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## P. Petra V 68. Tax Receipts

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## 68. TAX RECEIPTS

Inv. 82S	8 x ca. 100 cm	ca. 560
Field No. XIXs	left margin 2 cm	
Glass Plate 291		
Plates CXXI–CXXIII		

These texts evidently comprise five or more separate sheets, each with a document of its own, all somehow rolled together. The division of the fragments between documents is uncertain, especially as the individual sheets may partly have overlapped in the roll or been folded in different ways. The first and second sheet were nearest to the roll's core, and their structure is reasonably clear (frs. S5i–5w). They both preserve a left margin of ca. 2 cm and some 6 cm of text. The third sheet may have been placed upside down in relation to them or possibly had a different size, as no margins are evident. The fourth and fifth sheets were so badly damaged that we can offer only a very hypothetical order for the fragments. Most of their preserved words derive from another fragment series (S3), which, according to the conservation notes, came from the surface layers of the roll's upper half. It has proven impossible to connect these with the outer layers of the main series (S5). They might interlock (as layers and counterlayers), or they might represent separate sheets which were bundled rather than rolled together. The latter may be supported by the existence of at least seven empty layers (S4) between S3 and S5, with no match on the other side of the roll. In that case, there may have been more than five documents in all. From the third document onward, line numbers are given only for indexing purposes.

The texts were probably all receipts, evidently concerning tax payments, like many other short and long receipts found in Petra (7–10, 20, 22, 32–34, 35, 37, 45–47). While there are natural similarities in phrasing, those documents provide no exact parallels for the present texts. A notable mysterious feature of the Petra tax receipts is that they were not issued by the tax collectors (*hypodektai*). Instead, they recorded payments between the current and former owners of the taxable properties until, after a considerable period of time, the tax registers were updated (see Introductions to the relevant documents). Such an arrangement is not excluded here either, but the reference to ὑποδέκτης τῶν κανονικῶν (“collector of regular taxes”) may suggest that, this time, the person who signed the receipt was the tax collector himself.

It is likely that the individual documents followed between themselves a roughly similar structure, though not precisely the same wording (cf. ll. 2–5 with 10–12). The payments are first described briefly in the third person, followed by the *hypodektes* signing in the first person. The texts may have concerned the same property, situated in a place called Doaatha (ll. 3, 17, 32), each receipt recording the payment for a different indiction year: at least the first, second, and third indiction are mentioned, the second possibly twice, unless the numeral β (l. 5) means that there were two years involved. The word ἐνοφειλομένη (“owed”) can mean that the payments were in arrears, as appears to have been usual in Petra. One of the documents was written in 558–60, and we may assume that the others derived from around the same period, if not from consecutive years. The immediately preceding first to third indiction years would have been 553–55.

The name of Theodoros appears once or twice, followed by the title of deacon (l. 21). There is, however, the problem that the name seems to be in genitive rather than nominative (ll. 21 and 27), which might make it a patronymic. This would of course not be impossible, since Theodoros was a common name. We even find a deacon named Bathyllos, son of Theodoros, in **55**, but in this particular archive we would rather expect the documents to be linked with the central character, Theodoros, son of Obodianos. Thus, another, perhaps more likely solution is that the taxpayer was actually the church of Petra, represented by Theodoros (see l. 1 comm.). This would tally with the dating, because Theodoros was still a layman in 549 (**66**), a deacon by 559 (**25**), and an archdeacon by 573 (**55**). A few of the many other fragmentary rolls covered by the same Inv. 82, notably Inv. 82U (**Single Words** 176–87), may have been linked with these or similar payments.<sup>1</sup>

The other persons mentioned in the surviving fragments are Flavius Gessios and Dusarios. Gessios was probably titled *hypodektes* in the first and third receipts. The handwriting in the second receipt may also belong to him (cf. ll. 7 and 14), but the fragments are so small that it is hard to identify the hands. While all the receipts might have been addressed to the same tax collector, it is of course possible that the persons changed during the period covered by the receipts. Dusarios may have been a patronymic, in this case most likely that of Gessios.

### First document

1	† ἔδοκ(εν) ἡ [	. . . gave . . .	5m
2	ὑπὲρ τῆς [διαφερούσης	. . . for the . . . [belonging to . . .	5t
3	καὶ Δοααθο[ις	. . . and in Doaatha . . .	5n
4	θους . . . . [		5s
5	β ἰνδικ(τίωνος) . . . [	. . . second indiction . . .	5k
6	Φλ(άουιος) Γέσσιος [	. . . Flavius Gessios . . .	5r
7	ἔσχον καὶ ἐπλ[η]ρῶθη[ν ἀκολουθῶς	. . . I have received and been paid in full [accordingly.	5o
8	τοῦ (ἔτους) υν . [	. . . in the year 453/4 . . .	5q
	vacat		5p

### Second document

	vacat		5i
9	. . [		5w
10	ὑπὲρ τῆς διαφερ[ούσης	. . . for the . . . belonging to . . .	
11	τὴν ἐνοφιλ[ομένην	. . . what is owed . . .	5j
12	τρίτης ἰν[δ]ικ(τίωνος) [	. . . third indiction . . .	
13	Δουσαριο . [	. . . Dusarios . . .	5v
14	ἔσχον κ[αὶ ἐπληρώθη]ν ἀκολουθῶς	. . . I have received [and been paid in full accordingly.	5l
15	letters		5u
	vacat?		

