

A NEW FRAGMENT OF THE BEERSHEBA TAX EDICT

LEAH DI SEGNI*

The inscription known as the Beersheba Tax Edict consists of seven pieces of marble slab, which join into four fragments of what is believed by many scholars to be a single edict, although in the main edition (by Alt) the fragments are viewed as separate texts. While Alt's fragments 1, 2 and 3 belong in all likelihood to one edict, fragment 4 shows noticeable differences, both in palaeography and in wording. In fragments 1-3 we find a list of toponyms in genitive, each preceded by ἀπό and followed by a sum of money in solidi and, in the majority of cases, also by a smaller sum "for the servants" (τοῖς δούλοις). Here and there an additional amount of solidi is inserted and labelled "for the vicarius" (ὑπὲρ τοῦ βικαρίου). The list is arranged in columns. Fragment 1 opens with seven lines of continuous text, the introduction and address of the edict. In fragment 4 too we find toponyms in genitive and the key-word συντελεσταί, indicating that it was part of a tax schedule; but it does not include payments "for the servants" — though this may be due to its fragmentary state. Moreover, though a vicarius is mentioned, apparently he was not a recipient of payment, but the giver of something. Therefore, it seems reasonable to set fragment 4 apart and consider it as possibly belonging to a different text. Hereafter we shall refer only to Alt's fragments 1 to 3 as "the Beersheba edict"¹.

* The Hebrew University of Jerusalem

1. ALT, A., *Die griechischen Inschriften der Palaestina Tertia westlich der 'Araba*, Berlin, Leipzig 1921, 4-13. Alt's edition does not include a small fragment that joins fragment 3, but this is included in an addition to GIPT published two years later: ALT, A., "Die neuen Inschriften aus der Palaestina Tertia", *ZPalV* 46, 1923, 52-55, no. 1. Alt added a further note to the edict in "Limes Palaestinae", *PalJ* 26, 1930, 68, n. 1. The four fragments were republished by MIGLIARDI ZINGALE, L., *Nuovi testi epigrafici e altri addenda et Corrigenda ai Subsidia I-III. E 30. L'editto di Beersheba* (Legum Iustiniani Imperatoris Vocabularium, a cura di

The name "Beersheba edict" merits a note. Although all the fragments known until now were acquired in Beersheba in the early 20th century, it was by no means certain that the inscription originated from this place. At that time Beersheba was the main marketplace of the Bedouin of the Negev, some of which dealt in antiquities from the archaeological sites in the desert. European scholars who came to purchase antiquities there were not always given truthful information about the provenance of the pieces they bought. The discovery of the new fragment in archaeological context at Beersheba provides a final answer to this question.

A fragment of a white marble slab, 49 cm long and 41 cm wide, was discovered in secondary use in a salvage excavation carried out in 1996 south of modern Beersheba. The characters closely resemble those of Alt's fragments 1-3, and their shape points to a date not earlier than the mid-6th century. A blank margin along the upper edge of the stone shows that the first preserved line was the first line of the text. The first seven lines belong to a continuous text, with a gap in the middle of each line, the result of a worn-out zone that cuts diagonally the surface of the stone. Lines 8-9 belong to two parallel columns separated by a narrow blank strip (Fig. 2).

1 KWC - 3 letters - ΖΕΥΘΑΙΤΥΠΙΩΚΑΙ
 2 ΜΕΝ - ca. 6 letters - ΝΘΕΙΩΝΗΜΩΝ
 ΥΤΟΙÇA - ca. 5 letters - ΕΝΤΕCΤΟΙCΑ
 4 ΟΙΝΥΝC - ca. 5-6 letters - ΛΟΠΡΕΠΕ
 ΓΟΝΑΧΘΗ - ca. 4-5 letters - ΠΑΡΑΦ
 6 ΕΝΟΙΑΠΟΟΛ - ca. 6 letters - ΤΩΝ
 ΨΡΑCΙΔΙΩΤΑΙ - ca. 6 letters - ΛΕ
 8 --- ΥΚΝΕ ---
 --- ΑΟΙ ---

M. Amelotti. Subsidia IV), Torino 1994, 201-209. Zingale's edition offers also a summary of past research.



Fig. 1: The Beersheba Tax Edict: Fragment 1b with 1a.

