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RECEIPTS FOR χόρτου μονοδεσμία  
AND OTHER TAXES

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## Receipts for χόρτου μονοδεσμία and Other Taxes

P.Lond. III 1101 (described on p. LVII of P.Lond. III<sup>1</sup>) has on the recto a totally blackened document in two columns which seems to have been dated to Φαῶφι ιβ̄ (= October 9 or 10) of an unreadable year in the reign of Αὐτοκράτορος Καίσαρος Τίτου Αἰλίου Ἀδριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσεβοῦς. Upside down in relation to this document are three lines (lines 32-34) written in the space left free underneath column II which lines seem to have a connection with the text on the verso. The other side contains five tax-receipts, all for Ptolemaios<sup>2</sup> son of Mysthes.

Receipt no. I written by two different hands runs along the fibers; the other four receipts (all written by a different hand<sup>3</sup>) run across the fibers and are at right angles to receipt no. I. It is probable that receipts nos. II to V were written first and receipt no. I added afterwards in the margin left free at the left side. Receipts nos. II to V are rather mutilated, e.g. faded, especially their right parts. To the left of receipts nos. II - IV runs a line which continues underneath receipt no. IV.

Besides other taxes payment is made for χόρτου μονοδεσμία φυτῶν. The classical discussion of μονοδεσμία is still S.L. Wallace, *Taxation in Egypt from Augustus to Diocletian*, Princeton 1938, 72ff.<sup>4</sup> Wallace cannot offer an explanation for this “obscure tax”. Documents mentioning μονοδεσμία and published after the appearance of Wallace’s study<sup>5</sup> have not altered the situation much.

The tax appears to date only in the Arsinoite nome.<sup>6</sup> Μονοδεσμία (χόρτου / ἀργυρικῶν) occurs mostly in receipts or in leases of crown / public land. SB I 5982 (= SB XIV 12174) is a

<sup>1</sup> In front of receipt no. I and at the top 2 cm, at the right about 8 cm and underneath it 2 cm have been left free. The distance between receipts nos. II and III is 2 cm, that between receipts nos. III and IV about 1 cm and that between receipts nos. IV and V 2 cm. Above receipt no. II over 2 cm have been left free and underneath receipt no. V 5 cm.

I wish to thank Mr. T.S. Pattie for his kind permission to publish this text here.

<sup>2</sup> The name of the tax-payer was in all probability Πτολεμαῖος. In lines 17 and 21 the papyrus has Πτολεμαῖς = Πτολεμαῖος. In lines 9 and 26 the hypocoristicon Πτολεμᾶς ist used. In line 1 the name is abbreviated.

<sup>3</sup> The different scribes abbreviate the same words in different ways.

<sup>4</sup> A renewed study of this tax announced by C.A. Nelson on p. 186 of BGU XV and to be published in ZPE has to my knowledge not yet appeared.

<sup>5</sup> The documents mentioning this tax and known to Wallace are listed by him on p. 384, note 115 (cf. also notes 116 and 118. He missed SB I 1441). Since then this tax has appeared in the following documents: BGU XIII 2283, 2284, 2285 (= BGU XV 2545); P.Bad. VI 170; P.Batav. 15; P.Mich. VI 388, 389; P.Phil. 21; P.Strasb. IV 218; V 440, 441, 445, 450, 453, VI 542; P.Wisc. I 26; SB VI 9408, 9409; VIII 9784; XIV 11875; 11876; XVI 12382; P.Lond. III 1267c in ZPE 63,1986,285. P.Straßb. I 60 and 61 have been republished as P.Strasb. 439ter and 440bis respectively; SB I 5982 as SB XIV 12174. O.Mich. 15 mentioned by Wallace, op.cit., 384, note 118 has nothing to do with μονοδεσμία (cf. O.M. Pearl - H.C. Youtie, Am.Journ.Phil. 64, 1941, 80ff. = H.C. Youtie, *Scriptiunculae Posteriores II*, Bonn 1982, 646ff.).

<sup>6</sup> Wallace, op.cit., 72 supposed, probably because P.Amh. II 121 was tentatively assigned to the Hermopolite nome, that this tax was also attested in that nome as well. Cf., however, O.Padua I p. 52,

nomination of a person to collect among other taxes also *μονοδεσμία*; P.Fay. 34 is a delegation of the collection of *μονοδεσμία* and in SB XIV 11875 *μονοδεσμία* appears in an *ἀπόκριμα* of the emperor Caracalla (SB XIV 11876 is another copy of the same sentence).

