The Affairs of the *Lesonis* in Roman Tebtunis and Two More Receipts Related to the Temple*

Introduction

The two papyri edited here, P.Tebt.Suppl. 1432 and PSI inv. D 106, augment the modest corpus of Roman-era Demotic receipts from Tebtunis⁽¹⁾. The texts can be classified as records of payments for the Temple Tax on Property Transfer⁽²⁾, a charge often referred to as the διδραχμία (Σούχου) in scholarly discussions⁽³⁾. This impost is attested from the second century BC until the second century AD and seems by and large to be confined to the Fayum, though similar taxes are known from other parts of Egypt⁽⁴⁾. The specifics of this charge have been explained elsewhere⁽⁵⁾ and *ipso facto* there is no need to dwell on the particulars here, save for a brief overview.

* I would like to thank Todd Hickey (Berkeley) for giving me the publication rights to P.Tebt.Suppl. 1432 and for providing me with many useful suggestions; Guido Bastianini and Simona Russo (Florence) for allowing me to publish PSI inv. D. 106; Maren Schentuleit (Heidelberg) for having discussed the Berkeley papyrus with me; Micahel Zellmann-Rohrer (Berkeley) for miscellaneous help; James P. Allen (Providence) for correcting my English; and the anonymous referees, whose comments have improved aspects of this paper. Any error is my own responsibility.

¹ E.g. G. BOTTI, 'Papiri demotici dell'epoca imperial da Tebtynis', in *Studi in onore di Aristide Calderini e Roberto Paribeni*, vol. II—*Studi di papirologia e antichità orientali* (Milan 1957), 84-5 (P.Tebt.Botti 3); E. BRESCIANI – P.W. PESTMAN, 'Ricevuta', in *Papiri della Università degli studi di Milano*, P.Mil.Vogl. 3 (Milan – Varese 1965), 181-86 (P.Mil.Vogl. III Dem. 2); K. RYHOLT, 'Demotic Receipts for Temple-Tax on Property Transfer at Tebtunis in the Roman Period (P.Carlsberg 268, 431, 432, 469, 582; P.Mich. Inv. 664; P.Botti II)', in F. HOFFMANN – H.-J. THISEN (eds), *Res severa verum gaudium—Festschrift für Karl-Theodor Zauzich zum 65. Geburtstag am 8. Juni 2004*, Stud.Dem. 6 (Leuven 2004), 509-33. P.Mich. inv. 664 (= P.Zauz. 59 = P.Mich. V 343) is reedited in A. WINKLER, 'Third Time's the Charm? A Document from the Reign of Claudius and the Councillor Priests, Redux', *JARCE* 51 (2015), 75-91.

² RYHOLT, in HOFFMANN – THISEN, *Res severa verum gaudium*, 509-33; A. WINKLER, 'A Contribution to the Revenues of the Crocodile in the Imperial Fayum—The Temple Tax on Property Transfer Revisited', *BASP* 52 (2015), 239-63.

³ E.g. A.E.R. BOAK – W.F. EDGERTON – E. HUSSELMAN, *Papyri from Tebtunis II*, Michigan Papyri 5 (Ann Arbor – London 1944), 333; R. BOGAERT, 'L'opération des banques de l'Égypte romaine', *AncSoc.* 30 (2000), 175 n. 169; J.A.S. EVANS, 'A Social and Economic History of an Egyptian Temple in the Graeco-Roman Period', *YCIS* 17 (1961), 223; B. GRENFELL – A. HUNT – E. GOODSPEED, *The Tebtunis Papyri II*, University of California Publications, Graeco-Roman Archaeology (London – New York 1907), 39; A.C. JOHNSON, *An Economic Survey of Ancient Rome*, vol. 2—*Roman Egypt* (Baltimore 1936), 558; F. PREISIGKE, *Fachwörterbuch des öffentlichen Verwaltungsdienstes Ägyptens* (Göttingen 1915), 57; F. REITER, *Die Nomarchen des Arsinoites—Ein Beitrag zum Steuerwesen im römischen Ägypten*, Pap.Col. 31 (Paderborn 2004), 217; RYHOLT, in HOFFMANN – THISEN, *Res severa verum gaudium*, 529-30; S.P. VLEEMING, 'The Tithe of Scribes (and) Representatives', in J. JOHNSON (ed.), *Life in a Multicultural Society from Cambyses to Constantine and Beyond*, SAOC 51 (Chicago 1992), 349; S.L. WALLACE, *Taxation in Egypt from Augustus to Diocletian*, Princ.Stud.Pap. 2 (London – Oxford 1938), 242 and 453; A. WINKLER, 'New Names, Divine Dues, and Archaising Terminology—Three Notes on P.Zauzich 59 and the διδραχμία τοῦ Σούχου in Roman Tebtunis', *Archiv* 60 (2014), 154-58; WINKLER, *BASP* 52, 239-63, esp. 241-421 n. 7; K. WÖRZ, *Einige Wiener Papyri*, Stud.Amst. 1 (Amsterdam 1972), 11-12.

⁴ Cf. VLEEMING, in Johnson, *Life in a Multicultural Society*, 343-50.

⁵ V.s. n. 3.

The tax was paid to the temple for the transfer of landed property and is known from two Greek and five Demotic papyri⁽⁶⁾:

Source and language	Paid to	Date	Property
<i>P.Tebt.</i> II 281 (= <i>W.Chr.</i> 289) (Gr.)	Souchos	125 BC	Empty plot (Tebtunis)
P.Mich. inv. 664 (Dem.)	Soknebtunis	AD 41	House (Tebtunis)
<i>BGU</i> III 748 (Gr.)	Souchos	AD 62	House (Crocodilopolis)
<i>P.Zauz.</i> 57 (Dem.)	Soknebtunis	AD 151/152	House (Tebtunis)
P.Tebt.Suppl. 1342 (Dem.)	Soknebtunis	AD 130/131	House (?) (Tebtunis)
<i>P.Zauz.</i> 56 (Dem.)	Soknebtunis	2nd century AD	Vineyard (Tebtunis)
PSI inv. D 106 (Dem.)	Soknebtunis	1st/2nd century AD	--- (Tebtunis)

The texts inform us that acquirers of landed property (houses, building plots, and vineyards) situated on the divine endowment (ἱερὰ πρόσοδοι—*hṭp-ntr*)⁽⁷⁾ in both Crocodilopolis and Tebtunis had to remit a payment to the priesthoods of either Souchos or Soknebtunis⁽⁸⁾. Though most recorded transactions refer to sales, P.Tebt.Suppl. 1432 suggests that also immovables acquired through inheritance and donation were subject to such a tax. The priesthood of Soknebtunis issued the receipt for two siblings, who had

⁶ *P.Zauz.* 58 (= *P.Tebt.Botti* 2) and 60-2 are not included in this list; they are not documents of this kind (v.i) or too scantily preserved, and thus their nature cannot be determined.

⁷ GRENFELL – HUNT – GOODSPEED, *The Tebtunis Papyri* II, 39; WALLACE, *Taxation*, 242; WINKLER, *Archiv* 60, 161; WINKLER, *BASP* 52, 248-49. For the divine endowment, see e.g. H. ALTENMÜLLER – Y. EL-MASRY – H.-J. THISSEN, *Das Synodaldekret von Alexandria aus dem Jahre 243 v. Chr.*, *SAKBeih.* 11 (Hamburg 2012), 89; G.R. HUGHES, *Saite Demotic Land Leases*, *SAOC* 28 (Chicago 1952), 21; P.W. PESTMAN, 'Receipt for Payment of a Part of the ἀρταβεία', in E. BOSWINKEL – P.W. PESTMAN (eds), *Textes grecs, démotiques et bilingues*, *Pap.Lugd.Bat.* 19 (Leiden 1978), 116-17.

