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## **Another Receipt for the Poll Tax from Elephantine**

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I would like to thank the curator of the Ismailia Museum, Ahmed Ismail, for permission to image and edit this piece and for his hospitality when I visited the museum in May of 2023. I would also like to thank the two anonymous reviewers of this article who recommended various emendations that improved the article. Any errors or infelicities in this work are my sole responsibility.

- §1 The Ismailia Museum in Egypt is home to a collection of Egyptian artifacts that span the Pharaonic through Islamic periods.<sup>1</sup> In the Graeco-Roman section of the museum there is a single Greek ostrakon on display. The museum's records indicate that it was excavated by Jean Clédat in Elephantine during the 1907/08 season and that it was held in storage until it was put on display in 2019.<sup>2</sup> The ostrakon contains a receipt for the poll tax (λαογραφία) and preserves a date corresponding to 9 June AD 114.
- §2 The individual for whom the poll tax receipt was issued, a Pachnoubis son of Phanophis whose mother was named Tisatis, appears in one other tax receipt from Elephantine from the same period: [O.Berl. 34.1–2](#) (20 July AD 116). Additionally, the intermediary who issued the receipt, a man named Polybios, is mentioned in another tax receipt from Elephantine that was written five days earlier: [P.Bingen 85.8](#) (4 June AD 114). As the handwriting on each ostrakon is quite similar and betrays distinct graphic features it is evident that both were written by the same individual.<sup>3</sup>
- §3 The rate of the poll tax attested on the ostrakon is 17 drachmas. In 1899 Ulrich Wilcken claimed that the rate of the poll-tax at Elephantine/Syene from AD 19 to 92/3 was 16 drachmas annually; from AD 96/7 to 112/13 was 17 drachmas annually; and that from AD 114/15 until 170/71 was 17 drachmas and ½ obol.<sup>4</sup> In Sherman Wallace's study of taxation in Roman Egypt published nearly four decades later in 1938, he noted that "the rates established by Wilcken from Elephantine-Syene have been confirmed" with the publication of additional tax receipts.<sup>5</sup> But the present tax receipt calls into question Wilcken's chronology of proposed rates, because, despite coming from AD 114, it attests a rate of only 17 drachmas, not the 17 drachmas and ½ obol thought to have been introduced in year AD 114.
- §4 From Elephantine/Syene for the year AD 113 there are three extant poll tax receipts that attest the full 17 drachmas rate: [O.Wilck. 85](#) (13 Feb. AD 113); [O.Wilck. 86](#) (2 Mar. AD 113) and [P.Bingen 80](#) (1 Dec. AD 113). There is an additional poll tax receipt from Thebes for AD 113 that also attests a 17 drachmas rate: [O.Ont.Mus. 2.105](#) (11 Dec. AD 113). The evidence regarding the rate in AD 114 is less transparent; there is only one other receipt besides the present text that potentially sheds light on the full poll tax for this year: [SB 6.9604 \(15\)](#) (Elephantine). It lists a 17 drachmas poll tax rate and records that it was issued in "year 17 of Trajan" (l. 6), but as the ostrakon breaks off before the month is given and year 17 of Trajan extended from 29 Aug. AD 113 – 28 Aug. AD 114 it might be attesting a rate from either AD 113 or 114. Turning to AD 115, there are three extant poll tax receipts from Elephantine/Syene attesting the full rate and all are above 17 drachmas: [SB 6.9604 \(16\)](#) (8 May AD 115; Elephantine): 17 drachmas 1 obol; [O.Wilck. 102](#) (29 Sept. – 28 Oct. AD 115; Elephantine/Syene): 17 drachmas and ½ obol; [ZPE 195 \(2015\) no. 2<sup>6</sup>](#) (29 Oct. – 27 Nov. AD 115; Elephantine): 17 drachmas and ½ obol.

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1 The present Museum was completed and officially opened in February of 1934, but for some years prior artifacts had been on display in another building in Ismailia.

2 Jean Clédat was appointed the first curator of the museum in Ismailia in 1911 and donated several artifacts from his personal collection; see [du Bourguet, 1991](#): 2.561.

3 For a discussion of the shared graphic features of both ostraca see n. 5, below.

4 [Wilcken, 1899](#): 1.230–34.

5 [Wallace 1938](#): 128. In footnote no. 76 Wallace lists the poll tax receipts that had been published in the interim.

6 [Aly 2015](#): 172.

§5 In light of the foregoing evidence for the years AD 113 to 115 and the date and poll tax rate of the present receipt, Wilcken's proposed rate chronology is in need of fine tuning. It is evident, based on the new evidence from this receipt, that in the year AD 114—at least until 9 June—the rate at Elephantine for the poll tax was still 17 drachmas.<sup>7</sup> The earliest extant evidence for the poll tax rate above 17 drachmas at Elephantine/Syene comes from receipts securely dated to AD 115.

