



Property Declarations in Ptolemaic Egypt

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Abstract: The act of declaring properties for taxation and other objectives was not a novel concept in Egypt prior to the ascension of the Ptolemaic dynasty. Nevertheless, the Ptolemies developed this practice and broadened its scope to encompass nearly all aspects of life during their reign. The process of registering properties was overseen by the state officials through the *anagraphai*, while individuals were mandated to submit their own declarations, known as *apographai*. This paper specifically focuses on the property declarations known as *apographai*.

Keywords: Ptolemaic Egypt – Ptolemaic Administration – Property declarations – *Apographai*.

إعلانات الملكية في مصر البطلمية

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المخلص: عرفت مصر القديمة في عصر الأسرات إعلانات الملكية لأغراض تتعلق بمسألة جمع الضرائب ضمن غيرها من الأغراض. وعندما حكم البطالمة مصر قاموا بتطوير هذه الممارسة، فأصبح كل شيء تقريباً خاضعاً للتعداد تحت حكمهم. كان إحصاء الممتلكات يتم بطريقتين: الأول عن طريق إعلانات الملكية التي يقدمها السكان، والثاني عن طريق ما يعرف بـ "الأناجرافاي" التي يُعدها الموظفون. وينصبُّ اهتمام هذه الورقة البحثية على إعلانات الملكية المسماة بـ "الأبوجرافاي" التي كانت تقدم من قبل السكان أنفسهم.

الكلمات الدالة: مصر البطلمية – الإدارة البطلمية – إعلانات الملكية – الأبوجرافاي.

Herodotus recounts that Sesostris “divided the country among all the Egyptians by giving each an equal parcel of land, and made this his source of revenue, assessing the payment of a yearly tax. And any man who was robbed by the river of part of his land could come to Sesostris and declare what had happened; then the king would send men to investigate it and calculate the part by which the land was diminished, so that thereafter it should pay in proportion to the tax originally imposed”¹. In another section of his Histories, Herodotus attributes to Amasis “the law that every Egyptian declares his means of livelihood to the ruler of his district annually, and that refusing to do so or to prove that one had a legitimate livelihood be punishable with death”². Hence, it is apparent that Egypt has been familiar with property registration for taxation purposes since the dynastic era³. Upon the arrival of the Ptolemies in Egypt, they further refined this system, and during their reign, nearly everything was subjected to the census. The populace⁴, livestock, and both movable and immovable assets were all counted by the state for taxation and other objectives. This counting process was conducted through the direct participation of the citizens, who submitted declarations⁵.

Ptolemy II Philadelphos was the inaugural Ptolemaic monarch to release a *πρόσταγμα* (royal decree) requesting the people to submit *ἀπογραφαί* (declarations)⁶. This was the first in a sequence of *πρόσταγματα* issued by Philadelphos to regulate his new reform of the taxation of the *apomoira*, which was a tax levied on orchards and vineyards⁷. As part of its contents, the P. Rev. Laws (263–259 B.C.)⁸ includes a royal decree released by Philadelphos on the 5th of Daisios in the 23rd year (14th of June 263 B.C.). In this decree, the king instructed his *basilikoi grammateis* to compile a comprehensive inventory of the vineyards and gardens in each *nome*, and to record the

¹ Hdt. 2.109; and for the practice in the New Kingdom, see Dorothy Thompson–Crawford, *Kerkeosiris. An Egyptian Village in the Ptolemaic Period* (Cambridge: Cambridge University Press, 1971), 6; Sally Katary, “The Administration of Institutional Agriculture in the New Kingdom”, in *Ancient Egyptian Administration*, ed. Juan García (Leiden–Boston: Brill, 2013), 746.

² Hdt. 2.177; see also Diod. 1. 77. 5.

³ According to Thompson, the Egyptian pharaohs collected information on their populace primarily to exploit their labor, rather than for the purpose of imposing monetary taxes (Dorothy Thompson, “Economic Reforms in the Mid-Reign of Ptolemy Philadelphus”, in *Ptolemy II Philadelphus and his World* (Mnemosyne Suppl. 300), ed. Paul McKechnie and Philippe Guillaume (Leiden: Brill, 2009), 29). While it is true that *λειτουργία* (corvée) cannot be ruled out as a motive for this process, taxation – albeit in the form of non-monetary taxes – was also a significant incentive for gathering information on the possessions of the pharaohs’ subjects.

⁴ For counting the people in Ptolemaic Egypt, see now Willy Clarysse and Dorothy Thompson, *Counting the People in Hellenistic Egypt*, Vol. 2 (Cambridge: Cambridge University Press, 2006).

⁵ The local officials were involved in the process of registering properties through the use of *anagraphai*, but the main focus of this paper is on the *apographai* that were submitted by the subjects themselves.

⁶ P. Hels. I intr. to 10–20, p. 63 and 66; Clarysse and Thompson, *Counting the People*, 25.

