύλης καὶ ἔχανοδεσμοῦ of the village of Psei in the Arsinoite nome.⁵ No addressee is given there, but the editor points out that elsewhere reports of customs house receipts are submitted to the strategus, to the royal secretary, and to the bibliophylakes. It may also be noted that the reports of the personnel and property of the temples in Egypt, the γραφαὶ ἱερέων καὶ χειρισμοῦ, made annually by the priests, are directed to the strategus, the royal secretary, the bibliophylakes, the eklogistes, and the inspector (ἐξεταστής) of the idios logos.⁶

The reports made by the priests were accompanied by a letter of transmittal closely approximating *PMich.* Inv. 5340 and *SB* 7342. To some of these letters of transmittal has been appended a docket by the official addressed, certifying the submission of the report; and Mrs. Gilliam has accepted the suggestion of Bataille that this letter of transmittal endorsed by the responsible official

⁵ The editor takes Ἐξαπύλη to be a proper noun applied to one of the gates of the village, and considers that the officials were in charge of the collection of customs. He leaves ἔχανοδεσμοῦ unexplained. But see the article by H. Frisk, "Zu einigen neuedierten Berliner Papyri," *Aegyptus* 10 (1929) 87-95, in which the author accepts the suggestion of Schubart that ἔχανοδεσμός = λεχανοδεσμός = λαχανοδεσμός. He interprets this as some tax on vegetables similar to the μονοδεσμία χόρτου, and believes that these ἐπιτηρηταὶ are concerned with the collection of taxes, not of customs.

⁶ For a complete discussion of these reports, many of which come from the archives of a single temple, see Elizabeth H. Gilliam, "The Archives of the Temple of Soknobraisis at Bacchias," *Yale Classical Studies* 10 (1947) 191-8.

constituted a receipt and was returned to the temple to be retained as evidence that the required report had been filed.⁷

Two transmittal letters, however, one in the Yale collection (Gilliam, no. 18) and the other *PJand.* 34, have, in addition to the simple formula *κατεχώρισά σοι γραφήν, κτλ.*, the further statement *καὶ ἔσχον τὴν ἀποχὴν*, thus paralleling the Michigan document published here, as well as *SB* 7342. Of these four only *PMich.* Inv. 5340 has the endorsement of the official with whom the report was registered.

It is clear that the procedure followed in the handling of reports from the temples differed little from that used in dealing with the reports demanded by the government from the various collectors of revenue. The reports of revenue, however, are for varying periods of time, five days, a month as here, three months, or a year.⁸

The point of particular interest in the Michigan document, as in the comparable Berlin papyrus, *SB* 7342, is the acknowledgment of a duplicate receipt, *τὴν ἑξῆ[ν] ἀποχὴν* (lines 6–7). In his edition of the Berlin text Möller noted that the report was dated on the thirtieth of Phamenoth, although the period covered by it extended only from the sixth to the tenth of the month. His suggested explanation of the duplicate receipt is that the report itself was a second one, asked for perhaps because the one filed earlier in the month had been lost or mislaid. Mrs. Gilliam rightly rejects this explanation,⁹ and it clearly does not fit the Michigan document which is dated on the first day of the month following that covered by the report.

There are several documents that throw some light on the purpose of the receipts and on the number that might be issued. In *PLips.* 121 (= Wilcken, *Chrest.* 173), dated A.D. 151, a man who had been *πράκτωρ ἀργυρικῶν* in the Oxyrhynchite nome from the first to the third year of Antoninus submits copies of the

⁷ This interpretation was made in his edition of *PFouad* 1.11 (A.D. 186), published in *Études de Papyrologie* 4 (1938) 198. See Gilliam (above, note 6) 194–5.

⁸ On the penthemeral reports see *PFouad* 1.17 (A.D. 140/1), introd. *POslo* 3.92 (A.D. 130) is another example of a monthly statement, sent by an *ἐπιτηρητής* to the nomarch. *PAmh.* 67 (= Wilcken, *Chrest.* 190, A.D. 154) covers a three months' period, while in *PLips.* 121 (= Wilcken, *Chrest.* 173) the receipts given to the *πράκτορες ἀργυρικῶν* cover the filing of reports for the entire year. The reports on the temple personnel and property were also filed annually, but they are of a different character from the reports on revenues.

⁹ See Gilliam (above, note 6) 196, note 80.

receipts given to him for the accounts he had submitted annually for registration (καταχωρίζειν) in the prescribed way. The form of the receipt is as follows: ὁ δεῖνα . . . τῷ δευνί . . . χαίρειν. κατεχωρίσατέ μοι λόγον εἰσπράξεως, followed by the period of time covered by the account. From this we may assume that the praktor submitted his report in a form similar to *PMich. Inv. 5340*, although in greater detail when there was revenue to report; and that the filing of the account was acknowledged by receipts in the form given above.

In *PFay. 35* (= Wilcken, *Chrest. 264*) of the same year, A.D. 150/1, a deputy to whom the praktor has delegated his duties promises to turn over to him τὰς ἀποχὰς τῶν καταχωριζομένων βιβλίων. Obviously it was essential for the tax collector to keep his receipts carefully, so that he might be able, if necessary, at a later time to prove that he had presented his accounts in accordance with the governmental requirements. And since the praktor had to bear the responsibilities of the office even if a deputy performed its duties, the receipts would naturally be turned over to him.

Receipts are not infrequently made out in two, three, or even more copies.¹⁰ *PWurzb. 10*, A.D. 130, is of particular interest here. In this document the strategus of the Hermopolite nome orders the sitologi of the toparchy of Koussites Ano to pay the donkey drivers of the village of Thallos the grain due them for freight charges on the *embole* with the specific instruction that they are to receive from the drivers τὰς καθηκούσας ἀποχὰς τρισσάς, and to send to the strategus ὧν δισσάς εἰς με οὔσας. Presumably the strategus in turn will keep one copy and forward the other to the appropriate bureau in Alexandria.

*SB 7741*¹¹ reflects the same procedure in connection with the registration of the accounts of the tax collectors. It is a letter of instructions sent by the prefect Flavius Titianus¹² to Chairemon, strategus of the Heracleopolite nome, in which he orders him

¹⁰ See, for example, the references in Preisigke, *Wörterbuch*, s.v. δισσός and τετρασσός.

¹¹ Published by N. Hohlwein, "Papyrus inédits du Caire," in *Mélanges Maspero 2*, 17-31 (Inst. fr. d'arch. or. du Caire, *Mémoires*, 67, 1934).

¹² This is probably the first of two prefects bearing the same name. The first is attested from March 10, A.D. 126 to March 27, A.D. 133, and the second from August, A.D. 164 to June 24, A.D. 167; cf. A. Stein, *Die Präfecten von Ägypten in der römischen Kaiserzeit* (Berne 1950) 67-8.

among other things to send in immediately ὧν μὲν ἤδη παρέλαβον οἱ βοηθοί σου βιβλίων τὰς συνήθεις ἀποχάς. The strategus, through his secretaries, prepares at least two receipts for the accounts filed with him, one to be given to the person submitting the account and another to be sent to the prefect in Alexandria.

We have then in *PMich.* Inv. 5340 a monthly report submitted by the supervisors in charge of collecting the oil tax, filed with the proper official. This official has prepared duplicate receipts, one of which was given to the supervisors and acknowledged in the report, while the other was presumably forwarded to Alexandria to be incorporated among the papers of the bureau concerned. The papyrus provides, together with the related documents, another bit of evidence regarding the enormous duplication of records in the villages, in the metropoleis, and in Alexandria, which was one of the significant features of the great Roman bureaucratic system.