

Article

A Demotic Receipt for the Cubit Tax on Pigeon Houses from Dryton's Family Archive: Turin O. dem. Suppl. 12791 (= TM 44876)

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Sometime between 18 March and 16 April 108 BCE, Senmouthis daughter of Dryton, her sisters, and Senminis daughter of Stotoetis paid the tax on their pigeon house. The Turin demotic ostrakon Suppl. 12791 (P. Dryton 54 descr. = TM 44876) is the receipt of the payment drawn up by Patseous son of Pates. The text was already available to the scholarly community in a first translation. The present work provides a transliteration, photos and a facsimile, and a detailed commentary. After an overview of the ostraca from Pathyris (modern Gebelein) in the Museo Egizio and the ostraca in Dryton's family archive, the content of the text is examined in the light of what we know about the cubit tax on pigeon houses: the demotic and Greek terminology, the amount of the tax and its extra-charge of 20%, the location of the pigeon houses in residential areas, and the advantages of breeding pigeons. The author finally turns to the specific case of pigeon houses of Dryton's family members and Senminis' co-ownership.

ملخص:

في الفترة ما بين 18 مارس و 16 أبريل من العام 108 قبل الميلاد، دَفَعَت سينموثيس ابنة درايتون وأخواتها و سينمينيس ابنة ستوتوتيس، الضريبة على منزل الحَمَام الخاص بهم. إنَّ الأُسْتَرَاكون الموجود لدى متحف تورينو والمكتوب باللغة الديموطيقية والمُعَرَّف بالرقم (Suppl. 12791 (P.Dryton 54 descr. = TM 44876) يعتبر وصل استلام للقيمة التي أعدها باتسيوس ابن باتس. كان النص متاحاً لجميع الطلبة الأكاديميين في ترجمته الأولى. يضيف العمل الحالي ترجمة اللفظ وصور نسخة طبق الأصل وشرح مفصّل. بعد التدقيق في أُسْتَرَاكون باثيريس (الاسم القديم لجبلين) المحفوظ في المتحف المصري في تورينو، والأُسْتَرَاكون المحفوظ في أرشيف عائلة درايتون، يتم فحص محتوى النص على ضوء ما نعرفه عن ضريبة الذراع على بيوت الحَمَام: المصطلحات الديموطيقية واليونانية، مقدار الضريبة ورسومها الإضافية التي تصل إلى 20٪، مواقع بيوت الحَمَام في المناطق السكنية ومزايا تربية الحَمَام.

ينتقل المؤلف أخيراً إلى الحديث عن الحالة الخاصة لمنازل الحَمَام العائدة إلى أفراد عائلة درايتون وملكية سينمينيس المشتركة.

1. Introduction: demotic ostraca from Pathyris at the Museo Egizio

The Museo Egizio in Turin holds about 400 demotic ostraca, dated to the late Ptolemaic period. They were unearthed at Pathyris (modern Gebelein) in 1910 during the first campaign there of the Italian Archaeological Mission directed by Ernesto Schiaparelli.¹ In his "Gebelein 1910" inventory, the demotic ostraca are listed as numbers 12657-12990 in the

chapter "Fortezza e santuario".²

The Turin ostraca did not constitute a homogeneous corpus, but originated from several public and private archival contexts. Thus, presumably not all were found at the site of the Ptolemaic fortress and temple: it is likely that Schiaparelli found some of them in the residential area of Pathyris – which between the 2nd and 1st century BCE extended from the valley between the two hills of Gebelein to the top of the

southern hill. In Schiaparelli's inventory list, "Fortress and sanctuary" could be a metonymic way to identify the southern hill, and to easily distinguish it from the northern hill, where the mission was also digging in the same year. However, if Schiaparelli was literally referring to the site of the fortified citadel, then the ostraca were found somewhere in the southern neighbourhood of Pathyris, which lay entirely on the top of the southern hill, and some houses were within the temple precinct.³

The Turin demotic ostraca from Pathyris mainly consist of court oaths, letters, lists, accounts, contracts, *r-rh=w* receipts drawn up after land surveys, and tax receipts.⁴ TM 44876 (= Turin O. dem. Suppl. 12791) belongs to this last category: it records the payment of the tax on a pigeon house, jointly owned by Dryton's daughters and Senminis daughter of Stotoetis, to the Pathyris banker Patseous son of Pates.⁵