⁷ See for the *apomoira*, Claire Préaux, *L'économie royale des Lagides* (Bruxelles: Fondation Égyptologique Reine Élisabeth, 1939), 76–78; Willy Clarysse and Katelijn Vandorpe, “The Ptolemaic Apomoira”, in *Le culte du souverain dans l'Égypte ptolémaïque au IIIe siècle avant notre ère* (Studia Hellenistica 34), ed. Henri Melaerts (Leuven: Peeters, 1998), 5–42.

⁸ Cf. Joe Manning, *Land and Power in Ptolemaic Egypt, The structure of Land Tenure 332 – 30 BCE* (Cambridge: Cambridge University Press, 2003), 142; Jean Bingen and Roger Bagnall, *Hellenistic Egypt: Monarchy, Society, Economy, Culture* (Berkeley: University of California Press, 2007), 157–188.

number of arouras and the yield for each farmer¹. During the same year, another *πρόσταγμα* was released, which mandated all proprietors of vineyards and orchards to submit declarations to the responsible officials. In these declarations, the owners of vineyards and orchards were required to register the yield of their land for the previous four years (years 18–21).² In 259 B.C., a more elaborate version of this law was promulgated³. The *apographai* were also utilized in the management of the oil monopoly⁴. The Revenue Laws Papyrus stipulated that any individual who imported foreign oil from Alexandria to Egypt must declare it in the city and pay 12 drachmas for each *metretes*. Declarations were also mandatory for the oil mills that were owned by temples⁵.

In 260 B.C., Philadelphos released another royal decree, which instructed the proprietors of livestock in Syria and Phoenicia to submit a declaration of their animals to the *oikonomos* appointed in each *hyparchy* within sixty days of the issuance of the royal decree⁶. Likewise, within Egypt, a comparable edict was promulgated to regulate the registration of slaves⁷. In 229 B.C., Ptolemy III Euergetes issued another decree for the registration of οὐσία.⁸ During the reign of Philopator, two additional royal decrees

¹ P. Rev. Laws, Col. 36; Clarysse and Vandorpe, “The Ptolemaic Apomoira”, 8.

² P. Rev. Laws, Col. 37 (Dec. 263 B.C.); Clarysse and Vandorpe, “The Ptolemaic Apomoira”, 9.

³ Clarysse and vandorpe, “The Ptolemaic Apomoira”, 9.

⁴ P. Rev. Laws, Col. 42; cf. also Ulrich Wilcken, *Griechische Ostraka aus Aegypten und Nubien: ein Beitrag zur antiken Wirtschaftsgeschichte I* (Leipzig–Berlin: Giesecke & Devrient, 1899), 560.

⁵ P. Rev. Laws, Col. 42; Wilcken, *Griechische Ostraka*, 560. Cf. also for imported oil D. Brent Sandy, *The Production and Use of Vegetable Oils in Ptolemaic Egypt* (BASP Suppl.6) (Atlanta: Scholars Press, 1989), 24–30.

⁶ C. Ord. Ptol. 21–22 = SB V 8008 (Apr. 260 B.C.); “[The possessors of herds shall declare] to the *oikonomos* appointed in each *hyparchy*, within 60 days from the day on which the [ordinance] was published, the taxable and tax-free [livestock] . . . and take a receipt.” (Trans. by Roger Bagnall and Peter Derow, *The Hellenistic Period: Historical Sources in Translation* (Malden–Oxford: John Wiley & Sons, 2007), 111; cf. also Herbert Liebesny, “Ein Erlass des Königs Ptolemaios II Philadelphos über die Deklaration von Vieh und Sklaven in Syrien und Phönicien (PER Inv. Nr. 24.552gr.)”, *Aegyptus* 16 (1936): 262–264; Michel Austin, *The Hellenistic World. From Alexander to the Roman Conquest. A Selection of Ancient Sources in Translation* (Cambridge: Cambridge University Press, 2006), 456). The aforementioned edict was promulgated for the purpose of taxation, as evidenced by the reference to tax farmers. According to Bagnall and Derow, the tax on livestock grazing was a significant source of revenue for the state and was calculated based on the number of animals. (Bagnall and Derow, *The Hellenistic World*, 111; cf. also Sandra Avogadro, “Le ΑΠΟΓΡΑΦΑΙ di proprietà nell' Egitto greco-romano”, *Aegyptus* 15 (1935): 142). It is important to note that the edict was issued immediately after the second Syrian war, which implies that it aimed to address new issues that arose in the Syrian and Phoenician possessions of Egypt following the war. Additionally, the latter part of the decree required the declaration of slave ownership (C. Ptol. Sklav. 3). Since war was one of the primary sources of enslavement in the ancient world, it is likely that the number of slaves increased significantly due to the second Syrian war. This increase may have been significant enough to require a royal decree to address the issue. It is possible that the question of animal herds also increased in a similar manner, which may explain why the edict included them.

⁷ P. Grad. 1 = SB III 6275 = C. Ptol. Sklav. 4 = C. Ord. Ptol. 25 (after 269 – 268 B.C.? or after 231 – 230 B.C.?); cf. also William Linn Westermann, *Upon Slavery in Ptolemaic Egypt* (New York: Columbia University Press. London: Humphrey Milford, 1929), 33–38.