### Third document

	vacat		5x
16	Θεοδώρου δ]ιακ(ον- ) [ . ] . . [ . . . ] λ[		5g
17	] . . Δοααθοις τὴν ἐνοφιλομέγ[ην		
18	] . ἰνδ[ικ(τίωνος)		5y

1. In this case, around twenty rolls (or bundles of sheets) received the same inventory number, separated only by letters.

19	traces	5h
20	] . . ἔκ τοῦ Γεσίου ὑποδέκ[κ](του) [	5z

**Fourth and perhaps fifth document**

21	] Θεοδώρου διακ(ον-) αὐτῆ[ε	3f
22	] . . [	
23	] . . δευτέραε ἰ[νδικ(τίωνος)	3e
24	Δο]υσαρίου ὑποδέκ(τ-) τῶν [κανονικῶν	
25	] . α τέσσαρα ἡμῖν . .	3g
26	] ἔ[ε]χον καὶ ἐπληρόθεν ἀκολ[ούθως	
27	] ηρ[ ] Θεοδώρου . . . [	3a
28	] . . . . . κ[ ]	3b
29	ὑ]ποδέκ(τ-) τῶν κανονικ[ῶν	3c
	vacat	3d

**Fragments belonging to the fourth and fifth or further documents**

	vacat?	5c?
30	ὑ]πογραφ( ) τῶ . [	5a
	] . [	
	missing?	
31	] ἰνδ(ικτίωνος) εἰς λόγ[ ]	5a+d?
	traces	5dd
32	] . . . Δοααθο[ ]	5b+e
	?	5cc
33	] . . Φλ(αου-) . . . [	5d
	?	5bb
	] . . . . . [	5e
34	] πρώτηε ἰνδ . . [	
35	] ε ( ) (καὶ) ε . ευχθεντῶν [	5aa
	] . . . . . [	
	vacat	5f

1 εδοκ Pap. ἔδοκ(εν) 5 ἰνδικ Pap. 6 φλς Pap. 8 ς Pap. 11 ἐνοφειλομένην 12 ἰν[δ]ικ[ ] Pap. 16 δ]ιακ Pap. 17 ἐνοφειλομένην 18 ἰνδ[ ] Pap. 21 διακ Pap. 24 ὑποδεκ Pap. 26 ἐπληρώθην 29 ὑ]ποδεκς Pap. 30 ὑ]πογραφ Pap. 31 ἰνδ) Pap. 33 φλ~ Pap. 34 ἰνδ . . [ Pap. 35 ς Pap. ς Pap.

## COMMENTARY

1 † ἔδοκ(εν) ἡ [: this is the typical beginning of a receipt. It should be followed by the name of the person who had paid the sum. The following letter looks like an *eta*, suggesting that the payer was a woman or a feminine institution. As the deacon Theodoros was somehow involved (ll. 16, 21, 27), it is possible that he was acting in the name of his church (ἡ ἐκκλησία). This would also explain why his name appears to be in genitive, e.g., in the form διὰ Θεοδώρου διακ(όνου) αὐτῆς. There would be space for only a very short

identification of the church, at most for τῆς ἁγίας Μαρίας (cf. Inv. 82U, **Single Words** 185; for the long form, see **55** 14 with comm.). See also note to l. 29, for the church accounts in **83**.

2–3 ὑπὲρ τῆς [διαφερούσης ] καὶ Δοααθοῖς: this identifies the property for which the taxes were paid, e.g., ὑπὲρ τῆς διαφερούσης αὐτῆς ἐπορίμης γῆς, followed probably by the location, in Doaatha, a toponym found elsewhere only in Inv. 82U, **Single Words** 181. The word καὶ before Δοααθοῖς is difficult to explain, unless the payments concerned several plots, located in different places. The form Δοααθοῖς is evidently a dative, preceded by the preposition ἐν.

5 β ἰνδικ(τίωνος): the numeral probably denotes the second indiction year, though it recurs in another receipt (l. 23), which would be odd if the receipts concerned the same property in different years. Another alternative would be that this payment covered two indiction years at the same time, but, in similar cases, the number of years is usually expressed with the word ἔτων (cf. **7** 2, **20** 5, **35** 9, etc.). Note that this document was evidently written in 558–60 (see l. 8), so, if the receipt concerned a second indiction year, it must have been several years earlier, i.e., in 553/54. That would not have been impossible, in view of the usual delay in paying taxes in Petra.

7 ἔχον καὶ ἐπλ[η]ρώθη[v: cf. the same expression in **35** 8.

8 τοῦ (ἔτους) υν .[ : the last visible letter is probably either *tau* or *gamma*; the alternatives would thus be τρίτου or τετάρτου (if the single digits had been written in full) or simply the letter γ (if they had been written with a numeral). The year of the province would thus be either 453 or 454, i.e., the document was drawn up between March of 558 and March of 560.

