

# A Reversal of a Tax Policy in Roman Egypt

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**A**BRIEF NOTATION in a lengthy, recently-published papyrus roll, when juxtaposed with data available for half a century and more, documents an unprecedented reversal of governmental tax-collection policy from collective to individual responsibility.

## I. The Old Evidence

In non-nomadic societies the basic human impulse is to stay put; but when conditions become intolerable, flight remains a last resort. The advent of Ptolemaic rule in Egypt imposed, among other things, a monetized economy upon a countryside still rooted in barter. When that fundamental contradiction presented them with situations beyond their ability to understand or cope, Egyptian peasants and workmen would down tools and take to their heels.<sup>1</sup> Usually they would make for a nearby temple, where they could find asylum while awaiting a resolution of the difficulty.

That counsel of despair, flight, continued to play its rôle under Roman rule, but with a significant difference. Under the Ptolemies the flight from the job was in the nature of a strike, with the workmen waiting to negotiate a return to work; in the Roman period the flight was often a final solution: the fugitives would leave home with no hope or expectation of an early, or even eventual, return. This radical change resulted principally from the pressures of taxes and liturgies, which were applied more ineluctably under the Roman than under the feebler regime that preceded the Roman annexation of Egypt.

Unauthorized removal from one's *idia*, or registered place of abode, resulted automatically in outlawry. Such flight was

<sup>1</sup> For a case study see the brilliant analysis of *PSI V 512* by J. Bingen, *Proc. Congr. XII (= Am. Stud. Pap. 12 [1970]) 35-40.*

termed ἀναχώρησις. The image from the underlying verb (ἀναχωρέω) is that of “going up” into the hills flanking the Nile valley. From those hideouts the fugitives lived by banditry, raiding populated places in the countryside for food and other loot. A certain number—we have, of course, no statistics—made their way to the cities, looking to disappear into the protective anonymity of the urban melting-pot and eke out at least a marginal subsistence there.<sup>2</sup>

Missing persons meant unpaid taxes, anathema to the Roman administration but grudgingly and temporarily accepted in times of crisis. One such instance occurred in the last years of Claudius and the first years of Nero. For reasons not stated in the documents,<sup>3</sup> the village of Philadelphia in the Arsinoite nome (the area of the present-day Fayum southwest of Cairo) suffered a loss through ἀναχώρησις of more than ten per cent of its adult male population. Among the documents relating to these developments is one in which a group of poll-tax farmers petitions the prefect of Egypt for a reduction of their contractual obligation because

from their previously populous condition the aforesaid villages have been reduced to small numbers through some men having fled leaving no property and others having died leaving no next-of-kin, and therefore we are faced with the danger of having to abandon our collectorships because of lack of resources.<sup>4</sup>

<sup>2</sup> E.g. Caracalla’s edict of 215, *P.Giss.* 40 ii (*Sel.Pap.* 215), ordered the expulsion of “countryside folk who have fled to Alexandria from other parts.” Such evidence led A. C. Johnson, *Roman Egypt* (=T. Frank, ed., *An Economic Survey of Ancient Rome* II [Baltimore 1936]) 354 (similarly vi, 250), following the lead of E. Bickermann, *Gnomon* 3 (1927) 671–75, to the view that those flights were merely “part of an urban movement to join in the industrial activity of Alexandria, where life was more varied and less precarious than in the rural sections.” While the city undoubtedly had its attraction for some of the country-dwellers, the overwhelming evidence of the papyri clearly defines ἀναχώρησις as essentially resulting from economic ruin or distress (*cf.* Fraser 16 *infra*). People reduced to that condition were termed *exasthenesantes*, on which see *P. Thmouis* 1 p.29.

<sup>3</sup> In the absence of evidence all suggestions must remain conjectural. For Egypt one naturally thinks first of a series of low Niles producing inadequate harvests: so e.g. D. Bonneau, *Le Fisc et le Nil* (Paris 1972) 236. On the depopulation of Philadelphia (which started, however, not in 45 but later: *cf.* *JEA* 23 [1937] 65 n.3), see *P.Mich.* X 594 introd.

<sup>4</sup> *P.Graux* 2 (*SB* IV 7462; *Sel.Pap.* 281).

The prefect's reply is not preserved, but there is every reason to suppose that he granted the abatement as a *pis aller*. We do know that he proclaimed a partial tax forgiveness that induced forty-seven of the 152 missing men to return home.<sup>5</sup>

Other papyri tell us of two such *philanthropa* under Hadrian. The first, occasioned presumably by the ravages of the Jewish revolt of 115–117, was a sizable reduction of the tax in kind to be paid by tenants of public and imperial lands; for example, one carefully detailed document shows reductions on different parcels of some fifty to eighty per cent. In the second century (136) the emperor, in view of two successive years of "insufficient and incomplete" Nile floods, granted the farmers a tax moratorium of two to five years.<sup>6</sup>

Concessions like the above were, however, but occasional responses to occasional emergencies. Mostly the trend, even under "the Good Emperors," was in the other direction: in the case of the liturgies and of at least some taxes, the whole community constituting the local tax unit (e.g. the village) was made collectively responsible for the obligations of its members.<sup>7</sup> On present evidence it was under Trajan that an inchoate liturgic system became full blown, and it was also under Trajan that there was introduced a new tax, *merismos anakechorekoton*, which annually prorated unpaid taxes of fugitives among the taxpayers remaining in the community.<sup>8</sup>

In any given year the amount to be raised by the *merismos anakechorekoton* would vary, of course, with the number of delinquent fugitives. From time to time, notably in his edict ordering the taking of the fourteen-year census, the prefect of Egypt would proclaim an amnesty in order to induce the fugitives to return home.<sup>9</sup> Obviously many availed themselves

<sup>5</sup> *P.Ryl.* IV 595.133–85. On this and related documents see J. F. Oates, *Am.Stud.Pap.* 1 (1966) 87–95, with my supplementary note, *BASP* 4 (1967) 17ff.

<sup>6</sup> *P.Brem.* 36; *P.Oslo* 78 (*SB* III 6944; *FIRA* I 81).