⁸ C. Ord. Ptol. 28 = P. Col. Zen. II 120 (16 Nov. – 15 Dec. 229 B.C.).

were issued requesting individuals to submit declarations. The first decree was released between 215–205 B.C., in which the king instructed “Persons who perform the rite of Dionysos in the country to sail down within ten days from the day on which the decree is published and those beyond Naukratis within twenty days, and to register themselves”¹. The second decree is the missing decree of 209 B.C. which has been identified from some real estate declarations and reports from that year (as mentioned below). Additional decrees regarding *apographai* come from the reign of Ptolemy V Epiphanes or Ptolemy VI Philometor, such as C. Ord. Ptol. 46 = P. Tebt. III 2, 869, and from the reign of Ptolemy VI Philometor in C. Ord. Ptol. 38 (after 23 Feb. 157)².

Transitioning from the Ptolemaic laws regarding property declarations to their implementation, we observe a noteworthy phenomenon of having relatively few documents that represent the application stage. The assets that were declared, as found in the papyri, could be categorized into movable and immovable possessions. The former category encompasses household belongings, livestock, slaves, and various agricultural goods. The latter comprises land, houses, and other types of real estate possessions.

A– Movable Properties³:

An instance of a declaration of household possessions submitted to the *archiphylakites* can be found in W. Chr. 244 = P. Petr. II, p. 33 = P. Petr. III 72 c (224/223 B.C.). The declaration was made for a spade (σκαφεῖον), a chiton (χιτών), a bedstead (κοίτη), and baskets (σπυρείς).

Declarations of animal ownership are also present in the documents, both for livestock and animals used for transportation. For instance, P. Lille Dem. I 12, 13, 17, 19, 20 = SB III 6314 – 6318 (25 Oct 251 – 24 Oct. 250 B.C.) is a declaration of 28 πρόβατα (sheep) by a certain Apheis son of Paches, addressed to the *nomarches*. In W. Chr. 243 = P. Hib. I 33 (21 Apr. – 20 May 245 B.C.), we have a declaration of a flock of 80 sheep (λεία) by a Thracian named Roimeotes. This declaration is in a double form, which may indicate the submission of the document to two officials who are not mentioned in the declaration. This assumption can be reinforced by W. Chr. 242 = P. Petr. III 72 b (16 Mar. 222 B.C.), where a certain Peteharmotnis declared his ownership of 82 sheep (βρόβατα) in Ptolemais Nea (TM Geo 2238) before the *oikonomos* and the *topogrammateus*, in a double form similar to the previous document.

P. Frankf. I 5 (242/241 B.C.) was also written in a double form. Another Thracian, named Tarouthinas, declared his ownership of a flock of 200 sheep, a goat (αἴζ), two lamps (ἔριφοι), a he-goat (τράγος), besides a mother chicken (τοκάς) and 5 pigs (δελφάκες) for his own use. P. Frankf. I 5 differs from the previous two papyri in that

¹ SB III 7266 = BGU VI 1211 = Sel. Pap. II 208 = C. Ord. Ptol. 29 (215–205 B.C.). Cf. Bagnall and Derow, *The Hellenistic World*, 261; Marco Rolandi, “fra Stato e Templi nell'Egitto tolemaico: alcuniesempi”, *Aegyptus* 85 (2005): 260; Livia Capponi, “Aristoboulos and the Hieros Logos of the Egyptian Jews”, in *Proceedings of the Twenty-Fifth International Congress of Papyrology*, Ann Arbor 2007, ed. Traianos Gagos *et al.* (Ann Arbor: Scholarly Publishing Office, 2010), 113–119.

² For more information on Ptolemaic royal decrees, cf. Eva Christina Käppel, *Die Prostagmata der Ptolemäer* (Papyrologica Coloniensia 45) (Paderborn: Brill, 2021).

³ See **Table 1.1** for the declarations of the movable properties including household possessions, animals, and grains.

while W. Chr. 242 and 243 are declarations of objects, P. Frankf. I 5 is a declaration of both objects and subjects since the declarant in P. Frankf. I 5, l. 18–22, declared for the purpose of the salt tax (ἀπογράφομαι καὶ εἰς τὰ ἀλικά)¹ his household members who were a wife, a brother, an aunt, two uncles, and a son. Another livestock declaration is SB XXII 15370 (151/150 B.C. or 140/139 B.C.), published by van Minnen², which consists of ten abstracts of livestock declarations.

Livestock declarations were not limited to animals for food production. Animals of transportation were also declared. In P. Hib I 146 = SB XIV 11308 (22 Dec. 251 B.C.), a certain Alexandros, a Persian, declared his ownership of a horse³. Similarly, in P. Tebt. III 1 806 (12 Sept. 139 B.C.), a certain Eutochos son of Eutochos declared before the *basilikos grammateus* his ownership of a horse in order that he may not subsequently be calumniated⁴.