The ostrakon is well preserved, there being no breaks or lacunas in the text, although here and there the ink is discoloured. The first line lists the names of the taxpayers, while the last line records the name of the banker and the date of payment: Year 9 of king Ptolemy IX (108 BCE), during Phamenoth, the third month of the spring season (18 March – 16 April) – in Pathyris, pigeon house taxes were usually paid between March and May.⁶

2. An ostracon from Dryton's family archive (TM Arch id: 74)

Vandorpe identified 8 Greek and demotic ostraca as belonging to the private family archive of Dryton son of Pamphilos, and precisely to its third period (126–91 BCE).⁷ After the death of the archive owner Dryton (presumably shortly after 126 BCE, the year of his third and last will), his eldest son Esthladas inherited a (now lost) part of the archive, whereas his daughter Senmouthis and her husband Kaies son of Pates inherited its currently surviving part and added to it significantly. The ostraca were found in the same place as Dryton family's papyrus archive⁸ and are currently in Cairo (P. Dryton 52, 55, 58), Zürich (P. Dryton 51, 53, 56, 57) and Turin (Suppl. 12791, published here).

Four receipts of the pigeon house tax are preserved from Dryton's family archive, written on ostraca in demotic and Greek.

- TM 44876 = P. Dryton 54 = Turin, O. dem. 12791: March–April 108 BCE
- TM 44877 = P. Dryton 55 = Cairo, O. dem. inv. no. JE 51448: 15 March 101 BCE
- TM 44878 = P. Dryton 56 = Zürich, O. Gr. inv. no. 1904: 14 May 100 BCE
- TM 44879 = P. Dryton 57 = Zürich, O. Gr. inv. no. 1905: 30 May 100 BCE

3. The text

First edition (with translation): Vandorpe, *The Bilingual Family Archive of Dryton*, 2002, p. 402, no. 54 (descr.).

References: Kaplony-Heckel, *Enchoria* 19/20 (1992/3), p. 46, no. 11; Vandorpe and Waebens, *Reconstructing Pathyris' Archives*, 2009, §36.

Photo and facsimile: Fig. 1 and 2

Potsherd

Length: 14 cm

Height: 8 cm

- (1) *In T3-šr.t-Mw.t ta Trwtm⁹ irm nzy=s¹⁰ sn.wt hn^c T3-šr.t-Mn*
- (2) *ta St3-š-w-wt hn p3 tny3 n tzy=w s.t-mn.t h3.t-sp 9.t*
- (3) *krkr 1 irm pzy=w wt*
- (4) *sh Pa-t3-s.t-š3.t s3 Pa-tw n h3.t-sp 9.t ibd 3 pr.t*

- (1) Senmouthis daughter of Dryton, and her sisters, together with Senminis
- (2) daughter of Stotoetis, have paid for the tax of their pigeon house of Year 9
- (3) 1 talent and their extra-charge.
- (4) Written by Patseous son of Pates, in Year 9 Phamenoth.

4. The cubit tax on pigeon houses

16 receipts of the pigeon house tax have been preserved, all originating from the Perithebas and the Pathyrite region, written in demotic or Greek between 112–48 BCE.¹¹ In the demotic formulation, the tax is called:

- p3 tn n s.t-mn.t* ("the tax on the pigeon house");¹²
p3 tn n grp n s.t-mn.t ("the pigeon-tax on the pigeon house").¹³

Interestingly, in the demotic tax name only the singular "pigeon house" is attested,¹⁴ in contrast to the Greek formulation where the indefinite plural "pi-

