



**A summary tax assessment from eighth
century Aphrodito**

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A summary tax assessment from eighth century Aphrodito*

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The Würzburg collection houses a collection of 216 papyri, ranging in date from the Ptolemaic period until the Early Islamic period and written in a variety of languages, although the majority was written in Greek. The fragments discussed here are kept in six separate glass frames, identified by inventory numbers 122-127.¹ They once were part of a codex, containing the data of a summarized *merismos* ('tax assessment'). The codex was undoubtedly kept in the archive of eighth century Aphrodito that is renowned especially for the correspondence by Egypt's governor Qurra ibn Sharik to the local administrator Basileios and for the numerous other documents pertaining to the local administration of *kōmē Aphroditō*. Documents from this archive have turned up in various collections worldwide. At present, already several hundreds of these, written in Greek, Coptic and Arabic, have been published.² Still other (fragments of) documents belonging to the archive await publication, and it very well could be that new fragments will yet come to light.

That one archive has become dispersed over various papyrus collections in the world is far from unique. Nor is it always easy to retrieve how and through whose involvement that happened, as is the case for instance with the late seventh/early eighth century Aphrodito archive and its related Würzburg inventory numbers 122-127.³ On the basis of various reports and correspondences pertaining to the Würzburg collection, Holger Essler reconstructed how and when which inventory numbers came to Würzburg.⁴ The Würzburg collection was founded by Ulrich Wilcken. He acquired the pieces that make up the Würzburg collection between 1902 and 1909, when he represented the University of Würzburg as a member of the Deutsche Papyruskartell. For their conservation, the papyri were entrusted to Hugo Ibscher in Berlin, from where they returned to Würzburg in several batches. Wilcken finished a proper volume of Würzburg papyri at the beginning of the 1930's.⁵ In late March 1935, apart from other inventory numbers, the newly glassed inventory numbers 53-127 were transferred to

* This contribution is based on my work in preparing an edition of P.Würzb. inv. 122-127. I cordially thank Holger Essler for his permission to edit these fragments and for his general help. Thanks are also due to the European Research Council for funding my position as a postdoc researcher in the ERC project "The Formation of Islam: the View from Below", directed by Petra Sijpesteijn. Furthermore, thanks are due to Handschriftenabteilung of the Würzburger University Library and to the the British Library for the permission to use images of the papyri in this contribution.

¹ See the description of the Würzburger collection on the website of Papyrus Portal Deutschlands: https://www.organapapyrologica.net/content/members_wuerzburg.xml (last accession 01/08/2016).

² Large Aphrodito-focused editions were issued by the institutions keeping parts of this archive, for example, those by Bell and Crum (particularly Greek and Coptic documents) in P.Lond. IV, by Jernstedt in P.Ross.Georg. IV, and by Becker in PSR I (Arabic).

³ For an account of the Aphrodito papyrus find in 1901 and its dispersal among papyrological collections, cf. Becker (1907) 68-71.

⁴ Essler (2009) 182-187.

⁵ Wilcken had already published some selected texts. In 1932, the director of the University Library in a letter asked Wilcken about the state of the papyri and when they would be sent to Würzburg. In his elaborate reply, Wilcken among other things hinted at his planned edition whilst discretely requesting more money for the conservation of papyri. This was granted to him.

Würzburg.⁶ By that time Wilcken had already published a volume with the texts he found most interesting: *Mitteilungen aus der Würzburger Papyrussammlung* = P. Würzburg I. In this volume's preface, Wilcken indicated that the Würzburg collection contained some 50-60 other documents that would be interesting to publish. In the decades after the Second World War, only a few Greek and Coptic documents were published.⁷

In the early 2000's, the Würzburg papyrus collection was actively taken care of again and reported about by Holger Essler at the 24th International Congress of Papyrology (Helsinki, 2004). Discussing some of its most interesting papyri, Essler briefly discussed the Würzburg collection's inventory numbers 122-127, a fiscal codex from Aphrodito from the Arab period.⁸ I have been working on an edition of the codex, which will be published in the second volume of Würzburg papyri.⁹ There, I will offer a more detailed discussion of the text and its relation to other documents concerning Aphrodito's fiscal administration. In this contribution, I will present some general observations and address selected issues relating to the codex' state, its contents and evaluate it as a type of assessment document in comparison to other assessments already known from eighth century Aphrodito. My aim is to point out why this is such a valuable document.