Most commonly this tax is referred to as *μονοδεσμία χόρτου* although *μονοδεσμία* without further qualification appears also. Often *καὶ ἄλλων εἰδῶν* is added to *μονοδεσμία (χόρτου)*.<sup>7</sup> *μονοδεσμία* is sometimes collected in combination with *ζυτηρὰ κατ' ἄνδρα* (cf., e.g., P.Straßb. I 61 = P.Strasb. V 439 ter; SB I 5982 = SB XIV 12174) or *χαρτηρά* (cf., e.g., P.Strasb. V 440 and here receipts nos. IV and V) but combinations with other taxes occur as well (cf., e.g., SB III 7166 [read in line 4 *ἄλ(λας sc. δραχμάς)* instead of *ἄλ(λης)*]; BGU III 753). Receipt no. IV seems to indicate that a combined collection of *μονοδεσμία*, *χαρτηρά* and *φοινικεία* (cf. note ad locum) could occur.

Wallace, op.cit., 74 assumes – rightly in my opinion – that the name *μονοδεσμία χόρτου* suggests that this was originally collected in kind at a rate of one bundle of hay to the aroura. The fact that this tax is paid in money proves that every connection with hay (or land sown with *χόρτος*) was given up. The tax was collected on land regardless of the crop grown. This is confirmed by the addition *φυτῶν* in our receipts nos. I and II (cf. also *τῶν καρπῶν* in line 4).<sup>8</sup> The fact that often only an amount of money is mentioned and on the other hand only a number of arouras proves to my mind that the *μονοδεσμία* was levied at a fixed rate per aroura. How high that rate was is not clear. In SB VI 9409 (6) 34f, a little more than  $1\frac{1}{2}$  drachmas per aroura is paid but in SB XIV 12382,11 only 1 drachma.<sup>9</sup> Wallace, op.cit., 73 wrote: «It would be tempting to identify the *μονοδεσμία χόρτου* with the *μονοδεσμία ἀργυρικῶν* were it not for P.Straßb. 60 where payments - - - are made for *μονοδεσμία ἐργ( )* and «This is confirmed by SB 5982, which mentions *πρακτορία - - - μονοδεσμ(ι)ῶν*, indicating more than one form of *μονοδεσμία*.» Both obstacles have been removed by republications of these texts which Wallace sees as a hindrance. In P.Strasb. V 439 ter,<sup>9</sup> *ἀργυ(ρικῶν)* instead of *ἐργ( )* in P.Straßb. 60 and in SB XIV 12174,6 *μονοδεσμίας* instead of *μονοδεσμ(ι)ῶν* in SB I 5982 is read. In my opinion *μονοδεσμία ἀργυρικῶν*<sup>10</sup> is the same tax as the one called *μονοδεσμία (χόρτου)* but its name stresses the fact that this tax was collected in money and not any longer in natura.

Cf. Tafeln XXII and XXIIb

## I

δόσις Πτολεμ( ) Μ[ύσ]θου εἰς λόγ(ον) χόρτ(ου) μονοδ(εσμίας) φύτῶν τοῦ ις (ἔτους)  
Ἀντωνείνου

note 18. Maybe we do not go astray if we assign all documents which mention *μονοδεσμία* to the Arsinoite nome.

<sup>7</sup> In line 5 of BGU XIII 2283 we accept the suggestion made by the editor in his note on this line and supplement *καὶ ἄλλων εἰδῶν*. In P. Tebt. II 373,12 *γ[ένη]* seems a likely supplement (cf. P.Flor. I 18,19ff.).

<sup>8</sup> However, the fact that in several receipts there is a question of *χόρτου μονοδεσμία καὶ ἄλλων εἰδῶν* could indicate that the original nature of the tax *χόρτου μονοδεσμία* was still obvious. Cf. also lines 32-34 in the present text.

<sup>9</sup> The same rate probably in SB VI 9408 (2),50 and 9409 (1),45f. For P.Fay. 34, see Wallace, op. cit., 73. Only in BGU II 528 is there a question of payment for *σύμβολον* (cf. BL I 49). One wonders whether the letter in front of the lacuna in the same line is not a *π* and payment for *προσδιαγραφόμενα* is not made as well.

<sup>10</sup> This expression occurs in O.Mich. 14; PSI VI 693; P.Strasb. V 439 ter, 441, 445; SB III 7166.