Inv. no. 451

7.5 (h) × 9.0 (w) cm

9 June AD 114  
Elephantine

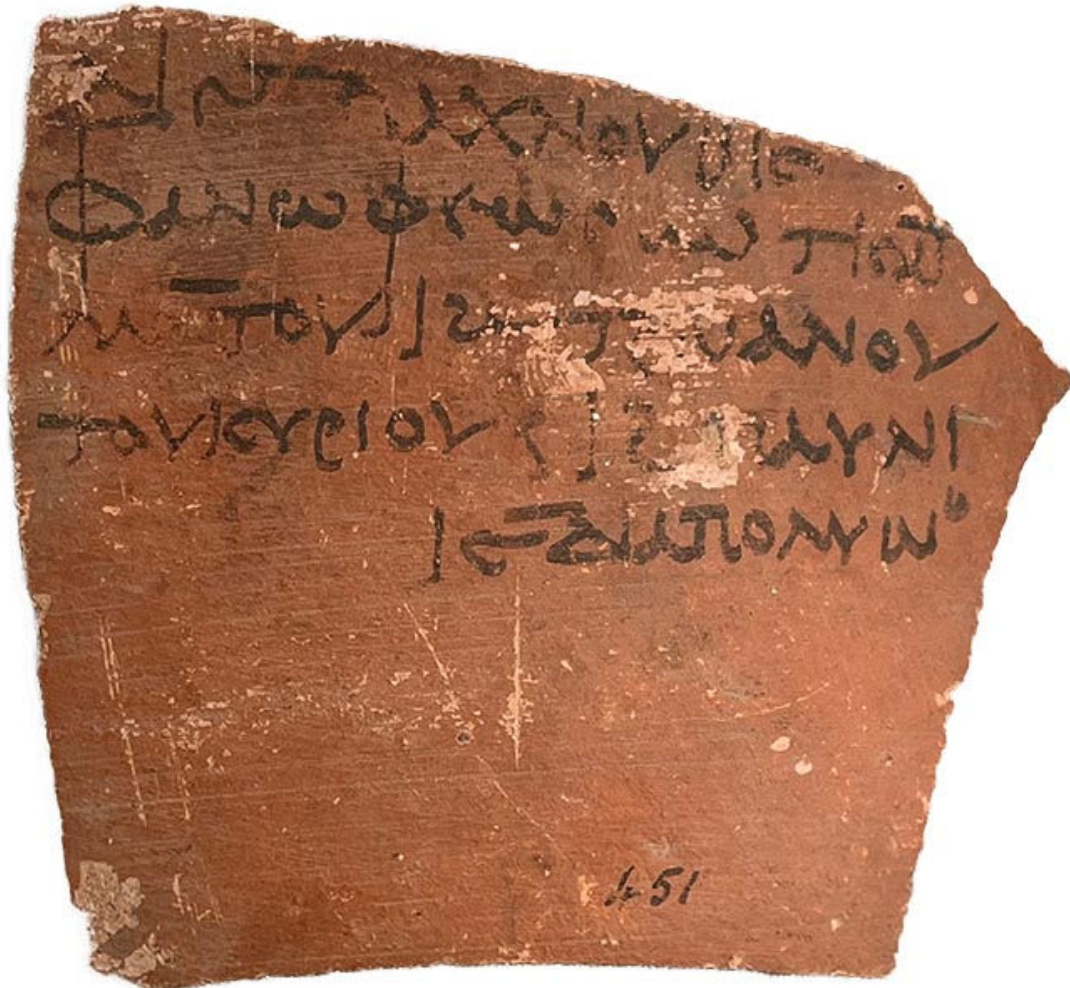


Figure 1. Ismailia Museum

διέγ(ραψεν) Παχνοῦβις  
Φανώφεως μη(τρὸς) Τισάτ(ιος)  
λαο(γραφίας) τοῦ ιζ (ἔτους) Τραιανοῦ  
τοῦ κυρίου (δραχμὰς) ιζ, Παῶνι

5 ις διὰ Πολυβίου(υ).

<sup>7</sup> There is no evidence on the receipt that the recipient was receiving a privileged reduced tax rate.

Pachnoubis, son of Phanophis, whose mother is Tisatis, paid 17 drachmas for the poll tax for year 17 of Trajan the lord. Pauni 16, though Polybios.