1. Present state of the folios

None of the six sheets is complete, their degree of damage being related to their original order, as will be specified below. Yet, the damage is slight enough to get an impression of their original size. The individual sheets now measure some 31 centimeters in breadth and 37 centimeters in height, which sizes in undamaged state may have been a few centimeters larger, as the margins of some of the sheets are incomplete.¹⁰

The exact number of pages of the original codex is unknown, just as whether the fragments constituted a complete codex, or were part of a larger one. It seems that the codex consisted of at least three papyrus quires. As each quire was folded, this resulted in two leaves (or sheets) rendering a writing surface of four pages. Of this particular codex, five sheets, that is ten pages, have been preserved. The fragments contained in the sixth glass frame turned out to fit with some of the other fragments and could be (digitally) relocated.

Thanks to the designation of fiscal units (either groups of people, geographical or toponymical) the original order of the fragments can be reconstructed. The subdivisions of Aphrodito, are listed in the following order:¹¹ *idia kōmē*, the monasteries, those who are in Babylon, *Pente Padiades*, *Treis Padiades*, *Duo Padiades*, and the people of St. Mary's.¹² After these, a list of *epoikia* follows: *Pakauneōs*, *Emphyteutōn*, *Bounōn*, *Keramīou*, *Poimēn*, *Psyrou*, *Hagios Pinoution* and *Sakoore*. Based on this arrangement the order of the fragments of Würzburg codex would be: 123r, 123v, 126v, 126r, 125r, 125v, 124v, 124r, 122r

⁶ Essler (2009) 174: inventory numbers 53-127 were transferred from Berlin to Würzburg by Rolf Ibscher on 30 March 1935. A description of the inventory numbers was sent by Wilcken on 5 April 1935. This letter by Wilcken was registered in the archive of the University Library of Würzburg on 8 April 1935 as Archiv der UB I, 29, Fasc. 83a, 2.

⁷ According to Essler (2009) 156, the collection now contains 209 Greek, 3 Coptic and 4 Arabic inventory numbers.

⁸ Essler (2009) 296-297.

⁹ The volume is in preparation, being edited by Holger Essler.

¹⁰ For the development of the papyrus codex, see Gasco (1989) 71-101. In Appendix IV (pp. 98-101), Gasco presents a table giving the dimensions of the documentary codices listed.

¹¹ Cf. P.Lond. IV, xiv.

¹² Cf. P.Lond. IV 1412, where the order is slightly different in ll. 11-45: *idia kōmē*, *Pente Padiades*, *Treis Padiades*, *Duo Padiades*, the people of St. Mary's, those who are in Babylon, and the monasteries.

(including 127r), 122v (including 127v).¹³ This order seems also to be confirmed by the increasing damaged state of the sheets beginning from the first page (which was on top of the others) towards the consecutive pages.

At least one sheet is missing. This probably would have had a protocol. In other documents of this type a summary of amounts (ἀνακεφαλαίωσις) is usually given at the end of the assessment. Such a summary is not preserved in the fragments P.Würzb. inv. 122-127 –and perhaps it was never there at all: the whole document was in fact an elaborate summary as will be clarified shortly. Moreover, the last page contains what seems to be a docket. A phrase, indicating the contents of the document, was written immediately on the back of the last page of registration with a blank space in the middle. It reads: † Σὸν θεῶ διφθ(έρα) σύντομο(ς) μερισμο(ῶ) χρυσικ(ῶν) δημοσίων (vacat) κώμης Ἀφροδιτ[ώ, «† With God. Concise notebook of the assessment of gold taxes of village Aphrodito».

Whether the date was indicated in the docket cannot be ascertained. Interestingly, the first line of P.Würzb. inv. 123r at the beginning of the document is almost the same as the docket-phrase. The difference is that it is written without the *vacat* in the document's opening line, and that the date is clearly indicated here. This first line may be considered as the heading and confirms that this was the first page. After the short invocation formula, the document is identified as διφθ(έρα) σύντομο(ς) μερισμο(ῶ), «a concise notebook of assessment» of *kōmē Aphroditō*. Following a more or less similar layout, various taxes to be paid by the various subdivisions of the *kōmē Aphroditō* are registered.