<sup>7</sup> On collective responsibility for liturgies see my *The Compulsory Public Services of Roman Egypt* (= *Pap.Flor.* XI [Florence 1982]) 70, 79.

<sup>8</sup> Details on dates are given two paragraphs below.

<sup>9</sup> A good example of such an edict is *P.Lond.* III 904 (*Sel.Pap.* 220; *W.Chr.* 202), of 90 (amnesty, though not pronounced *expressis verbis*, is surely implied); see also *BGU* I 159 (*W.Chr.* 408). *BGU* II 372 (*W.Chr.* 19), a similar edict, was issued by the prefect M. Sempronius Liberalis not in a census year but in order to induce fugitives to return home after the dislocations caused by the uprising of 153/154. *P.Ryl.* II 78 (157) refers to Liberalis' edict περι[τῶν ἀνακεχωρηκότων], *P.Fay.* 24 (158) to his order περι τῶν ἐπιξένων ... ὥστε

of that opportunity to return home, and this fact is reflected in the extant receipts for the payment of the *merismos anakchorekoton*: in the year after the census proclamation the payment made by one of the remaining taxpayers was less than a tenth of what it had been the year before.<sup>10</sup>

The earliest attestation of the tax dates from 103 (*PSI IX 1043*), the latest from 161 (*WO 651*).<sup>11</sup> But the significance of those dates has remained unclear: do they reflect a historical reality or merely the accident of the finds? With respect to 161 that question can now be answered.

## II. The New Evidence

Papyri are not normally preserved in the damp soil of the Nile delta. Exceptionally, Greek papyri of the second half of the second and the first half of the third centuries, preserved because they were carbonized in the destruction of their repositories, have been found at two sites, mostly by clandestine diggers—which means, of course, that the finds were sold to various buyers through the antiquities markets. Fragments, more than 5,000 in number, from some three dozen rolls from the archives of the nome-capital Boubastos are today principally in the collections of Cologne and Vienna, with some 200 in Athens and some fifty at Duke University; found in the 1960s, they have recently begun to be published. The fragments from the archives of ancient Thmouis, capital in Roman times of the Mendesian nome, found between 1892 and 1906, are divided almost equally between Florence and Paris, with a few in Berlin, Geneva, and Manchester; some dozen of those fragments were published between 1903 and 1917.<sup>12</sup>

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αὐτοὺς εἰς τὴν ἰδίαν ἀνέρχεσθαι. It is a pity that we cannot know more of the attendant circumstances of a letter writer's remark in *P.Oxy. XIV 1668.17–21*, ὁ ἡγεμὼν ἀμνησίαν ἔπεμψεν ἐνθάδε, καὶ οὐκέτι φόβος οὐδὲ εἰς ἔνει. ἐὰν οὖν θέλεις, ἴσελθε καταφρονῶν.

<sup>10</sup> *WO 627, 631; cf. JEA 23 (1937) 73.*

<sup>11</sup> Some three dozen receipts for the payment of this tax are extant: to H. Braunert's list (*JJP 9–10 [1955–56] 281*) add *SB VI 9604*, nos. 18–20 (*pace* the ed. pr. of Müller, see Excursus 2 below).

<sup>12</sup> These are listed in S. KAMBITSIS, ed., *Le Papyrus Thmouis 1, colonnes 68–160 (=Publications de la Sorbonne, Sér. "Papyrologie" III [Paris 1985]: hereafter 'Kambitsis') 2. P.Bub. I (=Pap.Colon. 15) was published in 1990.*

The new evidence on the *merismos anakechorekoton* is found in *P.Thmouis* 1, published with exhaustive commentary and awesome mastery of its myriad details by Sophie Kambitsis, who devoted twelve years of assiduous effort to the decipherment, sequential arrangement, and elucidation of 109 fragments<sup>13</sup> that are anything but easy to read. Her edition includes columns 68–160 of the original roll; columns 10–67 and 161–77, as yet unpublished, are in Florence.

(a) *The Policy Change*. The matter that concerns us first appears at col. 70, line 16–col. 71, line 10. In a village that

had now fallen from 150 men to only forty-five men, of whom thirty-four had fled because impoverished and only eleven remained, the village clerk [*komogrammateus*] took off the books the amount of unpaid taxes levied on the fugitives; and he further stated that Annius Syriacus, the then prefect [of Egypt], when he conducted his *conventus* for the nome in year 3 [=162/163], decided in similar cases that those who remained should pay [only] the amount levied on themselves.<sup>14</sup>

That decision of the prefect is referred to twice again in *P.Thmouis* 1. At 124.18–125.2 we read of two villages that, “formerly populous, have now fallen to only fourteen men, of whom ten have fled and only four remain behind, and the amount of tax applicable to them must be collected in accordance with the decision in year 3 by Syriacus of excellent memory.” And at 152.13–153.4 we read of another *komogrammateus* who reported that with regard to certain taxes deferred [by his predecessor as prefect] “Annius Syriacus, in the *conventus* that he conducted for the nome in year 3, subscribed as follows: “[Those remaining] are to pay the amount of tax levied upon them, and the others are to pay the rest whenever they return

<sup>13</sup> Thirty-three of them in Florence, the rest in Paris (see Kambitsis).

<sup>14</sup> 70.16–71.10: ἀπο ἀνδρῶν] ῥῶ ... νῦν εἰς μόνους κα[τηνηκέναι] ἄνδ(ρας) μῆ, ἀφ’ ὧν τοὺς [μὲν λδ ἐξασ]θενήσαντας ἀνακεχω(ρηκέναι) [μόνους δὲ ἰα συν]-εστάσθαι, ἐκού[φισεν τὸ ἐπιβάλ(λον) τοῖς ἀνακε]χω(ρήκασι) καὶ προσέθηκεν Ἄννιον Συριακὸν τὸν ἡγεμονεύ[σ]αντα ἐφ’ ὁμοίων κεκρικέναι τῷ [γ] (ἔτει), ὅτε τὸν νομ(ὸν) διελογίζετο, τοὺς συμμένοντ(ας) τὸ ἐπιβάλ(λον) αὐτοῖς τελεῖν.

home'.<sup>15</sup> In all these instances the references are to several taxes, none of which is a *merismos*.