The nine lines of our fragment (hereafter, fragment 1a) join the first nine lines of Alt's fragment 1, though it is impossible to physically put together the two pieces, as the actual location of fragment 1 is unknown (Fig. 1)². Unfortunately fragment 1a does not contain the beginning of the lines. The gap on the left side is a large one: at least 24 or up to 35 letters, as indicated by l. 5, which

can be restored with reasonable certainty. This shows that an entire column (Col. 0) is missing on the left side of the slab. Here follows a reconstruction of fragments 1a-1. Note that in the text below, owing to lack of space, Column 1 is aligned with the left margin of ll. 1-7, but on the stone Column 1 was set more to the right, and the space on its left was occupied by Column 0.

1 [? Ταῦτα βουλόμεθα τῶδε τῶ θεῶ πραγματικῶ συνε]ξεῦχθαι τύπω καὶ διαρρήδην θεσπιζοντες ὅπως ἐν κηρύγμασιν ἐκ
 2 [? λοιποῦ ἢ γνώσις δηλωθῆ τῶν διωρισ]μέν[ων διὰ τῶ]ν θεῶν ἡμῶν τούτων προστάξεων ἵνα θαρροῦντες οἱ μέχρι νῦν
 3 [- - - - - ca. 32 letters - - - - - ? αὐ]τοῖς ἀ[δικηθ]έντες τοῖς ἀπαιτεῖν πειρωμένοις ἄπερ διεγράμαμεν τὴν εὐσεβῆ
 4 [? γνώσιν ἐμφανίζοντες μόνα δίδωσιν. Ἡ τ]οῖν σ[ὴ] μεγα]λοπρέπει α τὰ παραστάντα ἡμῖν καὶ διὰ τοῦδε τοῦ θεῶ πραγμα-
 5 [? τικοῦ καὶ ἰδικοῦ δηλούμενα νόμου εἰς ἔρ]γον ἀχθῆ[ναι καὶ] παραφ- υλαχθῆναι προσταξάτω.
 6 [? Συντελεῖν ὀφείλουσιν διαγραφῶν ἔνεκ]εν οἱ ἀπὸ ὄλ[ης ἀρχῆς] τῶν κατὰ καιρὸν δουκῶν οἱ τε καθωσιωμένοι λιμιτανεοὶ καὶ ὑπο-
 7 [? τεταγμένοι αὐτῶ στρατιῶται? καὶ γε οἱ τῆς χ]ώρας ἰδῶνται [συντε]λε- σταὶ καθ ἕκαστον ἔτος οὕτως·

Col. 0	Col. 1 1 a	Col. 2	1	Col. 3 (see below)
8	['Α(πὸ) C]υκ(ομάζονος) Ν ε'	['Α(πὸ) Μάμ]	ψ(εως) Ν ξ'	κ(αι) τοῖς δούλ(οις) Ν δ'
9	-----]Α(πὸ) Ὀρ[δω]	ν Ν ξ'	κ(αι) τοῖς δούλ(οις) Ν δ'
10	-----	[καὶ τῶ βι]	καρ(ίω) Ν ν'	
11	-----	----- !C	Ν μ'	κ(αι) τοῖς δούλ(οις) Ν γ'
12	-----	-----	Ν λ'	κ(αι) τοῖς δούλ(οις) Ν γ'
13	-----	-----	Ν κ'	κ(αι) τοῖς δούλ(οις) Ν γ'
14	-----	-----	---	'Α(πὸ) 'Ασόων Ν ιη'

Col. 3

8	'Α(πὸ) Πριμοσ() Ν ιη'	
9	'Α(πὸ) στρ(ατιωτῶν) Ζοόρ(ων) Ν ν'	κ(αι) τοῖς δούλ(οις) Ν δ'
10	(καὶ) ἀ(πὸ) κοιν(οῦ) Ζοόρ(ων) τῶν συντελ(εστῶν)	Ν ρ'
11	(καὶ) τῶ βικαρ(ίω) τῶ γινομ(ένω) πάλιν	
13	ἀ(πὸ) τῶν συντελ(εστῶν)	Ν [-]
13	'Α(πὸ) τῆς ἀγρ(αρίας) 'Ελούσ(ης)	Ν [-]
14	'Α(πὸ) 'Ασουάδων Ν λ' (καὶ) τοῖς δούλ(οις)	[Ν -]

[It is our will that the following] be added to [this divine pragmatc]al decree, also explicitly sanctioning that [from now on the schedule of the amount fixed by] these sacred regulations of ours should be advertised in public announcements, in order that those who up to this day have been unjustly made [to pay more than was due?]

2. In Fig. 2 a photo of fragment 1a is joined to one of Alt's fragment 1, which was published in the first edition of the latter: ABEL, F.-M., "Épigraphie grecque palestinienne", *RBi* 18, 1909, opposite p. 89.

