

Pekysis son of Psenmonthes, grandson of Pamontsnos

TM Arch 640. Version I (2020)
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Place	Diospolis (Theban East bank)
Date	AD 138 - 151
Language	Greek
Material	Ostraca
Number of texts	22, 1 uncertain
Type	Tax receipts archive
Collections	Oxford, Ashmolean Museum
Find/Acquisition	Acquired by Sayce at the end of the 19th century

Bibliography

A.E. SAMUEL / W.K. HASTINGS / A.K. BOWMAN / R.S. BAGNALL, *Death and taxes: Ostraka in the Royal Ontario Museum*, Toronto, 1971, p. 71, no. 128.

The numbers in **bold** refer to *O. Bodl.* 2.

Description

The archive of Pekysis, son of Psenmonthes and grandson of Pamon(t)snos, consists of 23 ostraca, dated between AD 138 and 151. All ostraca were acquired by Sayce in Egypt at the end of the 19th century. When he returned to Europe, they were deposited in the Bodleian Library at Oxford¹ and after the Second World War were transferred to the Ashmolean Museum, where they still are nowadays.

The protagonist is Pekysis son of Psenmonthes (TM Per 149205; the father's name is supplemented in **647**). Eleven texts also mention his grandfather, Pamon(t)snos, a rare name (**540, 545, 632, 638, 646, 756, 758, 1390, 1413, 1872, 2400**). As in **717** Pekysis is called the *son* of Pamontsnos, it is doubtful whether this receipt belongs to the archive. In the period AD 138-151, Pekysis was active as taxpayer mainly for the Theban tax district of Agorai, sometimes called Agorai Duo (see below) on the East bank, where he owned grain land for which he paid the harvest tax. Pekysis is also found as *dekanos* (see TM Arch 459) in two lists, which also provide the name of his brother Patompous (?)² (**1872**) and of his mother Senchonsis (**2367**).

THE TAXES

With the exceptions of **717, 773, 646, 2400**, which do not mention the tax district, the taxes were levied for the district Agorai, called Agorai Duo until c. AD 149 in money tax receipts.³

Most levies are capitation taxes paid in cash and sometimes recorded on the same ostrakon:

¹ K.A. WÖRZ, 'Konkordanz zwischen den Inventarnummern der Bodleian Ostraka und deren Veröffentlichungen', *ZPE* 89 (1991), p. 105.

² Πατομπούς ἀδελ(φός): the name Patompous is otherwise not attested, and is maybe to be read as Patomtous.

³ The district of Agorai Duo, attested from about AD 120 onwards, includes both Agorai Borra and Agorai Notos, see B. Palme, 'Zu den Unterabteilungen des Quartiers Ἀγοραὶ in Theben', in *Tyche* 4 (1989), p. 125-129. The name Agorai Duo is used in the titles of the money tax collectors, as is the case in our archive, but not in combination with the tax name, where Agorai Borra or Agorai Notou is still found, see D. Hagedorn, 'Noch einmal zu den Unterteilungen des thebanischen Quartiers Ἀγοραὶ', in *Tyche* 22 (2007), p. 35-46, esp. 37. **638** records unexpectedly the district of Agorai Notos instead of Agorai Duo as was common practice in that period, but the reading is unsure, as the abbreviation for Νό(του) is unusual (Hagedorn 2007, p. 43, n. 39; BL 9, p. 389; BL 13, p. 285).

four receipts mention the poll tax or *laographia*, nine the bath tax, five the dyke tax and four the tax due to the shortfall of taxpayers who had fled (μερισμός (ἀνδρῶν) ἀνακεχωρηκότων, **758, 760, 765, 793**). The μερισμός τελωνικῶν or τέλ(ους) ὠνίων (“apportionment” for the farming deficits?,⁴ **773, 778, 789, 793**), the μερισμός ναύλ(ου) λίθω(ν) (**756**), the μερισ(μός) τυλῶν καὶ ἄλ(λων) δαπ(ανῶν) (**546**) and the κυνηγίς δορκώ(νων?) (**646**) are debated taxes.

The latter expression may refer to a tax paid for the hunting of gazelles (δόρκωνες) by boat (κυνηγίς, sc. ναῦς, see TM Arch 459), but as noted by Heilporn, these animals lived in the desert or semi-desert rather than close by water.⁵

The μερισμός ναύλ(ου) λίθω(ν) is also attested in *P. Köln* 3 138, l. 4, which has μερισμός να(ύλου) λιθηγ(ῶν), apparently a tax paid for stone-carrying vessels; the stones must be destined for public buildings, as suggested in the commentary of the Cologne text.

The reading μερισ(μός) τυλῶν (mattresses?) καὶ ἄλ(λων) δαπ(ανῶν) (**546**) should probably be corrected into μερισ(μός) τελῶν καὶ ἄλ(λων) δαπ(ανῶν).⁶ Is the tax connected to the above-mentioned μερισμός τελωνικῶν/ μερισμός τέλ(ους) ὠνίων, or rather to taxes on freight?⁷

Most money taxes are paid to the money tax collectors (*praktores argyrikon*):

Askas (**540, 646, 756**), AD 139-140,
Horos (**540, 646**), AD 139-140,
Petemenophis (**756, 758, 632**), AD 140-142,
Pamonthes (**758, 632, 647, 760, 545**), AD 142-144,
Kephalon (**647, 760, 545**), AD ?143-144,
Phthosneus (**638, 639, 548**), 149-151,
Psenamounis (**546**), AD 149.