Though those three reports of Syriacus' decision are somewhat differently worded, their sense is the same, their import unmistakable: with that decision, made in response to a crisis of depopulation, the remaining taxpayers were required to pay only their own taxes; they ceased to be collectively liable for the taxes of the village's fugitives; the taxes of the latter were taken off the books of current receivables and classified as amounts to be collected from individual fugitives when (or if) they returned home.

At 77.10–78.16 the effect of Syriacus' ruling is recorded in detail with respect to the village of Psenathre in the Ptenchat toparchy:

The *komogrammateus* reported that in year 16 of the deified Hadrian [=131/132] the number of men in the village registered in the census was 319, but now the number of poll-tax-paying men has fallen to only ten, of whom eight have fled because, he says, being few they can not pay the whole [village assessment of 432 dr. 3 ob. 3 ch.].... Of that sum the *komogrammateus* reported that there was due to be collected from the two men remaining 9 dr. 4 ob. (for, he says, at the time when it was first settled that the aforesaid sums be paid, there was levied on each man 4 dr. 5 ob.), and he took off the books the balance of 422 dr. 5 ob. 3 ch. of silver.<sup>16</sup>

Without the explanatory information a similar calculation for another village appears at 126.6–127.2.

<sup>15</sup> 124.18–125.2: πάλαι πολυάνδρους οὔσας νῦν εἰς μόνους ἰδὲ κατηνητηκέναι, ἐξ ὧν ἀνακεχωρηκ(έναι) ἀνδ(ρας) ἰ ὑπολείπεσθαι δὲ μόνους δ, ὧν τὸ αἰροῦν ὀφείλ(ειν) πραχθ(ήναι) ἀκολούθως τ[οῖς] κ[ριθ(εῖσι)] τῷ γ̄ (ἔτει) ὑπὸ] τοῦ ἀρίστης μνή[μης Συρι]ακοῦ. The Greek text of 152.13–153.4 is at n.29 below.

<sup>16</sup> 77.10–78.16: ὁ κωμογρα(μματεὺς) ἐδήλ(ωσεν) εἶναι τῷ ις (ἔτει) [θεοῦ Ἀδ]ριανοῦ τοὺς ἐπ' αὐτῆς ἀνα[γραφομέ]νους ἀνδρας τῖθ, νῦν δὲ [εἰς μόνου]ς κατηνητηκ(έναι) ὁμολόγους ... ἀνδ(ρας) ἰ, ἀφ' ὧν ἀνα[κεχωρηκ(έναι)] ἀνδρας ἦ διὰ τό, φησί, μὴ [δύνασθαι ὀ]λίγους ὄντας τὸ πᾶν εἰσ[φέρειν] ... ἐξ ὧν ὁ κωμογρα(μματεὺς) ἐδήλ(ωσεν) ὀφείλειν ἀπαιτεῖσθαι παρὰ τῶν συνεστώτων ἀνδρῶν β (δρ.) θϜ, τῷ γὰρ χρόνῳ, φησί, ὅτε πρώτως ἐστάθη δίδοσθαι τὰ προκείμενα κεφάλαια ἐπιβεβληκέναι ἐκάστῳ ἀνδρῖ (δρ.) δ(πεντωβ.), καὶ τὰς λοιπ(ὰς) ἐκούφισεν ἀργ(υρίου) (δρ.) υκβ(πεντωβ.)χ'. Οἱ ὁμολόγους see n.25 *infra*.

We can, as it happens, date Syriacus' decision to a precise month. M. Annius Syriacus was prefect of Egypt in 161–164.<sup>17</sup> The prefect's *conventus* for the nomes of the eastern Delta was held annually in January.<sup>18</sup> In year 3 (of Marcus Aurelius and Lucius Verus) that would correspond to January 163. That is when, as we learn from *P.Thmouis* 1, the Roman government gave up demanding the taxes of the fugitives from those who remained behind, and it is thus no accident that the last extant receipt for a payment of the *merismos anakechorekoton* dates from 161.

At 120.13–21 *P.Thmouis* 1 cites some *komogrammateis* of 166/167 as reporting that certain villages were completely depopulated, and that “at his *conventus* Syriacus of excellent memory had canceled such taxes.”<sup>19</sup> Although that order (as the editor carefully notes [45]) was issued “pendant le *conventus* d'une année non indiquée,” it fits hand-in-glove with, and was very likely part of, Syriacus' above-discussed ruling of January 163: where a few taxpayers remained, Syriacus ended their collective liability for the taxes of the fugitives; where no taxpayers remained—*i.e.*, where the depopulation was total—the tax cancellation was total. In all likelihood, then, this last was also part of the decision of January 163. Alternatively, it could have been a supplement, or ‘follow-up’, issued at the *conventus* of January 164. After that Syriacus was out of office.

As it appears in *P.Thmouis* 1, Syriacus' policy change was not promulgated in a general edict addressed to all of Egypt, but was issued in a *conventus* in response to specific crisis situations in the Mendesian nome of the Nile delta region. But, as noted above, some *komogrammateis* of that region referred to Syriacus' having made the same ruling in “similar situations,” and some of those situations may have been in other nomes, *e.g.* in

<sup>17</sup> Cf. G. Bastianini, “Lista dei prefetti d'Egitto dal 30<sup>a</sup> al 200<sup>p</sup>,” *ZPE* 17 (1975) 295f, and “Lista dei prefetti d'Egitto dal 30<sup>a</sup> al 200<sup>p</sup>. Aggiunte e correzioni,” 38 (1980) 82.

<sup>18</sup> The annual schedule for the prefect's *conventus* in Egypt was detailed by U. Wilcken, *ArchPF* 4 (1908) 366–433, 6 (1920) 373–76, further refined by G. Foti Talamanca, *Ricerche sul processo nell' Egitto greco-romano* I (Milan 1974).

