

A Tax Register from Theadelphia

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Abstract

The current paper is an edition of unpublished Greek documentary papyrus from Cairo Museum. This papyrus is attributed to Theadelphia (Arsinoite nome) and dates to the second century AD. This text is a tax register; Tax revenues were recorded in cash such as: the ἀπόμοιρα ἀμπέλου, the ἀπόμοιρα παραδείσου the ναύβιον and the ἐπαρούριον, furthermore payments of money, like: the προσδιαγραφόμενα and the κόλλυβος. The verso of the papyrus was later used for an account, which lists individual payments in money and grain.

Keywords

Vineyards and Gardens, Taxation, Economic life, Roman Egypt.

SR 3049/82
7 x 23 cm.

Theadelphia
II AD

The papyrus is of medium brown color, and it regularly cut off on the lower, upper and left parts of the papyrus, it is seemingly complete at the left, but breaks off at the right side. It is written by a semi-cursive hand. It is impossible to calculate how much of the original sheet has been lost at the right side. The text is difficult to read in certain places where the papyrus is worm-eaten and the ink has faded. The writing is on the recto, along the fibres, in 29 lines. The upper margin is 2 cm, the left margin is 1 cm, and the lower margin is 3 cm. The text on the verso is written by a semi-cursive hand, across the fibres, in 17 lines. There are remains of three margins on the verso; at the left 1 cm, at the top is 2 cm, at the lower 3 cm.

On palaeographical grounds, it can be dated to the second century AD, for palaeographical parallels, see: SB XVIII 13091 (Theadelphia, 146 AD, receipt for garden tax); BGU IX 1894 (Theadelphia, 157 AD, tax register); BGU IX 1896 (Theadelphia, 166 AD, tax register). For images see: <http://papyri.info/ddbdp/>.

The document is a tax register on the recto and account contains individual payments in money and grain on the verso. The papyrus is probably

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formed of a column, which may have been part of a larger collection. It is attributed to Theadelphia, and dated to the second century AD. The tax register was prepared by government officials for the purpose of assessing and collecting taxes from individuals, and it was recorded taxes revenues in cash received. The names weren't given in alphabetical order; Each name was given in the nominative and was followed by patronymic. The tax register gives some information concerning the taxes on vineyard and garden land, concerning the methods of accounting in the register and the information on these taxes. The chief tax listed in this tax register is the ἀπόμοιρα ¹, those who possessed vineyards had to pay 1/6 or 1/10 of the harvest, which was based on official surveys to estimate their value. The two different ἀπόμοιρα categories mentioned in the tax register. The ἀπόμοιρα ἀμπέλου was one of the taxes applied to vineyard at a fixed rate 3,000 copper drachmae per aroura, and 600 drachmae for προσδιαγραφόμενα (extra charge), see: Dzierzbicka, D., *Wine dealers and their networks in Roman and Byzantine Egypt. Some remarks*"; in *Proceedings of the 28th Congress of Papyrology, Barcelona 1-6 August 2016*, ed. by Alberto Nodar & Sofía Torallas Tovar, Barcelona, 2019, 510-524.

The ἀπόμοιρα παραδείσου was a taxes applied to orchards and garden-land at a fixed rate 1500 copper drachmae per aroura ², and 300 drachmae for προσδιαγραφόμενα (extra charge), per aroura, see: Ruffing, K., *Weinbau im römischen Ägypten (Pharos. Studien zur griechisch-römischen Antike 12)*, St.Katharinen, 1999, 337-343; Muhs, B., *Tax Receipts, Taxpayers and Taxes in Early Ptolemaic Egypt*, Chicago, 2005, 60; Thomas, S.E., *Two Wooden Tablet Receipts for the Ptolemaic Vineyard Tax (Apomoira)*, ZPE 183 (2012), 209-218;

(¹) Brun, J.P., *Le vin et l'huile dans la Méditerranée antique. Viticulture, oléiculture et procédés de transformation*, Paris, 2003, 61; Rathbone, D., *Economic Rationalism and the Heroninos Archive*, *Topoi* 13 (2005), 261-269; Kloppenborg, J.S., *The Tenants in the Vineyard = Wissenschaftliche Untersuchungen zum Neuen Testament 195*, Tübingen, 2006, 355-549; Husson, G., "Les archives d'Héroninos dans la collection Théodore Reinach de la Sorbonne", in *Pap. Congr. XXIII*, Wien, 2007, 295-299.