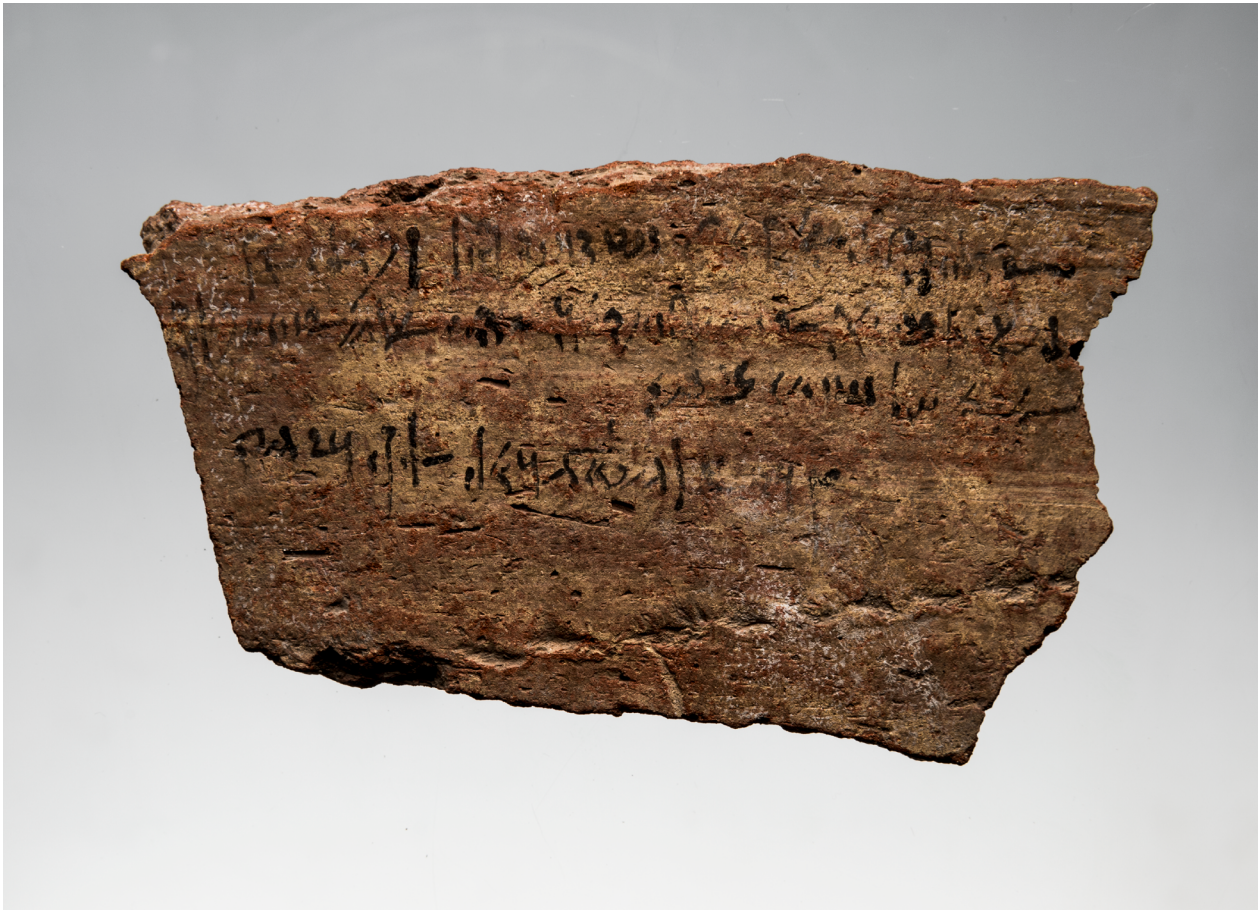


Fig. 1: TM 44876 (= Turin O. dem. Suppl. 12791). Photo by Nicola Dell'Aquila and Federico Taverni/Museo Egizio.



Fig. 2: TM 44876 (= Turin O. dem. Suppl. 12791). Photo by Nicola Dell'Aquila and Federico Taverni/Museo Egizio.

