

And when he had gathered the Greeks and all the other peoples who inhabited that part of Asia around Pergamon, as well as those who were present on embassies seeking a treaty, and still others who had been summoned, Antony addressed them as follows: “Your King Attalos, O’ Greeks, left you to us in his will, and straightaway we proved better to you than Attalos had been, since we released you from those taxes which you had paid to Attalos, until popular agitators also among us made these taxes necessary. But when they became necessary, we did not impose them upon you according to a fixed valuation so that we could collect revenue without risk, but we required a portion of your yearly harvest, in order that we should share with you the vicissitudes of the seasons. When wronging you the publicans asked for much more, Julius Caesar remitted to you one-third of what you had paid to them and put an end to their outrages: for he turned over to you the collection of the taxes from the cultivators of the soil.” (Appian, *B Civ.* 5.1.4) (trans. after Loeb)<sup>1</sup>

This speech of Mark Antony, which the Roman historian Appian places in the triumvir’s mouth, was purportedly delivered in 42 BCE at Ephesus.<sup>2</sup> While the aim of the speech was to promote the benefits of Roman rule, it transmits important information about the redistributive political economy undergirding Hellenistic Pergamon’s characteristic earmarks. Antony tells us the basics: that the direct taxation of the land and its produce was paramount; that each community was taxed according to a fixed assessment, meaning that the annual rate of taxation will have varied, according

<sup>1</sup> τούς δὲ Ἕλληνας καὶ ὅσα ἄλλα ἔθνη τὴν ἀμφὶ τὸ Πέργαμον Ἀσίαν νέμονται, κατὰ τε πρεσβείας παρόντας ἐπὶ συνθέσει καὶ μετακεκλημένους συναγαγὼν ἔλεξεν ὧδε: “Ὑμᾶς ἡμῖν, ὦ ἄνδρες Ἕλληνες, Ἄτταλος ὁ βασιλεὺς ὑμῶν ἐν διαθήκαις ἀπέλιπε, καὶ εὐθύς ἀμείνονες ὑμῖν ἦμεν Ἀττάλου· οὐς γὰρ ἐτελεῖτε φόρους Ἀττάλω, μεθήκαμεν ὑμῖν, μέχρι δημοκόπων ἀνδρῶν καὶ παρ’ ἡμῖν γενομένων ἐδέησε φόρων. ἐπεὶ δὲ ἐδέησεν, οὐ πρὸς τὰ τιμήματα ὑμῖν ἐπεθήκαμεν, ὡς ἂν ἡμεῖς ἀκίνδυνον φόρον ἐκλέγοιμεν, ἀλλὰ μέρη φέρειν τῶν ἐκάστοτε καρπῶν ἐπετάξαμεν, ἵνα καὶ τῶν ἐναντίων κοινωνῶμεν ὑμῖν. τῶν δὲ ταῦτα παρὰ τῆς βουλής μισθοιμένων ἐνουβριζόντων ὑμῖν καὶ πολὺ πλεονα αἰτούντων, Γάιος Καῖσαρ τῶν μὲν χρημάτων τὰ τρίτα ὑμῖν ἀνῆκεν ὧν ἐκείνοις ἐφέρετε, τὰς δ’ ὕβρεις ἔπαυσεν· ὑμῖν γὰρ τοὺς φόρους ἐπέτρεψεν ἀγείρειν παρὰ τῶν γεωργούντων.”

<sup>2</sup> For Antony’s “specious plea,” see Magie 1950, 165. Further on the perilous practice of using Appian’s evidence here, see Pelling 1996, 4, 9–13.

to the quality of the harvest; and he seems to imply that the Attalids did not employ outsiders as tax farmers. Clearly, Antony's rhetorical aim was not to accurately represent administrative details but to persuade *his* new subjects of the superiority of Roman – as opposed to Attalid – imperialism. He outlines two different “tax morphologies” for two different states, with the Attalids functioning as a foil. Nevertheless, the statement of Antony is at least a reminder that fiscal regimes could change suddenly even in the conservative climate of Antiquity. More importantly, it is clear evidence of the contention that had come to surround public choices about taxation, that is, of the existence of a healthy public discourse on taxation. The triumvir had stepped into the late Attalid world. Here, the ruler justified taxation to the ruled, to his subjects whom he flattered from the start by addressing each and every one as a *Hellên*. Here, he would need to assert the justness of the particular forms of taxation he selected. Here, the Roman would need to tax the inhabitants of Asia like Greeks.

We can safely assume that whatever morsels of veracity are contained within Antony's description of Attalid taxation, the Attalids themselves would have represented their fiscal practices differently. Just so, earmarking, which a modern historian like Rostovtzeff could cast as a bait-and-switch, was a form of beneficent providence in the Attalids' own account of themselves.<sup>3</sup> We have seen that earmarking redistributed the risks of taxation and of provisioning culturally privileged public goods. Yet Antony casts the Attalids as after “revenue without risk (*akindynophoros*),” shifting risk, in other words, onto the taxpayers, whereas, the Romans, he claims, share the risk. He characterizes the Attalid fiscal assessment (*timema*) as arbitrary and rigid, the Roman state as responsive. With this rhetorical maneuver, Antony focalizes for us what was at stake in the public discourse on taxation: the perception of the distribution of risk between ruler and ruled in a world of endemic shortage. The success of the Attalid imperial project hinged on this perception. Pergamon gave taxpayers a vested interest in the collection of taxes. About earmarks the Attalids would have argued precisely as Antony did about his flat tax: they spread risk.

Yet beyond earmarking lay a range of fiscal practices unmoored from specific public goods and the rest of the fiscal apparatus on which so much depended – the maintenance of king and court, military expenditure, Pergamon's ability to have a seat at the table of high politics. This chapter

<sup>3</sup> Rostovtzeff 1930, 605.

analyzes that broader Attalid fiscal system. I argue that what slight evidence we have for its design and for how it worked in practice suggests that Antony's picture is a distortion. Like the process of cobbling together an earmark, the process of assessment was a social one. War, famine, bad harvests – what Antony calls *ta enantia* (adversities) – these were cause for a renegotiation of levels of taxation. In general, royal fiscal modalities were predetermined by civic fiscal institutions, and a patrimonial logic militated against the destruction of the traditional revenue base of the polis. To meet ballooning needs, the incidence of taxation broadened after 188, but it also deepened. Yet where they pursued fiscal intensification, the Attalids succeeded because they prudently relied on revenue from indirect taxes and the exploitation of extra-urban domains long claimed by kings.

### Framing the Fiscal Constitution of the Attalids

Premodern fiscal systems as a rule lack the internal consistency of their modern successors.<sup>4</sup> Yet practitioners of the “New Fiscal History” have been able to delineate in broad outline the so-called fiscal constitutions of a wide range of medieval and early modern European states by aiming for “the particular form that a prevailing type of fiscal system takes in a specific country at a given moment in its history.”<sup>5</sup> Our evidence simply does not permit such precision for the Attalid kingdom at its acme. We can only guess at the relative importance of different forms of revenue to the system as a whole; our identification of key modalities of taxation must remain provisory. Granted, in a period of 55 years dramatic change, even “fiscal revolution” was possible, as the first century of Roman rule in Asia Minor would show all too clearly. Yet ever more, one tends to see the Attalids adopting the Seleukid system almost wholesale, which means that the study of late Attalid taxation is properly subsumed under the study of fiscality in Hellenistic Asia Minor.<sup>6</sup> The fiscal constitution of the Attalid kingdom is best approached by posing three questions: Which taxes were collected? Who collected them? How much was collected?