(²) Dzierzbicka, D., *Import of Wine to Egypt in the Graeco-Roman Period*. in Adnan Diler and Ahmet Kaan Şenol eds. "Olive Oil and Wine Production in Eastern Mediterranean during Antiquity. International Symposium Proceedings, 17-19 November 2011, Izmir - Turkey, 2015, 201-208; Sharp, M., 'The village of Theadelphia in the Fayyum: land and population in the second century', in: A. K. Bowman & E. Rogan (eds.), *Agriculture in Egypt from Pharaonic to Modern Times, Proceedings of the British Academy* 96, Oxford 1999, 159-192.

There were additional taxes imposed on agricultural land, including the *ναύβιον*, (a tax was paid as a substitute for obligatory work on the irrigation system) to cover the costs of maintaining irrigation facilities³. Lands devoted to viticulture and olive culture, the rate of the tax *ναύβιον* was 150 copper drachmae on the *aroura*, see: Boek, J.A., *Taxation in the later Roman Empire, a study on the character of the late antique economy*, Faculty of Arts, Leiden University, 2008, 148-149; Pintaudi, R., *Ricevuta di ναύβιον*. in Angelo Casanova, Gabriella Messeri, and Rosario Pintaudi eds. *e sì d'amici pieno. Omaggio di studiosi italiani a Guido Bastianini per il suo settantesimo compleanno*, Firenze, 2016, 105.

The owners of the vineyards, orchards and garden-land also paid a land tax called *ἐπαρούριον* (the acreage)⁴. It was assessed at two different rates. the general rule is that vineyard land is assessed at 2000 copper drachmae per *aroura* and gardens 1000 copper drachmae per *aroura*, and plus $\frac{1}{13}$ of the basic amount of *ἐπαρούριον* for the *προσδιαγραφόμενα*, see: Langellotti, M., *The meaning of εἶδη in tax documents in Roman Egypt*, *Proceedings of the 26th International Congress of Papyrology*, August 16-21, 2010, Geneva, 2012, 425-428; Broux, Y., 'Egypt', In A. Dalla Rosa and M. Maiuro (eds.), *The Emperor and his Properties in the Roman World (44 BC–A D 284). Geography, Economy, History*, Bordeaux, 2022, 109-120.

The *προσδιαγραφόμενα* was introduced by the Romans as well: its earliest attestation comes from 11–10 BC (O.Stras I 48). The purpose of the *προσδιαγραφόμενα* has been a vexed question; that practice of levying surcharges on public and private cash payments continued to cover the costs of collection and transport of the taxes, and do not seem to occur in private transactions such as loans. According to Gara⁵, the *προσδιαγραφόμενα* was served to make up for

(³) Rathbone, D., *Economic Rationalism and Rural Society in Third-Century ad Egypt*, Cambridge 1991, 188–195; Bowman, A. & Wilson, A., *The Roman Agricultural Economy: Organization, Investment, and Production*, *Oxford Studies on the Roman Economy*, Oxford University Press, 2013, 37-38, 261.

(⁴) Monson, A., *From the Ptolemies to the Romans. Political and Economic Change in Egypt*, Cambridge: Cambridge University Press, 2012, 163-165; Monson, A., *Taxation and Fiscal Reforms*, In: *A Companion to Greco-Roman and Late Antique Egypt*, Wiley-Blackwell, 2019, 147-162.

(⁵) Gara, A., *Prosdiagraphomena e circolazione monetaria. Aspetti dell'organizzazione fiscale in rapporto alla politica monetaria dell'Egitto Romano*, Milano, 1976, 143-145

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the difference between the old Ptolemaic currency and the imperial currency. According to Maresch⁶, the προσδιαγραφόμενα was a supplementary fee connected with the internal exchange between official silver standard and the bronze and copper coinage, see: Schuman, V.B., *The Rate of the Prosdiagraphomena*, *BASP* 16 (1979), 125–130; Jördens, A., *Government, Taxation, and Law, In The Oxford Handbook of Roman Egypt, edited by C. Riggs, Oxford University Press, Oxford, 2012, 56–67.*