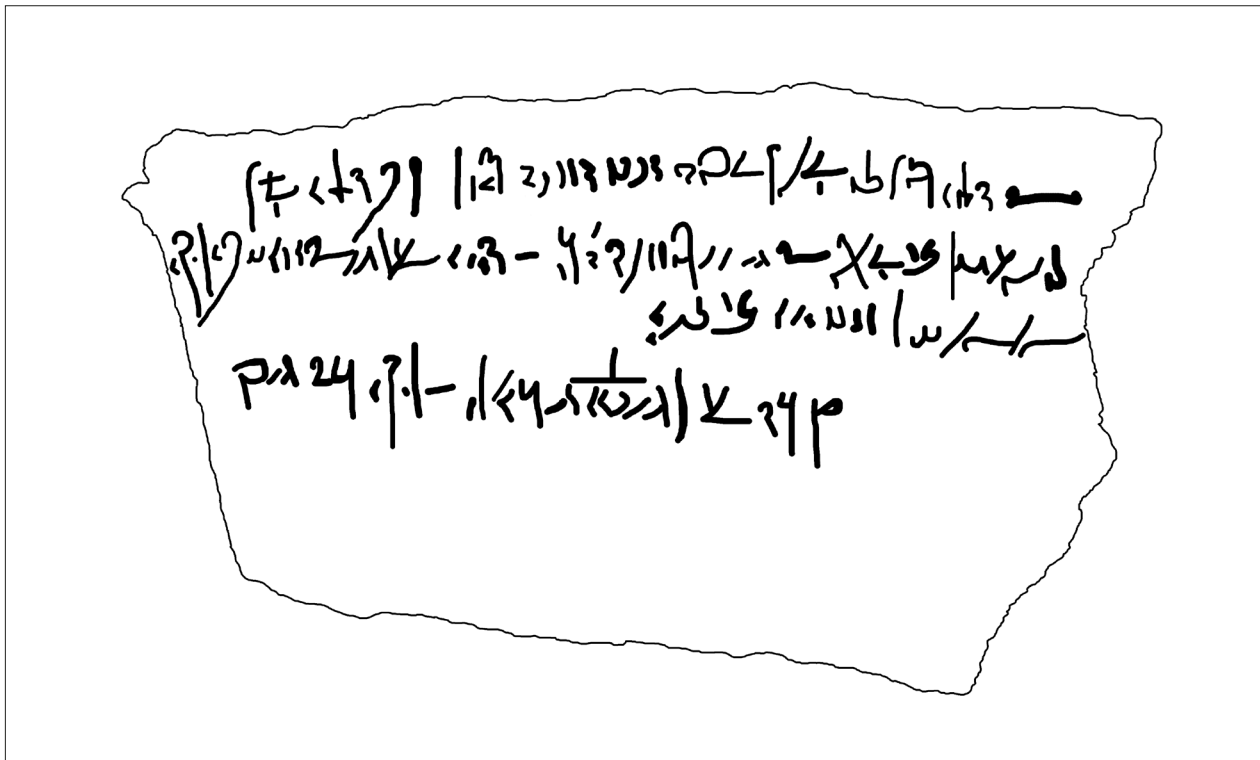


Fig. 3: Facsimile of TM 44876. Digital drawing by M. Pascalicchio.

geon houses” sometimes occurs.¹⁵ The demotic *s.t-mn.t* could be preceded by the possessive adjective, which indicated the taxpayer(s) as the owner(s) of the building, as in line 2: *pꜣ tnyꜣ n tꜣy-w s.t-mn.t* “the tax on their pigeon house”.

An uncommon variant of the word “tax” is here attested: *tnyꜣ* instead of *tn*:¹⁶ the variant with the weak consonants links the present text to a tax receipt issued to Peteharsemtheus, his brothers and their mother following the allocation of a building plot near Pathyris.¹⁷ Like the text under study, this receipt was written in 108 BCE by Patseous son of Pates (TM Per 431): based on its date, the features of its handwriting, and the use of the same unusual variant *tnyꜣ* – which was already considered remarkable by Pestman¹⁸ – it is clear that the scribe of Peteharsemtheus’ receipt is the same Patseous son of Pates who wrote the present receipt.¹⁹

The name of the tax is followed by the fiscal year (*hꜣ.t-sp* 9.t) and the tax amount in cash. The six taxpayers of TM 44876 paid 1 talent (or 6000 drachmas) as pigeon-house tax: this amount does not include *pꜣy-w wꜣ* “their extra-charge”, which must be paid separately, differently from what is specified in the provisions of TM 44877, where the extra-charge is included in the paid amount. The surcharge appears

peculiar to certain taxes collected in Upper Egypt from 129 BCE onwards,²⁰ conceivably to cover the costs of tax collection.²¹ In Pathyris, the percentage was 20%, as shown by the Greek TM 44878–44879. The total amount of the pigeon-house tax paid by the six taxpayers in 108 BCE was 6000 dr., and 1200 dr. its extra-charge: each taxpayer therefore paid 1200 dr. (1000+200 dr.). A comparison with the other preserved receipts for the pigeon house tax in Dryton’s family archive shows that the tax amount and extra-charge remained unchanged from 108 to 100 BCE:

- TM 44876 (108 BCE): each taxpayer paid 1200 dr. (1000 dr. as tax amount and 200 dr. as extra-charge);
- TM 44877 (101 BCE): Senmouthis paid 60 deben (1200 dr.), including the extra-charge, i.e., 1000 dr. and 200 dr.;
- TM 44878 (100 BCE): Semnouthis paid the same sum;
- TM 44879 (100 BCE): three taxpayers (Senmouthis among them) paid 1000 dr. each: the total of 3600 dr. includes 200 dr. as extra-charge paid by each of them.