To organize our presentation of the Attalid fiscal system, it will be helpful to distinguish between “direct” and “indirect” taxes, a distinction

<sup>4</sup> Consider here the nineteenth-century Ottomans' attempt to impose consistency on the fiscal system of Anatolia, as analyzed by İslamoğlu 2004.

<sup>5</sup> Bonney 1999, 5; see also Bonney 1995; Ormrod et al. 1999; Monson and Scheidel 2015.

<sup>6</sup> Schuler 2004b.

that will prove salient for assessing the grand strategy of the Pergamene kings. Véronique Chankowski has argued persuasively that these were not the foundational categories for the ancient Greeks themselves.<sup>7</sup> However, they do allow us to identify patterns and, ultimately, to place the Attalids in a comparative historical perspective. By direct taxes, we mean taxes on income, property, and persons, which are generally tailored to the taxpayer. By indirect taxes, we mean taxes on consumption, exchange, and mobility, which often allow “shifting,” whereby one taxpayer can shift the tax burden onto another by raising prices, or shift away altogether by avoiding certain economic activities.<sup>8</sup> The use of the term *tax* to the exclusion of *tribute* also requires a word of explanation. To oversimplify, taxes imply reciprocity and redistribution, to which the epigraphy and architecture of Attalid Asia Minor well attest. Tribute, by contrast, is a mark of subjection, a one-way transfer from periphery to center. The difference between the two forms of extraction, it should be noted, was often in the eye of the beholder. It is a distinction that is articulated on two planes: both in discourse and in economic or institutional reality. The success of the Attalid imperial project depended on the kings’ ability to persuade their subjects that it was taxes, not tribute, which they were after.<sup>9</sup>

### *Direct Taxation*

Of direct taxes, the two most important will have been those that struck at the productive capacity of the land.<sup>10</sup> These were of two kinds: taxes levied on whole communities, reckoned in silver money, and taxes on certain categories of land, reckoned as a percentage of output or property value. For the first, we have only a single notice, the letter of the future Attalos II

<sup>7</sup> V. Chankowski 2007, 305. Her lexical study both assails the anachronism of the terms “direct” and “indirect” taxation and seems to admit their utility by confirming the widely held view that Greeks preferred what we call indirect taxation.

<sup>8</sup> For “shifting,” see Einhorn 2006. Einhorn also underscores how fraught the debate on what constitutes direct taxation has been in US history, a constitutional inheritance from the thought of early modern Europe; for a discussion of the history of the direct-indirect problem in which the individual characteristics of the taxpayer makes the difference, see Atkinson 1977.

<sup>9</sup> For tax, tribute, and redistribution, see Briant 1989; for V. Chankowski (2007, 306–7), certain “prélèvements” are more “tributaires” than others, which seems to mean, for her, a greater mark of subjection. She points in particular to the ubiquitous *phoros*. The *phoros*, however, was at times redistributed, as when Antigonos Monophthalmos offered Teos and Lebedos grain from *phorologoumene chora* (RC 3 line 83).

<sup>10</sup> As Ps.-Aristotle writes of the six species of (satrapal) revenue: αὐτῶν δὲ τούτων πρώτη μὲν καὶ κρατίστη ἢ ἀπὸ τῆς γῆς (“Of these the first and most significant is revenue from land”) (Arist. [Oec.] 2.4).

to the Pisidian city of Amlada, ca. 160 (RC 54; D12). There, Attalos first speaks of an annual tax payment of 2 talents (τῶν δύο ταλάντων ἃ τελεῖτε κατ' ἐνιαυτόν) (line 7). He later seems to characterize the same payment as φόρος καὶ τέλεσμα (lines 13–14). That collocation, *phoros kai telesma*, calls to mind the similarly enigmatic phrasing of the first decree of Teos for Antiochos III and Laodike III, probably of 203, which praises the king for designating the city as *aphorologos* and releasing the citizens from the *syntaxeis* of Attalos I (SEG XLI 1003). While the citizens speak of ὧν ἐφέρομεν συντάξεων (“those *syntaxeis* we used to pay”; line 19), Antiochos speaks of ὧν συνετάξαμεν φόρων (“those *phoroi* we have assessed”; lines 33–34). The task of distinguishing *phoros* from other levies called *syntaxis*, *telos*, *telesma*, and so on, has proven exceedingly difficult, especially in light of a comment of Polybius on the Treaty of Apameia:

ὅσαι μὲν τῶν αὐτονομῶν πόλεων πρότερον ὑπετέλουν Ἀντιόχῳ φόρον, τότε δὲ διεφύλαξαν τὴν πρὸς Ῥωμαίους πίστιν, ταύτας μὲν ἀπέλευσαν τῶν φόρων· ὅσαι δ' Ἀττάλῳ σύνταξιν ἐτέλουν, ταύταις ἐπέταξαν τὸν αὐτὸν Εὐμένει διδόναι φόρον.

Whichever of the autonomous cities had earlier paid *phoros* to Antiochos, and had then kept faith with the Romans, the Romans released them from *phoroi*. Those cities which had paid *syntaxis* to Attalos I, the Romans ordered them to give the same *phoros* to Eumenes II. (21.46.2–3)

For the ancients, we know, each term carried different connotations. Classical Athens provides a case in point. During a second go-round of empire, known as the Second Athenian League, Athens' leaders substituted the term *syntaxis* in deliberate contradistinction to the earlier Delian League's *phoros*.<sup>11</sup> Put simply, contribution sounds better than tribute. The scholarly debate is over just how fungible the fiscal lexicon was in practice. Most scholars have given up on trying to recover a distinctive institutional reality behind each term.<sup>12</sup> Yet the connotations are elusive, too. The payment of *phoros* was clearly a mark of subjection, but as Polybius suggests, political *autonomia* was not incompatible with this way of taxing – or talking about taxation. Still, it may be possible to draw

<sup>11</sup> RO 22 line 23; Plut. *Sol.* 15.2; Theopompos of Chios, *FGrHist* 115 F 98 with discussion of V. Chankowski 2007, 324–25.

<sup>12</sup> E.g., on the problem of defining *eisphora*, Gauthier writes, “La plupart du temps . . . les modalités d’assiette de ces contributions nous restent inconnues” (Gauthier 1991, 67, with n. 93); Capdetrey 2004, 107–11, represents the view that *phoros*, *syntaxis*, and *telè* can refer to the same institutional reality, while V. Chankowski (2007, 324–28) argues for a differentiated institutional reality and semantic limits; see further Schuler 2007.

a few concrete conclusions about the nature of the *phoros* in the Amlada letter. First, in terms of incidence, this tax falls on the community as a whole. Ultimate responsibility for payment may fall on elites like Oprasates, an ambassador of the Amladeis who happened to enjoy the Attalids' favor (line 12).<sup>13</sup> However, the *phoros* of the Amlada letter is exacted from the community, and it also seems to have been assessed on that basis. The polis as collective forms the basic taxable unit. Second, in terms of punctuality, far more than any of these other terms, *phoros* implies regularity and indeed perpetuity, hence κατ' ἐνιαυτόν (annual) payment.<sup>14</sup> The annual payment of 2 talents, while not explicitly named *phoros* in Attalos' paraphrase of the Amladeis' request, is likely just that. What is less clear is whether the remission of a half-talent ἀπὸ τοῦ φόρου κα[ῖ] τε[λέ]σ[μα]τος ("from the *phoros* and *telesma*") will be subtracted in its entirety from the *phoros* sum.<sup>15</sup> Unless the pairing is simply hendiadys, the introduction of the term *telesma* raises the specter of a broad range of indirect taxes and irregular contributions. Attalos may have had something very specific in mind by *telesma*: corvée labor, quartering, or grain. Yet the promise to subtract the 2 talents ἀπὸ τοῦ φόρου κα[ῖ] τε[λέ]σ[μα]τος introduces an element of ambiguity. It will have allowed the Amladeis room to maneuver. They may have been able to shift the burden, or at least spread the benefit of the half-talent remission around their local economy.