Other receipts are issued by the tax collectors (*apaitetai*) Horos and partners (**789, 793**) and Paniskos and partners (**773**).

1326, 1390 and **1413** are receipts for the payments of the harvest tax in wheat to the granary of the metropolis, collected by Gaius, Epikrates and Pamonthes respectively.

Archive texts

O. Bodl. 2 **540, 545, 546, 548, 632, 638, 639, 646, 647, 756, 758, 760, 773, 788, 789, 793, 1326, 1390, 1413, 1872, 2367, 2400**.

Uncertain: *O. Bodl.* 2 **717**.

Text types

Tax receipts; two lists of names (*dekania*-lists).

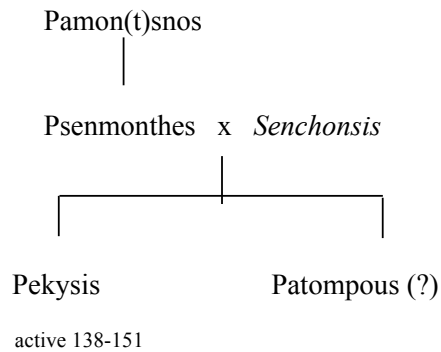
⁴ See a detailed discussion of this tax in Heilporn 2009, p. 103-116.

⁵ Heilporn 2009, p. 97-103.

⁶ As suggested by K. Vandorpe, see e.g. *BGU* 7 1564 (TM 9473): τὴν τιμὴν μετὰ καὶ τῶν τελῶν καὶ δαπανῶν; *P. Lond.* 3 1179 (TM 11874): ἀποτ[ε]ισάτω τῇ Σαραπιάδι τὰ τέλη καὶ δαπανήματα διπλᾶ καὶ ἐπέτειμ[ον].

⁷ See the freight contract *P. Oxy. Hels.* 37 (TM 15820): τῶν τελῶν καὶ ἀναλωμάτων καὶ κατὰ ποταμὸν δαπανῶ[v].

Appendices App. 1. Genealogy of the family



App. 2. Chronological overview of the tax receipts

Ostracon	TM	Date	Tax (& District)
<i>O. Bodl. 2</i>			
1326	72008	18 June 138	Harvest tax (wheat) <i>(Agorai)</i>
773	71462	8 Mar. 139	μερισ(μὸς) τέλ(ωνικῶν)
540	71238	9 Apr. 139	<i>Laographia</i> and bath tax <i>(Agorai Duo)</i>
646	71337	7 May 139	Dyke tax and κυνηγίς δορκώ(νων?) (ed. ὑπ(έρ) κυνη(γετικῶν) δορά(των))
788	71477	9 June 139	μερισ(μὸς) τέλ(ους) ὀνίων <i>(Agorai Duo)</i>
? 717	71407	2 June 140	Temple bath tax
756	71446	1 Oct. 140	[μερισ(μὸς)] ἀνακ(εχωρηκότων) καὶ ναύλ(ου) λίθω(ν) <i>(Agorai Duo)</i>
789	71478	7 May 142	μερισ(μὸς) τέλ(ους) ὀνίω(ν) <i>(Agorai Duo)</i>
758	71448	2 Sept. 142	μερισ(μὸς) ἀνακ(εχωρηκότων)

			<i>(Agorai Duo)</i>
632	71323	2 Oct. 142	Dyke and bath tax <i>(Agorai Duo)</i>
793 with BL 9, p. 400, and BL 12, p. 321	71482	15 Oct. 142 and 3 Jan. 143	μερ[ισμ(ός) τέλ(ους)] ὀνίων and μερισμ(ός) ἀνδρ(ῶν) ἀ[νακ(εχωρηκότων)] <i>(Agorai Duo)</i>
647	71338	143?	Dyke and bath tax <i>(Agorai Duo)</i>
760	71450	5 Jan. 144	μερισμ(ός) ἀνακ(εχωρηκότων) <i>(Agorai Duo)</i>
545	71243	May – June 144	<i>Laographia</i> and bath tax <i>(Agorai Duo)</i>
1390	72072	22 Oct. 147	Harvest tax (wheat) <i>(Agorai)</i>
546	71244	30 Apr. 149	<i>Laographia</i> , bath tax and μερισ(μός) τυλῶν και ἄλ(λων) δαπ(ανῶν) (or: ? μερισ(μός) τέλῶν και ἄλ(λων) δαπ(ανῶν), see above) <i>(Agorai)</i>
638	71329	22 July 149	Dyke and bath tax <i>(Agorai Notos?, see note 3)</i>
1413	72095	Sept. – Oct. 150	Harvest tax (wheat) <i>(Agorai)</i>
639	71330	1 Dec. 150	Dyke and bath tax <i>(Agorai)</i>
548	71246	? 19 July 151	<i>Laographia</i> and bath tax <i>(Agorai)</i>
2400	73034	-	Payment of wheat (probably not a tax receipt)