The κόλλυβος denotes the commission of the money changer (κόλλυβιστής) for exchanging payments from copper payments to silver currency, The standard rate of κόλλυβος is $\frac{1}{60}$ of the total sum, see; Bogaert, R., *Les banques affermées ptolémaïques*, *Historia* 33 (1984), 181-198; Burkhalter, F., *La ferme du kollybos et le change entre l'argent et le bronze en Égypte aux IIe et Ier s. av. J. C.: Étalons monétaires et mesures pondérales entre la Grèce et l'Italie (sous la direction de Charles Doyen), Actes du Colloque international Bruxelles, 5 au 6 septembre 2013, Bruxelles, 2017, 83-99.*

The scribe has written the abbreviations in different ways: The first way with a superscript letter, such as κο^λ(λύβου) lines 6, 9, 13, 17, 19, 23. The second way is the common method of abbreviation by suspension, that is, to omit the final letters of a word, like προ(σδιαγραφόμενων) lines 1, 3, 4, 8, 9, 11, 14, 16, 17, 18, 22, ἀμπ(έλου) lines 5, 8, 10, 12, 15, 16, 18, 22, 25, 29, ἐπ(αρουρίου) lines 4, 6, 9, 11, 13, 17, 19, 21, 23, 24, κλ(ηρονόμου) verso line 12, ν(αυβίου) lines 4, π(αραδείσου) lines 4, 23, 24, 29, and προ(σδιαγραφόμενων) lines 6, 9, 11, 13, 19, 1721, 23. The third way with a word has been written as a symbol, such as (γίνονται) line 13, verso lines 6, 17, (δραχμαί) verso lines 5, 8, 9, 11, 12, 14, 16, 17, (τάλαντον) lines 15, 16, 22 verso 17, and (πυροῦ ἀρτάβαι) verso lines 1, 3, 5, 12, 13.

Text:

Recto

Ἡρωῖς Χαιρ[ήμωνος]
Διόδωρος

⁽⁶⁾ Maresch, K., *Bronze und Silber: Papyrologische Beiträge zur Geschichte der Währung im ptolemäischen und römischen Ägypten bis zum 2. Jahrhundert n. Chr.*, *Papyrologica Coloniensia* 25, Verlag für Sozialwissenschaften, 1996, 124–127.

- .ηι . . . α
π(αραδειΐσου) Γωπε γ(αυβίου) τπ έπ(αρουρίου) Βφγ
5 Ήρωϊς Ήσχυρίωνος άμπ(έλου) Αφ
[έπ(αρουρίου) Α] προ(σδιαγραφομένων) π κολ(λύβου) ν
Δίδ[υμον] Πνεφερῶτος
Ταμάρων Ήρακλείδου άμπ(έλου) Γ
έπ(αρουρίου) Βψν προ(σδιαγραφομένων) σκ κολ(λύβου) ρκ
10 Άφροδίσιος Φιλίππ[ο]ν άμπ(έλου) Γρπ [
έπ(αρουρίου) Βρκ προ(σδιαγραφομένων) ρξε [. . .] ω
Άκαγθδνος Σελποῦς άμπ(έλου)
έπ(αρουρίου) Γ προ(σδιαγραφομένων) σλε κολ(λύβου) . [(γίνονται)] Δω
. νδ.
15 άμπ(έλου) (τάλαντα) β.
Ήρων Ήρωνος άμπ(έλου) (τάλαντον) α
έπ(αρουρίου) Ευο προ(σδιαγραφομένων) υκ κολ(λύβου) . .
Φλάκκος το(ῦ) Κρόκο(υ) άμπ(έλου) ρμ
έπ(αρουρίου) Ευο προ(σδιαγραφομένων) υκ κολ(λύβου) . .
20 Θαΐσάριον Άφροδισίου
[έ]π(αρουρίου) Γ προ(σδιαγραφομένων) σμ
Τασουχ(άριον) Πνεφε(ρῶτος) δι(ά) Ήρακλ(είδου) Ήρακ(λείδου)
άμπ(έλου) Α . .
π(αραδειΐσου) τξε έπ(αρουρίου) Α. .ε προ(σδιαγραφομένων) . .
κολ(λύβου) [
Πτολεμαΐος Χαιρήμ[ονος] π(αραδειΐσου) .ωιε έπ(αρουρίου) [
25 Διό[δ]ω[ρος] Άρμώτ[ου] άμπ(έλου) ωξε [. . .] λ[
Ήρ<ί>ων δι(ά) Διδύ[μου]
Άφροδίσιος Φιλίππιου
Δρ[ά]κω[ν] . . ω . . ο
π(αραδειΐσου) ια άμπ(έλου) δίκαια