That direct taxation of the polis invariably took the form of a collective obligation in cash, on the model of Amlada, has come in for debate in light of the puzzling final lines of the second letter of Eumenes II to Toriaion (D8 lines 43–47). Eumenes, we recall, had set in place an earmarking arrangement, which "for the present" routes revenue from the *agoranomia* into an oil fund for the gymnasium. The arrangement is envisioned as temporary: ἕως ἄν|ἐπισκεψάμενος Ἡρωίδης ὁ ἡμιόλιος ἀποτάξῃ ἐτέραν,|ἔάν τε ἀπό τινος κτήματος ἢ χώρας, ἔάν τ' ἀφ' ἑτέρου ξ[ύ]|δοκιμάζῃ, καὶ τῶν πάντων γεννημάτων φέρειν [τὴν]|δεκάτην.<sup>16</sup> The central problem is the

<sup>13</sup> In the case of the Tobiads of the tale told by Flavius Josephus, Joseph the Tobiad put to death the nobility of Ascalon in order to force the community to pay the Ptolemies arrears (AJ 12.181).

<sup>14</sup> Typically, scholars juxtapose the irregularity of the *syntaxis* to the regularity of the *phoros*, but the ambiguity of SEG XLI 1003 in this regard is cause for caution; for κατ' ἐνιαυτόν, cf. SEG XXIX 1516; on the other hand, the *syntaxis* of D3 line 10, the so-called Attalid poll-tax, is clearly annual.

<sup>15</sup> This is the general assumption of scholars, e.g., Virgilio 2008, 217.

<sup>16</sup> Austin 2006 no. 236: "until such time as Herodes 'one and a half' investigates the matter and determines other sources of income, / whether from some property or piece of land or any other

relationship of the last clause to what precedes, and as of yet, no one has clarified the grammar. φέρειν is clearly an imperatival infinitive, but the conjunction καὶ seems redundant. Only Schuler has argued for breaking the connection with the instructions for an official, the *hemiolios* Herodes. Provocatively, he proposes that the land in question, subject to a tax of one-tenth on all of its produce, has nothing to do with the land (*chora* or *ktema*) designated by Herodes to replace with its revenues the *agoranomia* as the source of the royal earmark.<sup>17</sup>

On this interpretation, the one-tenth “of all agricultural products” is the general tax rate on all land in the new polis of Toriaion and its territory. Were Schuler right, this would imply that the individual landholders of Toriaion all paid a *dekate* directly to the royal fisc, though perhaps payments were pooled into a single sum. However, as Helmut Müller points out, the conjunction ἐάν ensures a relationship between the two clauses: whether Herodes chooses this *ktema* or that *chora* – whichever piece of property he ultimately chooses – it will pay the one-tenth on all of its produce. As we shall soon see, the convention of royal administration was rather to tax the different products of the land at different rates. Thus the mention of the *dekate* is a further articulation of the revenue demanded of the land that one day will be set aside for the oil fund. Eumenes either was prescribing an unusual tax rate for that land or was emphasizing that it remained subject to the *dekate* over and above its contribution to the gymnasium. Either way, this text does not prove the existence of an alternative to the method of direct taxation of the polis known from Amlada. The Toriaion letter does not support the claim that the Attalids took 10% of all agricultural production in a polis, even a nascent “subject” polis, since the land in question will have been royal property or a royal dependency – the details are left up to Herodes to decide – which lay outside, but necessarily in the vicinity of, Toriaion’s territory. Exactly as Antony boasted of the Romans in Appian’s account, the Attalids left to the communities themselves the right of taxing agriculture on their territories.<sup>18</sup>

he might choose, on which a tenth of all the produce would be levied.” Note that this translation takes no account of καὶ. Similarly, Bencivenni 2003, 336: “in modo che (da qui) si raccolga la decima di tutti i prodotti.”

<sup>17</sup> For interpretations, see SEG XLVII 1745; Philippe Gauthier *BE* (1999) no. 509; Jones and Riel 1997 (ed. pr.), 26–27; Schuler 2004b, 535 n. 194. Müller (2005, 356–58) declares the problem an *aporia*. For this tenth as instead a civic tax, see Reger 2007, 464 n. 16.

<sup>18</sup> Jonnes and Riel 1997, 27: “In Tyriaion [*sic*], even after its promotion to the status of a Greek city, the tax of ten per cent of the harvest seems to have remained in force, and this can be

Direct taxes were also levied on plots of land (*kleroi*) assigned to military settlers (cleruchs). We have already had occasion to discuss the *katoikia*-type towns in which they lived. Under the Attalids, such towns came increasingly to resemble poleis, with respect to both territoriality and institutions. From the case of the *katoikia* of Apollonioucharax and its various dependent villages (D2), we can see that these communities raised revenues of their own.<sup>19</sup> Individual cleruchs seem to have paid the king tax on their allotments. The key text here is RC 51 (D13), a letter to cleruchs holding plots in the hinterland of Pergamon, dated by Welles to the second century. Each *kleros* included arable and vine-land. The produce of that land was taxed variously. A proportion of the harvest was demanded, a twentieth from the vines (*eikoste*), and a tenth (*dekate*) of the grain and “the other fruits” (τούτων εἰ[κοστήν, ἐκ δὲ τοῦ τε σίτου καὶ τῶν λοιπῶν καρπῶν δεκάτην; lines 16–17). We also know that the settlers at Apollonioucharax paid an annual tithe of 10%, the *dekateia*, from which they were *all* released (for one year?) by Attalos II (καὶ τῆς ἐφ’ ἔτους δεκάτης παρεθήτωσαμ πάντες) (D2 Side A lines 22–23).<sup>20</sup> In contrast to the citizen of a polis, the cleruch paid an individuated tax on the produce of the land. In the end, it was land that he had received from the king.

There is reason to suspect that the tax liability of a *kleros* was in fact greater than the annual tithes of 5, 10, or 12% reported in the sources, if we can extrapolate from the details of the valuation of the estate of Mnesimachos, from third-century Seleukid Sardis (*I.Sardis* 1). In an influential treatment of that inscription, Raymond Descat has argued that the gift-estate (*dorea*) allotted to Mnesimachos was subject to both an annual tithe of a notional 10% and a *phoros* reckoned as one-twelfth of the cash value of the estate.<sup>21</sup> Thonemann has modified Descat’s conclusions

interpreted as another favour from the king eager to increase the prosperity of the new city by prescribing a more equitable taxation of its soil.” I can see no reason why this *chora* or *ktema* should be in polis territory, which is the basis for using the text to generalize about how the Attalids taxed poleis. Yet why should Toriaion then be privy to the information in lines 43–47? On the one hand, this is a side effect of an epistolary habit: a kind of internal memorandum is embedded within the royal letter. On the other hand, the information may have been publicized because Herodes’ ultimate decision will have affected local claims on royal land. One thinks here of the distinct possibility of reappropriation of a gift-estate envisioned in the case of Mnesimachos (*I.Sardis* 1). The power brokers of Toriaion, perhaps even the ambassadors named in the dossier, were being given notice.