⁸ Since the tax is attested in Roman-era Crocodilopolis (*BGU* III 748), one has every reason to assume that the Souchos temple there also extracted this charge in the Ptolemaic period. Though the earliest attestation of this tax paid at Tebtunis (*P.Tebt.* II 281) is issued for a building plot situated on the sacred revenues of Souchos, it must be anticipated that also the priest of Soknebtunis had similar rights in the town; the divine endowment of the latter god is attested in several Ptolemaic documents, e.g. *P.Cairo* II 30630, 7 and 30631, 8 (A. WINKLER, 'Swapping Lands at Tebtunis in the Ptolemaic Period—A Reassessment of *P.Cairo* II 30630 and 30631', in Y. BROUX – M. DEPAUW [eds], *Acts of the Tenth International Congress of Demotic Studies*, *OLA* 231 [Leuven 2014], 361-90. See also F. COLIN, 'Les prêtresses indigènes dans l'Égypte hellénistique et romaine ...', in H. MELAERTS – H. MOOREN [eds], *Le rôle et le statut de la femme in Égypte hellénistique, romaine et byzantine ...*, *Stud.Hellen.* 37 [Leuven 2002], 52; RONCHI, *Lex.Theon.*, 998-1000). Whether the divine endowment mentioned in *P.Tebt.* II 281 belonged to the temple of the main deity of Crocodilopolis, which must have had access to a revenues from such lands in the town, or the local priesthood of this god at Tebtunis is not stated explicitly, but it is at least clear that Souchos was venerated in Tebtunis (RONCHI, *Lex.Theon.*, 1013-16; W.J.R. RÜBSAM, *Götter und Kulte in Faiyum während der griechisch-römisch-byzantinischen Zeit* [Bonn 1974], 184-85). P.Brit.Mus. EA 10648 indicates that if the main god at Crocodilopolis were indeed implied, he would have been specified as such (cf. C.J. MARTIN, 'How to Write a Demotic Legal Document—P.BM. EA 10648', in D. DEVAUCHELLE – G. WIDMER [eds], *Actes du ix^e congrès international des études démotiques, Paris, 31 août – 3 septembre 2005*, *BdÉ* 147 [Cairo 2009], 202-3). The divine endowment of Souchos (*Sbk*), and not explicitly Souchos of Crocodilopolis (*Sbk-Šd.t*), is also attested in P.Brit.Mus. EA 10650, 6 (*hṭp-ntr (n) Sbk*). But it is of course possible that the two terms were interchangeable.

remitted a payment to the temple for acquiring some property, probably a house (v.i. 5a), from their father.

The Temple Tax on Property Transfer, at least when referring to sales, is termed διδραχμία τῶν κ (δραχμῶν) in Greek (*P.Tebt.* II 281) and ḥd qd.t (r) (dbn) ḥd: ‘tax of one kite per deben’ in Egyptian⁹); two drachms correspond to one kite and 20 drachms equal one deben¹⁰). That is, the sales were taxed at a rate of 10% of the property value. This is the same percentage as the so-called ἐγκύκλιον-tax¹¹), charged by the state on transfers of ownership of immovable property (as well as on other kinds of purchases). Donations, however, may have been taxed on a lower rate by the temple (v.i. 4e), which also poses a parallel to the charges imposed by the state for such transactions¹²).

The Temple Tax on Property Transfer must have benefited the priesthood’s funds (cf. *P.Tebt.* II 281, 8); there are at least three cases, attesting that the same individual paid both taxes for the same transaction. In all these cases, the two receipts are issued by various collectors, in different localities, and usually on separate dates¹³). Such collection practices would make little sense if the monies were destined for the same coffers. Thus the acquisition of property situated on the divine endowment must have been taxed doubly compared to such that was not.

A general difference between the Greek and the Demotic receipts is the issuing party. In the Greek receipts, the beneficiary of the payment is the god Souchos and the issuer is either a tax farmer or an agent of the god, while in the Egyptian examples the payee is the priesthood of Soknebtunis. The Demotic receipts are dispensed by a number of individuals serving in the managerial body of the temple. It has been suggested that the councillor priests (βουλευταὶ ἱερεῖς—n: w.b.w nty mnq md.t) were the sacerdotal consortium in charge of this activity up until at least the mid first century AD, at least in Tebtunis¹⁴). The introductory formula mentioning the recipient of the payment in the second century AD texts differs from that of earlier times, however, which indicates changes in the administration of the temple. In addition to presenting an edition of *P.Tebt.Suppl.* 1342 and *PSI inv.* 106, this article discusses some aspects of the reorganisation of the temple’s managerial regime under the Romans.

Two Receipts

⁹ WINKLER, *Archiv* 60, 161-62.

¹⁰ E.g. M. LICHTHEIM, *Demotic Ostraca from Medinet Habu*, OIP 80 (Chicago 1957), 1-2.

¹¹ E.g. L. CAPPONI, *Augustan Egypt—The Creation of a Roman Province* (London 2005), 148-49; K. MARESCHE, *Bronze und Silber—Papyrologische Beiträge zur Geschichte der Währung im ptolemäischen und römischen Ägypten bis zum 2. Jahrhundert n. Chr.*, *Pap.Col.* 25 (Opladen 1996), 214-16; P.W. PESTMAN, *The Archive of the Theban Choachytes (Second Century B.C.)—A Survey of the Demotic and Greek Papyri Contained in the Archive*, *Stud.Dem.* 2 (Leuven 1993), 353-59; REITER, *Die Nomarchen*, 216-28; M. RESEL, ‘Neuedition einer Bankquittung für ἐγκύκλιον—*P.Tebt.* II 350 + *P.Tebt.Suppl.* 1370’, *Tyche* 27 (2012), 119-25.

¹² E.g. *P.Tebt.* II 351: GRENFELL – HUNT – GOODSPEED, *The Tebtunis Papyri* II, 183-86; JOHNSON, *Economic Survey*, 560; REITER, *Die Nomarchen*, 217 n. 14; WALLACE, *Taxation*, 229.

¹³ These are: *P.Tebt.* II 280 and 281; *P.Mich.* V 235 and *P.Mich. inv.* 664; *BGU* III 748 cols. 2-3 (WINKLER, *Archiv* 60, 159; WINKLER, *BASP* 52, 247).

¹⁴ WINKLER, *Archiv* 60, 158 n. 29; WINKLER, *JARCE* 51, 81-4.

Unlike most of the other published texts of this kind the two texts edited here stem from legal and controlled excavations⁽¹⁵⁾. P.Tebt.Suppl. 1432, kept by the Bancroft Library, University of California, Berkeley, was discovered by Grenfell and Hunt during their campaign to Tebtunis in 1899/1900⁽¹⁶⁾. The Italian mission to the site in 1931 unearthed PSI inv. D. 106⁽¹⁷⁾. In spite of this, the exact find spot of the two pieces cannot be established with certainty. The Roman-era papyri of an administrative nature from Tebtunis published by Botti in 1957⁽¹⁸⁾ are all related to other pieces kept in Florence today, and therefore it is possible that all texts of this kind were found at the same place. But whether the Berkeley papyrus was also discovered at the same locale remains unknown, and the same applies to the Copenhagen texts published by Ryholt in 2004. It has been suggested, however, that the papyri were originally deposited in private archives belonging to the payers of the tax⁽¹⁹⁾, though they may have been found at another location⁽²⁰⁾.

PSI inv. D 106 is in a pitiable state of preservation. Only enough remains to allow an identification of the text as a receipt of similar kind as those under discussion; the heading is partially preserved and what seems to be a part of the payment formula (v.i.). In addition, some badly abraded subscriptions are present. We are more fortunate with P.Tebt.Suppl. 1432. Even if the text has faded and is slightly rubbed off, most of the preserved surface is readable. Regrettably the text is not complete. About one third of the right side is missing.

The dimensions of the Berkeley piece accord with Ryholt's observation on the size of similar texts from Tebtunis of the second century AD. He notes that most receipts from this period (*P.Zauz.* 56, 57, and 58) measure about 8.5-9 cm. in width. P.Tebt.Suppl. 1432 has a width of 6.5 cm preserved, thus roughly two thirds of the original size. *P.Tebt.Botti* 3 and *P.Zauz.* 60 and 61 are wider, however. In the first group, the

¹⁵ The receipts in Michigan and Copenhagen were purchased on the antiquities market (RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 510).

¹⁶ P.Tebt.Suppl. 1432 is assigned T-Number (T = Tebtunis) 486. It has been assumed that these numbers indicative of the find spot or the packing number of the excavators (e.g. T.M. HICKEY, 'Tebtnis on the Arno (and Beyond)—"Two Archives"', in G. BASTIANINI – A. CASANOVA [eds], *100 anni di Istituzioni Fiorentine per la Papirologia*, Stud.Test.Pap. N.S. 11 [Florence 2009], 71-2; E.R. O'CONNELL, 'Recontextualizing Berkeley's Tebtunis Papyri', in J. FRÖSÉN – T. PURJOLA – E. SALMENKIVI [eds], *Proceedings of the 24th International Congress of Papyrology, Helsinki, 1-7 August, 2004*, Commentationes humanarum litterarum 122, vol. II [Helsinki 2007], 814-19; RESEL, *Tyche* 27, 119-20). This is not very plausible, however, but the numbers could still be used to some extent so as to identify connections between the pieces. The most up-to-date discussion on the meaning of these numbers is furnished by K. RYHOLT, 'The Illustrated Herbal from Tebtunis—New Fragments and Archaeological Context', *ZPE* 187 (2013), 233-38.