verso

- .σ. . λ[. .]ι (πυροῦ άρτάβαι) λ
Β]ελλήους
]η (πυροῦ άρτάβαι) λ
] Άρηώ(του) μη[τρ]ῶς Τώλιος
5]ν Ήρεϊ Ή[ρωνος] (δραχμάς) δ (πυροῦ άρτάβαι) . .
άπ]οκλ<ε>ισθει(σαι) γί(νονται) Τδ
] άπογρ(άφομαι)
] δι(ά) Αύριλ(ίου) [(δραχμάς)] σ

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- 10]θου (δραχμὰς) η
 Σερ]απᾶτος κλ<η>ρ(ονόμου) Ἡρᾶ Πρώρου
]υλ[. . Τοί]μάλλου (δραχμὰς) η
 μητρὸς Τα]θώτιος (δραχμὰς) ν κλ(ηρονόμου) (πυροῦ ἀρτάβαι) δ
] Πετεκάτος (δραχμὰς) ι (πυροῦ ἀρτάβαι) δ
 Πα]βουκᾶτ(ος) Ἡρᾶ [(δραχμὰς)] σ
- 15] Ἐκήσι(ος)
] Ἴσιδώρ(ου) Ταρεήσ(ιος) (δραχμὰς) κ
 τριάκο]ντα δύο, γί(νονται) (τάλαντον) α (δραχμὰς) λβ

Abbreviations:

recto

1. 4 π, κ, ς pap. 1. 5 μω pap. 1. 6 ς, πω, κδ pap. 1. 8 μω pap.
 1. 9 ς, πω, κδ pap. 1. 10 μω pap. 1. 11 ς, πω pap.
 1. 12 μω, τελέσ(ο) pap. 1. 13 ς, πω, κδ, — pap. 1. 15 μω, Ξ pap.
 1. 16 μω, Ξ pap. 1. 17 ς, πω, κδ pap. 1. 18 μω pap.
 1. 19 ς, πω, κδ pap. 1. 21 ς, πω pap. 1. 22 μω pap.
 1. 23 π, ς, πω, κδ pap. 1. 24 π, ς pap. 1. 25 μω pap.
 1. 29 π, μω ς, pap.

verso

1. 1 ς pap. 1. 3 ς pap. 1. 5 ς pap. 1. 6 — pap.
 1. 8 Αὐρηλίου, ς pap. 1. 9 ς pap. 1. 10 υα pap. 1. 11 ς pap.
 1. 12 ς, υα, ς pap. 1. 13 ς, ς pap. 1. 14 ς pap.
 1. 16 ς pap. 1. 17 —, Ξ, ς pap.

Translation:

recto

- Herois daughter of Chairemon
 Diodorus son of

 for the garden 3885 , for the naubion 380, for the acreage 2590
- 5 Herois daughter of Ischyron, for vineyard 1500
 for the acreage 1000 for the extra charge 80, for the exchange 50
 Didymus son of Pnepheros
 Tamaron son of Herakleides, for vineyard 3000
 for the acreage 2750, for the extra charge 220, for the exchange 120
- 10 Aphrodisios son of Philippus, for vineyard 3180, for the naubion . . . ,

Ibrahim Mohamed

- for the acreage 2120, for the extra charge 165, [. . .] 800
Akanthonos son of son of Selpous, for vineyard
for the acreage 3000, for the extra charge 235, for the exchange . . .
total 4800
.....
15 for vineyard 2 talent,
Heron son of Heron, for vineyard 1 talent,
for the acreage 5470, for the extra charge 420, for the exchange . . .
Flaccus son of Krokus, for vineyard 940
for the acreage 5470, for the extra charge 420, for the exchange . . .
20 Thaisarion daughter of Aphrodisios
for the acreage 3000, for the extra charge 240,
Tasoucharion daughter of Pnepheros through Herakleides son of
Herakleides, for vineyard 1000, . . .
for the garden 365, for the acreage 1 . . 5, for the extra charge . . .
for the exchange . . .
Ptolemaios son of Chairemon, for the garden 815, for the acreage . . .
25 Diodorus son of Harmotos, for vineyard 865 . . . 30
Horion son of through Didymus
Aphrodisios son of Philippus,
Drakon son of
for the garden 11 observants of customs for tax vineyard
verso
. . . 30 artabae of wheat
. . . son of Belles
. . . 30 artabae of wheat
. . . his grandfather Haryotes, his mother is Tolis
5 . . son of Horeis his grandfather Heron, 4 drachmae, .. artabae of wheat
. . . have closed, total 304
. . . I register
. . . through Aurelius, 200 drachmae
. . . son of, 8 drachmae
10 . . . son of Serapas the heir of Heras son of Proros
. . . son of Toimallos, 8 drachmae
. . . his mother is Tathotis, 50 drachmae, the heir, 4 artabae of wheat
. . . son of Petekas, 10 drachmae, 4 artabae of wheat
. . . son of Paboukas son of Heras, 200 drachmae,
15 . . . son of Hekesis