The fact that the tax amount had not changed in almost a decade confirms that the object of the taxation was not the income from breeding or selling pigeons

(which depended on commercial performance), but the building in which they were bred. The pigeon house tax paid by Dryton's family members was not the one-third tax on the income,²² but the cubit tax on the dimensions of the building. This is confirmed by the name of the tax in the Greek receipts TM 44878 and 44879: πηχ(ισμοῦ) Παθύρις (πάχυς = cubit). The unit of measurement was the cubit, not the arou-ra, because the building was not in the agricultural area (whose dimensions were measured in arouras), but in the residential area of Pathyris, where fallow plots were measured in cubits. The pigeon house must have been a modest construction, probably located close to the owner's house, used for private, non-profit purposes: it did not produce an income, but possibly food for the family. Furthermore, in a recent paper, Vantorpe and Vannopre²³ have proposed a connection between the ownership of urban pigeon houses for private use and the ownership of vineyards and/or gardens outside the city. Dryton, and after his death his daughters, owned a vineyard and garden in the eastern part of the Pathyrite *nomos*,²⁴ which was never flooded by the Nile and hence needed to be fertilised in some other way. People may have bred pigeons in town in small-scale buildings for fertilising properties of pigeon manure.²⁵

5. The pigeon houses of Dryton's family members

As explained, the demotic denomination of the tax does not distinguish between the singular, "pigeon house", and the plural: therefore, based on the demotic terminology, there is no indication of how many pigeon houses taxpayers paid the cubit tax on. Individual taxpayers may well have owned several dovecotes each, but the cubit tax receipts do not distinguish the tax burden on each of them, but merely record the total amount. Thus, the tax receipt under consideration may have been for several pigeon houses, which may explain why the amount is so high.

In the last will of 126 BCE mentioned above, Dryton bequeathed to his eldest son Esthladas two pigeon houses, one of which was half finished, and to his five daughters a building plot close to their house. The sisters were to build another pigeon house there and share the building costs and taxes. Esthladas would financially support them, if necessary.

This seems to have already happened before 108 BCE, since in the Turin ostrakon under study the pigeon houses had already been built and their ownership had been divided among the sisters and a woman from outside the family, Senminis daughter of Stotoetis. How Senminis came into possession of a portion of the pigeon houses of Dryton's family members cannot be deduced from any preserved document from Pathyris. It is notable, however, that the name of Senminis does not appear again in the receipts for the pigeon-house cubit tax of the following years, which were issued only to Senmouth-is for the payment of her tax share. Perhaps other receipts were issued to the other taxpayers listed in TM 44876, but no trace of them has been preserved. In conclusion, Dryton's family members owned three pigeon houses, located near their house in the residential area of Pathyris. They were of modest size and used for private, small-scale pigeon breeding for fertilising vineyards and gardens. This information could be useful in meeting a major desideratum: locating Dryton's family members' urban property. The Museo Egizio holds 14 unpublished maps of Pathyris drawn by Virginio Rosa, as instructed by Schiaparelli, during the second campaign of the Italian Archaeological Mission at Gebelein in 1911. The drawings show the regularity of the cubit-based urban plan and include houses, streets and specific buildings, such as ovens and pigeon houses.²⁶ These maps will soon be scanned and released in a digital, open-access version.²⁷ The author's forthcoming PhD project²⁸ will provide an opportunity to study the maps to seek to identify in them the house of Dryton's family members in the residential area of Pathyris.