<sup>19</sup> 120.13–21: φήσαντες τ[ὰς] κόμας πάλαι πολυά[νδ]ρους οὔσας νῦν εἰς ὀλί[γους ὅ]λως περιεστάσθαι [οὓς καὶ ἐ]ν ἀναχωρήσει εἶναι, [προσέθηκ]αν δὲ καὶ Συριακὸν [τὸν ἀρίστ]ης μνήμης ἐπὶ τοῦ [διαλογισμ]οῦ τὰ ὅμοια ἀπολελυ[κέναι].

Upper Egypt, whence the extant receipts for the tax run, as noted above, only to 161. In any case, there is evidence of the same or similar dispositions in another nome not many years later.

On the day corresponding to 21 February 168 the prefect Q. Baienus Blassianus wrote to a strategos in the Arsinoite nome:

The taxes of the destitute fugitives customarily collected through a *merismos* I grant for the present to be suspended in order that those in flight may return to their homes and those still there may be able to remain....<sup>20</sup> And you must ... carefully ascertain who in reality are fugitives.... For, even if a postponement of the tax collection has become necessary for the present, care must be taken so that hereafter too the indigenes are not burdened with the taxes of non-fugitives.<sup>21</sup>

Like Syriacus' ruling, this suspension of the *merismos* sounds like an *ad hoc* response to a particular circumstance: note especially ἀναγκαία ἐγένετο, a stock phrase in imperial and prefectorial edicts.<sup>22</sup> Note also the repetition of πρὸς τὸ παρὸν, emphasizing the prefect's expectation that the *merismos* would be reimposed after a brief respite (ὑπέρθεσις, a term that, perhaps significantly, does not occur in *P.Thmouis* 1). Whether it was later reimposed will be discussed in Excursus 2.

(b) *The Sequel*. In the Mendesian nome, as reflected in *P.Thmouis* 1, Syriacus' policy was continued by his successors in the prefecture for about ten years. In one village,

pursuant to his report to the then prefect Blassianus that the village had been attacked and burned already in year 7 [=166/167], the *komogrammateus* suspended the taxes due, adding that the male population in the village had fallen from a large number to only two, and they had fled. Conse-

<sup>20</sup> That is, they will not have the additional burden of paying the fugitives' taxes. As appears from this and the previously quoted passages, 'suspend' in this context is tantamount to 'cancel': cf. *ZPE* 38 (1980) 251f.

<sup>21</sup> *SB* XIV 11374: τὰ ἐπικεφάλαια τῶν ἀνακεχωρηκῶτων ἀπόρων συνήθως [ἐκ μ]ερισμοῦ εἰσφερόμενα συνχωρῶι πρὸς τὸ παρὸν [ἐπ]ισκεθῆναι (l. -σχε-), ἵνα οἱ ἐν ἀναχωρήσει ὄντες ἐπανεέλθωσι εἰς τὴν οἰκίαν καὶ οἱ ὄντες συμμένειν δύνονται (l. -ωνται) ... προσήκει δὲ καὶ σέ ... ἐπιμελῶς ἐξετάξε[ιν] τίνες εἰσὶ οἱ τῷ ὄντι ἀνακεχωρηκότες ... εἰ γὰρ πρὸς τὸ παρὸν ἀναγκαία ἐγένετο ὑπέρθεσις τῆς εἰσπράξεως, ἄλλου προνοηταίον (l. -έον) ἐστὶν μηδὲ ὕστερον τοὺς ἐπιχωρίους κατ[α]β[α]ρεῖσθαι εἰσφοραῖς τῶν οὐκ ἀνακεχωρηκῶτων.

<sup>22</sup> E.g. *SB* I 3924.10 (edict of Germanicus, 19), *Hibis* 4 (*OGIS* II 669, *IGR* I 1263.8, 19, 41 [edict of Ti. Julius Alexander, 68]).

quently, deferral continued from then [year 8] to year 10 [=169/170].

The nome secretary adds, in excellent bureaucratese, “Accordingly, [the taxes] have been suspended [by me] for year 11, since ... no [prefectorial] decision relating to them has been made known to me.”<sup>23</sup> Similar language follows (116.2–16, 117.3–17) with respect to two other villages. Further, several *komogrammateis* report that

they have taken off the books the taxes of the men registered in their villages, because in former times ... the villages had been populous but now some were completely deserted while others had fallen from a large number of men to a few, the majority of whom had fled because impoverished; and they further stated that Bassaeus Rufus, *vir clarissimus*, in year 9, when he conducted his *conventus* for the nome, canceled similar taxes for other villages of the nome.<sup>24</sup>

That was the *conventus* of January 169. Those suspensions also continued into year 11 (=170/171).

A modification of the policy came at the *conventus* of year 13, that is in January 173. On that occasion the prefect C. Calvisius Statianus ruled, with reference to some twenty villages, that a portion of the taxes taken off the books in prior years should be restored to the tax rolls as collectible.<sup>25</sup> In one instance, for example, the reinstatement amounted to 128 dr. 2 ob. 4 ch. from a total of 922 dr. 1 ob. 3 ch., in another 73 dr. 2 ob. from 300 dr. 4

<sup>23</sup> 114.6–20: ὁ κωμογρα(μματεὺς) ... φήσας τὴν κώμ(ην) ἐφόδου ἐμπεπρῆσθαι ἔτι ἀπὸ τοῦ ζ (ἔτους) ἀκολουθῶς τοῖς Βλασσιανῶ τῶ ἡγεμονεύσαντι γρα(φείσι), διέστειλεν [the taxes of year 8] προσθεῖς τοὺς ἐν αὐτῇ ἄνδρας ἀπὸ πλείονος ἀριθ(μοῦ) εἰς μόνους β̄ κατηντηκέναι, οὗσπερ ἀνακεχωρηκέναι. ἔνθεν κατ' ἀκολουθ(ίαν) αὐτοῦ ἔκτοτε μέχρι τοῦ ι (ἔτους) ἐπεσχέ[θη]· παρ' ὃ καὶ πρὸς τὸ ιᾱ (ἔτος), ἐπεὶ κα[θότι] πρόκειται οὐδὲν ὡς περ[ὶ αὐτῶν] κριθὲν φανερόν μοι ἐγέν[ετο], διαστέλλεται.