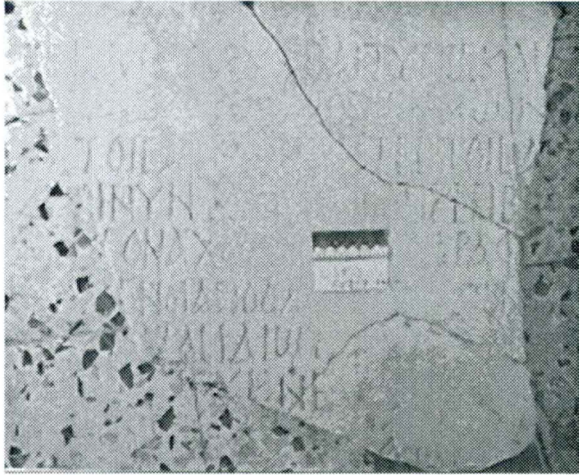


Fig. 2: The Beersheba Tax Edict: Fragment 1a.

may take courage and [pay] to those who attempt to exact (an unjust payment) the exact amounts that we have prescribed in our pious disposition. Therefore Your Magnificence shall order that our decision, as is [expressed] in this sacred pragma[tical edict] will be acted upon and observed.

The people of the entire [domain] of the successive *duces* (of Palestine), (namely) the faithful *limitanei* and [the soldiers?] under their command, as well as the] private taxpayers of the country, [shall pay] each year as follows:

Col. 1

Col. 2

From Syk(omazon) solidi 5

Col. 3

From Mampsis solidi 60 and to the servants solidi 4
 From Orda solidi 60 and to the servants solidi 4
 and for the *vicarius* solidi 50.
 [From --]is(?) solidi 40 and to the servants solidi 3
 [From ---] solidi 30 and to the servants solidi 3
 [From ---] solidi 20 and to the servants solidi 3
 From Asoa solidi 18

Col. 4

From Primos(?) solidi 18
 From the soldiers of Zoora solidi 50 and to the servants
 solidi 4
 and from the association of the taxpayers of Zoora
 solidi 100
 and for the concerned *vicarius*, again
 from the taxpayers solidi [-]
 From the *agraria statio* (guard post) of Elusa solidi [-]
 From Asuada solidi 30 and to the servants [solidi -]

From the new fragment we learn several new data, which were unknown or uncertain until now:

1. The inscription had no heading. This can be explained with the fact that it was not an edict, but an appendix to one.

2. The edict originated from the emperor, but was not addressed to the praetorian prefect, as tax edicts usually are. This is clear from the title of the addressee: ἡ σὴ μεγαλοπρέπεια, not ἡ σὴ ὑπεροχὴ as restored by Alt. In the 6th c., this address fit a governor or a *dux*.

3. The list of names includes toponyms in First Palestine (Sycomazon and Orda), as well as in Third Palestine. Therefore the payments could not concern the governor of one of the three Palaestinae. The personage addressed as Your Magnificence and made responsible for enacting the law — and obviously for exacting the payments — can only be the *dux*, who was in charge of all three provinces.

4. The schedule pertained not to different ducal *officia* in various provinces, but to a single *officium* in which different *duces* succeeded one another. The list of toponyms confirms that the *officium* was that of the *dux Palaestinae*.

5. Three categories of inhabitants were due to pay the amounts listed in the schedule. One was the class of the *συντελεσταί* (landowners subject to the land tax); the others were both connected with the *officium* of the *dux*, and both are described as *καθοσιωμένοι*. The former are "the most loyal *limitanei*"; the latter, whose name is lost, must also be identified with soldiers or officials.

Different scholars gave different interpretations of the Beersheba edict. Clermont-Ganneau and Abel viewed the amounts in solidi as *adaeratio* values of the *annona militaris*, to be paid annually by the *συντελεσταί* of the three Palaestinae to the office of the *dux* and to the *limitanei*.³ Alt accepted the view that the main tax was the *annona*, but maintained that this was paid to the governor by the provincials, as well as by the officials of the *dux* and the *limitanei*. An important part of Alt's interpretation was his incorrect assumption that the term *βικάριος* designated the governor of Third Palestine⁴. On the other hand, Van Berchem and

3. CLERMONT-GANNEAU, C., "Inscriptions grecques de Bersabée", *Recueil d'archéologie orientale* V, Paris 1903, 129-147; CLERMONT-GANNEAU, C., "Inscription samaritaine de Gaza et inscriptions grecques de Bersabée", *RBI* 15, 1906, 87-91; CLERMONT-GANNEAU, C., "L'édit byzantine de Bersabée", *RBI* 15, 1906, 412-432; ABEL, "Épigraphie...", *o.c.*, 95.