In Ptolemaic Egypt, animals were meticulously counted for several reasons. Livestock were subjected, as individuals, to the ἀλικκή (the salt tax)⁵. However, the most significant reason for the counting of animals was the pasture tax, which served as a crucial source of tax revenues. Other taxes on livestock, such as the φόρος προβάτιον and the φυλακτικόν, were also imposed⁶. These taxes explain why animal declarations were necessary for taxation purposes. However, there were other reasons for these declarations. For example, during the Ptolemaic period, the state controlled the trade of animal skins (δερματηρά)⁷, so it was important for the state to keep registers of all animals owned by individuals to ensure that no skins escaped state control, whether skin was fully or partially monopolized. Additionally, the state used some animals owned by individuals for compulsory public work (λειτουργία). Therefore, it was mandatory for the state to keep registers of animals that could be used for such work. Overall, animal

¹ Cf. for the salt tax Clarysse and Thompson, *Counting the People*, 36–86.

² Cf. Peter van Minnen, “Taking Stock: Declarations of Property from the Ptolemaic Period”, *BASP* 31 (1994): 89–99.

³ According to Willy Clarysse, the document is a declaration, not a letter, which contradicts the initial claim made by the first editors, Grenfell and Hunt, who identified it as a letter; cf. Willy Clarysse, “Notes on Three Papyri Concerning Ptolemaic Clerouchs (P. Hib. I 146; SB V 7631; P. Petrie II 47)”, *Anc. Soc.* 6 (1975): 72.

⁴ Hunt and Smyly (P. Tebt. III 1, 806, intr. p.260) reported the absence of the declared property. However, W. Clarysse suggested the following reading of lines 9–12: ἀπο[γράφο]μαι τὴν [ὑπά]ρχουσαν μοι ἵππον παρώ[αν]. See Clarysse, “Three Papyri” 73.

⁵ Clarysse and Thompson, *Counting the People*, 43.

⁶ Cf. Clarysse and Thompson, *Counting the People*, 207.

⁷ For skin in Ptolemaic Egypt, cf. James Cowey, “Zur ptolemäischen Dermatara”, in *Das Archiv des Phrurarchen Dioskurides (154–145 v.Chr.?) (P. Phrur. Diosk.). Papyri aus den Sammlungen von Heidelberg*, ed. James Cowey et al. (Köln–München–Wien: FisisalBook, 2003), 130–134; Nico Dogaer, “State Monopolies”, in *A Companion to Greco-Roman and Late Antique Egypt*, ed. Katelijin Vandorpe (Hoboken: John Wiley & Sons, 2019), box 10, 151–152; Haytham A. Qandeil, *The Office of the Epimeletes. Studies in the Administration of Ptolemaic Egypt (Papyrologica Coloniensia)* (Brill, forthcoming), 129–132.

declarations were an important tool of the state to keep track of livestock for taxation and other purposes.¹

Horses were subject to distinct practices and regulations compared to other types of livestock. As mentioned earlier, the two declarations of horses were made by military members. The military personnel who did not possess a horse were liable to pay a tax known as τέλος ἀνιππίας. Hence, it can be assumed that the declarations of horses were made with the aim of obtaining an exemption from this tax².

The declarations of livestock did not include any assessment or evaluation of the animals being declared, nor did they refer to any πρόσταγμα³. The absence of any mention of decrees in the livestock declarations suggests that the animals were required to be declared every year, during different months such as Phaophi, Tybi, Phamenoth, and Mesore.⁴

The records also offer valuable insights into the declarations of agricultural products. One such document, W. Chr. 241 = SB. I 4307 = P. Alex. 6 (3rd cent. B.C.), reveals that a Macedonian man named Demarchos declared his ownership of grains. W. Chr. 198 (13 Jan. 240 B.C.) is a highly detailed document that resembles the previous P. Frankf. I 5 in that both are declarations of subjects and objects. The document begins by enumerating the household members of the declarant, including his wife and children with their respective ages. Additionally, the declarant declares the presence of a nurse (τροφός), hired farmers, a shepherd, and a cowherd (βουκόλος) in his household, totaling 15 people (lines 1–6). In the subsequent lines of the text, Demarchos made a declaration, using the phrase “ἀπογράφομαι τὸν ὑπάρχοντά μοι”, of his possession of various types of grains (σίτον), including wheat (πυρός), barley (κριθή), emmer (ὄλυρα), beans (κύαμος), chickpeas (ἐρέβινθος), lentils (φακός), peas (φάσηλος), and other comparable items. The quantities of each type of grain were indicated in artabas.⁵

¹ The animals owned by individuals were not only used for private purposes but also served the government in various ways. These animals were employed by the government for agricultural works, the construction of public works such as dikes and canals, and the transportation of public officials and goods belonging to the state; cf. Michael Rostovtzeff, *Social and Economic History of the Hellenistic World* (Oxford: Clarendon Press, 1941), 292. Despite the importance of the λειτουργία (compulsory public work) in Ptolemaic Egypt, there is currently no comprehensive study on the subject. However, still valuable is Friedrich Oertel, *Die Liturgie: Studien zur ptolemäischen und kaiserlichen Verwaltung Ägyptens* (Leipzig: B. G. Teubner, 1917).

² Armoni's analysis lends support to this conclusion; cf. Charikleia Armoni, *Studien zur Verwaltung des ptolemäischen Ägypten: Das Amt des Basilikos Grammateus* (Papyrologica Coloniensia XXXVI) (Paderborn: Ferdinand Schöningh, 2012), 209–210.