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. . . son of Isidorus son of Tareesis, 20 drachmae
. . . thirty two, total 1 talent, 32 drachmae

Commentary:

ll. 1-4: The writing of these lines have been faded.

l. 1: Ἡρωῖς Χαιρ[ήμωνος]: This is another papyrological attestation about the name of Herois daughter of Chairemon (an inhabitant from Theadelphia own vineyard) in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 55, *BGU IX 1897* (Theadelphia, 167 AD, tax register), l. 83.

l. 4: π(αραδείσου) Γωπε γ(αυβίου) τπ ἐπ(αρουρίου) Βρη: The average amounts of taxes on the papyrus are According to the accounting methods used, see: Clarysse, W. & Vandorpe, K., "The Ptolemaic Apomoira." in *Le culte du souverain dans l'Égypte ptolémaïque au IIIe siècle avant notre ère. Actes du colloque international, Bruxelles, 10 mai 1995*, *Studia Hellenistica* 34, Leuven, 1998, 5-42.

ll. 5-6: This is another papyrological example about the name of Herois daughter of Ischyron (an inhabitant from Theadelphia own vineyard) has paid same amounts for $\frac{1}{2}$ aroura (for vineyard 1500, for naubion 75, for the extra charge 315, for the acreage 1000, for the extra charge 80, for the exchange 50) in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 191; France, J., *Theadelphia and Euhemereia. Village History in Graeco-Roman Egypt*, Leuven, 1999, 404, 407.

[ἐπ(αρουρίου) Α] προ(σδιαγραφομένων) π: The amount of the ἐπαρούριον is regularly followed by an extra charge of of $\frac{1}{13}$, see: - Sijpesteijn, P.J., *Receipts from the Michigan Papyrus Collection*, *ZPE* 109 (1995), 87–109; Elmaghrabi, M.G. & Cornelia Römer, C., *More texts from the Archive of Socrates: papyri from house 17, level B, and other locations in Karanis (P. Cair. Mich. III). Archiv für Papyrusforschung und verwandte Gebiete. Beiheft, 45*. Berlin; Boston: De Gruyter, 2021, 109-112.

κολ(λύβου) ν: The κόλλυβος appears in tax registers as an additional fee at the rate $\frac{1}{60}$ of the sum, in the present instance the principal amount is 3000 drachmae, see: *SB XVIII 13091* (Theadelphia, 146 AD, receipt for garden tax), ll. 5-6:

ἀμπ(έλου) χα(λκοῦ) Βυμ ναυ(βίου) ρκ προ(σδιαγραφομένων) φιε
ἐπ(αρουρίου) α[χκε]

προ(σδιαγραφόμενα) ρκε κ[ολ(λύβου) π]

for vineyard 2440 in bronze, for the naubion tax 120 for surcharges 515, for the acreage tax 1625, for the surcharges 125, for the exchange 80.

For more informations about the κόλλυβος, see: Burkhalter, F., *Allagè et kollybos. Le change dans l'économie antique*, BCH 138 (2014), 511-514; Guasti, D., *Il κόλλυβος è un sottomultiplo del χαλκοῦς?* Tyche 33 (2018), 75-77.

I. 7: Δίδ[υμον] Πνεφερῶτος: This is another papyrological example about the name of Didymus son of Pnepheros (an inhabitant from Theadelphia own vineyard) has paid the amounts of taxes less than recorded amounts of taxes in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 192, *BGU IX 1897* (Theadelphia, 167 AD, tax register), l. 43 .