<sup>19</sup> On civic finance in rural Asia Minor as a historiographical blind spot, see Walser 2015, 413–17.

<sup>20</sup> ἐφ’ ἔτους is translated “this year” in Thonemann’s text (Thonemann 2011a), but cf. the ed. pr. of Herrmann and Malay (2007, 52) for the alternative translation “annual,” as in the “annual 1/10 tithe.”

<sup>21</sup> Descat 1985.



slightly, casting the *phoros* as one-twelfth of the cash value of the produce of the *nonarable* part of Mnesimachos' estate.<sup>22</sup> It is of course conjectural whether the system of "mixed *phoroi*," an Achaemenid inheritance, which Thonemann sees as standard for early Hellenistic gift-estates, can simply be assumed for late Attalid cleruchic land. Yet the language of lines 16–17 of **D13**, concerning land just outside Pergamon, suggests that the mixed-*phoros* regime was indeed retained under the Attalids.

On the one hand, we have tax rates for two specific crops, grapes and grain, corresponding to the two different forms of land granted, *gê psilê* and *gê ampelon*. On the other hand, we have one tax rate for "the other crops (τῶν λοιπῶν καρπῶν δεκάτην)." This "tenth" on the non-vine and nonarable parts of the allotments may not be a tithe at all, but a fixed sum of cash, the *argyrikos phoros*, paid annually in addition to one-tenth of the land's grain and one-twentieth of the produce of its vines. On this account, each year, instead of delivering to the royal fisc one-tenth of his figs, fruits, and nuts, all the sundry perishables of his allotment, the cleruch makes a single cash payment. This is in essence an arbitrary figure, but it is understood as one-tenth of the cash value of those "other crops." To carry one step further the analogy with Mnesimachos and also with the estate of Krateuas of Gambreion, if the cleruch alienates the land, a possibility that our text envisions (**D13** lines 25–27), he transfers this bundle of fiscal liabilities too.<sup>23</sup> Thus in doling out fertile plots to cleruchs, the Attalids chose a traditional – and administratively efficient – land tenure regime, not dissimilar to the one employed by their predecessors on their gift-estates. And like the owners of those earlier gift-estates, the cleruchs were tethered to the monetary system of their kingdom via the mixed-*phoros* regime. If, as we shall argue, the *cistophori* appeared simultaneously with the buildup of a belt of *katoikia*-type towns in the 160s, then these new communities, sited remotely at the heads of river valleys and the edge of the Anatolian steppe, were from the beginning linked to the kingdom's urban centers, the cities which issued the coinage in which the settlers perforce paid an important part of their taxes.

Beyond its *poleis* and *katoikia*-type towns, Anatolia contained vast stretches of territory worked by populations bound by different relationships to the Attalid state. Some of these were organized on a regional basis,

<sup>22</sup> Thonemann 2009, 385–89.

<sup>23</sup> Krateuas' estate is the subject of Thonemann 2009, which adduces it to explicate Mnesimachos'; we also possess a lamentably fragmentary land conveyance document from Pergamon, which speaks of *gê psilê*, *I.Pergamon* 230. It may also have spelled out fiscal liabilities.

and identified themselves as a *demos* or an *ethnos*; others were organized as villages, either attached to gift-estates and sanctuaries or even, one now admits, independent.<sup>24</sup> Presumably, all of this land might have been taxed, although we have next to no evidence from the period of Attalid control.<sup>25</sup> It may have been that the different populations related to royal fiscal authority through different channels, depending on the status of the land they farmed. For example, in a dossier of the future Attalos II from 185 concerning the settlers (*katoikoi*) of Apollo Tarsenos in the upper Kaikos Valley, the cult's high priest seems to play a significant role in securing a grant of tax privileges (RC 47; D14).<sup>26</sup> Were such priests also collecting tax on sacred land and transmitting a portion to the crown?

This would make sense, given the implied dependence of the *katoikoi* of Apollo Tarsenos on the sanctuary and the close connection of local priests to Attalid officials tasked with sacred affairs. The fiscal system of the Attalids certainly preserved the power of the old priesthoods, but it also seems to have monitored the priests' finances ever more closely. This is best observed north of Sardis in the sanctuary of Apollo Pleurenos, where two inscriptions reflect the Attalids' interaction with a community of initiates (*mystai*), arrayed under the local priests. One local priest goes so far as to obtain permission to put up a stele inscribed with the initiates' names, submitting his request to a royal official called *archiereus* (high priest) (SEG XLVI 1519). The post seems to have been taken over from the Seleukids, but the nature of the request signals an intensification of control. Another priest honors a local man, ὁ ἐπὶ τῶν ἱερῶν προσόδων (overseer of sacred revenues), which may suggest that the Attalids refined the Seleukid system,

<sup>24</sup> In an important contribution, Schuler 1998, 160–80, contests the century-old dogma that these communities were all subject either to a polis or directly to the king. That dogma is a correlate of the view that private property did not exist outside the polis and its territory, only the royal domain of *chora basilike*, the meaning of which is itself a subject of dispute (see Mileta 2008, 8–19). Schuler replaces this dichotomous picture with a highly differentiated one. Yet all of the communities he describes are understood to have paid *phoros* to the crown: “φόροι leisteten nicht nur die λαοὶ βασιλικοί, sondern Dorfgemeinden, δῆμοι und ἔθνη verschiedenster Couleur, und die χώρα βασιλική war deshalb nur ein Teil der χώρα φορολογουμένη” (p. 171).

<sup>25</sup> Schuler 1998, 162, though often in Schuler's work the reconstructed Seleukid system is assumed to have obtained under the Attalids, and Attalid evidence is used conversely to shed light on the earlier period; for the panoply of taxes and liturgies to which these non-polis communities were subjected, our best example is the royal document discovered just outside Aigai, Malay 1983 (SEG XXXIII 1034). However, the identity of the king and the precise nature of the community are both uncertain. See Chandezon 2003, no. 52; cf. Descat 2003, 160–65.

<sup>26</sup> A similar context is suggested by Schuler (1998, 193–94) for RC 69, a very fragmentary letter of Attalos III to the *katoikountes* of Hiera Kome near Tralles, granting, so it seems, a form of *ateleia* (tax immunity).

adding a layer to the hierarchy in order to increase access to sacred wealth (SEG XXXII 1237).<sup>27</sup> Yet as Robert suggested, the source of that wealth is likely to have been the fecund Lake Koloe/Gygaia, not land.<sup>28</sup> In sum, direct evidence for the taxation of the majority of cultivable land in the Attalid kingdom is unavailable.

We know that the Attalids levied a tax on persons, now commonly termed a poll tax or a head tax. This is what Ps.-Aristotle calls the *epikephaleion* or *cheironaxion*, while the epigraphy of Greek cities generally speaks of taxes on the body or person (*soma*), as in the expression ἀτέλεια τοῦ σώματος (immunity from personal tax).<sup>29</sup> Our only direct indication of an Attalid poll tax is the letter of Eumenes II of 181 concerning the fiscal status of the inhabitants of a village called the Kome Kardakon, in western Lycia, adjacent to the polis of Telmessos (D3).<sup>30</sup> The Kardakes were required to pay an annual tax in cash, referred to euphemistically as a *syntaxis* (contribution), on “each adult person (ἐκάσ|του σώματος ἐνηλικίου)” (lines 10–11).