¹⁷ I. ANDORLINI, 'La collezione dei papiri dell'Istituto Papirologico "Girolamo Vitelli" a Firenze', in HOFFMANN – THISSEN (eds), *Res severa verum gaudium*, 20

¹⁸ BOTTI, in *Studi in onore di Aristide Calderini*, 75-86.

¹⁹ WINKLER, *BASP* 52, 258-59.

²⁰ If they indeed were found in the temple area, they may have been collected by later inhabitants on the site, perhaps to be reused as fuel, similarly to the papyri found in the 'Cantina dei Papiri' (cf. I. BEGG, "It was Wonderful, Our Return in the Darkness with...the Baskets of Papyrus!"—Papyrus Finds at Tebtunis from the Bagnani Archives, 1931-1936', *BASP* 35 [1998], 185-90). I am grateful to Todd Hickey for this suggestion.

introductory formula (v.i.) occupies three to four lines, while in the latter only two lines were needed. The first century AD receipts (P.Mich. inv. 664; *P.Mil. Vogl.* III Dem. 2; PSI inv. 3049) appear to be more varied in size. Also PSI inv. D. 106 is wider than the first group, but it is impossible to assign as secure date to the piece. It can either be a first or second century AD text.

The Signatories

The state of preservation of the papyri under discussion does not allow the full reconstruction of the usual number of signatories. But between 16 and 20 signers subscribed the first century AD receipts, as attested by P.Mich. inv. 664, *P.Mil. Vogl.* III Dem. 2, and PSI inv. 3049. This is a figure consistent with the expected number of the councillor priests⁽²¹⁾. In the last instance, the names are arranged into four or five clusters, each containing four or five names. Each such group of names probably represents a phyle⁽²²⁾.

In general, the second century AD receipts appear to be subscribed by fewer individuals. Only two, possibly three, priests signed P.Tebt.Suppl. 1432. Judging from the size of *P.Zauz.* 57 there seems to have been space for about six to seven signers, but it is impossible to confirm whether this number of priests *de facto* subscribed the document. *P.Zauz.* 58 preserves completely or in part the names of all signers. Four priests subscribed the document in Demotic, while the last line is written in Greek and must represent the remains of a name. Only the letters π[...]ες are preserved, however. Thus a maximum of five individuals signed the document. In *P.Zauz.* 60, a memorandum regarding agricultural business, seven names are preserved in the subscription, through there might have been more⁽²³⁾. Up to ten signers can be identified in PSI inv. D. 106, a text that is difficult to date on the orthography alone, but there may have been additional subscribers.

The fewer numbers of signees in the receipts from the second century AD corresponds better to another body of temple administrators, namely the temple elders (πρεσβύτεροι—*hl-y.w*)⁽²⁴⁾. This group usually consists of two to five members, but as many as nine or

²¹ WINKLER, *JARCE* 51, 81-2.

²² Cf. the practice of the councillor priests in the Ptolemaic texts where they appear explicitly (CH. DI CERBO, 'Neue demotische Texte aus Tebtynis—Überblick zu den demotischen Papyri der italienisch/französischen Ausgrabung in Tebtynis aus den Jahren 1997-2000', in HOFFMANN – THISSEN, *Res severa verum gaudium*, 115-16).

²³ The first editor counts six names. Note that the patronymic in line 11 is to be read as *Pi-šr-Ḡbkʿ*: Psenkebki (see C.E. HOLM, *Griechisch-ägyptische Namenstudien* [Uppsala 1936], 63, for the name). A comparable writing – i.e. the element *Gbk* is written in hieratic – appears in *P.Zauz.* 57, 13. See also ERICHSEN, *Glossar*, 423, and e.g. *P.Tebt. Tait.* 22, 2 for similar writings (*NB Dem.*, fasc. XVIII, 156).

²⁴ E.g. S. ALLAM, 'Elders (Πρεσβύτεροι) – Notables – Great Men, *rmṯ.w ʿy.w – hl-y.w*', in K. RYHOLT (ed.), *Acts of the Seventh International Conference of Demotic Studies, Copenhagen 23-27 August 1999*, CNIP 27 (Copenhagen 2002), 1-26; F. MITTHOF, *Griechische Texte XVI—Neue Dokumente aus römischen und spätantiken Ägypten zu Verwaltung und Reichsgeschichte (1. – 2. Jh. n. Chr.)*, CPR 23 (Vienna 2002), 7-8; MONSON, *From the Ptolemies to the Romans*, 212-27; B. PALME, 'Ein Eid bei Kaiser Tiberius (*P.Sijp.* 19)', in A.J.B. SIRKS – K.A. WÖRPER (eds), *Papyri in Memory of P.J. Sijpesteijn (P.Sijp.)*, Am.Stud.Pap. 40 (Oakville 2001), 118-21; A. TOMSIN, 'Étude sur les πρεσβύτεροι des villages de la χώρα égyptienne II—les πρεσβύτεροι des villages à l'époque romaine', *Bulletin de la Classe des Lettres et des Sciences Morales et Politiques de l'Académie Royale de Belgique*, 5^e série 38 (1952), 467-532, for a general survey of elders in

Temple Tax on Property Transfer found in these declarations⁽³²⁾, it is plausible that the same priestly consortium was responsible for both activities; both relate to the administrative and fiscal sphere of the temple.

Lippert and Schentuleit note a similar expression (*nkt šny*) in some receipts from Soknopaiou Nesos relating to weavers (*P.Dime* II 3 and 4), although there the locution is found in a different context. It seems to be brought up as a charge, and the editors of the mentioned papyri give a different interpretation of the term⁽³³⁾. Nevertheless, they connect the two expressions under discussion and assume that the priests at Tebtunis, who were given the epithet *wb; p; nkt (n) šny (n) Pr-ꜥ^{‘w.s}*, were equivalent to the tax collectors at Soknopaiou Nesos⁽³⁴⁾.

The reference to the property declaration is often connected with another phrase: *t; md.t mr-šny*, which is understood as the ‘*lesonis* tax’ by the editor of *P.Zauz.* 56-62. He points to the terms *md.t pr-ꜥ^{‘w.s}* ‘state tax’ and *md.t ḥw.t-ntr* ‘temple tax’ (v.i.) as a possible parallel construction⁽³⁵⁾. The *md.t mr-šny* is, according to him, the Demotic term for the Temple Tax on Property Transfer⁽³⁶⁾. Nevertheless, at Soknopaiou Nesos a charge with a similar sounding name existed: *ḥtr (n) t; md.t mr-šny* (ὕπερ λεσωνείας), which had another purpose. It was a charge for the office of the *lesonis*, an impost that had to be paid to the state by the people holding this position and performing the duties connected therewith⁽³⁷⁾.

Two Other Cases

Because there is another term for the Temple Tax on Property Transfer (v.s.), the expression *t; md.t mr-šny* in the receipts from Tebtunis should be understood in a different way than hitherto suggested. The locution appears in two texts from the second century AD, which are not receipts for the transfer of property: *P.Zauz.* 58 and 61.

In *P.Zauz.* 58, the issuing priests are referred to as *n; nty wb; p; nkt (n) šny (n) pr-ꜥ^{‘w.s} ḥn; t; md.t mr-šny*, but the text has little to do with an actual transfer of property or change of ownership. It concerns a time-limited deal regarding an oil-press (*m; n ir nh*)⁽³⁸⁾. In the *ed.princ.*, the text is understood as a ‘declaration of an agreement’⁽³⁹⁾,

OTTO, *Priester und Tempel im hellenistischen Ägypten—ein Beitrag zur Kulturgeschichte des Hellenismus*, vol. II (Berlin – Leipzig 1908), 157.

³² WINKLER, *BASP* 52, 261-62. Cf. MESSERI-SAVORELLI, *AnalPap.* 12, 166.