<sup>24</sup> 76.10–77.2: κεφάλαια ... ἐν τοῖς ἐπὶ τῶν κωμῶν ἀναγραφομένοις ἀνδράσι ἐκούφισαν ἐπὶ τῶ τοῖς πάλαι χρόνοις ... τὰς κώμας πολυάνδρους εἶναι, νῦν δ[ὲ] τὰς μὲν τέλεον ἐγλελοιπέναι τὰς δ[ὲ] ἀπὸ πλείονος ἀριθμοῦ ἀνδρῶν εἰς ὀλίγους κατηντηκέναι, ἀφ' ὧν τοὺς πλείστους ἐξασθενήσαν[τας] ἀνακεχωρηκέναι, προσέθηκα[ν δὲ] Βασσαῖον Ῥοῦφον τὸν λαμπρότ[ατον] τῶ θ̄ (ἔτει), ὅτε τὸν νομὸν διελογί[ζετο], τὰ ὅμοι[α ἐπὶ] ἐτέρων κωμῶν τοῦ νομ[οῦ] ἀπολελυκέναι.

<sup>25</sup> E.g. 73.19–22: τὰς εἰς ὁμόλ(ογον) ἀποκαταστ(αθείσας) ... ὡς κριθ(είσας) ὑπὸ Στατιανοῦ ἐν ᾧ ἐποιήσατο τοῦ νομοῦ διαλογισ(μῶ) τῶ ιγ̄ (ἔτει) [ἀ]ργ(υρίου) (δραχμᾶς) (numeral). For other instances see the Index Général s.v. ὁμόλογον (p.187); the related sense of ὁμόλογος as poll-tax payer occurs at 77.13 (quoted above n.16); cf. *ChrEg* 49 (1974) 162.

ob. 3 ch., in a third 780 dr. 4 ob. 6 ch. from 1883 dr. 3 ob. 1 ch.<sup>26</sup> In no instance does the amount reinstated exceed forty per cent of the total suspended; in one instance it is as little as six per cent.

In none of those instances is a reason stated for the prefect's decision. Kambitsis suggests (30) two possibilities: (1) the money came from the confiscation and sale of property abandoned by the fugitives; or (2) it came from fugitives who returned home, able to pay their arrears. Of these, (1) is the less likely: it is difficult to find that imputation in the Greek of the references to Statianus' ruling, and we know that many (if not most) of the fugitives left no taxable property behind.<sup>27</sup> Suggestion (2), while conjectural, is a priori the stronger possibility; if confirmatory evidence ever appears, it would indeed imply that by the beginning of the year 173 "la crise qui sévissait dans le nome était en train de s'atténuer."

However that may be, we can be clear about what Statianus' action was and was not. It was a reimposition—for a reason or reasons at which we can only guess—of a small fraction of the total of taxes defaulted by fugitives, taxes whose collection had been suspended by the prefects of the preceding ten years in continuation of the policy instituted by M. Annius Syriacus. In the several references to Statianus' action there is not the slightest implication that the reimposed taxes were to be collected by reactivating the *merismos anakechorekoton*. In other words, Statianus' action of January 173 was not a return to the principle of collective responsibility. In fact, the language points in exactly the opposite direction. In each instance Statianus ordered the reinstatement of a precise sum, itemized to the last chalkous. Those can only have been the amounts owed by designated individuals, presumably returning fugitives. The purpose of the *merismos anakechorekoton* was to make good the totality of the tax shortfall caused by the disappearance of the fugitives, not the small fractions of Statianus' order. In short, Statianus did not reinstate the *merismos anakechorekoton*.

<sup>26</sup> 73.18–22, 80.14–18, 103.3–104.4.

<sup>27</sup> This is frequently emphasized; cf. e.g. the document quoted above 2f; also *P.Oxy.* II 251, 252 (*W.Chr.* 215), 253; XXXIII 2669; *P.Mich.* X 580.

## Excursus 1: Causes of the Depopulation

While ἀναχώρησις was a chronic phenomenon in Roman Egypt, there were periods when extreme distress led to extreme depopulation of the rural villages.<sup>28</sup> One such period has long been known to have occurred in Marcus Aurelius' early years. With *P.Thmouis* 1 we acquire a much clearer picture of those events and of their dates.

(A) *Crop Failure*. Syriacus' policy change of January 163 came after a few years of tax deferrals granted by his predecessors. This is stated quite unambiguously in *P.Thmouis* 1 at 152.12–153.18:

The *komogrammateus* reported in year 23 [of Antoninus Pius=159/160] that [certain taxes] had to be deferred until prefectorial cognizance owing to the abandonment of one village and because in the others, formerly populous, only two men are registered in the census and they have fled. As for the deferred sums, in the *conventus* that he conducted for the nome in year 3 Annius Syriacus subscribed as follows: “[Those remaining] are to pay the amount of tax levied upon them, and the others are to pay the rest whenever they return home.”<sup>29</sup>

The text goes on to say that the suspension of the fugitives' taxes continued to year 11 (=170/171).

It thus becomes clear that severe depopulation began in the Nile delta even before the accession of Marcus Aurelius. The cause of the depopulation in those years appears at several other places in *P.Thmouis* 1. At 109.1–9 we read of taxes suspended on a vineyard that “the *komogrammateus* reported had for the first time in year 23 of the deified Antoninus Pius become *chersos* [dry],” *i.e.*, land unproductive because beyond the

<sup>28</sup> Although severe, total depopulations, such as those evidenced by *P.Thmouis* 1, were the result of occasional crises, ἀναχώρησις was a chronic and endemic phenomenon that simply peaked in those crises. As characterized by Kambitsis, ἀναχώρησις was “un fait fréquent et banal” (28). See Excursus 3 below.