Two other inscriptions suggest the practice was not out of the ordinary. In Apollonioucharax, the Attalids raised an annual (?) *eisphora* (D2 Side A line 24). That this *eisphora* was not a collective obligation but a poll tax is implied by the fact that it fell not on the entire adult population but only on certain registered settlers.<sup>31</sup> The other comparandum also comes from western Lycia, but its author and addressee are both a matter of dispute.

<sup>27</sup> As suggested by Dignas 2002, 53; for SEG XXXII 1237, cf. SEG LV 1300; also, in connection with these two documents, see SEG IV 632, honors for Timarchos, the former Attalid *riskophylax*, a high financial official at court, appointed *neokoros* of Artemis at Sardis under Eumenes II.

<sup>28</sup> Robert 1982, 366. One could very easily imagine a similar situation surrounding the dedication of the inhabitants of the Attalid *katoikia* of Daphnous, where a shrine of Apollo Daphnousios was located. (Tanriver and Kütük 1993). Schuler (1998, 191), in an exhaustive study of these terms, assimilates these people to “Tempeldörfer.” In other words, the settlement is based around the shrine. This is all taking place on the southern shore of Lake Apolloniatis, perhaps not “in the territory of Apollonia ad Rhyndacum,” as Tanriver and Kütük allege. In fact, the decree may represent honors for (Attalid?) officers, a *doryphoros* and a *strategos* for precisely the service of excluding Daphnous and its resources in the lake from the fiscal territory of Apollonia; cf. Habicht 1956 on “Attalos” and sacred land of Aizanoi.

<sup>29</sup> Arist. [Oec.] 2.4: these are revenue “from the people (ἀπὸ τῶν ἀνθρώπων),” the sixth form of revenue in the satrapal *oikonomia*; for the 10 cases of civic taxes τοῦ σώματος, see Gauthier 1991.

<sup>30</sup> For Maier (1959–61, vol. 1, p. 258), the Kome Kardakon fell within the territory of Telmessos. Cf. Schuler 1998, 192: the village was near Telmessos, but itself situated in *chora basilike*.

<sup>31</sup> For *eisphora* as poll tax, see Gauthier 1991, 67 n. 93. Thonemann (2011a, 6) conjectures that, as on the Athenian model, these may have been the wealthier inhabitants of Apollonioucharax. Is the *eisphora* annual or is the remission “for this year?” The question turns on the interpretation of D2 Side A line 22: ἐφ’ ἔτους.

This is the royal document first published by Michael Wörrle as a fragment of a letter of Eumenes II or Antiochos III to the city of Telmessos (*SEG XXIX 1516*).<sup>32</sup> Certain members of an unnamed community, artisans who seem to be “recently arrived,” are released from the *cheironaxion* on condition that they take up a public service called (*h*)*orophylakia* (τοῦ χειρωναξίου παρεθήσονται οἱ μεταπορευ[όμε]νοι τεχνῖται τὴν ὀροφυλακίαν αἰρόμε[νοι]; lines 7–8). Again, we know from Ps.-Aristotle that the *cheironaxion* was a tax on persons, applied discriminatorily, as we can see from this document, on certain craftspeople.<sup>33</sup> The question here is the status of the taxpayers and the tax authority. Wörrle hypothesized that the artisans in question were metics, which would make the *cheironaxion* a civic tax of Telmessos, albeit one that the king summarily abolishes.<sup>34</sup> Others have countered that the text is rather an analog to that very letter of Eumenes II concerning the Kardakes and their poll tax (**D3**), which makes the addressee a royal official and the community at issue a *katoikia* or *kome* (village), but certainly not a polis.<sup>35</sup>

In sum, the evidence permits us to posit an Attalid poll tax for certain populations discernible within non-polis communities. Ideologically, taxation of these persons was risk-free. Administratively, however, all Hellenistic bureaucracies faced a shortage of knowledge about such people, relying on the dragnets of temples, craft guilds, and military institutions to identify them and collect their poll tax. So it is hazardous in the extreme to assume the direct taxation of persons was universal, or even consistently applied outside the polis. As Philippe Gauthier writes of one of the scarcely attested civic poll taxes, “Though the Greeks were hardly consistent, one is tempted to believe that here too the *épiképhalion* was related to war, or was at least episodic.”<sup>36</sup> The royal poll tax may not have been any more regular, and one can supply a multiyear crisis of Galatian troubles or other wars as the historical context for each of the confirmed Attalid cases.<sup>37</sup> Yet in quest of quantitative models of royal economy in Asia Minor, one has been

<sup>32</sup> Wörrle 1979.

<sup>33</sup> In other words, it is not a tax on practicing a craft as such, or on craft output, as the name might suggest. Thus for V. Chankowski (2007, 308), it is a form of “capitation.”

<sup>34</sup> Wörrle 1979, 94.

<sup>35</sup> Jean and Louis Robert *BE* (1980) no. 484. They translate μεταπορευ[όμε]νοι as “recently arrived.”

<sup>36</sup> Gauthier 1991, 62.

<sup>37</sup> A parallel from the civic context would be the “Galatian fund,” τὰ Γαλατικά. It was regular enough, at least in the case of Antiochos II and Erythrai, to have been accounted for in a portfolio of fiscal exemptions, but it is juxtaposed with all the ordinary royal taxes collected in the polis. See comment of Welles at *RC* 15 line 28. For this tax, see also *SEG XXXVII 923* line 41.

tempted to make the leap, even though we know how variegated the political landscape of inner Anatolia must have been.<sup>38</sup> It is preferable to understand these direct taxes on persons as part of a greater fiscal burden that included inheritance taxes on cleruchic land and various corvée labor obligations, from which only the name and ideology of the polis provided ultimate defense.<sup>39</sup> Meanwhile, even for non-polis communities, the typically ad hoc character of these exactions made the poll tax a subject of negotiation with the king, as the case of Apollonioucharax demonstrates.

### *Indirect Taxation*

For taxation of the exchange and movement of goods we are better informed. Yet both of our key texts from the context of sale require commentary. In the case of Toriaion, the revenue (*prosodos*) earmarked for the oil fund is termed, ambiguously, “from the *agoranomia*” (D8 line 43). That institution, however, is usually translated “the office of *agoranomos*.”<sup>40</sup> Accordingly, SEG translates in line 43, “the revenue accruing from the office of *agoranomos*.” Naturally, the office governed exchange in the market, but did the *agoranomos* raise a tax on sale? Does the Toriaion dossier in fact demonstrate that the Attalids taxed sale? Much of the evidence for the function of such magistrates relates not to sale but instead to the maintenance of social order in the market, price regulation, the enforcement of standards of quality and measurement, and the adjudication of disputes.<sup>41</sup> For example, an *agoranomos* from Hellenistic Tralles is honored

<sup>38</sup> For example, see Aperghis 2004, 164–66, on Seleukid head taxes. Crowns offered up by poleis to kings were in his view head taxes. He then notes our sole evidence from the Seleukid kingdom for tax “on the *kephalê*,” the problematic testimony of Joseph. *AJ* 13.49, asserting finally, “Therefore a royal head tax (ἐπικεφάλαιον) on a city’s citizens and slaves is quite possible, although not attested.” For the Attalids, Mileta (2008, 208–18) models on the assumption that the entire population outside the cities was taxed in the same manner as the Kardakes.