The expression διφθ(έρα) σύντομο(ς) μερισμο(ῶ) is notable.¹⁴ I have found only one parallel for this among the *descripta* of P.Lond. IV 1491(b), which has διφθ(έρα) σύντομο(ς) χρυσικῶν [δημοσίων. The fragmentary state of this London papyrus obfuscates its function; but at least it does suggest that there must have been more concise assessments just like the Würzburg example. The word *merismos* by itself resulted in more attestations, but its presence in Bell's notes concerning another *descriptum*, P.Lond. IV 1470 (= inv. no. 1422) drew my attention, especially in combination with the part of a sentence –σμο χρυσικ(ῶν) δημο(σίων) κώμη(ς) Ἀφροδιτώ. P.Lond. IV 1470 descr. comprises ten fragments of papyrus framed together. Reading from top to bottom and left to right, the fragments can be labeled (a)-(j). The handwriting and contents demonstrate that fragments (a), (b), (c) and (j) belonged to a different document. Fragments (d), (e), (f), (g), (h), and (i), however, originally were part of the Würzburg codex, as handwriting and contents confirm. Commenting to fragment P.Lond. IV 1470 descr. (f), Bell considered whether the line's first half-preserved word could have been μερισμός, λογισμός, or ἀπαργυρισμός. Dismissing the latter, Bell suggested that λογισμός would be the best candidate. Bell furthermore observed that the handwriting of the fragments of P.Lond. IV 1470 descr. were probably to be identified with hands A (= foll. 2-8b, indiction years 12 and 13) and C (= foll. 15-16, indiction year 2) that drew up P.Lond. IV 1412. Unfortunately, Bell was not specific about which fragments he identified as such exactly.¹⁵ It now seems that the scribe who wrote (the substantial part of) P.Würzb. inv. 122-

¹³ The *epoikia* are ordered in this way in P.Lond. IV 1412 (699-705), except for indiction year 14, where *Psyrou* precedes *Poimēn* (ll. 254-259). In P.Lond. IV 1413 (716-723), their order slightly varies (four different orders for the six indiction years concerned).

¹⁴ For the term διφθέρα, see the commentary to the edition of P.Würzb. inv. 122-127 (forthcoming). Derived from specific meaning implying skin, the term may well have gained a more general meaning of 'notebook', 'register' or even 'codex'. Cf. Sirat (1989) 121-123; P.Berl.Sarisch. 18, note to ll. 6-7 (Hermopolis, 7th-8th century).

¹⁵ Bell states: «Three fragments in the same hand as C of 1412, the others, in which the ink is of slightly lighter colour, perhaps in the same or more likely in that of A of the same papyrus».

127 can be identified with the scribe of P.Lond. IV 1412, ll. 462-538 (foll. 15-16, indiction year 2).¹⁶

Checking fragment P.Lond. IV 1470 descr. (f) on the BM microfilm, its shape seemed familiar. Thanks to Holger Essler's technological assistance, fragment P.Lond. IV 1470 descr. (f) could be confirmed to match the first page of the Würzburg codex. So, the half-preserved word in fragment P.Lond. IV 1470 descr. (f) appeared to have been μερισμός. The reconstruction of the first line of P.Würzb.inv. 122-127 repeated what was already known from the docket, moreover adding as chronological marker the reference to a first indiction year. Also fragments P.Lond. IV 1470 descr. (d), (e), (g), (h) and (i) could be digitally relocated to the Würzburg codex.¹⁷ These virtual reconstructions, which are greatly facilitated by the availability of digitalized papyri, provide another example of matches of fragments of Aphrodito papyri kept at different papyrological collections and of the opportune dispersal of papyri from eighth century Aphrodito through the Cairo antiquities market. In the next section, the text itself will be discussed: what did the present assessment contain?

2. Text and context: an assessment

Overall, the same basic elements recur for each individual assessment and for its 'mise en page':

At the top of each assessment, the name of the *epoikion* concerned is noted. The subdivisions of *kōmē Aphroditō*, however, are grouped together on the first and second page, resulting in a somewhat different design (see below).

This is followed by the total amount of the quota of the subdivision in question.