³ The previously discussed royal decree issued by Philadelphos, C. Ord. Ptol. 21–22 = SB V 8008 (Apr. 260 B.C.), serves a different purpose than the livestock declarations. As previously pointed out, this decree was issued to address new questions that emerged following the 2nd Syrian war and was intended for a specific occasion. In contrast, the livestock declarations were made for taxation purposes and other purposes as I have shown.

⁴ Ulrich Wilcken, *Grundzüge und Chrestomathie der Papyruskunde*. Erster Band. Historischer Teil. Erste Hälfte. Grundzüge (Leipzig–Berlin: B. G. Teubner, 1912), 176; P. Hels. I. intr. 10–20, p.65. It is worth noting that in addition to individual declarations, the state had its own registrations of livestock made by local officials. This can be inferred from the instructions given to the *oikonomos* in the well-known document P. Tebt. III 1, 703 (ca. 210 B.C.).

⁵ According to Wilcken, it is likely that the declarant made a series of other declarations in addition to the one discussed above. This is because a person who possessed such quantities of grains may also have owned a house, a yard, barns, fields, and agricultural implements; cf. Wilcken, *Ostraka 457*; cf. also Auguste Bouché-Leclercq, *Histoire des Lagides III* (Paris: Ernest Leroux, 1906), 290–291.

Moreover, SB XXII 15369 = P. Duk. inv. 600 (after the mid-2nd century B.C.) is a statement made by a Macedonian soldier named Kephalon son of Herakleides, declaring his ownership of 10 artabas of wheat to the *basilikos grammateus*.

The purpose of declaring ownership of crops was likely not related to taxes, as there is no evidence of taxes being applied to privately owned crops for personal use. Additionally, these crops must have been taxed immediately after harvest. However, SB XXII 15369 offers a clue that these declarations may have been made in response to exceptional circumstances, such as a natural disaster that required a count of the stock of crops to face the crisis¹. The reference to a *prostagma* (ἀπογράφομαι κατὰ τὸ ἐκκεῖμενον πρόσταγμα, l. 8–10) and the eight-day time interval (πρὸς τῶν κατὰ τὸ πρόσταγμα ἡμερῶν η, l. 14–16) for fulfilling its instructions may support this supposition. If this is the case, then these declarations of crops were not made on an annual basis, unlike livestock declarations.

B– Immovable Properties:

The declarations of the ownership of vineyards, orchards, and other similar properties were crucial for the collection of the *apomoirā*². There is a scarcity of documents concerning declarations of ownership of these properties. According to J. Frösén's introduction to P. Hels. I 10–20, there were no such declarations in the 3rd century B.C. However, the publishing of P. Köln VII 314 (8 Jul. 257 B.C.) five years later refuted this assumption. The document is a declaration made by Nikaios, son of Charixenos, an Achaian (Ἀχαιὸς τῆς ἐπιγονῆς), of a garden measuring 3 ½ arouras.

The rest of these declarations of this category come from P. Hels. I. We have in P. Hels. I 11 (163 B.C.) a declaration of a vineyard (ἀμπελών). P. Hels. I 15 and P. Hels. I 16 (19 Oct. 163 B.C.; 163 B.C., respectively) are declarations of a palm-grove (φοινικῶν), in addition to a παράδισος (l. παράδεισος) ἐρῆμος in P. Hels. I 15. P. Hels. I 14, although it is also a declaration of a vineyard, it differs in its form from the others. In P. Hels. I 11, 15, 16, and the previously mentioned P. Köln VII 314, the declarants utilized the typical verb of declaration, ἀπογράφομαι. However, in P. Hels. I 14, the declarant used the verb συντιμῶμαι (I evaluate). Two additional documents, P. Petr. III 68 (b) (222 B.C.) and SB XXVI 16417 (212 B.C.), neither use ἀπογράφομαι nor συντιμῶμαι, but instead employ the verb ὑφιστάμεθα in the former and ὑφίσταμαι in the latter.

The nature of these declarations, which concern properties associated with the *apomira* tax, suggests that they were required to be submitted on an annual basis. This is likely due to the varying levels of productivity of the vineyards, orchards, etc., which would impact the amount of tax owed. Therefore, annual declarations would be necessary to ensure accurate taxation³. Otherwise, two of the Helsinki documents, P. Hels. I 11 and P. Hels. I 15, make a reference to a royal decree: κατὰ τὸ ἐκτεθὲν

¹ Armoni also supports this conclusion and suggests that the reference to a royal decree in SB XXII 15369 implies that these declarations, similar to their Roman period counterparts, were to be submitted only under certain extraordinary circumstances; cf. Armoni, *Basilikos Grammateus*, 210.

² See **Table 1.2** for the documents of declarations of immovable properties related to the *apomoirā*.

³ See Wilcken, *Grundzüge*, 1912, 176.