<sup>39</sup> For inheritance taxes levied on cleruchs, see D13 lines 25–26; for corvée labor, note that the Kardakes are themselves responsible for the repair of fortifications, and Eumenes II only promises to send a foreman (*technitês*) (D3 lines 17–20); clearer indications of corvée obligations come from Seleukid documents, e.g., the *phoros letourgikos* of the Mnesimachos inscription (*I.Sardis* 1 Column I line 12); see also the *ergazomenoi* (laborers) of the Aigai royal document (Malay 1983 = Chandezon 2003, no. 52 = SEG XXXIII 1034 Side B lines 2–3).

<sup>40</sup> This sensible translation is based on, e.g., *I.Magnesia* 269, *I.Iznik* 1260, or, perhaps most germane, *I.Pergamon* 183. See Jonnes and Riel 1997, 5; Dmitriev 2005, 24.

<sup>41</sup> Citing Arist. [*Ath. Pol.*] 51.3–4, but also a wider body of evidence, Bresson (2007–8, 22) summarizes the duties of the *agoranomos* in the following way: “de veiller à la régularité des transactions effectuées sur le marché.” From Athens, there is no clear testimony that the *agoranomos* collected sales taxes. See Rhodes 1993, 575–76; cf. Aperghis 2004, 285, suggesting sales tax at Toriaion. This is an unsettled debate with roots in the nineteenth century.

exclusively for jurisprudence (*I.Tralleis* 32). A third- or second-century *agoranomos* from Metropolis dedicated a measuring table.<sup>42</sup> It is then likely that a portion of the *agoronomia* revenue of Toriaion came from fines.<sup>43</sup> On the other hand, it is explicit neither in the text nor in any of the comparanda adduced in the *editio princeps* that the rest of the revenue came from sales taxes, from the farming out of those taxes, or from what are commonly called “market dues.”<sup>44</sup> Sales taxes are well known from Greek public finance.<sup>45</sup> Yet to associate them with the office of *agoranomos* is to ignore a large body of evidence, particularly rich from Hellenistic Delos, that points to the enforcement of market rules, some of which were no doubt fiscal, as the primary duty of the magistrate.<sup>46</sup>

Our best evidence for an Attalid tax on sale is the aforementioned dossier concerning the high priest and *katoikoi* of Apollo Tarsenos (D14). It is important to note both the nature of the community, cult dependents, seemingly without a polis as overlord, as well as the specific occasion. This has been shown by Adolph Wilhelm and Piejko (against Welles) to be a festival, the *panegyris* restored in lines 4 and 12 of Text A.<sup>47</sup> The inscription merely records that Attalos awards the cult community *ateleia probatôn*, a tax remission on livestock (Text A lines 5–6 and Text B line 4). This could mean freedom from a head tax on livestock or their progeny, from customs levied on the movement of livestock across political boundaries, or from sales tax. Rostovtzeff read here a head tax, and indeed Christophe Chandezon’s analysis of Greek civic taxes on pastoralism shows

<sup>42</sup> Aybek and Dreyer 2012, 208–9. <sup>43</sup> As emphasized by Dmitriev 2005, 34.

<sup>44</sup> Jonnes and Riçl 1997, 24: “the revenues collected through the office of *agoranomoi*, the bulk of which came from taxes on sales (τὰ ἀγοραῖα τέλη, ἐπώνιον, ἀνδραποδικόν), taxes on the registration of documents, as well as revenues produced by tax farming and fines.” However, they do not provide the evidence to support this conclusion. For τὰ ἀγοραῖα τέλη, they cite a proxy decree from Zeleia that provides immunity from these market taxes. The phrase has been restored by Matthias Barth and Josef Stauber in *I.Mysia (und Troas)* 1137 and 1138, in place of H. G. Lolling’s ἐγγαῖα τέλη in *MDAI(A)* 9 (1884) 59–60. Nowhere does that text speak of *agoronomia* or an *agoranomos*. More to the point, they cite *I.Erythrai* 503, a third-century decree that sets out rules for the maintenance of the statue of the tyrant-slayer Philitos, which is to be set up in the agora. There, the charge of the *agoranomos* is to keep the statue clean and to attend to the production of honorific crowns. The officials (restored) in lines 27–28 are to sell the contract (*ônê*) for the production of the crowns in the course of the year.

<sup>45</sup> Andreades 1933, 144–46; on sales tax and royal administration, see Kaye 2015.

<sup>46</sup> For Delos, see Vial 1984, 232–35; and further, Bresson 2006. From late Hellenistic Athens, the agoranomic inscription from the Piraeus illustrates nicely the twin concerns of price regulation and measurement. See Bresson 2000, 151–82, and cf. the measuring table dated with an inscription by two *agoranomoi* to 143/2 from Marisa (Idumaea), Finkielstzejn 2010.

<sup>47</sup> Piejko 1989.

direct taxation predominates, either on pastures or on the animals themselves.<sup>48</sup> On the other hand, Chandezon's evidence for *royal* taxes on pastoralism points toward indirect taxation as the norm, and the festival surely provoked the movement of large numbers of animals toward the shrine of Apollo and precipitated their sale. Accordingly, with the festival more firmly established in the restoration of the text, scholarly opinion has settled on an interpretation of sales tax.<sup>49</sup>

As for customs duties, we can surmise that the Attalids, like most in the premodern Mediterranean, relied heavily on what amounted to taxes on mobility and interdependence.<sup>50</sup> We catch sight of the customs regime already ca. 280–275, when Cyzicus honors Philetairos for a grant of tax immunity on the movement of livestock and other wealth into his territory, as well as on the export of purchased animals (*OGIS* 748 lines 8–12). In order to make sense of the fact that the territories of Cyzicus and Philetairos were not contiguous, but in fact separated from each other by Seleukid territory, Christophe Chandezon suggests transport by sea, making the tax an *ellimenion* of some kind collected in the Pergamene port and satellite city Elaia.<sup>51</sup> Yet the fiefdom of Philetairos need not have shared a border with Cyzicus for the dynast to have claimed customs on the flocks that the Cyzicenes shepherded into his territory in time of war. We know from contemporary interstate agreements from Crete that pastoralists en route from one polis territory to another routinely crossed the territory of a third city.<sup>52</sup> Moreover, Hellenistic Asia Minor was a patchwork of different fiscal authorities, the kind of place that is not easily represented on a textbook map. In the end, it matters little whether we place the customs house of Philetairos in Elaia or on his northern frontier. The point is that the fiscal territoriality of the Attalid state had already taken shape at this early stage.

After 188, the Attalids extended their customs regime over much of the territory allotted to them at Apameia. This is evident in the long inscription from Ephesus known as the Customs Law of Asia (*CLA*), which is a

<sup>48</sup> Chandezon 2003, 309–30; Rostovtzeff 1941, 1440.

<sup>49</sup> Chandezon 2003, 196, though cf. 315, allowing for the possibility that it is a head tax; Piejko 1989, 400; Schuler 1998, 193: “Verkaufsteuer auf Schafe, von der Festmarkt befreit werden sollte.”

<sup>50</sup> Purcell 2005.

<sup>51</sup> Chandezon 2003, 186; see V. Chankowski 2007, 313–19, for the vocabulary of the *ellimenion* harbor tax.