1. ἐπιζητούμενα ('quota', lit. «what is requested/demanded»). The amount indicated as quota is given in ἔχοντα νομίσματα (see below) and was 'stable': the amounts remained the same, at least for the period 699-720 CE, as P.Lond. IV 1412 and 1413 demonstrate. The quota is subdivided in three tax posts:

- a. χρυσικά δημόσια (public taxes, in money)
- b. τίτλοι καὶ ἐκστράορδινά (titulary [perhaps just a term indicating 'tax post'] and extraordinary taxes, in money). This post in itself is subdivided in:

– τετάρτια (in money). The nature of this tax is unknown. Bell suggested that it may represent the amount covering the costs for collection. Where it is encountered, the amount demanded for this post represents some 1% of the quota of the χρυσικά δημόσια.

– ἀπαργυρισμοί (Lat. *adaerationes*, in money). This denotes the payment of a money equivalent instead of delivering certain requested goods. These ἀπαργυρισμοί could be made either at market prices or at a price set by the authorities.

– ἀπαργυρισμὸς γάλακτος. This post indicates the contribution in money for milk that is demanded. From use of the term ἐν εἶδ(εσιν), e.g. in line 9, next to the indication of an amount of money, it appears that the milk was partly delivered in kind, whereas the other part was paid for in money. This ἀπαργυρισμός is treated as a separate post from the unspecified ἀπαργυρισμοί which were ἐκστράορδινά.

¹⁶ The possible matching handwriting was confirmed by Holger Essler, who checked hands A and C from the original P.Lond. 1412 = inventory number 1513 in the British Library (e-mail 26/8/2014).

¹⁷ See the full edition of P.Würzb. inv. 122-127 (forthcoming).

2. These three posts are added and result in the sum of the total tax quota: «Total amount demanded (ἐπιζητούμενα)».

The amounts of money are indicated in two different standards: ἔχοντα and ἀρίθμια νομίσματα. The *echonta* are stated in *nomismata* and *keratia*, and the *arithmia* are given in *nomismata* and fractions. The relation between both standards has been subject of discussion since long. Bell suggested that the *echonta* amounts may have indicated the real or actual (gold) value of money to be paid, whereas the *arithmia* indicated the nominal value. As the relation between the *echonta* and *arithmia* amounts is variable per case, the basis of establishing the number of *arithmia* coins seems to be based on estimation.¹⁸ So, perhaps *echonta* were used for bookkeeping, representing the actual value in gold (and of the amounts demanded, *epizētoumena*) whereas the *arithmia* represented the money actually collected. The main issue for the authorities probably was that they received enough tax money: so they had to ensure that once the *arithmia* (the actually collected) coins were weighed, their worth would be (near or even higher than) that expressed in *echonta*.¹⁹

Then, a new section registers:

3. Amounts that have to be collected on the basis of an order to pay/assessment (διασταλμός), divided over two tax types:

- a. For δημόσια γῆς (land tax)
- b. For διάγραφον (poll tax)

4. Followed by the sum of the total for land and poll tax: «Total amount to be collected (obtained) and to be paid to the treasury...»

The amounts given here are all in *arithmia* and probably represent the part of the total quota given in the first section, which was to be collected. That is, these are the amounts that are to be collected as soon as the governor had issued the orders to pay the taxes (*entagia*) and had to be transferred to the *tablinum*, the treasury.²⁰

Then, in this section two further tax types are listed:

- a. For the account of δαπάνη (maintenance tax)
- b. For the account of ἐμβολή (corn tax)

These amounts also belong to the annual taxes. *Dapanē* being a gold tax and the *embole* being paid in kind. The reason that they are not mentioned in the section with the land and poll tax may be that they were indicated for the second indiction year, as the addition β

¹⁸ Bell, P.Lond. IV 1412, Introduction 85-86. See also Morelli, CPR XXII 28, pp. 147-149; Morelli (2014) 218-224. Morelli in CPR XXII 28, p. 147 dismisses the hypothesis that the difference could be explained by viewing the difference as a bookkeeping fee: that would not explain the variability between the individual entries within the same documents. It is more likely that the value difference depends on the actual value and / or divergent standards where they were weighed. He suggests that use of two different standards would explain the difference also in the relation between both numbers. Morelli in CPR XXII calculates the relation between *echonta* and *arithmia nomismata* as follows: the number resulting from the number of *echonta* coins divided by their number in *arithmia* (both in *keratia*), multiplied by 24. Then, he comes to amounts of *keratia per arithmia nomismata* varying between 21, 43 and 24. See also Morelli (2014). However, the question remains why the relation between the amounts is so variable.