πρόσταγμα (P. Hels. I 11, l. 5–6) and κατ[ὰ τὸ] πρόγραμμα (P. Hels. I 15, l. 8–9). Similarly, P. Hels. I 14 conveys the same meaning in line 5 with κατὰ τὸν ἐκτεθῆντα καιρὸν (at the fixed time). Including a reference to a royal decree in some of these declarations contradicts the possibility of their annual submission, since annual declarations would not require the issuance of a royal decree as the case of livestock declarations. If Frösén’s assumption that a tax reform was implemented by Ptolemy Philometor in 163 B.C., mandating that all taxes be paid in advance¹, is accepted, then the reference to the royal decree in some of the declarations should be viewed as a response to the amendment in the way taxes were collected. In this case, the declarants would have been required to submit their declarations in advance as part of complying with the new tax regulations, rather than responding to a decree asking them to declare their properties, which may have been previously submitted annually. Therefore, the reference to the royal decree should be seen as a special case rather than the norm for these declarations.

There are more documents pertaining to declarations of real estate possessions compared to those of other categories. It is important to differentiate between two types of documents: the first can be referred to as “real declarations”, which are the actual declarations made by the property owners². The second type of documents are reports of these declarations, which were primarily submitted to the *epimeletes*. After submitting a declaration of their real estate property, the declarant was required to follow up with a report. The reports that have been preserved are addressed to the *epimeletes*³.

One of the prominent features of Ptolemaic real estate declarations is that the declarant not only lists their possessions but also evaluates them. This is reflected in the use of the verbs ἀπογράφεσθαι (to declare) and τιμᾶσθαι (to estimate the value of) in these documents⁴. Wilcken and Bouché-Leclercq initially believed that these declarations were submitted annually⁵. However, Wilcken later corrected this assumption to suggest that the submission of these declarations took place from time to time⁶. The inclusion of a reference to a royal decree in some of the real estate

¹ P. Hels. I, intr. 10–20, p. 66–67.

² See **Table 1.3** for the documents of the declarations of immovable properties.

³ See **Table 1.4** for the reports of real estate declarations submitted to the *epimeletes*. Cf. also Qandeil, *The Office of the Epimeletes*, 36–40; Haytham Qandeil, “A New Report of a Ptolemaic Real Estate Declaration”, *ZPE* 225 (forthcoming). It is noteworthy that another document, P. Petr. II 11 = P. Petr. III 42 H (2) = W.Chr. 223 (Arsinoites, mid 3rd cent. B.C.), has a reference to a declaration of an οἰκόπεδον. In the document, which is a letter from a certain Polykrates to his father, the sender reported that the income from the οἰκόπεδον has declined and an *apographe* has been sent to the τελώνειον to correct information of a previous declaration which was made according to a royal decree. Cf. P. Hels. I intr. 10–12, p.65.

⁴ Wilcken, *Ostraka*, 457; Orsoloina Montevicchi, *La papirologia* (Milano: Vita e pensiero, 1973),186.

⁵ Wilcken *Ostraka*, 458; Bouché–Leclercq, *Histoire des Lagides*, 291.

⁶ Wilcken, *Grundzüge*, 175.

declarations and reports¹ supports the latter assumption. On the other hand, the Helsinki documents do not have a reference to any royal decree. The declarations in this category pertain to commercial buildings such as βαλανεῖον (P. Hels. I 13), περιστερεών (P. Hels. I 10), and λουτρωνίδιον (P. Hels. I 12), which were likely subject to an annual tax. It is possible that there was a change in practice from the late 3rd century, where registration took place from time to time, to a new practice where all real estate properties had to be registered annually. Alternatively, there may have been a provincial difference in practice between the Arsinoites and the Herakleopolites. It is also possible that the two ways of registration took place in parallel, where real estate owners were required to submit annual declarations for tax purposes, while other declarations had to be submitted from time to time, perhaps for the purpose of revising the public cadasters².

The process of declaring real estate properties involved two stages. Firstly, an ἀπογραφή was to be sent jointly to the *basilikos grammateus* and the *oikonomos*³, or to either of them⁴, or to the *epimeletes* in the only special case of P. Lond. I 50 = W. Chr. 221= UPZ I 116, which originated from Memphis and may indicate a difference in provincial practice. The second step in the process of declaring real estate properties was to submit a report to the *epimeletes*, which was necessary for the declarant to pay the tax on their property. The importance of this step is evident in W. Chr. 224a, where

¹ W. Chr. 222 (κατὰ τὸ πρόσ[ταγμα] τὴν ὑπάρχου[σάν], l. 9–10); P. Heid. VII 390 (κατὰ τὸ πρόσταγμα, l. 4–5); P. Lond. I 50= W. Chr. 221= UPZ I 116 (κατὰ τὸ ἐκτεθὲν πρόσταγμα, line 3a); P. Heid. VII 391 ([κατὰ τὸ ἐκτεθὲν πρό]σταγμα, l. 3); P. Lond. VII 2189 = SB VI 9599 (κατὰ τὸ ἐκτεθὲν πρόσταγμα, l. 4–5). The corresponding formula in the Roman period is κατὰ τὰ κελευσθέντα (or προστεταγμένα) ὑπὸ τοῦ κρατίστου ἡγεμόνος or similar; see for the formula of different kinds of *apographai*, either Ptolemaic or Roman, Elias Bickermann, “Beiträge zur antiken Urkundeugeschichte”, *APF* 9 (1930): 24–28, <https://doi.org/10.1515/apf.1930.9.1-2.24>; Avogadro, “Le ΑΠΟΓΡΑΦΑΙ”, 166; Montevicchi, *La papirologia*, 186; P. Hels. I, intr. 10–20, p.68. For the formula of the reports to the *epimeletes* see P. Heid. VII intr. 392 and above.