<sup>52</sup> Making it of course desirable to obtain fiscal privileges from the third city as well. See Chaniotis 1999, 196–204.

Neronian compilation of regulations on the collection of customs in the Roman province of Asia.<sup>53</sup> The first version of this accretive and palimpsestic document may date all the way back to the years 129–126 BCE, during which the Romans first organized the province. If so, it captures an image of the kingdom of Attalos III at the very moment when the proconsul Manius Aquilius received and began to reshape it. That the *CLA* transmits information about the late Attalid kingdom is not in doubt. However, one has not completely disentangled the Attalid bits from the rest.<sup>54</sup> Stephen Mitchell has shown that the scope of the first version of the law, which includes the Bosphorus and Pamphylia, both regions that did not belong to province of Asia in Nero's time, gives away an Attalid template.<sup>55</sup> After all, long before Pompey organized the province of Pontus and Bithynia, much of the Bosphoran territory covered in the *CLA* had belonged to Pergamon. As for Pamphylia, the Attalid hold on this region has been questioned, but not their claim.<sup>56</sup> Nevertheless, the Attalid template has its unresolved problems. For example, in a section on import and export by sea, the *CLA* lists coastal cities with customs stations, moving in geographical order south and southeast from the Bosphorus to Pamphylia, but passing through Caria along the way (lines 23–26). It seems unthinkable that these coastal Carian cities in the heart of the Rhodian mainland territory (*peraiā*) ever belonged to the Attalid kingdom. In other words, regrettably, we cannot discern an Attalid core to the *CLA*.<sup>57</sup>

<sup>53</sup> Ed. pr.: Engelmann and Knibbe 1989; for authoritative edition and commentary, see Cottier et al. 2008.

<sup>54</sup> Cottier et al. 2008, 4 n. 4: "M. H. Crawford notes that the order of the clauses in ll. 9–69 excludes the possibility that we have to do *simply* with an Attalid nucleus and a Republican supplement."

<sup>55</sup> Mitchell 2008, 167–69.

<sup>56</sup> It is common to adduce Livy 44.14.3–4 as proof that Pamphylia was free of Pergamene control by or at least after 169 when certain ambassadors (*legati Pamphylii*) approached the Roman Senate "to renew the alliance (*amicitiam renovare*)" – e.g., Meadows (2013, 186–87), who argues that Attalos II conquered Pamphylia in the 150s. For in-depth treatment, see McNicoll and Milner 1997, 118–19; Gruen (1984, 90) also takes these for the Pamphylians of southwest Asia Minor. It is possible that Livy's *Pamphylii*, who follow a delegation of Gauls, and whose ethnic is reported variously in the manuscript tradition as Pampyli and Pamphyli (see Briscoe's Teubner), are tribesmen not of Asia Minor but of Transalpine Europe. There may be a numismatic clue to their identity in Livy's description of their gift: a crown of *philippi*. On the entire Pamphylian question, see conveniently Hopp 1977, 104–6.

<sup>57</sup> Cf. Mitchell (2008, 192), who dates the list of harbors in lines 23–26 to the 120s, given the inclusion of Pamphylian cities, which belonged to the original Roman province of Asia. However, the inclusion of cities of Caria in the *CLA* remains problematic because Caria seems to have entered the Roman province of Asia decades later, in 84 BCE after the First Mithridatic War. See Marek 2016, 277.



That disclaimer notwithstanding, the *CLA* is crucial for our reconstruction of the Attalid customs regime. The first of two key passages, lines 26–27, follows immediately after the list of maritime customs stations:

ὁ κατὰ γῆν εἰσάγων ἐν τούτοις τοῖς τόποις προσφω[νεῖτω καὶ ἀπογραφέσθω ἐν οἷς ἂν τελώνιον τοῖς ὄροις τῆς χώρας] πρὸ τῶν βασιλείας ἢ ἐλευθέρων πόλεων ἢ ἔθνῶν ἢ δήμων ὑπάρχῃ, ἐπὶ τοῦ τελώνου ἢ ἐπι- vacat

The person importing by land [is to] declare [and register], in those places [in which] there is [a customs station on the boundaries of the land] formerly of <the> monarchy or of free cities (*poleis*) or of peoples (*ethnè*) or of communities (*demoi*). (trans. M. H. Crawford in Cottier et al. 2008)

The extent to which Hellenistic customs regimes targeted the transport and smuggling of goods by land has been underappreciated.<sup>58</sup> This passage depicts the interior of Asia Minor as a patchwork of fiscal zones, each of which contained its exaction points. Navigating them all may have cost traders more than a simple import and export through coastal harbors. There is no consensus on how to understand these four categories of land, introduced from the end of the lacuna. It is especially difficult to see what makes these cities “free,” but they are obviously not free of a customs regime imposed from above.<sup>59</sup> The origin of all four, however, seems to lie in the Attalid kingdom, which treated separately with *poleis*, *ethnè*, and *demoi* in the interior, all the while directly governing certain rural lands, termed here, as restored, *chora basileias* (“land of the monarchy”). In fact, the tripartite collocation of *poleis*, *ethnè*, and *demoi*, to which the Romans here add former royal land, seems to anticipate the membership of the Koinon of Asia. It suggested to the document’s first editors that an inheritance from the Attalids lay behind the Koinon.<sup>60</sup>

Clearly, the Attalid kingdom contained within its political boundaries a patchwork of fiscal zones. No single, contiguous customs barrier surrounded Attalid territory. On the political frontiers, not only in the busy Aegean harbors, but also in the mountainous Mysian borderlands opposite Bithynia, or in the Maeander corridor running through Tralles, the Attalids surely exacted customs. The *CLA* pulls the curtain back on the interior, which proves to be riven with enclaves of royal fiscal authority, in addition to royal land, a variety of polities that stood in various relationships of

<sup>58</sup> See Chandezon 2003, 312, with n. 20, *contra* Andreades 1933, 148; Francotte 1909, 11–12.

<sup>59</sup> See the discussion of Mitchell 2008, 184–87. <sup>60</sup> Engelmann and Knibbe 1989, 73–74.

dependence to the kings. In fact, the Attalid state had no interest in rendering all of this territory fiscally homogeneous. The taxation of goods moving between the many different zones of the interior was sufficiently profitable to justify investment in physical infrastructure. As a matter of shared sovereignty, the best point of comparison is the federative *koinon*. For example, the Lycian customs law from Andriake, also emanating from Nero's reform, shows that while the Lycian *Koinon* collected one set of customs in the various harbors, a part of which were sent on to Rome, the constituent *poleis* also raised their own dues.<sup>61</sup>

A second passage from the *CLA*, lines 67–70, which mentions Attalos III by name, shines a light on the infrastructure of taxation:

ἐποικία|[καὶ σταθμούς βασιλικούς οὓς βασιλεὺς Ἄτταλος Εὐμένους υἱὸς  
τελωνίας χάριν ἔσχ[εν] ὁ [δ]ημο[σιώνης] οὐ[τως] καρπευέσθω. ταυτά τε  
ὅποια ἂν παραλάβῃ|[τῶ ἐσομένῳ δημοσιώνῃ ἢ ἀνδρὸς ἀγαθοῦ ἐπικρίσει  
παραδιδότω{i}. vacat αἴτινες πόλεις ἔθνη ὑπὸ βασιλεῖ Ἀττάλ[ω] Εὐμένους  
υἱῶ οὐκ ἐγένοντο, ἐν οἷς τόποις ἢ|[μερίσι (?) τῆς Ἀσίας τελώνῃ κατὰ τὸν  
τῆς μισθώσεως νόμον ἀπογράψασθαι προσφωνῆσαι δεῖσει, τούτων ἐν  
ἐκάστῃ πόλει πρὸς θαλάσση, εἰς τὸ προσ- vacat