<sup>29</sup> 152.12–153.4: ὁ κωμογρα(μματεὺς) τῷ κ̄γ̄ (ἔτει) ἐδήλωσεν ὀφείλειν διασταλῆναι ἄχρι ἡγεμονικῆς διαγνώσεως διὰ τὸ τὴν μὲν ἡρημῶσθαι, ἐπεὶ δὲ τῶν ἐτέρων πάλαι πολυανθρώπων οὐσῶν μόνους β̄ ἀναγράφεσθαι, οὓς καὶ ἀνακεχω(ρηκέναι). τῶν δὲ κεφαλαίων διασταλ(έντων) Ἄννιος Συριανκός, ἐν ᾧ ἐποίησατο τῷ γ̄ (ἔτει) τοῦ νομοῦ διαλογισ(μῶ), ὑπέγραψεν οὕτως· ... τὸ [ἐ]πιβάλλον αὐτοῖς τελεσά[τ]ωσαν, τ[ὸ] δὲ λοιπὸν οἱ ἄλλοι ὅταν ἐπανεέλθωσιν.

reach of the fertilizing Nile flood.<sup>30</sup> That tax suspension also continued to year 11. Another such vineyard case is recorded at 110.1–11.

At 156.17–157.7 there is a statement regarding certain parcels of land normally devoted to growing cereal crops: because they were found on inspection in year 22 (=158/159) to be *chersos* the taxes on them had been likewise deferred, in most cases continuously also to year 11.

Lastly, at 108.16–20 we read: “The taxes on a vineyard ... were suspended in year 1 [160/161] of our lord Aurelius Antoninus Caesar and the deified Verus upon its becoming *chersos*.”<sup>31</sup> It thus seems clear that the basic—though probably not the only—cause of the depopulation in the years leading up to Syriacus’ decision reversing the practice of collective tax responsibility was a series of inadequate Nile rises and consequent crop failure or insufficiency.

(B) *Plague*. Early in 166 the ravages of a plague forced Lucius Verus to abandon a victorious campaign in Parthia and return his army to its base in Syria. Perhaps in extrapolation of Ammianus Marcellinus’ report (23.6.24) that the plague swept the Roman Empire spreading its contagion everywhere *ad usque Rhenum et Gallias*, most historians of the nineteenth and twentieth centuries have tended to maximize—often in purple prose—the plague’s deleterious effects upon the Empire, some even depicting it as causing death and devastation so extensive that “the ancient world never recovered from the blow inflicted upon it by the plague which visited it in the reign of M. Aurelius.”<sup>32</sup> Not many, I think, still regard that plague as such an historical watershed, but it was surely an epidemic that spread to many parts of the Empire, including Rome itself.

Did the plague penetrate Egypt? Given the proximity to Syria, one would expect that it did. But until now the only ancient source to make mention of Egypt in that connection has been an

<sup>30</sup> 109.1–9: παρετέθη τὸν κωμογρα(μματέα) προσπεφωνηκέναι πρώτως τῷ κ̄γ̄ (ἔτει) θεοῦ Αἰλίου Ἀντωνίνου τὴν ἄμπελ(ον) ... κεχερωσῶσθαι ... ἔκτοτε μὲν οὖν ἐδηλώθη τὰ τελέσματα ἐπεσχῆσθαι.

<sup>31</sup> 108.17–20: ἀμπέλου ... τὰ τελέσματα τῷ ἄ (ἔτει) Αὐρηλίου Ἀντωνίνου Καίσαρος τοῦ κυρίου καὶ θεοῦ Οὐήρου ἐπεσχῆθη ἐπὶ τῷ κεχερωσῶσθαι.

<sup>32</sup> The most thorough review of the ancient sources is still that of J. F. Gilliam, “The Plague under Marcus Aurelius,” *AJP* 82 (1961) 225–51; but his evaluation of the papyrological evidence must now be revised in the light of *P. Thmouis* 1. The quotation is at 225, citing B. G. Niebuhr.

obscure first- or second-century historian, Crepereius Calpurnianus, and he, following his Thucydidean model, describes the plague as originating in Ethiopia and spreading thence through Egypt into Parthia, where it remained—good riddance.<sup>33</sup> Nearly a century ago Wilcken acutely suggested that the severe depopulation recorded in the early-published carbonized fragments (*supra* n.12) resulted from the plague. A quarter-century later, with increasing evidence of ἀναχώρησις in published papyri and none of epidemic, Wilchen retracted his suggestion; it continued, however, to be espoused by others.<sup>34</sup>

A passage in *P.Thmouis* 1 now tells us *expressis verbis* that the plague did indeed spread into Egypt—at least into the Delta region—and decimate the population. From 104.9–18 we learn that in year 9 (=168/169) a *komogrammateus* “took off the books [certain] taxes, declaring that most of the inhabitants of the village had been killed by the rebellious Nikochites when they attacked and burned the village, and others had died of the pestilential condition, and the rest, very few in number, had fled.”<sup>35</sup>

(C) *Rebellion*. A brief notice in Cassius Dio (72.4.1f) is our principal literary source for the revolt of the Bucoli, who launched their attacks—even against Alexandria, if we are to credit Dio—from their hideouts in the swamps of the Nile delta. Dio appears to place the outbreak of the uprising in 172/173. *P.Thmouis* 1 now reveals that the attacks on the villages of the Delta began as early as 166/167.

<sup>33</sup> *FGrHist* 208 with commentary. The statement is relevant to our concern irrespective of the controversy over the historicity of Crepereius Calpurnianus *et al.*, on which see e.g. C. P. Jones, *Culture and Society in Lucian* (Cambridge [Mass.] 1986). I thank Everett Wheeler for this reference.

<sup>34</sup> Notably H. Braunert, *Die Binnenwanderung* (Bonn 1964) 166; also A. E. R. Boak, “The Population of Roman and Byzantine Karanis,” *Historia* 4 (1955) 250. Wilcken’s retraction of his 1903 conjecture came in *ArchPF* 8 (1927) 311. For further details and bibliography see *P. Thoumis* 1, 29 n.3. Relevant and possibly relevant documents from Egypt published since Gilliam’s article (*supra* n.32) have elicited a fair amount of comment, notably from G. Casanova; see, most recently, “Altre testimonianze sulla peste in Egitto. Certezze ed ipotesi,” *Aegyptus* 68 (1988) 93–97 with bibliography. It should be noted that Casanova’s hypotheses and reconstructions are not universally accepted.