³³ LIPPERT – SCHENTULEIT, *Quittungen*, 35-6.

³⁴ LIPPERT – SCHENTULEIT, *Quittungen*, 35.

³⁵ RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 527 and 529-30. For the for the *md.t-pr-ꜥ^{‘w.s}* ‘state tax’, see K. VANDORPE, ‘The Ptolemaic Epigraphe or Harvest tax (shemu)’, *Archiv* 46 (2000), 197-99.

³⁶ RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 529-30.

³⁷ Cf. LIPPERT – SCHENTULEIT, *Quittungen*, 11, 15-18, 35-36, and 83-94; MONSON, *From the Ptolemies to the Romans*, 224 n. 96.

³⁸ Oil production is discussed by e.g. S.L. LIPPERT, ‘Die Abmachungen der Priester—Einblicke in das Leben und Arbeiten in Soknopaiou Nesos’, in M. CAPASSO – P. DAVOLI (eds), *New Archaeological and Papyrological Researches on the Fayyum—Proceedings of the International Meeting of Egyptology and Papyrology*, Pap.Lup. 14 (Lecce 2007), 153-54, for oil-mills in Demotic texts; D.B. SANDY, *The Production and Use of Vegetable Oils in Ptolemaic Egypt*, *BASP* Suppl. 6 (Atlanta 1989), *passim* for oil in general.

while the second editor proposed that the text was a '[r]eceipt for tax paid to the local temple for the purchase of an oil-press'⁽⁴⁰⁾. That the deal is limited in time repudiates the latter suggestion and indicates that the transaction recorded is not a permanent conveyance of property, a sale or the like, but must be a kind of lease agreement or similar. The priests' involvement in the deal is described with the expression *ḥ' n*, lit. 'stand (up) for', which Ryholt translates as 'attend to'⁽⁴¹⁾:

(1)| *n' w.b.w* --- (4)| *dd n NN (pa) NN* (5)| *ḥ' n n p' ¼ m' n ir-nḥḥ n NN (pa) NN* (6)| (*n*)
ḥy (n) ibd-3 pr.t n ḥsb.t 15.t --- (7)| *r-hn-r tpy pr.t n ḥsb.t 16.t ...*:

(1)| The priests --- (4)| speak to NN, (son of) NN: (5)| 'We have attended the ¼ (part) of the oil-press of NN, (son of) NN, from Pamenoth in regnal year 15 --- (7)| until Mecheir in regnal year 16'.

This translation makes good sense in the present case. It is possible to understand the phrase as denoting that the priesthood had issued a surety for the lessee and the receiver of the receipt. That is, they had helped him out⁽⁴²⁾.

The poorly preserved *P.Zauz.* 61 mentions the 'Temple Tax' (*md.t ḥw.t-nṯr*). The editor of the text observes that this locution also appears in *P.Cairo* II 30630, a document recording an exchange of sacred lands that is supposed to last forever, i.e. a lifetime, and suggests that it could be another term for the property transfer tax⁽⁴³⁾. The same charge is also found in a short-term lease of sacred land from the early Roman period, *P.Tebt.Botti* 1 (AD 4). The *md.t ḥw.t-nṯr* may therefore refer to agricultural activities on the sacred domain; in the Cairo papyrus, the issuer of the document claims that the fields, which he surrenders to party B, are unencumbered by the impost in question or any other charge, surety, or the State Tax (*md.t pr-ḥ' w.s*). The Roman lease agreement makes a similar reference to the 'Temple Tax'; the lessor promises that the lessee will not be held responsible for the State Tax or the Temple Tax. *P.Zauz.* 61 is therefore a receipt for the levy of this charge rather than an alternative term for the Temple Tax on Property Transfer⁽⁴⁴⁾. If the 'Temple Tax' is a surcharge paid to the temple on the possession of agricultural lands or possibly landed property in possession of the temple, we have another testimony to revenues collected by this institution in the Roman era; it had the

³⁹ BOTTI, in *Studi in onore di Aristide Calderini*, 81.

⁴⁰ RYHOLT, in HOFFMANN – THISEN, *Res severa verum gaudium*, 515.

⁴¹ RYHOLT, in HOFFMANN – THISEN, *Res severa verum gaudium*, 516.

⁴² A similar expression in *P.Assoc.* 5, 17 (= *P.Cairo* II 31179) implies that the members of the association were to assist a fellow if he ran into unjust trouble with the authorities (C. ARLT – A. MONSON, 'Rules of an Egyptian Religious Association from the Early Second Century BCE', in H. KNUF – CH. LEITZ – D. VON RECKLINGHAUSEN [eds], *Honi soit qui mal y pense—Studien zum pharaonischen, griechisch-römischen und spätantiken Ägypten zu Ehren von Heinz-Josef Thissen*, OLA 194 [Leuven 2010], 121-22).

⁴³ RYHOLT, in HOFFMANN – THISEN, *Res severa verum gaudium*, 527; cf. WINKLER, in BROUX – DEPAUW, *Acts*, 361.

⁴⁴ The individual who ceded the property was not entitled to pose such guaranties; the Temple Tax on Property Transfer was a matter between the temple and the procurer of the property.

right to collect this charge in addition to the one on property transfer⁽⁴⁵⁾. It is improbable that these taxes were collected as part of the temple's possible liability to participate in the liturgical system, as was the case with some of the imposts levied by the priesthood of Soknopaios⁽⁴⁶⁾. If they were, the imposts would not be mentioned next to similar taxes collected by the state (v.s.) in the same way as the Temple Tax on Property Transfer did not fill the state coffers⁽⁴⁷⁾.

The Acting Lesoneis at Tebtunis

The discussion above shows that *t md.t mr-šny* cannot be equated with the Temple Tax on Property Transfer; the expression is used in parallel to *p nkt (n) šny (n) pr-ꜣ^{W.S}*, which describes fiscal and administrative responsibilities of the priests (v.s.). The most viable solution is to understand *t md.t mr-šny* as the 'affair(s) of the *lesonis*' or 'office of the *lesonis*', being an Egyptian equivalent to the Greek term *λεσωνεία*⁽⁴⁸⁾, which refers to the priests' responsibilities for the temple's fiscal concerns, the 'office of the *lesonis*'. The phrase *t md.t mr-šny* thus suggests that the priests who issued the receipts were collectively the 'new *lesonis*'⁽⁴⁹⁾, that is, responsible (*wbꜣ*) for the dealings, affairs, or office of the *lesonis*. As such the construction *t md.t mr-šny* can be directly paralleled with *t md.t rmt-nty-šn*, 'Office of the Epistates', attested in *ST* 138, 3 and 6 (= Ashm.Mus. 1962.500)⁽⁵⁰⁾ or *t md.t sh (n) nꜣ wꜣ.w*, 'Office of the Priestly Secretary', in *P.Rain.Cent.* 5, 1⁽⁵¹⁾.

It is clear that the *lesonis* (ἀρχιερεύς—λεσώνις—*mr-šn*) early in the Roman period had by and large lost the responsibility for the fiscal duties of the temple, which he had in earlier times⁽⁵²⁾. Instead a sacerdotal consortium of priests took over these obligations. In

⁴⁵ Cf. the term *hwꜣ n hwꜣ.t-ntr* 'surplus of the temple' (LIPPERT – SCHENTULEIT, *Quittungen*, 74).

⁴⁶ Cf. SCHENTULEIT, in CAPASSO – DAVOLI, *Sokonopaios*, 184-85; LIPPERT – SCHENTULEIT, *Quittungen*, 9-14.

⁴⁷ WINKLER, *BASP* 52, 250.

⁴⁸ A similar understanding is suggested by LIPPERT – SCHENTULEIT, *Quittungen*, 11, 35-6, 83-4, and 87, in connection with *htr (n) md.t-mr-šny*. The tax at Soknopaiou Nesos was levied on the 'affairs of the *lesonis*', the Greek ὑπὲρ λεσωνείας (v.s.). Marie-Pierre Chaufray (Bordeaux) informs me that she has independently reached a similar conclusion in her still unpublished doctoral thesis (Paris 2011) regarding the expression *t md.t-mr-šny* in the receipts from Tebtunis discussed above, namely that the expression refers to the Greek term *λεσωνεία*.

⁴⁹ The expression in *P.Zauz.* 56 and 58 and *P.Tebt.Suppl.* 1432 is written with a seated man det., which is unfitting for a tax. In *P.Zauz.* 57, the ink is too faded to allow any conclusive reading.