- §6 1–2 διέγ(ραψεν) Παχνοῦβις | Φανώφειος μη(τρὸς) Τισάτ(ιος). The Παχνοῦβις who appears in this ostrakon is to be identified with the individual bearing the same name (☞ [TM Ref 400819](#)) in ☞ [O.Berl. 34.1–2](#) (20 July AD 116; Elephantine) since the names of the father (Φανώφειος; ☞ [TM Ref 400820](#)) and mother (Τισάτις; ☞ [TM Ref 400821](#)) are identical (ll. 1–2): διέγραψ(εν) Παχνοῦβις Φανώφειος μη(τρὸς) Τισάτις.
- §7 The Egyptian female name Τισάτις (see ☞ [TM Nam 12570](#)) most often appears as Τισάτις when it is clearly functioning as a gen. (e.g. ☞ [O.Wilck. 79.2](#) [11 Apr. AD 107; Elephantine]; ☞ [O.Berl. 34.2](#) [20 July AD 116; Elephantine]; ☞ [O.Bodl. 2.817.4](#) [21 Apr. AD 141; Elephantine]), but should be understood as Τισάτιος. There are a handful of instances where the proper gen. termination is attested: e.g. ☞ [O. Wilck. 197.4](#) (29 Oct. AD 144; Elephantine); ☞ [O.Petr.Mus. 383.5](#) (1 Aug. AD 187; Diospolis [Thebes east]); ☞ [O. Bodl. 2.1530.3](#) (26 Apr – 25 May AD 187; Diospolis [Thebes east]); ☞ [O.Wilck. 688.3](#) (7 Oct. AD 179 or 211; Diospolis [Thebes east]).
- §8 The presence of both a patronym and metronym to identify Pachnoubis is done to help ensure the correct individual is identified in the document. At Elephantine the main god was Khnum so there were various individuals bearing the same name Pachnoubis (“the one of Khnum”) who needed to be distinguished for administrative purposes. For example, during the time this receipt was issued we know of another Pachnoubis son of Phanophis, but his mother was named Tachoumtbekis: ☞ [O.Wilck. 86.1–2](#) (2 Mar. AD 113; Elephantine/Syene); ☞ [O.Wilck. 87.3–4](#) (13 Jul. AD 113; Elephantine/Syene); ☞ [O.Wilck. 89.2–3](#) (20 Aug. AD 114; Elephantine/Syene); ☞ [O.Wilck. 115.3–4](#) (12 Feb. AD 120; Elephantine/Syene); ☞ [O.Wilck. 116.3–4](#) (25 Jul. – 23 Aug. AD 120; Elephantine/Syene); ☞ [O.Wilck. 122.2–3](#) (1 Apr. AD 122; Elephantine/Syene); ☞ [O.Wilck. 127.2–3](#) (6 Apr. AD 124; Elephantine/Syene); ☞ [O.Wilck. 131.2–3](#) (19 Feb. AD 125; Elephantine/Syene).
- §9 3 λαο(γραφίας) τοῦ ιζ (ἔτους) Τραιανοῦ | τοῦ κυρίου. One typically expects ὑπὲρ λαογραφίας κτλ., but periodically λαογραφίας κτλ. appears without the preposition ὑπέρ: e.g. ☞ [O.Wilck. 115.4](#) (12 Feb. AD 120; Elephantine).
- §10 4 (δραχμὰς) ιζ. One usually finds the rate of the poll tax to be first spelled out and then totaled (γίνονται) using numerals, but occasionally the rate paid is simply noted with numerals as is the case here. For a discussion of the 17 drachmas rate see above. In O.Strass. 2, p. 81 the editor notes that a 17 drachmas rate for Elephantine is attested and offers comparisons to other regions in Egypt; see also ☞ [Monson 2014](#): 156 who provides rates for Elephantine in the early Roman period as well as ☞ [van Minnen 2022](#): 307, 309.
- §11 5 διὰ Πολυβίου(υ). The Greek name Πολύβιος (☞ [TM Nam 5217](#)) is not common in published texts from Egypt; at present there are only 12 attestations for 10 individuals according to TM People. As noted above, there is one other attestation of this name from Elephantine on an ostrakon written five days before the present text where the Πολύβιος (☞ [TM Ref 417266](#)) in that text is functioning in the same way as the Πολύβιος in the present text: ☞ [P.Bingen 85.8](#) (4 June AD 114; Elephantine) Παῶνι ι διὰ Πολυβ(ίου). A comparison of the hands of both ostraca suggests that they were written by the same person. For example, in the phrase τοῦ ιζ (ἔτους) Τραιανοῦ τοῦ κυρίου that appears in each text there are a number of unique parallels: the ζ followed directly by the year sign L is formed in the same way and they are joined; τρ has the same ligature; in the word κυρίου in both texts the first upsilon is written with a more distinct Y-shape while the second one is written with a distinct v-shape. Furthermore, a comparison of the formation of the word Παῶνι that appears in both ostraca shows that they have the same graphic features. There is, therefore, every reason to believe the same Polybius appeared in and wrote both texts.

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