<sup>35</sup> 104.9–18: ὁ αὐτὸς κωμογρα(μματεὺς) ... ἐκούφισεν φήσας τοὺς πλείστους τῶν ἀπὸ τῆς κώμης ἀνειρησθαι ὑπὸ τῶν ἀνοσίων Νεικωκειτῶν ἐπελθόντων τῇ κώμῃ καὶ ἐμψησάντων αὐτήν, καὶ ἄλλους τῷ λοιμικῷ καταστήματι τετελ(ευτηκέναι), καὶ τοὺς λοιποὺς ὀλιγίστους ὄντας ἀπο(πε)φενυγέναι.

*P.Thmouis* 1 has three references to such attacks. (1) The first, referring to 168/169, is in col. 104, quoted just above in (B) of this excursus. The identification of those “rebellious Nikochites” with the Bucoli was made by M. Manfredi citing Achilles Tatius 4.12.7f, where Nikochis is called the headquarters of the Bucoli.<sup>36</sup> (2) At 114.6–10 we read of a statement by a *komogrammateus* “that the village was attacked and burned already in year 7 [=166/167], as was reported to Blassianus the then prefect.”<sup>37</sup> While the Bucoli are here not cited by name, the parallelism with the language of col. 104 and the temporal proximity leave little doubt that they were in fact the attackers. (3) At 116.2–11 we read “that of the fisherman some were killed by the rebellious Nikochites who attacked the village (as reported ... to Blassianus the then prefect) and [the number of the rest] fell to only five men, [so that the *komogrammateus*] took the share of taxes of the missing twenty-six off the books.”<sup>38</sup> The mention of year 8 that follows, combined with the reference to a previously-rendered report to Blassianus (who was prefect in 167–168), would seem to indicate that this village, like the one of (2) above, was attacked in 166/167.<sup>39</sup>

### Excursus 2: Is the *Merismos Anakechorekoton* in Evidence after Marcus Aurelius?

The question is really bipartite: (1) After the the suspension was the tax later reimposed? (2) Was the tax collected without interruption in some nomes *e.g.* in Upper Egypt (far from the raids of the Bucoli and, as far as we know, from the plague)?

<sup>36</sup> Cf. *P.Thmouis* 1.104.13n. (p.99).

<sup>37</sup> 114.6–10: ὁ κωμογρα(μματεὺς) ... φήσας τὴν κώμ(ην) ἐφόδου ἐμπεπρήσθαι ἔτι ἀπὸ τοῦ ζ (ἔτους) ἀκολούθως τοῖς Βλασσιανῶ τῷ ἡγεμονεύσαντι γρα(εῖσι).

<sup>38</sup> 116.2–11: ὁ κωμογ[ρα(μματεὺς)], φήσας τῶν ἀμφιβολ(έων) τοὺς μὲν τε[τε]λ(εντηκέναι) τοὺς δὲ ἀνηρῆσθαι ὑπὸ τῶν ἀνοσειῶν Νικωχειτῶν ἐπελθόντ[ω]ν ... καὶ περὶ τῆς ἐφόδου [γρ]α(φῆναι) ... τῷ ἡγεμονεύσαντι Βλασσιανῶ καὶ εἰς μόνους καταγῆσ(αι) εἰς ἔ, τῶν διαφερόντων κῆ τὸ μέρος ἐκούφισεν.

<sup>39</sup> So too Kambitsis 115 *ad* 115.21–116.18. In the following year, as we learn from 99.3–11, the remnants of the population of three villages, apparently because they were suspected of having sided with or helped the rebels, “were killed ... by the military force dispatched, and the villages are now [170/171] totally deserted” (ἀνηρῆσθαι τῷ ἡ (ἔτει) ὑπὸ τῆς πεμφθείσης στρατιωτικῆς δυνάμεως καὶ ὀλερῆμους εἶναι τὰς κώμας).

The evidence on *merisomoi* in general is far from clear-cut. There are, for example, dozens of receipts for taxes called *merisomoi* without any following qualifiers. S. L. Wallace long ago contemplated and rejected as unlikely the notion that those (*sc.* or some of them) might record payments for the *merismos anakechorekoton*.<sup>40</sup> That leaves for our consideration a single document, an ostrakon from Syene in the Ashmolean Museum published as *O. Tait* I 66 no. 21.

Tait, following the lead provided by WO in half a dozen examples, read the payment as made ὑπ(ἐρ) μερισμ(οῦ) ἀνδ(ριάν-τος) ἀν(α)κ(εχρυσωμένου). Those resolutions of the abbreviations were called into question by Wallace, who argued for revising to ἀνδ(ρῶν) ἀν(α)κ(εχωρηκότων).<sup>41</sup> This was rejected by W. Müller,<sup>42</sup> but his arguments are far from compelling; the reading ἀνδριάντ(ος) of WO 151, which he cited as “entscheidend,” was revised to ἀνακεχ(ωρηκότων) in the re-edition of the ostrakon as *O. Leid.* 181. Recently, ignoring Müller’s intervention, the late John C. Shelton demonstrated convincingly that Wallace had been right all along about the ἀνδ( ) ἀνακ( ) receipts, and that Wilcken’s century-old notion of a head tax to pay for regilding imperial statues was an insubstantial pipe-dream, a will-o’-the-wisp pure and simple.<sup>43</sup>

Having discarded the editor’s resolution of the key abbreviations, do we then have instead in the Ashmolean ostrakon a receipt for *merismos anakechorekoton*? If so, that would be decisive for the question of this excursus, because that receipt was very likely (from the probable identity of one of the tax collectors) written in 194. The sticking point is the assumption that ἀνκ was miswritten for ἀνακ, and that not only once but twice.<sup>44</sup> *Unicum ergo suspectum*. It might conceivably be argued that writing ἀνκ for ἀνακ was a (phonetically induced?)

<sup>40</sup> *Taxation in Egypt* (Princeton 1938) 167f. His argument from the tax rates or amounts, however, strikes me as less cogent than a simple a priori deduction.

<sup>41</sup> Wallace (*supra* n.40) 160f, followed by Braunert (*supra* n.11).