⁵⁰ See A. FARID, *Fünf demotische Stelen* ... (Berlin 1995), 105.

⁵¹ E. BRESCIANI, 'Un documento demotico dell'anno 15 di Domiziano dall'archiviotemplare di Dime (P.Vindob. D 4852)—Le condizioni previste per lo scriba e l'addetto alle spese dei sacerdoti', in *Festschrift zum 100-jährigen Bestehen der Papyrussammlung der österreichischen Nationalbibliothek—Papyrus Erzherzog Rainer (P.Rainer Cent.)* (Vienna 1983), 183. For the priestly secretaries, see SCHENTULEIT, in CAPASSO – DAVOLI, *Sokonopaios*, 176 and 183.

⁵² For the role of this priest, see e.g. F. DE CENIVAL, *Les associations religieuses en Égypte d'après les documents démotiques*, BdÉ 46 (Cairo 1972), 154-59; M.-P. CHAUFRAY, 'Des lésônes en action dans le temple de Soknopaios à Soknopaiou Nêsos à l'époque ptolémaïque', in P. PIACENTINI – CH. ORSENIGO (eds), *Egyptian Archives*, Quaderni di Acme 111 (Milan 2009), 157-68; W. CLARYSSE, 'The Archive of the Praktor Milon', in W. CLARYSSE – K. VANDORPE (eds), *Edfu, an Egyptian Provincial Capital in the Ptolemaic Period* (Brussels 2003), 21-2; EVANS, *YCIS* 17, 185-86; FARID, *Fünf Demotische Stelen*, 105;

the first half of the first century AD, the councillor priests seem still to have been involved in many of the economic dealings of the temple in Tebtunis, as indicated by the large numbers of signatories (v.s.) in the receipts from that time. As already mentioned above, however, the fewer signatories in the second century AD receipts signalise that another group had taken over these responsibilities in this period, namely the temple elders⁽⁵³⁾. Now this group of priests collected the temple-related emoluments and let out property in the possession of the divine estate⁽⁵⁴⁾, instead of the *lesonis* alone or accompanied by the councillor priests, as the case was under the Ptolemies (cf. e.g. *P.Cairo* II 30631)⁽⁵⁵⁾.

It is therefore logical to assume that the elders and a limited number of other priests belonging to the higher echelons of the temple were referred to as *wbꜥ pꜥ nkt (n) šny (n) pr-ꜥꜣꜣꜣ hnꜥ tꜥ md.t mr-šny* in the second century AD Demotic receipts. This is made clear from the fact the elders were responsible for handing in the priestly *graphê* discussed above (*nkt (n) šny (n) pr-ꜥꜣꜣꜣ*), a duty brought up in conjunction with the mention of these functionaries as the priests acting as *lesonis* in the Demotic receipts under discussion (*md.t mr-šny*).

A parallel development took place at Soknopaiou Nesos in the Roman period. Also there several individuals hold the office of the *lesonis* simultaneously⁽⁵⁶⁾. The people carrying this title in Soknopaiou Nesos are often attested as payers of the *lesonis* tax, i.e. the fee for the right of being, and performing the role of, a *lesonis*, and thus collecting certain temple related taxes⁽⁵⁷⁾. The priests styled as being responsible for the affairs of the *lesonis* at Tebtunis engaged in similar activities. The priests at Soknopaiou Nesos,

S.L. LIPPERT – M. SCHENTULEIT, ‘Die Tempelökonomie nach den demotischen Texten aus Soknopaiou Nesos’, in LIPPERT – SCHENTULEIT, *Tebtynis und Soknopaiou Nesos*, 72-3; MONSON, *From the Ptolemies to the Romans*, 212-18; G. VITTMANN, *Der demotische Papyrus Rylands 9*, ÄAT 38 (Wiesbaden 1998), 290-91 for the *lesonis* in the Ptolemaic period and in general. MONSON, *From the Ptolemies to the Romans*, 223-27, discusses the office in the Roman period. See also SCHENTULEIT, in CAPASSO – DAVOLI, *Sokonopaios*, 169-85.

⁵³ V.s. n. 24. It is notable that the temple elders are not present explicitly in any document from Tebtunis prior to the second century AD, though at other localities they are attested as early as the second century BC (WINKLER, *JARCE* 51, 79 n. 33). It is not clear whether the nine priest in *P.Mich.* V 226 (AD 37) representing the temple *vis à vis* the state are elders (cf. SCHENTULEIT, in CAPASSO – DAVOLI, *Sokonopaios*, 179-80; WINKLER, *JARCE* 51, 83-4) or only a reduced number of councillor priests (v.s. n. 14) including the ἡγούμενοι (cf. F. MITTHOF, ‘Bemerkungen zu Papyri XV’, *Tyche* 17 [2002], 249; A. WINKLER – M. ZELLMANN-ROHRER, ‘A Bilingual Petition from the Priests of Roman Tebtunis—*P.Mich.* V 226 Once Again’, *ZPE* 197 [2016] 199).

⁵⁴ E.g. *P.Tebt.* II 309; EVANS, *YCIS* 17, 182. See also *P.Oxf.Griff.* 42-55; P.Brit.Mus. EA 10648 (Martin, in Devauchelle – Widmer, *Actes*, 204-5); *P.Cairo* II 30631, which demonstrate that the *lesonis* was in charge of letting out property in the possession of the temple in the Ptolemaic period (cf. A. WINKLER, ‘Collecting Income at Kerkesoucha Orous—New Light on *P.Cairo* II 30625’, *JEA* 96 (2010), 173; WINKLER, in BROUX – DEPAUW, *Acts*, 379). The fiscal and administrative role of this priest is also reflected in the fact that the Coptic λαῶνικε refers to a village magistrate or official (Crum, *Dict.*, 148a).

⁵⁵ WINKLER, *JARCE* 51, 82-3. From the extant evidence, matters seem to have been slightly differently organised at Soknopaiou Nesos (cf. SCHENTULEIT, in CAPASSO – DAVOLI, *Sokonopaios*, 169-85).

⁵⁶ LIPPERT – SCHENTULEIT, *Quittungen*, 11, 15-16, and 94; MONSON, *From the Ptolemies to the Romans*, 212-27. W. OTTO, *Priester und Tempel im hellenistischen Ägypten—ein Beitrag zur Kulturgeschichte des Hellenismus*, vol. I (Berlin – Leipzig 1905), 49, mentions a similar development at other localities, for instance, Gynaikon Nesos.

⁵⁷ LIPPERT – SCHENTULEIT, *Quittungen*, 15-16. V.s. n. 54.

who were responsible for the administrative affairs of the temple, would call themselves *lesonis* (pl. *lesoneis*), whereas at their counterpart at Tebtunis claimed to be in charge of, or responsible for, the duties, office, or affairs of the *lesonis*.

Though a consortium of priests had taken over part of the fiscal role that the *lesonis* had earlier and referring to themselves as executing such task, there are still references made to people as holders of this office from Roman-era Tebtunis⁽⁵⁸⁾. Nevertheless, in none of these documents is the title directly associated with any fiscal duties. All texts from the first century AD mentioning a *lesonis* date to the reign of Tiberius and the title seems only to be used in relation to the patronymic of certain individuals (e.g. *P.Mich.* V 314 and 349). The implication of this is opaque; it is unusual to attribute a title to ones patronymic. A tentative suggestion is that it is used as an honorific marker. Perhaps these individuals identified themselves as the descendants of the last *lesoneis*, the last proper representatives of an institution abolished slightly earlier.

The *lesonis* or maybe the duties associated with this office are also brought up in conjunction with offers for the *propheteia* in second century AD Tebtunis (*P.Tebt.* II 295 and 599). In these two texts, the person who wanted to acquire the office of the prophet also requests or to obtain the *lesoneia* or at least to perform the duties connected therewith. *P.Tebt.* II 295 is a report of an individual who wants to acquire the office of the prophet and that of the *lesonis* together with that of the palm-bearer (βαιοφόρος). *P.Tebt.* II 599 testifies to a similar situation⁽⁵⁹⁾. What the title of *lesonis* implies at this point is not clear, however. Monson suggests that the appearance of the *lesonis* in these texts indicates that the office had transformed from being a fiscal representative of the temple to a liturgical one, accompanied with a prebend; the office was bought, and not nominally elected as in earlier times⁽⁶⁰⁾. Such a suggestion is as good as any other. There is no tangible evidence that there were any ritual duties connected with the *lesonis* in the Roman era. The fact that the body of priests who were engaged in the temple's administration and fiscal concerns refer to themselves as either the *lesoneis* (Soknopaïou Nesos) or those responsible for the affairs of the *lesonis* (Tebtunis) militates against this

⁵⁸ Examples include *P.Mich.* V 314, 322, and 349; *P.Mich.* XII 632; *P.Tebt.* II 295, 576, and 599. The title is largely restored in *P.Tebt.* II 586 (= *SB* XII 11041). *P.Tebt.* II 313 refers to a former *lesonis*, but he is not from Tebtunis.