11 τὴν ἐνοφίλ[ομένην: “owed,” probably referring to συντέλειαν, “taxes.”

20 ἐκ τοῦ Γεσίου ὑποδέξ[κτ](ου): the traces are faint and partly ambiguous, but the name of Gessios is clear. The final *upsilons* have been written as short horizontal strokes above *omikrons*.

21 Θεοδώρου διακ(ον-) αὐτῆς: the odd letter ending Theodoros’ name is more likely an *upsilon* than a *sigma*, resembling the equally odd last character in Δο[υ]καρίου in l. 24. The last word might be τῆς, as the ink traces before it are very faint, but that would leave a little too much space between it and the preceding abbreviation mark, and αὐτῆς would be expected if the church was mentioned earlier.

25 τέσσαρα ἡμισυ: “four and a half” must give either the amount paid or the number of the taxation units (*iuga*) or, much less likely, the area of the taxable property (see Introductions to **7–10** and **19**). Note that the amount would be quite high if it expressed the taxation units.

27 Θεοδώρου: some of the faint letters are curiously formed and the reading thus very uncertain.

29 [ὑ]ποδέκ(τ-) τῶν κανονικῶν: the conservation notes suggest that these words might have been written on the *verso*, so they could have been a kind of caption. This special title of the tax collector does not appear elsewhere in the Petra papyri, though it is attested in Egypt, see, e.g., P. Oxy. XVI 1919 (7th c.). The κανονικά were “regular” taxes, but it is difficult to know if they somehow differed from the taxes that were otherwise mentioned more vaguely in Petra. The same word is evidently attested in the fragmentary accounts of a church, **83** 2, probably referring to taxes, though the contents of the accounts remain uncertain.

30 [ὑ]πογραφ( ): this must somehow refer to a subscription or subscriber, but the exact meaning in this context is unclear.

31 εἰς λόγ[ο]ν: this would be followed by the name of the taxes, perhaps κανονικῶν, cf. P. Cair. Masp. I 67033.2 (537/38); SB XX 14458 (7th c.); Stud. Pal. VIII 1277 (5th c.); etc.

33 ] . Φλ(αουι- ) . .[ : we have not been able to decipher the name after Flavius; the ink is quite clear but the letters ambiguous. The letter before Flavius looks very much like *pi*, which would make little sense.

35 ] ε ι( ) (καὶ) ε . ευχθεντωγ: while the abbreviated *iota* might refer to *iuga* or *iugera*, the traces are too uncertain to draw any conclusions from this. The following squiggle may stand for καὶ, though equally well for something else. The most natural reading for the last word would be ἐξευχθέντων, but ἐνευχθέντων or ἐπευχθέντων might also be possible, whereas ἐντευθέντων (from ἐντυχάνω) would require some sort of an error by the scribe. The basic meaning of εὔχομαι and its compounds, “pray, implore,” would not be entirely natural in this context.

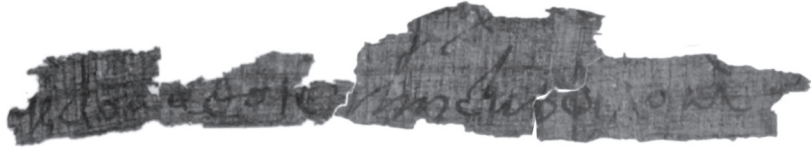




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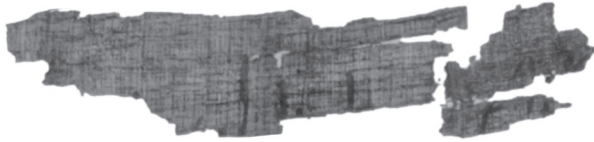
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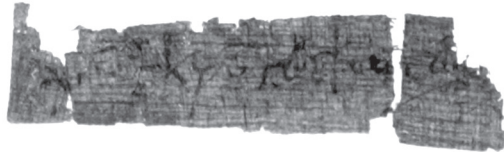
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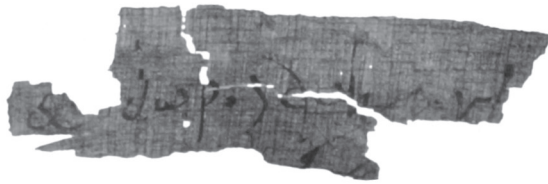
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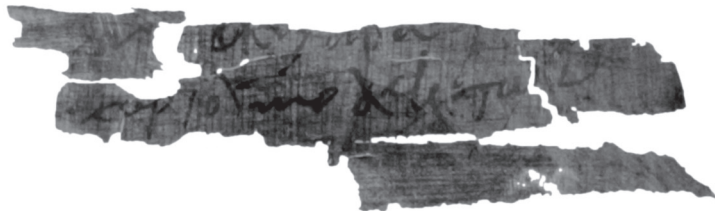
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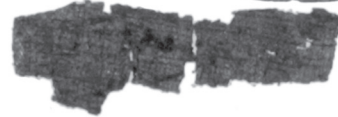
29



30



31



32



33



34



35