<sup>42</sup> *MODG* 6 (1958) 4.

<sup>43</sup> “Ostraca from Elephantine in the Fitzwilliam Museum,” *ZPE* 80 (1990) 237f. Note especially, “The word ἀναχρυσόω is not attested outside of abbreviations in this context. That is, Wilcken invented it for the sake of this tax.”

<sup>44</sup> A photograph of the ostrakon obtained from the Ashmolean supports Tait’s reading of ἀν<sup>δ</sup> ἀν<sup>κ</sup> in lines 6f.

vagary of this particular writer. But that is surely a shaky foundation of which to build a case, the more so as the rest of the text of the ostrakon shows only a single instance of an omitted vowel, the second iota of the name Bienchis.

In sum, the suspension of the collection—in other words, the cancellation—of the *merismos ankechorekoton* in at least parts of Egypt under Marcus Aurelius is amply attested. Its survival or revival under Septimius Severus is, on present uncertain evidence, at most a possibility.

### Excursus 3: Broader Implications

If a man were called to fix the period in the history of the world, in which the condition of the human race was most happy and prosperous, he would, without hesitation, name that which elapsed from the death of Domitian to the accession of Commodus.... The forms of the civil administration were carefully preserved by Nerva, Trajan, Hadrian, and the Antonines, who delighted in the image of liberty and were pleased with considering themselves as the accountable ministers of the laws.... The labours of these monarchs were overpaid by the immense reward that inseparably waited on their success; by the honest pride of virtue, and by the exquisite delight of beholding the general happiness of which they were the authors (Edward Gibbon, *The History of the Decline and Fall of the Roman Empire* (1776) ch. 3.

From Gibbon to the present that has remained the accepted view of the Roman Empire: a world of great, probably unprecedented, well-being for an unprecedented number of people during the first two centuries of the Pax Romana, with the decline (leading to the fall) commencing in the tumultuous and distressed conditions of the third century.

Brilliant synthesizer that he was of awesome quantities of varied and widely diffused primary and secondary sources—and that in the pre-computer age—Rostovtzeff worked comfortably within that conventional framework. Thus, in his treatment of ἀναχώρησις (*Roman Empire* [1926] 528 n.50) we read: “The ἀναχώρησις remained the characteristic feature of Egyptian life even in the comparatively happy period of the first and the beginning of the second century. It seems, however, as if the mentions of ἀναχωρήσεις in this period may all be explained by exceptional circumstances.” In the second edition (1957) Peter Fraser repeats this (677 n.52), citing *PSI* 1043 as possible addi-

tional support. But the impact of the increasing documentation is not lost on Fraser, who adds, "Yet the ultimate cause was undoubtedly the policy followed by the Roman government in the exploitation of Egypt" (with a reference to Rostovtzeff's own article in *JEconBusHist* 1 [1929]).<sup>45</sup>

Under Septimius Severus, as Rostovtzeff read the evidence, "the conditions of the land were very bad and ... ἀναχωρήσεις became a real plague" (599 n.15<sup>1</sup>=712 n.15<sup>2</sup>). By the middle of the third century, "under the pressure of these [anarchic] conditions ... people fled from their places of residence ... [to] a life of adventure and robbery in woods and swamps ... It was an everyday occurrence for a man to have his property sold up, to become a beggar, to flee from his place of residence" (424, 428<sup>1</sup>=476, 480<sup>2</sup>).

In reality, from accumulated evidence, old and new, it has become clear that long before the third century ἀναχώρησις was not the occasional, crisis-generated phenomenon envisaged by Rostovtzeff (crises, of course, made matters worse), but a chronic element of life in Roman Egypt, "un fait fréquent et banal" (Kambitsis 28). The unambiguous evidence of the *merismos anakechorekoton* is available for most of the second century from its earliest years, and the normal genesis of legislation makes it reasonable to suppose that the phenomenon of ἀναχώρησις had been around for some time (and growing) before the tax was introduced.

"Coming events cast their shadows before." In one matter after another ancient historians in our own time have discerned the seeds of third-century decay in the second-century prosperity. The history of the *merismos anakechorekoton* adds another item of supporting evidence for that view, at least for

<sup>45</sup> In *Klio* 75 (1993) 306–20 (a reference that I owe to Everett Wheeler), S. Link reverts—apparently unwittingly—to Rostovtzeff's position. *Anachoresis*, he posits, was in the first century not chronic but only sporadic, and often a canny scheme of tax avoidance rather than a sign of economic distress. The evidence? "Während des ganzen ersten Jahrhunderts finden sich nur wenige Hinweise darauf" (307). It ought not to be necessary to point out that such 'deduction' ignores the probability that the "wenige Hinweise" result from the chance of the finds, which, for almost any subject of investigation, has produced a vastly greater documentation for the second century than for the first.

Egypt.<sup>46</sup> This is hardly the place to enter into a discussion of that general view; but as a symbol of the general development we may perhaps cite the fate of Marcus Aurelius, the 'philosopher-king' who aspired to a life of quiet meditation as the *summum bonum* but was compelled to spend most of his Principate in military activities protecting the Empire's frontiers.

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<sup>46</sup> In the first half of this century most treatments of Roman Egypt emphasized what was conceived to be its uniqueness among the provinces of the Empire. That view, engendered by the sudden emergence of thousands of papyri with uniquely detailed information and bolstered by a tendentious reading of Tac. *Hist.* 1.11.1 and *Ann.* 2.59.4, has given way in recent decades to the realization that much of the 'uniqueness' is likely to be specious: it may look that way because we do not have comparably intimate information from other provinces. As Alan Bowman put it (*JRS* 66 [1976] 161),

If Egypt is in some respects atypical we must not only remember that other provinces also had peculiar features (which might induce us to regard them as atypical, if we knew as much about them), but also ask ourselves what we might reasonably expect to be able to say about 'typicality' in the Empire. The important thing is to treat the evidence on its merits and to realize that, whilst the papyri may reveal details which are not literally applicable to provinces other than Egypt, they may, sanely applied, illuminate administrative, social and economic features of the Empire as a whole.