I. 8: ἀμπ(έλου) Γ: The sum of the ἀπόμοιρα ἀμπέλου tax is legible.

II. 8-9: for the best parallel, see: *BGU IX 1896* (Theadelphia, 166 AD, tax register), ll. 195-196:

ἀμπ(ελῶνος) χα(λκοῦ) Γ

ναυβ(ίου) χα(λκοῦ) σι προ(σδιαγραφομένων) χα(λκοῦ) χμε ἐπ(αρουρίου)

Βψν προσδ(ιαγραφομένων) χα(λκοῦ) σιε κολ(λύβου) ριε

for vineyard 3000 in copper, for naubion 210 in copper, for the extra charge 645 in copper, for the acreage 2750, for the extra charge 215, for the exchange 115.

Ταμάρων Ἡρακλείδου: This is another papyrological evidence about the name of Tamaron son of Herakleides (an inhabitant from Theadelphia own vineyard) has paid the amounts of taxes less than recorded amounts of taxes in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 243.

κολ(λύβου) ρκ: The amount of κόλλυβος is 150, in the present instance the principal sum is 7200 drachmae, García, A.L. & Rathbone, D., *Registro*

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fiscale di tasse fondiarie e kollybos. in Diletta Minutoli ed. Inediti offerti a Rosario Pintaudi per il suo 65° compleanno (P. Pintaudi), Firenze, 2012, 135-139.

l. 10: Ἀφροδίσιος Φιλίπ[ο]υ: Aphrodisios son of Philippus (an inhabitant from Theadelphia own vineyard) has paid taxes in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 309 and *BGU IX 1897* (Theadelphia, 167 AD, tax register), l. 9

l. 11: ἐπ(αρουρίου) Βρκ προ(σδιαγραφομένων) ρξε: The rate of the extra charge collected upon them are most conveniently, see: Dzierzbicka, D., *OINOS. Production and Import of Wine in Graeco-Roman Egypt. JJP Suppl. XXXI* Warsaw: University of Warsaw; Raphael Taubenschlag Foundation, 2018, 233-234.

l. 12: ἀμπ(έλου): The amount paid for the tax of the vineyard is illegible.

l. 16: Ἡρων Ἡρωνος: This is another papyrological example about the name of Heron son of Heron (an inhabitant from Theadelphia) has paid the amounts of taxes less than recorded amounts of taxes in *BGU IX 1895* (Theadelphia, 157 AD, tax register), l. 8, *BGU IX 1899* (Theadelphia, 172 AD, tax register), ll. 2, 64.

l. 17: ἐπ(αρουρίου) Ευο προ(σδιαγραφομένων) υκ: The extra charge on ἐπαρούριον at the common rate of $\frac{1}{13}$, see: Omar, S., *Neue Kopfsteuerquittungen aus dem Archiv des Soterichos, ZPE 86* (1991), 215-229; Vandorpe, K., *A Companion to Greco-Roman and Late Antique Egypt*, Wiley-Blackwell, 2019, 152-153.

l. 19: The amounts in this line have been restored from line 17.

l. 20: Θαϊσάριον Ἀφροδισίου: This is another papyrological attestation about the name of Thaisarion daughter of Aphrodisios (an inhabitant from Theadelphia own vineyard) in *BGU IX 1896* (Theadelphia, 166 AD, tax register), l. 269.

1. 21: [ἐ]π(αρουρίου) Γ προ(σδιαγραφομένων) σμ: The amount charged to προσδιαγραφόμενα is too high according to normal rate, see: Capponi, I., *Augustan Egypt: The Creation of a Roman Province*, Routledge, 2005, 161-167

1. 22: Τασουχ(άριον) Πνεφε(ρῶτος): This is another papyrological evidence about the name of Tasoucharion daughter of Pnepheros (an inhabitant from Theadelphia own vineyard) in *BGU IX 1899* (Theadelphia, 172 AD, tax register), l.80.

δι(ἄ) Ἡρακ(λείδου) Ἡρακ(λείδου): sometimes the individual payments were paid by a mediator, the individual payments were recorded in four forms:

1- Payments were made by himself.

2- Payments were made by the heirs.

3- Payments were made by those described as associates.

4- Payments were made by groups, see Mazza, R., *P.Oxy. XVI 1911 e i conti annuali dei pronoetai*, *ZPE* 122 (1998), 161-172.