² Apart from what is concluded above, it can be argued that although it is true that the objects of the declarations P. Hels. 10–20 are real estates; the definition of these declarations as real estate declarations would be insufficient because these are declarations of objects for tax purposes (called ‘Steuerobjektsdeklarationen’ in the edition). This means that the aim of them is to get the necessary information for the assessment of a tax. So, in P. Hels. 10, the declarant declared that his dovecote is empty without mentioning its dimensions. This certainly means that he would not have to pay the tax. In P. Hels. 11, the declarant does not give any information about the size of his vineyard. He mentioned that he had a rose bush, fig trees, pomegranate trees, and apple trees, but apparently no vines, and he promised that he would pay the tax of the ἔκτη in the due time. So, he gave information about his property, but only as far as it entails the obligation to pay taxes. The same is true for the other declarations of P. Hels. 10–20. The same is also true for the *apomoiras*-declarations. This is different from the declarations mentioned above of the year 209 B.C. which are real estate declarations prompted by a *prostagma* (it is to be noted that the declarations of the dovecotes and bathing establishments in the Helsinki documents were submitted without any reference to a royal decree; cf. P. Hels. I, intr. 10–20, p.67). So, could it be supposed that, so far, these declarations of 209 B.C. are the only real estate declarations of the Ptolemaic time we know of?

³ Although we do not have any surviving examples of the jointly addressed documents, we can infer their existence from the reports submitted to the *epimeletes*, which often refer to them.

⁴ The *basilikos grammateus* in W. Chr. 222, and the *oikonomos* in the Helsinki declarations and P. Heid. VII 390.

the declarant stated that the report was submitted “ἵνα τάξι[ωμαι] τὰ καθήκοντα τέλητου[των]” (so that I will be able to pay the due tax of them)¹.

It is highly probable that these registers were involved in the process of reviewing the building cadasters, which were present in both villages (such as W. Chr. 224a, b, c in the village of Mouchis in the Arsinoites) and cities (such as P. Lond. I 50= W. Chr. 221= UPZ I 116 in Memphis). Wilcken believed that there was a comprehensive building cadaster in Alexandria, where all records of real estate properties were maintained².

In conclusion, property declarations have been a longstanding practice in Egypt, dating back to the dynastic era. The Ptolemies inherited and developed this practice, resulting in almost everything being accounted for during their rule. The process of registering properties was a two-fold process, involving both officials and individuals. Individuals were required to submit *apographai*, which were submitted annually in the case of animal declarations and were mainly for tax purposes. Crops of personal use were also declared, likely in exceptional circumstances to face a shortage in food supply after an unfavorable flood. Vineyards, orchards, and other *apomoira*-related properties were declared annually. Real estate properties, at least in the Arsinoites in the 3rd century B.C., were declared from time to time according to a royal decree. The submission of a declaration of a real estate property was followed by a report of the submitted declaration. It is probable that these real estate declarations were to be submitted annually in the second century B.C.

Table 1.1: Declarations of movable properties in Ptolemaic Egypt.

Document	Date	Origin	Declared property	Addressed official
1. W. Chr. 241= SB I 4307	3 rd cent. B.C.	Unknown	σίτον	Either not mentioned, or missing in the lacuna
2. P. Hib I 146= SB XIV 11308	22 Dec. 251 B.C.	Ankyron (Herakleopolites)	ἵππος	Missing
3. P. Lille dem. I 12, 13, 17, 19, 20= SB III 6314–6318	25 Oct 251– 24 Oct. 250 B.C.	Arsinoites	πρόβατα	<i>Nomarches</i>
4. W. Chr. 243= P. Hib. I 33	21 Apr. – 20 May 245 B.C.	Ankyropolis (El–Hiba)	λεία	Not mentioned
5. P. Frankf. I 5	242/241 B.C.	Koites or Oxyrynchites?	Πρόβατα + household members	Not mentioned
6. W. Chr. 198	13 Jan. 240 B.C.	Arsinoites	household members + σίτον	Not mentioned

¹ A receipt of such a payment (ἐγκύκλιον in this context) is P. Lond. VII 2189 = SB VI 9599 (10 (?) Dec. 209 B.C.) which is issued by a banker whose name is lost to a taxpayer whose name began with Αρ-. The payer had made his declaration to Kallikrates the *oikonomos*, and Imouthes the *basilikos grammateus*; cf. Armoni, *Basilikos Grammateus*, 214–218; Qandeil, *The Office of the Epimeletes*, 38; Qandeil, “A New Report”, forthcoming.

² Wilcken, *Grundzüge*, 178.