¹⁹ In an Arab letter to Basileios, Qurra refers in ll. 25-26 to «Gewichtes des Schatzhauses» («weight of the treasury», German translation by Becker) which presumably refers to the standard against which the collected tax money should be weighed. Cf. Becker (1911) no. III, 253-255. P.Lond. IV 1405 also concerns an adhortation to pay the taxes in good money and refers to weighing, see Pintaudi / Sijpesteijn (1991).

²⁰ P.Würzb. inv. 122-127 has ταβλιν. Other documents from the Aphrodite archive have the term σάκελλα. Possibly there was no need to give the *echonta* amount here, as that did not matter for the actual collection.

ἰνδ(ικτίονος) to these tax types shows. The amount for maintenance tax was given in *arithmia*, the contribution of corn was demanded in artabas.

The assessment of each unit was subscribed by one or more ἐπιλεχθέντες ('chosen men'). These were selected by the leading men of the subdivisions of Aphrodito to distribute the tax quota ordered as a lump sum by the Islamic authorities over the individual tax payers. These selected men are referred to by their name and patronymic, or by name and ecclesiastic function.

3. Three more points

Basically, these are the recurring elements, which may vary per individual registration. For instance, not every subdivision is assessed for *apargyrismos* of milk²¹ or for *embole*.²² Passing over some more of such points the individual registrations, I would like to bring up two topics, which to me seem to have some importance.

First, getting back to the 'more or less' same layout of entries mentioned above. Starting with the layout, there is a noticeable difference between the first two pages and the remainder of the assessment. The first two pages concern the *idia kōmē* and the subdivisions the monasteries, those who are in Babylon, *Pente Padiades*, *Treis Padiades*, *Duo Padiades*, the people of St. Mary's. The specification of the total quota divided over the three tax posts (χρυσικά δημόσια - τίτλοι καὶ ἐκστραόρδινα - ἀπαργυρισμὸς γάλακτος) is the same as sketched above. This section gives the totals of the subdivisions *idia kōmē*, the monasteries, those who are in Babylon, *Pente Padiades*, *Treis Padiades*, *Duo Padiades*, the people of St. Mary's. That is, one amount for each of the three *epizētoumena*-posts is given (= the resulting total amount of all the individual amounts of the subdivisions). In the next part, specifying the χρυσικά δημόσια, however, the subdivisions are listed in a kind of table format, so that of each of these the 'individual' assessments were visualized. The data for the land tax and poll tax are given in one such table (on the first page), whereas on the second page the data for the *dapanē* and for *embole* are given in separate tabular forms. So, these subdivisions of *kōmē Aphroditō* were treated collectively on the first and second page. This stands in clear contrast with the treatment of the *epoikia* in the remaining sheets. They all have an individual page (with the exception of the last page, where the assessments concerning two smaller *epoikia* fit on the same page. However, this can still be considered as 'individual treatment'). Also interesting is that nine *epilechthentes* are named after the section relating to the subdivisions, coming from several of the subdivisions concerned. So, these *epilechthentes* were involved in making an assessment including their own subdivision. It is clear that the Würzburg codex confirms Bell's rendering of the subdivisions of the *kōmē*, which he listed separately from the group of *epoikia*. The explanation is that this reflects the geographical-administrative division of the whole *dioikēsis*: the clustered subdivisions belonged to the 'nucleus/center', which was so big that it was subdivided for reasons of convenience. The smaller-sized *epoikia* would be located in the surrounding territory.²³

The second point I would like to address is how this assessment relates to other fiscal registers of eighth century Aphrodito. The Würzburg assessment can be compared with lists of collected taxes and with other *merismoi*. To start with the first, especially P.Lond. IV 1412-1414 are interesting. A more detailed discussion will be offered in the edition of the

²¹ This post is only attested for *kōmē Aphroditō*, *Pakauneōs*, *Emphyteutōn*, *Bounōn* and *Keramion*.

²² *Embole* was not assessed for those who are in Babylon, people from St. Mary's, *Bounōn*, *Keramion* and St. Pinoution.

²³ P.Lond. IV pp. xiv-xvii.