- Καίσαρος τοῦ κυρίου διὰ Ἀμμων(ίου) κ(αὶ) μετόχ(ων) πρεσβ(υτέρων) Διο(νυσιάδος)  
 Φαμε(νὸθ) κς ὑπ(ερ) ἀρούρης  
 ἡμίους τετάρτου ὀγδόου, (γίνεται) (ἀρούρης) ∠δη, Παχ(ὼν) κ̄ ὑπ(ερ) ἀρούρης  
 ἡμίους ἐκκαιδ(εκάτου), (γίνεται) (ἀρούρης) ∠ις''
- 4 Ἐπειφ ᾗ τῶν καρ[π]ῶν ἀρούρης ἡμίους τετάρτου ὀγδόου, (γίνεται) (ἀρούρης) ∠δη -  
 μὴ προσχρή(σασθε)  
 ἑτέρου συμβ[όλου] - (2nd h.) ι]ζ̄ (ἔτους) Φαῶφι ξ̄ ὑπ(ερ) ιζ̄ (ἔτους) ὑπ(ερ) ἀρούρης ἡμίους  
 τετάρτον ὀγδ(ό)ου, (γίνεται) (ἀρούρης) ∠δη, Ἀθῶρ κ̄ ὑπ(ερ) ἀρούρης ἡμίους  
 ἐκκαιδέκατον, (γίνεται) (ἀρούρης) ∠ις, Με[χ]εῖρ κθ̄ ὑπ(ερ) ἀρούρης τέταρτον, (γίνεται)  
 (ἄρουρα) ∠ λβ̄.
- 8 Μεχειρ λ ὑπ(ερ) ἀρούρης μία, (γίνεται) (ἄρουρα) α.

## II

- (3rd h.) δόσις Πτολεμαῖς Μύσθ(ου) εἰς λόγ(ον) χόρ(του) μον(οδεσμίας) φυτῶν τοῦ ιε (ἔτους)  
 Ἄντων[ε]ίνου Καίσα[ρ]ος τ[ο]ῦ κυρίου Φαμε(νὸθ) ιζ̄. διέγ(ραψε)  
 δι' Ἀμμων(ίου) καὶ μετ(όχων) πρεσβ(υτέρων) Διονυσιάδ(ος) ὑπ(ερ) ἀρού-  
 12 ρης μία, (γίνεται) (ἄρουρα) α, Ἐπι β̄ ὑπ(ερ) ἀ[ρ]ούρης ἡμί(ους) ἐκ(καιδεκάτου),  
 (γίνεται) (ἀρούρης) [∠]ιζ̄,  
 Μεσορῆ ᾗ ὑπ(ερ) ἀρούρης ἡμισυ ἐκ(καιδεκάτου), (γίνεται) (ἀρούρης) ∠ιζ̄, Μεσορῆ ιη  
 ὑπ(ερ)  
 ἀρούρης ἡμισυ ἐκ(καιδεκάτου), (γίνεται) (ἀρούρης) ∠ιζ̄, ἐπαγομένων β̄ ὑπ(ερ) ἀρούρης  
 ἡμισυ ἐκκαιδεκ(άτου), (γίνεται) (ἀρούρης) ∠ιζ̄. ις (ἔτους) ὑπ[ερ] ιε (ἔτους) Θῶθ λ ὑπ(ερ)  
 ἀρούρης ἡμισυ
- 16 ὀκδ(όου), (γίνεται) (ἀρούρης) ∠η̄.

## III

- (4th h.) δόσις Πτολεμαῖς Μύσθου ὑπ(ερ) χόρτου μ[ον]οδεσμίας καὶ  
 ἄλλων ἰδῶν τοῦ ιε (ἔτους) Ἀντωνί[νου] Καίσαρος [τ]οῦ κυρ[ί]ου  
 διὰ Ἀ[μμων]ίου καὶ με[τό]χων πρεσβ(υτέρων) Διο[ν]υσιά[δος]  
 20 Μεχ(εῖρ) [.(.)] ὀβ(ολ(οὺς)) ὀκτώ, [(ὀβ.) η.]

## IV

- (5th h.) δόσις Π[το]λεμαῖς Μύσθου ὑπ(ερ) χόρτου μονοδεσμίας καὶ χαρ[τηρ]ῆς καὶ  
 φοινικ(είας) καὶ ἄλλων ἰδῶν τοῦ ιε (ἔτους) Ἀντωνί[νου] Καίσαρος τοῦ κυρίου διὰ  
 Ἀμμωνίου κ[αὶ] μετ(όχων) [πρε]σβ(υτέρων) Διο[ν]υσιά[δος] Παχ(ὼν) ἰδ̄ ὀβ[ολ(οὺς)]  
 ὀκ[τώ], [(ὀβ.) η, - - - ὀβ(ολ(οὺς))]  
 24 ὀκτώ, (ὀβ.) η, ἐπαγομένων ὀβ(ολ(οὺς)) τέσσαρες, (ὀβ.) δ [ - - - ὀβ(ολ(οὺς)) τέσσαρες,  
 (ὀβ.) δ.