Notes

- ¹ The present contribution is my first publication. I am applying for a PhD fundamental fellowship at the FWO (Research Foundation – Flanders). My project proposal is to reconstruct the business archive kept by the priesthood of Hathor in Pathyris between 165–88 BCE through a study of unpublished material held in the Museo Egizio of Turin and the reassessment of published fragments. More details will be available in Pascalicchio, *Enchoria* 38 (2024, forthcoming). Katelijn Vandorpe (KU Leuven) and Mark Depauw (KU Leuven) are the supervisors of the project, and Susanne Töpfer (Museo Egizio, Turin) is the external co-supervisor. I would like to thank her for providing me with the scans of the ostrakon under study, and for her helpfulness and support. My gratitude also goes out to Katelijn Vandorpe for her valuable feedback, which improved this paper, and the anonymous reviewers for their suggestions and comments. Trismegistos ID numbers are given for the cited documents, archives, and people; direct links will be provided only for their first mention in the article.
- ² Available on the website of the Archivio di Stato di Torino, Sovrintendenza Speciale al Museo delle Antichità Egizie di Torino -> Secondo versamento -> Antichità Egizie -> Inventari, Mazzo 2, Fascicolo 17: https://archiviodistatotorino.beniculturali.it/dbadd/egizio_n.php?id=3329&v=2&m=2&f=17
- ³ Vandorpe and Waebens, *Reconstructing Pathyris' Archives*, 2009, p. 20.
- ⁴ For an overview, see Kaplony-Heckel, in Donadoni Roveri (ed.), *Dal museo al museo*, 1989, pp. 134–36. For the interpretation of the *r-rh-w* receipts see Vandorpe, *Archiv für Papyrusforschung* 46 (2000), pp. 165–228.
- ⁵ For the identification of the banker, see Vandorpe, *The Bilingual Family Archive of Dryton*, 2002, pp. 396–98.
- ⁶ See the chapter “Survey: the pigeon house tax in Pathyris” in Vandorpe, op. cit., p. 395.
- ⁷ Vandorpe, op. cit., pp. 391–406. For the identification of the periods into which Dryton’s archive can be divided, see Vandorpe, op. cit., pp. 13–16.
- ⁸ Vandorpe, op. cit., p. 391.
- ⁹ The last two signs are very faded: only the upper part of the consonant *n* is preserved, and the determinative is not clear to me (perhaps the determinative for the stranger without the vertical stroke?).
- ¹⁰ The feminine personal pronoun is normally written differently.
- ¹¹ See the survey in Vandorpe and Vannopré, *Ancient Society* 50 (2020), pp. 60–62.
- ¹² TM 51151 (Kaplony-Heckel, *Enchoria* 19/20 [1992/3], p. 57 no. 7); TM 44877 (P. Dryton 55).
- ¹³ TM 51150 (Kaplony-Heckel, *Enchoria* 19/20 [1992/3], p. 57 no. 6).
- ¹⁴ Vandorpe and Vannopré, *Ancient Society* 50 (2020), p. 51 no. 72.
- ¹⁵ TM 5925 (O. Leiden Gr. 12); TM 43625 (O. Bodl. I 90); TM 97329–97330 (SB XXVI 16713–16714); TM 5607 (SB I 1091).
- ¹⁶ CDD sv t, 233.
- ¹⁷ TM 86 (London, British Library Pap. 881): the Greek contract is preserved in its entirety (Kenyon and Bell,

- P. Lond.* 3, pp. 11–12 no. 881; Mitteis, *Chrest. Mitt.*, 153), as is the demotic receipt (Spiegelberg, *RecTrav* 31 (1909), p. 102; Pestman, *P. L. Bat.* 19, p. 220).
- ¹⁸ Pestman, in Pestman and Boswinkel (eds.), *Textes grecs, démotiques et bilingues*, 1978, p. 221 c.
- ¹⁹ The identification of Patseus as the scribe of two measurement receipts, fourteen harvest tax receipts and the *komogrammateus* between from 93 to 91 BC (suggested in Vandorpe, *The Bilingual Family Archive of Dryton*, 2002, p. 398) lies outside the scope of this work.
- ²⁰ Maresch, *Bronze und Silber*, 1996, pp. 210–13; Von Reden, *Money*, 2007, pp. 112–17; Vandorpe and Vannopré, *Ancient Society* 50 (2020), p. 53.
- ²¹ According to Milne, *JEA* 11 (1925), p. 282, the extra-charge could cover the costs of the collection and conversion of copper into silver, in the case of taxes assessed in silver, and vice versa.
- ²² Vandorpe and Vannopré, *Ancient Society* 50 (2020), pp. 48–51, and Appendix 1, pp. 55–59.
- ²³ Vandorpe and Vannopré, *Ancient Society* 50 (2020), pp. 52.
- ²⁴ TM 258 (P. Dryton 4) and TM 284 (P. Dryton 34).
- ²⁵ Vandorpe and Vannopré, *Ancient Society* 50 (2020), pp. 51–54.
- ²⁶ Vandorpe and Waebens, *Reconstructing Pathyris' Archives*, 2009, p. 18. See in detail Bergamini, in Bonacasa and Donadoni Roveri (eds.), *Faraoni come dei*, 2003, p. 217, and figs. 5–6, 9.
- ²⁷ For this information I am sincerely grateful to Beppe Moiso, curator of the Museo Egizio’s paper and photographic archives.
- ²⁸ Pascalicchio, *Enchoria* 38 (2024), forthcoming. See *supra*, note 1.

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