4. ALT, *GIPT*, 7.

Jones suggested that the edict pertained to the deduction of one twelfth of the soldiers' *annona* in favour of the *dux* and his staff⁵. This practice was regulated in 443 by a Novel of Theodosius II (*Nov.* 24, 2) that exempted the *foederati* from this deduction. Since Alt's fragment 4 — which Van Berchem considered as part of the same edict — mentions the chiefs of tribes (κοινὸν τῶν ἀρχιφύλων) among the payers, the scholar dated the Beersheba edict before 443. This interpretation and date are favoured today by many scholars.

A different interpretation was offered by Mayerson⁶. He connected the edict with Justinian's Novel 103, which enhanced the status of the governor of *Palaestina Prima*, extended his powers and enlarged his *officium*. In Mayerson's view, an extraordinary tax was established to cover the cost of the enlarged *officium*, and the Beersheba edict fixed the amounts to be paid by three taxable classes: the general population (συντελεσται), the military regulars (στρατιῶται in l. 7), and the settled frontier militia (*limitanei*). The δοῦλοι and the *vicarii* who appear in the edict as recipients of annual assessments would be respectively "aides" of the proconsular office and representatives of the proconsul in Second and Third Palestine. The edict would date from 536 or shortly after that.

In my opinion, none of the suggested explanations is admissible. The main objections are as follows. The theory that the tax was the *annona militaris* can be dismissed, for the *annona* was collected by the civil governors, not by the *dux*; moreover, the amounts mentioned — an average of 32.44 solidi per settlement — are entirely inadequate. These amounts might be adequate if the tax was the twelfth, as suggested by Van Berchem. However, Van Berchem's interpretation must be rejected, for the Beersheba fragments cannot possibly be dated to the 5th century on palaeographical grounds. Such a date is also precluded by the fact that some of the settlements listed in it are located between Wadi Mujib and Wadi el-Hasa, an area that was transferred from Arabia to Palestine only in the late 5th or early 6th century. Moreover, if the tax was a deduction from the *annona*, why should the private landowners, who were not among the recipients of the *annona*, have been submitted to it? As to Mayerson's hypothesis, its

major fault is that it fails to take into full account the dispositions of Novel 103. The novel gives the governor of First Palestine a right of intervention in Second Palestine, but says nothing of the Third. This intervention was conditional to special circumstances: therefore it is very unlikely that the proconsul kept permanent representatives in Second Palestine — not to speak of the Third, where he had no right of intervention at all. The pay of the governor was raised, and the novel states that the amount was to be divided between the governor and his staff: therefore, any enlargement of the *officium* was covered by the raise and there was no need to exact an extraordinary tax.

A common fault of all these interpretations is that they do not satisfactorily explain who were the *vicarius* and the δοῦλοι and why should they have been entitled to a share of monies collected by the ducal office. All the editors and commentators of the edict were content with the surmise that δοῦλοι had to mean personnel, "Amstpersonal" in Alt's words. Only Abel⁷ had the honesty of admitting that "jusqu'ici, il m'a été impossible de trouver δοῦλοι comme synonyme de fonctionnaires inférieurs." Nothing has changed since he wrote this sentence.

It seems to me that we have no chance of guessing which tax is referred to in the Beersheba edict, unless the unusual terms δοῦλοι and βικάριος provide a key. These terms are not unusual *per se*, but only in the context. Let us start from the surmise that both mean just what they usually do. Δοῦλοι means "servants" and *vicarius* — on the background of the Palestinian *limes* — designates the deputy commander of a unit of *limitanei*, who held the command in the frequent occurrence of tribunes being unavailable. Inscriptions and papyri attest the presence of *vicarii* in villages of the Negev, and Theophanes' chronicle describes a *vicarius* stationed in a village of Third Palestine who had under his command soldiers scattered in nearby villages⁸. In the Beersheba edict, the payments for a *vicarius* are found after groups of toponyms: I believe that he is not the same man in every occurrence, but different officers each in charge of an area comprising a number of villages, much as in the late Roman period a centurion was in charge of public order in a whole district.

5. VAN BERCHEM, D., *L'armée de Dioclétien et la réforme constantiniennne*, Paris 1952, 33-36; JONES, A.H.M., *The Later Roman Empire*, 284-602, Oxford 1964, vol. I, 235; vol. III, 43, n. 42.