⁵⁹ This might indicate that only individuals of a higher rank would have been admitted to this office (cf. *P.Vindob.Tand.* 21 and *P.Vindob.Bosw.* 1; MONSON, *From the Ptolemies to the Romans*, 224 n. 98). Notice also G. HUGHES, 'The So-Called Pherendates Correspondence', in H.-J. THISEN – K.-TH. ZAUZICH (eds), *Grammata demotica—Festschrift für Erich Lüddeckens zum 15. Juni 1983* (Sommerhausen 1983), 78-82. The texts suggest that the office of the *lesonis* was connected with the performance of the βαιοφορία (cf. GRENFELL – HUNT – GOODSPEED, *The Tebtunis Papyri* II, 69; EVANS, *YCIS* 17, 185). The latter office is also associated particularly with that of the prophet (*SB* V 8749 [= *P.Lund* III 9]) and *P.Tebt.* II 294 [= *W.Chr.* 78]) because of the religious symbolism of this particular tree (F. PERPILLOU-THOMAS, *Fêtes d'Égypte ptolémaïque et romaine d'après la documentation papyrologie grecque*, *Stud.Hellen.* 31 [Leuven 1993], 188-89). In *P.Louvre* I 4, the *propheteia* and *lesoneia* are connected with the θαγαία (MONSON, *From the Ptolemies to the Romans*, 225). For the latter office, see e.g. P. DILS, 'Les *τj (n) ntr.w* ou θαγοί—fonction religieuse et place dans la vie civil', *BIFAO* 95 (1995), 153-71; J. QUAEGBEUR, 'La désignation « porteur(s) des dieux » et le culte des dieux-crocodiles dans les textes des époques tardives', in *Mélanges Adolphe Gutbub* (Montpellier 1983), 161-76.

⁶⁰ MONSON, *From the Ptolemies to the Romans*, 224-25; GRENFELL – HUNT – GOODSPEED, *The Tebtunis Papyri* II, 69. Cf. *P.Tebt.Frag.* 12190-1 edited by A. MONSON where an individual places a bid on the office, i.e. even if the person was nominally chosen, he *de facto* purchased it.

suggestion. It is possible that the texts do not actually refer to a separate office, even if it appears to be phrased like that, but to the fact that the prophet was required to participate in the fiscal administration of the temple, performing ‘the affairs of the *Iesonis*’; he was plausibly among the priests who signed the *graphai* (cf. e.g. *P.Tebt.Tait* 47)⁶¹).

In conclusion, the expression *nty wb; p; nkt (n) šny (n) pr-ꜣꜣ^{w.s} ḥnꜣ t; md.t mr-šny* should be translated as: ‘... who are responsible for the property of pharaoh’s inspection and the affairs of the *Iesonis* (λεσωνεία)’⁶²). This title was given to (leading) priests, who were responsible for the administrative and fiscal dealings of the temple, whether it was collecting the charges on property transfer, being involved in leases of property, gathering imposts relating to agriculture on temple lands, or possibly engaging in any other dealings with the divine treasury.

P.Tebt.Suppl. 1432

Provenance: Tebtunis Date: AD 130/131 Material: papyrus

Recto: inscribed Verso: blank Measurements: 6 cm. (w) x 11.5 cm. (h)

Transliteration

1. [*N; wꜣb.w n Sb*]ꜣ*k-nb-Btnw p; ntr ꜣ p; yꜣw rꜣ*
2. [*n wꜣ sp m*]ꜣ*twꜣ p; yꜣw rn sh ꜣḥly n; ntyꜣ wb;*
3. [*p; nkt (n) šny (n) pr-ꜣꜣ^{w.s}*] ꜣ*ḥnꜣ t; md.t mr-šny n; nty ḏḏ n Qlnyꜣꜣnꜣ*
4. [*pa Ḥr-pa-Is.t irm ...*]ꜣꜣ*tꜣyꜣf sn.t di-tn nꜣn qt 1.t ½ hr p; ḥḏ*
5. [*n swꜣn n p; ꜣw*]ꜣ*yꜣ (?) r.šspꜣtn n-dr.t Ḥr-pa-Is.t pa*
6. [...]ꜣꜣ*p; yꜣtn itꜣ shꜣ n ḥsb.t 15.t (ꜣtren*
7. [... *p; ntr*] ꜣ*ntyꜣ mḥ ibd-2 ꜣ...ꜣ sw ꜣqy sh Mꜣꜣ-Rꜣꜣ-sꜣ-Sbk*
8. [*pa ...*] ꜣ*... -ḥm pa ...ꜣ*

Translation

1. [The priests of] Soknebtunis, the great god, their mouths being
2. [united,] whose names are written below, the ones who are responsible
3. [for the property of pharaoh’s inspection] ‘and’ the affairs of the *Iesonis*, are the ones who speak to Kronion,
4. [son of Harpaesis and ...]ꜣꜣ, his sister: ‘You have given to us 1 ½ kite for the tax
5. [as value of the house], which you received from Harpaesis, son of
6. [...] your father’. ‘Written’ in regnal year 15 of Hadrian
7. [... the god] ‘who’ conquers, month 2 of ꜣꜣꜣ day 30. Written by Marsisouchos,

⁶¹ WEGNER, *Rev.d'Ég.* 60, 162. Cf. Clem.Al.*Strom.* 6.4.37.2, for a connection between the prophet and the ‘traditional’ role of the *Iesonis*: ὁ γάρ τοι προφήτης παρὰ τοῖς Αἰγυπτίοις καὶ τῆς διανομῆς τῶν προσόδων ἐπιστάτης ἐστίν: ‘Among the Egyptians the prophet is also the overseer for the distribution of the revenues’ (cf. EVANS, *YCIS* 17, 188; S. PFEIFFER, *Das Dekret von Kanopos (238 v. Chr.)—Kommentar und historische Auswertung*, *ArchivBeih.* 18 [Leipzig – Munich 2004], 76-7). The commentary to P.Tebt.Frag. 12190-1 (v.s. n. 60) is also relevant.

⁶² See also Lippert – Schentuleit, *Quittungen*, 84.

8. [son of ...] '... -chemis, son of ...'.

Line Commentary and Notes

The first three lines of P.Tebt.Suppl. 1432 can be reconstructed with the help of the receipt template provided by RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 528-29⁶³:

1	<i>nꜣ wꜣb.w n Sbk-nb-Btnw pꜣ ntr ꜣ</i>	The priests of Soknebtunis the great god,
2	<i>pꜣyꜣw r(ꜣ) n wꜣ sp</i>	their mouth(s) being united (speak with one voice),
3	<i>mtw (nty-iw) pꜣyꜣw rn sh hly</i>	whose names are written below,
4	<i>nꜣ nty wbꜣ pꜣ nkt (n) šny (n) pr-ꜣ^{ꜣw.s}</i>	the ones who are responsible for the property of pharaoh's inspection
5	<i>hnꜣ tꜣ md.t mr-šny</i>	and the affairs of the <i>lesonis</i> ,
6	<i>nꜣ nty dd n NN pa NN</i>	are the ones who speak to NN, son of NN.

1a Of the group read as *Sbk* 'Souchos' (ERICHSEN, *Glossar*, 423) only the bottom horizontal stroke, which should be read as *k*, remains in part. The lower part of the ligature read as *nb* 'lord' (ERICHSEN, *Glossar*, 212-13) is visible as well as the *b* in *Btn.w*, confirming the suggested reading.