## V

(6th h.) δώσις Πτολεμαῖος Μύσθηον ὑπ(ἐρ) χόρτου μον[οδεσμίας] καὶ χαρτη-  
 ρῆς καὶ ἄλλων εἰδῶν διὰ Ἀμμωνίου καὶ μετόχων πρεσβυτέ-  
 28 ροις Διονυσιάδος τοῦ ις (ἔτους) Ἀντωνίνου Καίσαρος τοῦ κυρίου  
 Φαμενώθ ς ὀβολ(οὺς) ὀκτώ, [(ὀβ.) η, - - - ὀβολ(οὺς) τέσσαρες, (ὀβ.) δ,  
 Παχῶν κ ὀβολ(οὺς) ὀκτώ, (ὀβ.) η, Ἐπειφ ἦ [ὀβολ(οὺς) ὀκ]τώ, (ὀβ.) η,  
 Θῶτ λ ὀβολ(οὺς) τέσσαρες, (ὀβ.) δ.

Other side (7th h.)

32 γίνονται τοῦ χόρτου (ὀβολοὶ) μς λοιπ[οῖ] (ὀβολός) (ἡμιωβέλιον)  
 ὀμ(οίως) φυνικίας (ὀβολοὶ) κβ λοιπ[ὸν] (πεντώβολον)  
 ὀμ(οίως) φυνικίας (πεντώβολον).

1 Ἀντωνίνου, also line 10 5 ἑτέρω συμβ[όλ(ω)]; ἡμίσους, also lines 6, 13, 14, 15 (2x) 6 τετάρτου, also line  
 17; Ἀθύρ 7 ἑκκαίδεκάτου 8 μιᾶς, also line 12 9 Πτολεμαῖ, also line 26 12 Ἐπειφ 16 ὀγ(δόου) 17  
 Πτολεμαίου, also line 21; μ[ονο]δεσμίας 18 εἰδῶν, also line 22 24 τέσσαρας (2x), also lines 29, 31 26  
 δόσις 27-28 [πρεσβυτέ]ρων 30 ὀκτώ 31 Θῶθ 33/34 φοινικείας

Translation (receipt no. I)

«Payment of Ptolemaeus son of Mysthes on account of the χόρτου μονοδεσμία on plants for the  
 16th year of Antoninus Caesar the lord through Ammonius and his colleagues, elders of Dionysias,  
 on Phamenoth 26 for a half, a fourth and an eighth arura, total  $\frac{1}{2}\frac{1}{4}\frac{1}{8}$  ar., on Pachon 20 for a half and  
 a sixteenth arura, total  $\frac{1}{2}\frac{1}{16}$  ar., on Epeiph 3 for the crops of a half, a fourth and an eighth arura, total  
 $\frac{1}{2}\frac{1}{4}\frac{1}{8}$  ar. - you shall not avail yourselves of another receipt - (2nd h.) Year 17 Phaophi 6 for the 16th  
 year for a half, a fourth and an eighth arura, total  $\frac{1}{2}\frac{1}{4}\frac{1}{8}$  ar., on Hathyr 23 for a half and a sixteenth  
 arura, total  $\frac{1}{2}\frac{1}{32}$  ar., on Mecheir 29 for a fourth (and a thirty-second?) arura, total  $\frac{1}{2}\frac{1}{16}$  ar., on Mecheir  
 30 for one arura, total 1 ar.

Notes:

- 1 δόσις: all five receipts start with this word. Cf. P.Flor. III 363,1: δώσις χόρτου καὶ ἄλλων  
 εἰδῶν. That the meaning of a receipt starting thus is not different from a receipt introduced  
 (after the date) by διέγραψεν is proven by the fact that in receipt no. II both δόσις (line 9) and  
 διέγ(ραψε) (line 10) occur.  
 ε(ίς) λόγ(ον): cf. line 9. Also in BGU III 711.  
 χόρτ(ου) μονοδ(εσμίας): the sequence of these words is unique. Normal is μονοδεσμία  
 χόρτου.  
 Year 16 of the reign of the emperor Antoninus Pius is A.D. 152/3. The payments in the first  
 receipt but written by the second hand are made in Antoninus' 17th year (= A.D. 153/4) but  
 regard his 16th year. The other four receipts register payments made in Antoninus' 15th year  
 (= A.D. 151/2) and 16th year.
- 2 Διονυσιάδος: cf. A. Calderini - S. Daris, Dizionario II.2, Milano 1975, 107ff.; eosdem  
 Supplemento I, Milano 1988, 96.  
 πρεσβ(υτέρων): as so often (cf., e.g., for the collection of the φόρος προβάτων P.J.  
 Sijpesteijn, ZPE 81, 1990, 253f.) the elders of a village are connected with the collection of  
 taxes (cf. in general A. Tomsin, Étude sur les πρεσβύτεροι des villages de la χώρα  
 égyptienne, Bruxelles 1952).

- Phamenoth 26 = March 22 (A.D. 153).
- 3 Pachon 20 = May 15 (A.D. 153).
- 4 Epeiph 3 = June 27 (A.D. 153).
- 4-5 For the meaning of μὴ προσχρήσα(σθε) - - - ∠, see P.J. Sijpesteijn, ZPE 76, 1989, 94, note to lines 5-6; P.Diog. 40,12-13n.
- 5 Phaophi 6 = October 3 (A.D. 153).
- 6 Hathyr 23 = November 19 (A.D. 153).
- 7 Mecheir 29 (the reading is rather doubtful!) = February 23 (A.D. 154).  
After ∫ in the total there are still traces on the papyrus which look compatible with λβ (the first scribe uses ίό, the third one ιζ̄) =  $\frac{1}{32}$ . Perhaps (δυστριακοστοῦ) was left out after τέταρτον (read: τετάρτου).
- 8 Mecheir 30 = February 24 (A.D. 154). All payments fall within a period of 12 months.
- 10 Phamenoth 17 = March 13 (A.D. 152).
- 12 Epeiph 2 = June 26 (A.D. 152).
- 13 Mesore 3 = July 27 (A.D. 152). Mesore 18 = August 11 (A.D. 152).
- 14 Epagomenai 2 = August 25 (A.D. 152).
- 15 Thoth 30 = September 27 (A.D. 152).
- 17ff. In the first two receipts the surfaces of land for which payment is due are indicated but the amounts paid are not stated. In the other three receipts the situation is reversed.
- 20 Mecheir = January 27 - February 25 (A.D. 152).
- 21 χαρ[τηρ]ᾶς: cf. lines 26-27. For this tax, see N. Lewis, Papyrus in Classical Antiquity, Oxford 1974, 135ff.; eudem, Papyrus in Classical Antiquity. A Supplement, Papyrologica Bruxellensia 23, Bruxelles 1989, 42.
- 22 φοινικ(είας): my supplement is based on my readings in lines 33 and 34 although a supplement φοινίκ(ων) / φοινικ(ῶνος) is also possible here. The word φοινικεῖα is not yet attested, on the other hand, φοινικῶν (cf. ZPE 82, 1990, 94, footnote 9) is. Its meaning could be "surface planted with palmtrees" (cf., e.g., λαχανεῖα). A tax on palmtrees is well attested. Cf. S.L. Wallace, op.cit., 375f.; N. Hohlwein, Ét.Pap. 5, 1939, 1ff.
- 23 Pachon 14 = May 9 (A.D. 152).  
In the lacuna at the end of the line another payment made in the same month Epeiph (cf. lines 7-8).
- 24 The digit after ἐπαγομ(ένων) cannot be deciphered. The date of the payment fell between August 24-28 (A.D. 152).  
In the lacuna at the end of the line a payment probably made in the month Thoth has to be supplemented (cf. lines 15-16, 31).
- 29 Phamenoth 6 = March 2 (A.D. 153) (Or March 1 if the digit has to be read as ε̄).
- In the lacuna either a payment made in the same month or in the month of Pharmuthi.
- 30 Pachon 20 = May 15 (A.D. 153). Epeiph 8 = July 2 (A.D. 153).
- 31 Thoth 30 = September 27 (A.D. 153).
- 32-34 In view of χόρτος and φοινικεῖα these lines are to be connected with the receipts on the other side. The purpose of these totals(?) escapes me however.
- 32 For the form of  $1\frac{1}{2}$  obols, cf. P.Vindob.Tandem 13-15; CPR V 1-8.
- 33 In this line payment for the remaining 5 obols of line 33 seems to be registered.



Steuerquittungen (P.Lond. III 1101 Verso)





Steuerquittung (P.Lond. III 1101 Recto)