6. MAYERSON, P., "The Beersheba Edict", *ZPE* 64, 1986, 141-148.

7. ABEL, "Épigraphie...", *o.c.*, 97.

8. Thephanes, *Chronographia*, AM 6123, ed. C. DE BOOR, Bonn 1883, 335.

What service may have been required from these officers and the "servants", that a tax should be raised for it? An answer can perhaps be found in the journals of two pilgrims, Egeria (ca. 381-384), and the Piacenza Pilgrim known as Antoninus (ca. 570)⁹. Egeria relates that while travelling in the wilderness, the pilgrims were escorted by soldiers and officers from the *castra* in the desert, who led them from one fort to the next. Antoninus mentions several *xenodochia*, some of them — those in the desert — were located in forts. But no soldiers escorted the 6th-century caravan; on the contrary, the Piacenza Pilgrim implies that the company was escorted and assisted by camel-drivers and by Saracens of the desert. Who financed these services? Who manned the staging posts and *xenodochia*, and who paid their staff? These resting places are comparable to the *burgi*, and those who manned them to *burgarii*, paramilitary personnel of the lowest class, to whom the term *δοῦλοι* may well apply. In one case at least — the monastery of St. Catherine at the foot of Mount Sinai — there is explicit evidence of the replacement of soldiers with slaves¹⁰.

I suggest, therefore, that in the 6th century pilgrims in certain areas of the Holy Land received assistance in *xenodochia* — part fortresses and part hostels — from "state servants" subject to the authority of the *dux*. It seems likely that on the same desert dwellers also devolved the task formerly imposed on the soldiers, namely, escorting the caravans. How did this change affect the *limitanei* stationed in this area? A famous passage by Procopius of Caesarea (*Anecdota* 24: 12-14) describes the cut in the wages of the *limitanei* and the reduction of their military duties after the peace between the Roman Empire and the Persians in 532. Putting together this statement with the evidence of the pilgrims, we may conclude

that the *limitanei* of the 6th century did not fulfill at least one task formerly imposed on them, namely, escorting travellers in the wilderness and presumably hosting them in their *castra*; this may have been a good reason to reduce their wages. But the need for escorting and hosting pilgrims remained, and the care for public hostels traditionally devolved on the communities, under the supervision of the *dux*. A solution may have been found through the imposition of a tax on the military class as well as on the civil landowners; the revenue could be assigned to the *dux* so that he could provide for the upkeep of the hostels and the wages of escorts. If this interpretation of the Beersheba tax edict is true, the small tax was levied for the staff of the hostels, and the one "for the *vicarius*" for an officer charged with supervising and coordinating the work of camel-drivers acting as escorts and guides of the caravans, in a large area comprising several villages. This solution would have been particularly suitable for Third Palestine and the fringes of desert included in First Palestine, but also for other sparsely populated areas, and for regions inhabited by non-Christian majorities, such as are found both in First and in Second Palestine.

One last point. Since the edict was addressed to the *dux Palaestinae*, why was it exposed to the public in Beersheba? It is worth noting that, out of the other three inscriptions referring to the *dux* that were found in Palestine, two were discovered in Beersheba, as well as several inscriptions mentioning members of the imperial administration and of the army¹¹. A large military camp was discovered in the town, less than 150 m from the find spot of fragment 1a. It is my belief that the *dux'* headquarters were located in this camp, and for this reason the edict was set up here.

9. *Itinerarium Egeriae* 7: 2, 4; 9:3 (CCSL 175, 47, 49); *Antonini Placentini Itinerarium* 7, 9, 35, 41 (CCSL 175, 132, 134, 146-147, 150).

10. Proc. Caes., *Aed.* V, viii, 9, transl. H.B. DEWING, London, Cambridge, Mass. 1940, 356-357; Euty chius, *Annales* XVII, 5-7, transl. B. PIRONE, *Eutichio Patriarca di Alessandria (877-940)*, *gli Annali*, Cairo 1987, 294-295.

11. One is the dedication of a statue in honour of the *dux* Dorotheus (ca. 452-453), the other an epigram celebrating a work of art (?), commissioned by the *dux* Antipater (early 6th century): SEG VIII: 281, 296; FEISSEL, D., "Notes d'épigraphie chrétienne (VII)", *BCH* 108, 1984, 545-558. The third inscription mentioning a *dux* was discovered in Beth Govrin and is the founding inscription of a hostel built by the *dux* Flavius Quintianus in the second half of the 4th century: SEG XXXII: 1496.