The name of the god could be written in different ways (W. CLARYSSE, 'Tebtynis and Soknopaiou Nesos—The Papyrological Evidence through the Centuries', in LIPPERT – M. SCHENTULEIT, *Tebtynis und Soknopaiou Nesos*, 20-1; RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 513-14; cf. also A. MONSON, *Agriculture and Taxation in Early Ptolemaic Egypt—Demotic Landsurveys and Accounts (P.Agri)*, Pap.Texte Abh. 46 [Bonn 2012], 60-1). W. CHESHIRE, 'Demotic Writings of "Tebtynis"', *Enchoria* 14 (1986), 41-2, notes that the Demotic writing *Sbk-nb-Btn.w* is more common in the Roman period than earlier. But the older spelling *Sbk-nb-(tꜣ)-tny (vel sim.)* still appears in the documents from the first half of the first century AD (e.g. *P.Ehev.* 12D [= *P.Mich.* V 347]; *P.Mich.* inv. 664; *P.Mil. Vogl.* III Dem. 2; PSI inv. 3028 and 3049), while *Sbk-Btn.w* is found in administrative documents from the second century AD (e.g. *P.Zauz.* 56-58 and *P.Tebt.Botti* 3).

The 'new' writing of the name is more similar to that found in hieratic, hieroglyphic inscriptions, and third century BC Demotic (CLARYSSE, in LIPPERT – SCHENTULEIT, *Tebtynis und Soknopaiou Nesos*, 200). The same erudite writings in a style resembling hieratic were occasionally used by those signing their names and for other words as well (cf. RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 514). The reason behind the 'new' writing can probably be found in new scribal practices, which had changed among the priests who wrote the Demotic administrative texts in the second century AD. Since Demotic was now mainly used for literary and sub-literary works this may have influenced the way in which documentary texts were written. All second century AD receipts from Tebtunis published hitherto are written in bookish hands, which

⁶³ The new interpretations of some of the phrases offered in this paper justify its reprinting here.

could be explained by the fact that the scribes of these texts also spent long hours copying scrolls in the temple scriptorium⁽⁶⁴⁾.

Earlier scribes could also be members of the local priesthood (cf. e.g. C. ARLT, ‘The Egyptian Notary Offices in Ptolemaic Fayyum’, in S.L. LIPPERT – M. SCHENTULEIT (eds), *Graeco-Roman Fayum—Texts and Archaeology* (Wiesbaden 2008), 19-20). Then, however, the non-literary administrative scribal production would have been greater and therefore also subject to its own rules.

1b Only the bottom and some traces of the upper part of the epithet *n̄lr* ♂ ‘great god’ (ERICHSEN, *Glossar*, 232) are preserved; a fissure runs across the upper half of the written surface throughout this line. The second element of the expression *p:y≠w r(?)* is distinguishable, though the determinative of *r(?)* is not as expected the flesh det., but the book-roll, associated with the ligature *šsp* ‘receive’ (ERICHSEN, *Glossar*, 500). The same conflation is found in P.Mich. inv. 664, written in in AD 41, three generations earlier (cf. RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 520-21). In *P.Zauz.* 56 (second century AD), the same phrase and writing may be supplied (against the editor’s *r*). The only remaining sign is the book-roll det. . Even if the word under discussion is often written as *šsp*, the reading must be *r(?)*, as suggested by RYHOLT.

2 Only the lower left part of the group read as *mtw* is preserved. The rest of the remaining line is clear, although the ink has faded.

3a The supplement of $p, nkt(n) \check{s}ny(n) pr\text{-}c^{w.s}$ is based on the standard formula for this kind of receipt (v.s.) and confirmed by the traces of the bottom part of the conjunction $\check{h}n\text{'}$ ‘and’ (ERICHSEN, *Glossar*, 312-13).

3b The name Kρovićwv is written Qrnyv (*P.Mich.* V 308), Qrynn (*PSI* VIII 909), or Ql̄nyv (*P.Zauz.* 56) in Demotic (see *NB Dem.*, 983; RYHOLT, in HOFFMANN – THISSEN, *Res severa verum gaudium*, 512). Ql̄nyv̄ could represent yet another rendering of the name. The *n* seems, however, to be made up of two strokes and it is therefore possible that the first one represents a compressed ⲓ partially overwritten by the *n*. If so, this produces a writing similar to that of *P.Zauz.* 56. The last signs of which only vague traces remain probably represent another *n* followed by an effaced foreign det. (cf. W. CLARYSSE, ‘Determinatives in Greek Loan Words and Proper Names’, in S.P. VLEEMING [ed.], *Aspects of Demotic Orthography—Acts of an International Colloquium held in Trier 8 November 2010*, Stud.Dem. 13 [Leuven 2013], 13). The shape is similar to the one found in *P.Zauz.* 56. See J. TAIT, *Papyri from Tebtunis in Egyptian and in Greek* (*P.Tebt.Tait*), EES TEM 3 (London 1977), 75, for references to similar writings of the foreign determinative. Already in the Ptolemaic *P.Tebt.* I 227 (= *P.Tebt.* UC 1826 published in full by R.A. PARKER, ‘An Abstract of a Loan in Demotic from the Fayum’, *Rev.d’Ég.* 24 [1972], 129-36) the same writing can be found.

⁶⁴ CHESHIRE, *Enchoria* 14, 41-2, proposes tentatively that the change could be related with a theological reorientation during the Roman period; the last element of the name (*tny*) is possibly connected to the divine epithet *t-tnn* of Ptah at Memphis, a locality whose religious importance may have been suppressed under the early Roman era (cf. CAPPONI, in RICHARDSON – SANTANGELO, *Priests and State*, 514-15; F. HERKLOTZ, *Prinzeps und Pharao—Der Kult des Augustus in Ägypten*, Oikumene 4 [Frankfurt 2007], 293-97). This suggestion is implausible, however.

4a The patronymic in the lacuna is supplemented from line 5 ⁽⁶⁵⁾, where the father is mentioned by name again, *Hr-pa-Is.t* ‘Harpaesis’ (*NB Dem.*, 807-8), though the reading *Hr-s-Is.t* ‘Harsiese’ (*NB Dem.*, 834-35) is also possible.

4b The first sign visible is probably the last theophoric component of a female name. At first glance they resemble the ligature read as *Is.t* but the shorter and more common form as opposed to the name discussed above. Yet the slanting stroke on the line below can be interpreted as the tail of a *Hr* sign, which then would have been a part of this female name. The scribe clearly has a tendency to draw out sub-linear strokes. Nonetheless, the stroke on the line below may also be understood as a slightly exaggerated version of the relative converter *r*. For instance, in *P.Zauz.* 57, 6 the relative converter is written as two small dots •, while *P.Zauz.* 58, 7 contains the full writing ⁴. Because of the fissure running through line 5 in *P.Tebt.Suppl.* 1432 it is uncertain whether the traces here represents the bottom part of the full writing or the abbreviated form.

4c The female is identified as ‘his (Kronion’s) sister’ (*ty=f sn.t*). There was therefore no need to add a patronymic after her name (cf. *P.Berl.* 5507, 6). It is unusual that *sn.t* ‘sister’ (ERICHSEN, *Glossar*, 436) is written with the seated man det.

4d The formula *di:tn n:n X* ‘you have given to us X’ is not attested in the other receipts of this kind, which contain mostly: (*mḥ-k/tn t:n*) *di-k/tn mtry ḥ:t:n n X* ‘(You have paid us.) You have caused our heart to agree to the X ...’ (*P.Mich. inv.* 664; *P.Mil. Vogl.* III *Dem.* 2; *P.Tebt.Botti* 3; *P.Zauz.* 56 and 57 [WINKLER, *Archiv* 60, 165 n. 70]).

4e The payment has been read *qd.t 1 ½ hr pḥ ḥd*, ‘1 ½ kite as for the tax’ (see ERICHSEN, *Glossar*, 336; G. MATTHA, *Demotic Ostraca* ..., Publ.Soc.Fouad 6 [Cairo 1945], 214, for *ḥd* as ‘tax’). The penultimate sign is unclear; it can also be read as *dbn* (ERICHSEN, *Glossar*, 335-36 and 624), thus ‘1 ½ kite per (*hr*) deben silver’. If the latter reading *qd.t 1.t ½ hr dbn ḥd* is preferred, it implies that the tax in this text had increased by 50% compared to the other attestations. Such a rate is peculiar, and in particular in relation to cases of inheritance or donation where the charged sums are expected to be lower (cf. *P.Tebt.* II 351; WINKLER, *BASP* 52, 244 and 247).