Würzburg codex in P.Würzburg II, but a few comments on P.Lond. IV 1412 should be made here, for it has a direct relationship with the Würzburg Aphrodito assessment: both deal with the first indiction year. P.Lond. IV 1412 is a register of 16 folios containing the χρυσικὰ δημόσια collected for several consecutive indiction years. It starts in indiction 12 (699/700 CE), continuing until the second indiction (704/705 CE). The χρυσικὰ δημόσια collected for the first indiction year are listed in lines 360-461. Unsurprisingly, as P.Lond. IV 1412, ll. 360-461 concerns the same indication year as P.Würzb. inv. 122-127, the *zētoumena* amounts for χρυσικὰ δημόσια in both texts are the same. However, P.Lond. IV 1412 provides different information. First, it is restricted to listing only the amounts collected for the χρυσικὰ δημόσια, and not for other tax posts. Second, P.Lond. IV 1412 is more detailed, as it presents the outcome of what was registered as ‘to be collected’ in the Würzburg codex. In other words, P.Würzb. inv. 122-127 and P.Lond. IV 1412 represent different stages in the tax collection procedure. P.Würzb. inv. 122-127 presents the assessment preceding the collection, of which the results were registered in P.Lond. IV 1412, ll. 360-346. As such, P.Lond. IV 1412 registers that the tax was collected in two installments (the second installment in two terms). Moreover, it also documents when and by whom the money was transferred to the treasury: for instance, in ll. 365-366 one reads that on 21 Tybi of the second indiction, the notary Senouthios from Thanaithe transferred a sum of 963 *solidi* to the treasury. Lines 367-369 state that on 12 and 23 Mesore of the third indiction, the pagarch Zacharias transferred the sums of the second installment. For each of the *komē*’s subdivisions and for each of the *epoikia*, P.Lond. IV 1412 provides the details of who transferred which amounts on which dates. In each case the dates and officials transferring the money are the same. The first indiction year’s overview is concluded by a total summary (*anakephalaiōsis*) in lines 453-461. This summary provides the total amount of money collected for the χρυσικὰ δημόσια in the *dioikēsis*. Lines 456-457 furthermore inform that the money was transferred to the treasury in Alexandria, which was headed by al-Hārith b. ‘Abs.

The final point for discussion is the nature of P.Würzb. inv. 122-127 as a *merismos*. Tax assessments were a crucial stage in the taxation procedure. Each year, the provincial Islamic government established the total quota of taxes for Aphrodito.²⁴ This was probably communicated to its chief financial director, the *dioikētēs*, who seems to have played a key role in the tax administration of Aphrodito. The sum of taxes demanded comprised taxes in money, contributions in kind and personal services which the local tax payers of Aphrodito had to deliver. The quota (*epizētoumena*) of all taxes and their distribution over the fiscal-administrative units of Aphrodito established by the central authorities, constituted the basis of the demands made of the individual tax payers. The lump sum amount communicated by the authorities to Aphrodito and its subdivisions was to be distributed over the individual tax payers by the *epilechthentes*. They did so by making tax assessments. Several examples of tax assessments from eighth century Aphrodito are published in P.Lond. IV.²⁵

The major difference with P.Würzb. inv. 122-127 is that the *merismoι* published in P.Lond. IV are assessments for individual tax payers, whose dues for poll tax, land tax, maintenance tax and corn tax are listed, together with the size of their plots of land (if applicable). The Würzburg codex, however, gives the assessments per fiscal-administrative unit rather than the individual attributions. Thus, the collective assessments in the Würzburg codex convey tax data in a different form than the individualized assessments of P.Lond. IV. This may imply that also the purpose of the collective assessment of P.Würzb. inv. 122-127 differs from that of the individualized assessments, perhaps in the documents’ practical use. Maybe P.Würzb. inv. 122-127 presents a preceding stage of the assizing procedure in relation to the

²⁴ Cf. Bell’s general outline in P.Lond. IV, especially pp. xxv-xxxii.

²⁵ P.Lond. IV 1420-1429, probably 1432.

examples provided in P.Lond. IV, constituting the basis for the detailed assessments of individual tax payers.

4. Concluding remarks

The Würzburg Aphrodito codex presents a so far (to my knowledge) unattested type of assessment, made for the individual fiscal divisions of *kōmē Aphroditō* collectively. Even if we do not know for whom it was produced –whether for local use or whether (a copy of) this document was part of the documentation that was to be sent up to Fustat– it seems plausible to assume that this was one of the guiding documents (along with existing individual *merismoī*) for the individual assessments that were to be composed by *epilechthentes* and for which we have examples in P.Lond. IV. As such, the Würzburg Aphrodito codex represents another piece of evidence of the detailed bookkeeping system of eighth century Aphrodito. It may also constitute a piece in the procedural chain of tax collection, from the central ordinance of lump sums by the governor in Fustat to the local division of these, first over geographical-administrative units, and then in individually determined amounts over the tax payers.