11. 22-23: ἀμπ(έλου) Α . . π(αραδείσου) τξε ἐπ(αρουρίου) Α .ε: The amounts of these taxes ἄμπελος, ναύβιον, παράδεισος, ἐπαρούριον, προσδιαγραφόμενα and κόλλυβος are illegible, for similar parallel is *BGU IX 1899* (Theadelphia, 172 AD, tax register), l. 105:

ἀμπ(ελῶνος) Α.κε ν(αυβίου) ρε π(αραδείσου) ρε ἐπ(αρουρίου) Ασν
for vineyard 1.25, for naubion 95, for the garden 95, for the acreage 1250.

1. 24: Πτολεμαῖος Χαιρήμ[ονος] Ptolemaios son of Chairemon (an inhabitant from Theadelphia own vineyard) has paid taxes in *BGU IX 1897* (Theadelphia, 167 AD, tax register), l. 135.

1. 27: The amounts of the taxes are illegible

1. 29: ἀμπ(έλου) δίκαια: The δίκαια were responsible for tax collection, see: Ruffini, G., *Social networks in Byzantine Egypt*, Cambridge: Cambridge University Press, 2008, 108; Hickey, T.M., *Wine, Wealth, and the State in Late Antique Egypt, The House of Apion at Oxyrhynchus*, Ann Arbor 2012, 58–61.

verso: In practice it could be paid either in kind or in money. Its collection was farmed out to tax farmers like money taxes.

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I. 16: Ἰσιδῶρ(ου) Ταρεῖσ(ιος): The expression ἀπάτωρ wasn't used to distinguish the legal status of illegitimate children. For more details about fatherless (ἀπάτωρ)⁷, see: Malouta, M., “*The terminology of fatherless in Roman Egypt: ἀπάτωρ and χρηματίζων μητρός.*” in *Proceedings of the 24th International Congress of Papyrology, Helsinki, 1–7 August, 2004.* Ed. J. Frösén, T. Purola, and E. Salmenkivi. Vol. 2. *Societas Scientiarum Fennica, Commentationes Humanarum Litterarum*, 122, Helsinki, 2007, 615–624; Nowak, M., “*The Fatherless and Family Structure in Roman Egypt.*” In *Symposion 2015: Vorträge zur griechischen und hellenistischen Rechtsgeschichte, 1-4 September 2015.* Serbia, Coimbra, 2016: 99-114.

I. 17:[τριάκο]ντα δύο, γίνονται (τάλαντον) α (δραχμάς) λβ: The scribe has written the sum in words and numbers, see: *P.Theon* 23, ll. 6-9 (Oxyrhynchite, 160 A.D., application for payment):

δραχμάς τε[σ]σαράκοντα,
(γίνονται) (δραχμαί) μ̄, διὰ Θωνᾶτος.
forty drachmas, total 40 drachmas, through Thonas.

⁽⁷⁾ Malouta, M., “*Fatherless and formal identification in Roman Egypt.*” in *Growing up Fatherless in Antiquity.* Ed. S. Hübner and D. Ratzan. London: Cambridge University Press, 2009, 120–38; Uri Yiftach, “*Apator metros: The Rise of a Formula in Bureaucratic Perspective.*” In *Symposion 2015: Vorträge zur griechischen und hellenistischen Rechtsgeschichte, 1-4 September 2015,* Serbia, Coimbra, 2016, 115-120; Malouta, M., “*Families, Households, and Children in Roman Egypt.*” in Riggs, C. (ed.) *Oxford Handbook of Roman Egypt,* London: Oxford University Press, 2012, 288-304.

Conclusion

Finally, it may be concluded:

- The tax registers offer a cross section of the economic life of the community.
- The tax registers and account books compiled by local officials that detail assessments taxes on vineyards and gardens at Theadelphia.
- The tax register provide additional insight on taxes such as: the ἀπόμοιρα ἀμπέλου, the ἀπόμοιρα παραδείσου, the ναύβιον, and the ἐπαρούριον.
- The amounts given for these taxes were calculated at the common rate.
- The papyrus offers new insight on the payments of money moreover the taxes, such as: the προσδιαγραφόμενα and the κόλλυβος.
- The account records payments in money and grain by landowners or tenants may be for rent or tax.
- The account has preserved details about fatherless (ἀπάτωρ).

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Egyptian Museum in Cairo, the Special Register Nr. 3049 with inv. 82 recto.

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Egyptian Museum in Cairo, the Special Register Nr. 3049 with inv. 81 verso.