5a In the beginning of this line, the object for which the tax was paid would have been recorded. The word apparently ends with a house determinative. There is enough space for *swn (n)* ‘wy ‘value of a house’, although another type of immovable is also possible. That the text does not mention any neighbours or adjoining properties could argue against this suggestion, however. In the other receipts of this kind when this charge is paid on the transfer of a house (*P.Mich. inv.* 664 and *P.Zauz.* 57), the bordering properties are enumerated. Nevertheless, such a feature seems not to be included in *BGU* III 748. But this information is occasionally found in the ἐγκύκλιον-tax receipts: for instance, *P.Tebt.* II 280 and 587⁽⁶⁶⁾ or *P.Ashm.* 24 and 25, while *P.Mich.* V 235 mentions that the neighbouring properties were established in the sales contract. Thus, occasionally the house, its appurtenances, and neighbours are described, but there seems not to have existed any standard procedure for what information was required to be mentioned in these receipts.

⁶⁵ The stroke going beyond the base line in *Hr* is shortened in the facsimile.

⁶⁶ I am grateful to Patrick Clark (Berkeley) for having discussed this piece with me.

5b v.s. n. **4b** for the long slanting stroke in the beginning of this line.

5c The oblique stroke in the end of this line could be the ‘tail’ of the preposition *hr* above, but may also be an oversize writing of *pa-* ‘son of’ (ERICHSEN, *Glossar*, 402; S.P. VLEEMING, *Demotic and Greek-Demotic Mummy Labels and Other Short Texts Gathered from many Publications*, vol. II, *Stud.Dem.* 9 [Leuven 2012], 846-51; cf. Y. BROUX, ‘O τοῦ: an Alternative to the Greek Patronymic in Egypt’, *JJurPap.* 41 [2011], 45-57, esp. 57).

6a The lost beginning of this line would have contained the patronymic of Harpaesis (v.s. **4a**), of which only scant traces remain in the right corner.

6b The name Hadrian is written differently in our text than in *P.Zauz.* 58, from the same year; it resembles the writing Trajan with an additional ⲥ (cf. P.W. PESTMAN, *Chronologie égyptienne d’après les textes démotiques (332 av. J.-C. – 453 ap. J.-C.)*, Pap.Lugd.Bat. 15 [Leiden 1967], 102-5). Yet our version seems to be more compressed; the scribe clearly tried to squeeze in the whole name on this line. Another difference is that our scribe wrote the name in a cartouche, which seems to be ligatured with the ⲥ. The last (two) letter(s) before the foreign and the divine determinatives (cf. v.s. n. **3b**) are problematic. In our transliteration, we have read *e* and *n* squashed together, but it is also possible to read ⲥtry<ns> or ⲥtr<n>s.

7a There is enough space in the lost part of the papyrus to assume that an imperial epithet, such as *sbs̄ts* or *qysrs* (*vel sim.*), would have stood first in this line. Thereafter parallels (e.g. *P.Dime* II 9 and 10) suggest *p̄ n̄tr* before ⲓntȳ m̄h̄ ‘The god who conquers’, corresponding to the Greek Ἀποκράτωρ.

7b It is difficult to decipher the traces of the season’s name in the lacuna after *ibt-2*. Next, *sw r̄qy* can be read with certainty. There are three dates, therefore, on which the piece could have been written, either in Paophi, Mecheir, or Payni in year 15 of Hadrian. The possible dates are therefore: Oct. 27 AD 130; Feb. 24 AD 131; Jun. 24 AD 131.

7c The group read as *sh̄* ‘written (by)’ Ⲛ̄ is written without the large book-roll determinative and therefore resembles *n-dr.t* (cf. the writing of the same word in the line above, however); the usual dot below the upper slanting stroke looks like a horizontal line. Yet *sh̄* is expected here and not *n-dr.t*.

7d The traces of the scribe’s name fit *M̄-R̄-s̄-Sbk* ‘Marsisouchos’ (*NB Dem.*, 582-83) better than *M̄-R̄-h̄m* ‘Marepsemis’ (*NB Dem.*, 582); the last sign seems to be a divine determinative, normally not present in the latter name. The sign, which reads *R̄*, looks as if it has coalesced with *s̄*.

8 Considering the space available, the name on this line would belong to a second signer and not represent a patronymic for Marsiscouchos. Possibly the element *hm̄* comes after one of the names, and is followed by a slanting stroke, which can be read as *pa* ‘son of’ (v.s. **5c**). The last visible traces may perhaps be read as *Wn ...* or *M ...* and are probably the remains of a second or third signee’s name.

PSI inv. D. 106

Provenance: Tebtunis Date: 1st/2nd century AD Material: papyrus;
Recto: inscribed Verso: blank Measurements: 3 cm (w) x 13,4 (h) cm.

Transliteration

1. [nḥ wḥb.w n Sbk-nb-tny/-Btn.w pḥ ntr ḥ]pḥyḥw ḥrḥ.w nḥ wḥ ḥspḥ [mtw pḥyḥw rn šḥ ḥly]
2. [nḥ nty wḥ pḥ nkt (n) šny (n)] pr-ḥ^{ḥ.w.s} ḥnḥ tḥ ḥmd.tḥ [mr šny nḥ nty ḡḡ n ...]
3. ...]
4. ... mtry ḥtḥn n] ḥswnḥ (?) n ḥpḥḥ [ḥḡ ḡḡ.t ḥr dbn ḥḡ n ...]
5. ...]
6. ...šḥ Mḥḥ-Rḥḥm Mḥḥ-Rḥḥ<sḥ>-Sbk (?) [...]
7. ...] šḥ Pḥ-šr-Gbk (pa) Sbk-ḥḥpyḥ (?) [...]
8. ...] <Pḥ>-Syf ... [...]
9. ...] šḥ ... [...]
10. ...] ḥshḥ Sḥ-Sbk (?) (pa) ... šḥ ... [...]
11. ...]
12. ...] ḥshḥ Mḥḥ-Rḥḥsḥ-Sbk (pa) Mḥḥ-Rḥḥ [...]
13. ...] ḥ...ḥ ḥshḥ Mḥḥ-Rḥḥ [...]

Translation

1. The priests of Soknebtunis, the great god,] their mouth(s) ḥbeing united,ḥ [whose names are written down below,
2. the ones who are responsible the property of] pharaoh's [inspection] and the affairs [of the *lesonis*, are the ones who speak to
3. ...]
4. ... You have satisfied our hearts with the] ḥvalueḥ (?) of the [one kite per deben tax for ...]
5. ...]
6. ... Signed by Ma]repsemis, (son of) Mar<si>souchos [...]
7. ... signed by Psenkebkis, (son of) Sokoḥnopisḥ (?) [...]
8. ...] <Pḥ>syphis, son of the like-named (?) [...]
9. ...] Signed by ... [...]
10. ...] Signed by Sisouchos (?) (son of) ... Signed by ... [...]
11. ...]
12. ...] ḥSigned byḥ Marsisouchos (son of) Marres [...]
13. ...] ḥ...ḥ Signed by Marres [...]

Line Commentary and Notes

3. It is possible that the name(s) of party B (recipient[s]) stand on this line.
4. The striking-arm determinative ought to be the remains of *swn* 'value' (ERICHSEN, *Glossar*, 414). See WINKLER, *Archiv* 60, 165 n. 70, for a parallel construction in similar texts.

6. The elements *-R'-hm* ought to be the last members of the name *M'-R'-hm* 'Marepsemis' (*NB Dem.*, 582). The *s*-sign in *M'-R'-s-Sbk* 'Marsisouchos' (*NB Dem.*, 582-3) seems to be missing.

7. The first name is clearly a *P'-šr* + divine name. The ligature representing the name of a divinity is clearly written out but difficult to decipher. It contains the letter *b*, and therefore it is probably an idiosyncratic form of *Gbk* (cf. *Pa-Gbk* in P.Mich. inv. 664, the patronymic of signer no. 1). The patronymic clearly begins with the theophoric element *Sbk*.

8. The sign following the name *P'-syf* (*NB Dem.*, 215) is probably an idiosyncratic writing of *sp-sn.w* 'the like-named' (cf. ERICHSEN, *Glossar*, 425-26; VLEEMING, *Demotic and Greek-Demotic Mummy Labels*, vol. II, 906-7).

10. Though it is inviting to read the patronymic of *S'-Sbk* (?) as *Pa-H'py* (*NB Dem.*, 399), the lack of a divine determinative renders such a suggestion implausible.

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