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Plate

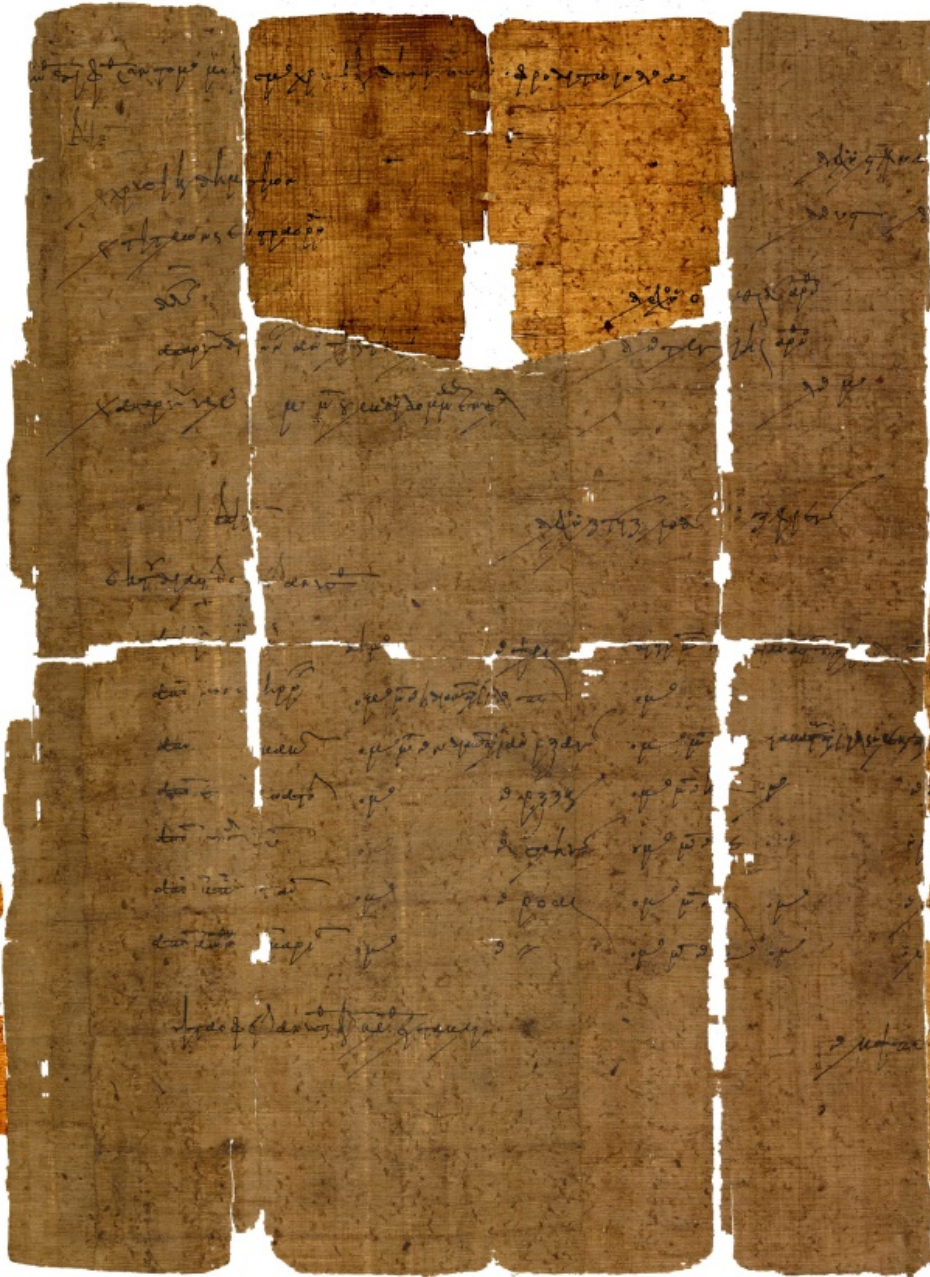


Fig. 1. P.Würzb. inv. no. 123 + P.Lond. inv. no. 1422.
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