7. W. Chr. 244= P. Petr. II p. 33= P. Petr. III 72 c	224/223 B.C.	Unknown	Household utensils	<i>Archiphylakites</i>
8. W. Chr. 242= P. Petr. III 72 b	16 Mar. 222 B.C.	Arsinoites	πρόβατα	<i>Oikonomos andt opogrammateus</i>
9. SB XXII 15370	151/150 or 140/139 B.C.	Herakleopolites	λεία	Not mentioned
10. SB XXII 15369	After the middle of the 2 nd cent. B.C.	Herakleopolites	πυρόν	<i>Basilikos grammateus</i>
11. P. Tebt. III 1 806	12 Sept. 139 B.C.	Arsinoites	A female horse	<i>Basilikos grammateus</i>

Table 1.2: Declarations of properties related to the apomoira.

	Document	Date	Origin	Declared property	Addressed official
1.	P. Köln VII 314	8 Jul. 257 B.C.	Herakleopolites	κῆπος	Not mentioned
2.	Petr. III 68 (b)	222 B.C.	Arsinoites	φοινικόν	Apollonios whose position is unknown.
3.	SB XXVI 16417	212 B.C.	Unknown	ἀκρόδρυα	<i>Basilikos grammateus</i>
4.	P. Hels. I 11	163 B.C.	Herakleopolites	ἀμπελών	<i>Oikonomos</i>
5.	P. Hels. I 14	163 B.C.	Herakleopolites	ἀμπελών	<i>Oikonomos</i>
6.	P. Hels. I 15	19 Oct. 163 B.C	Herakleopolites	Φοινικόν and παράδισος (I. Παράδεισος) ἐρῆμος	<i>Oikonomos</i>
7.	P. Hels. I 16	163 B.C.	Herakleopolites	φοινικόν	<i>Oikonomos</i>

Table 1.3: declarations of immovable properties.

	Document	Date	Origin	Declared property	Addressed official
1.	P. Petr. II p.36= P. Petr. III 72 a= W. Chr. 222	16 Nov. 209 B.C.	Herakleopolites	οικία...	<i>Basilikos grammateus</i>
2.	P. Heid. VII 390	209/208 B.C.	Herakleopolites	οικία...	<i>Oikonomos</i>
3.	P. Lond. I 50= W. Chr. 221= UPZ I 116	209/208 B.C.	Memphis	οικία, αὐλή, and a bakery (καὶ ἄλλην)	<i>Epimeletes</i>

				οἰκίαν, ἐν ὧσι τοιοῦσιν, line 13)	
4.	P. Heid. VII 391	End of the 3 rd /beginning of the 2 nd cent. B.C.	Unknown	αὐλή	Missing
5.	P. Hels. I 19	9–10 Oct. 163 B.C.	Herakleopolites	Missing	<i>Oikonomos</i>
6.	P. Hels. I 13	12 Oct. 163 B.C.	Herakleopolites	βαλανεῖον	<i>Oikonomos</i>
7.	P. Hels. I 18	19 Oct. 163 B.C.	Herakleopolites	[...] ἐρήμος	<i>Oikonomos</i>
8.	P. Hels. I 10	21 Oct. 163 B.C.	Herakleopolites	Περιστερεὸν ἐρήμος	<i>Oikonomos</i>
9.	P. Hels. I 12	163 B.C.	Herakleopolites	λουτρωνίδιον	<i>Oikonomos</i>

Table 1.4¹: Reports of real estate declarations submitted to the epimeletes.

	Document	Date	Origin	Declared property	Addressed official
1.	P. Cair. Inv. 10307	On or after 5 Dec. 209 B.C.	Mouchis (Arsinoites)	Missing	<i>Epimeletes</i>
2.	W. Chr. 224 c= P. Cair. Inv. 10274	After 9 Dec. 209 B.C.	Mouchis (Arsinoites)	οἰκία, αὐλή, and \(\ήμισυ)/ μέρος οἰκίας	<i>Epimeletes</i>
3.	W. Chr. 224 a= P. Cair. Inv. 10277	12 Dec. 209 B.C.	Mouchis (Arsinoites)	οἰκία, αὐλή, and [ο]ἶκημα	<i>Epimeletes</i>
4.	W. Chr. 224 b= P. Cair. Inv. 10323	12 Dec. 209 B.C.	Mouchis (Arsinoites)	οἰκία and αὐλή	<i>Epimeletes</i>
5.	SB XXIV 16063 ²	12 Dec. 209 B.C.	Mouchis? (Arsinoites)	Missing	<i>Epimeletes</i>
6.	P. Heid. VII 392= P. Cair. Inv. 10295	Probably shortly after 12 Dec. 209 B.C.	Mouchis (Arsinoites)	οἰκία, and αὐλή	<i>Epimeletes</i>

¹ P. Cair. Inv. 10307 (Mouchis (Arsinoites), on or after 5 Dec. 209 B.C) is now included in this table; cf. Qandeil, “A New Report”, forthcoming.

² Alain Martin and Georges Nachtergaele, “Papyrus du Musée du Caire. I”, *CdÉ* 72 (1997): 295–306. <https://doi.org/10.1484/J.CDE.2.309054>

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