With respect to the buildings and royal [staging posts] which king Attalus the son of Eumenes had for the purpose of exaction of *telos*, [the *publicanus*] is to use (them) [as he (the king) did]; and he is to hand over *viri boni arbitrato* to [the incoming] *publicanus* whatever of these he may take over. Whatever cities and peoples were not under King Attalus the son of Eumenes, in whatever places or [regions (?) of Asia] it is necessary to register with or declare to a collector according to the *lex* of the *locatio*, in each city by the sea there. (trans. Crawford in Cottier et al. 2008)

Unfortunately, even here, the evidence for the Attalid system may not be unadulterated. Mitchell takes the passage as the very end of the first version of the law, drafted perhaps between 129 and 126, while Helmut Engelmann and Dieter Knibbe give a *terminus ante quem* of 75.<sup>62</sup> Crawford holds out the possibility that these lines are a post-Sullan supplement to the original

<sup>61</sup> See Takmer 2007 for a detailed summary of the unpublished text, esp. p. 176 for lines 41–45 (on the taxation of saffron) as a reproduction of fiscal conditions in the Hellenistic period. For the Seleukid kingdom, it has long been recognized that multiple customs regimes were operative within the political boundaries of the *basileia*. See comments of Dreyer and Engelmann, *I.Metropolis*, 51–52. See further on the customs law of Andriake – and on federal sovereignty over taxation in a *koinon* that includes both coastal and landlocked member *poleis* – Mackil 2015, 495–96.

<sup>62</sup> Mitchell 2008, 200; Engelmann and Knibbe 1989, 89.

document, pointing out that the lacuna at the beginning of line 70 makes it particularly difficult to generalize about the Attalid kingdom, since we may have lost a reference to parts of the province of Asia that had not belonged to Pergamon.<sup>63</sup> Still, we receive precious information about the built environment of royal customs collection. The Attalid infrastructure appears substantial: two different sets of structures, the *epoikia* and a plural masculine supplement for βασιλικούς, for now, the vague *stathmoi* (barracks, stables, or the like).<sup>64</sup> From the instructions to register and declare in each city by the sea in their absence, we can recognize these as maritime customs houses, either in poleis or in the coastal territory of *ethnê*. From the perspective of the *CLA* (and no doubt for the inhabitants of Attalid Asia Minor, too), the presence of these structures was a mark of subjection. Yet the text does not permit us to place those poleis and *ethnê* without royal customs infrastructure outside the kingdom – or even beyond the reach of its fiscal authority. As these very lines from the *CLA* remind us, the same state can collect the same tax with or without its own infrastructure; Roman tax farmers were required to make use of old Attalid customs stations *if available*. The Attalids, by contrast, seem to have created a new infrastructure for tax collection, increasing surveillance and revenues. A measure of transparency was also gained, an encouragement to the very quasi-voluntary compliance that Nero was pursuing. Yet to be clear, the Attalid customs houses did not delineate the political or economic boundaries of the Attalid state.<sup>65</sup>

### *Saltpans, Lakes, and Lagoons*

Our evidence for Attalid taxation includes two references to coastal lagoons and lakes containing saltpans – and presumably much else of value

<sup>63</sup> Cottier et al. 2008, 126.

<sup>64</sup> Ed pr.: δούλους, as preferred restoration, meaning that Rome also took over slaves who served as royal customs agents. Subsequent commentators have rejected the suggestion; the replacement of ed. pr.'s ἐσ[τήσατο] with ἔσχ[εν] precludes certainty that the Attalids built this infrastructure, though it seems likely.

<sup>65</sup> Cf. Engelmann and Knibbe, who depict (1989, 90) a single customs barrier encircling the kingdom, which therefore operated as a closed market (“ein geschlossener Binnenmarkt”) and a closed currency zone. This is more than an unjustified extrapolation from this particular text. As Chapter 3 argues, no closed currency zone existed in Attalid Asia Minor, while this broader concept of closed “national” markets in ancient Greece, here protected by a customs barrier, has played a long and even insidious role in scholarship. See Laum 1933, which conscripts the ancient Greeks to demonstrate the virtue of not just autarky but closed markets.

besides.<sup>66</sup> This is a special case both because indirect and direct taxation were combined in the exploitation of this domain, and because it represents one of our best opportunities to register fiscal intensification, as well as outright confiscation, topics to which we shall return. The first episode involves the city of Priene, which at the beginning of the first century BCE disputed with certain Roman tax farmers called *halonai* over revenues from saltpans (*haleai*) in a coastal lagoon in the Maeander Delta called the Gaisonis.<sup>67</sup> For our purposes, the following is the significant passage of the honorific decree for Krates (*ISE* 182 = *I.Priene* 111 Column XVI lines 112–17):

[..... c.16 ..... ἄ πρότερο[ν] εἰργάζετο βασιλεὺς Ἄτταλος, οὐτε διακατέχει ὁ δῆμος ἡμῶν οὐτε|[ἡ σύγκλητος ἐξουσίαν οὐ]δεμίαν εἰς τοὺς δημοσιῶνας πεποίηται· τὰς δὲ κατασκευασθείσας ὑφ' ἑαυ|[τοῦ ἀλέας τὰς ἀνακειμέ]νας ἐκ πλείονος χρόνου τῇ Ἀθηνᾶ τῇ Πολιάδι, ὅς κατέχει καὶ καρπίζεται|[ὁ δῆμος, ἀνέσφωσεν, π]αρακαλῶν τὸν ἀνθύπατον τοῖς μὲν ὑπὸ τῶν ἀλωνῶν λεγομένοις μὴ προσ|[έχειν, ἀκέραια δὲ ἔδσ]αι τῶι δήμῳ τὰ πράγματα, μέχρι ἂν ἐπιγνώμεν τὸ κριθησόμενον ὑπὲρ| [αὐτῶν ὑπὸ τῆς συγκ]λήτου

... which earlier King Attalos worked, and which neither our People possesses nor has the Senate granted to tax farmers as a concession. About the saltpans that he [Krates] had fitted out himself, which had long ago been reserved for Athena Polias, which the People currently possesses and exploits, he asked the proconsul not to listen to the things said by the *halênai*, but to preserve untaxed (ἀκέραια) (the saltpans) for the People until we know the Senate's decision on the matter.

To divine the Attalid role here we are required to imagine what it was King Attalos (II or III) had exploited earlier, since the object of εἰργάζετο is lost in the opening lacuna. In her study of salt in the Greek world, Cristina Carusi lends little credence to a restoration of saltpans. She notes the text's juxtaposition between, on the one hand, the saltpans that Priene claims it possesses and exploits and, on the other, whatever King Attalos was working.<sup>68</sup> Yet, as Thonemann argues, what is contrasted here is rather two different historical property claims on two different saltpans. In one

<sup>66</sup> On the “underestimation of Mediterranean wetlands,” see Horden and Purcell 2000, 186–90; Marzano 2013.

<sup>67</sup> Von Gärtringen's text was significantly amended by Holleaux 1907, 387. De Rossi's *ISE* text is the most recent and reproduced here. There is some dispute over the identification of the contested saltpans as the Gaisonis, on which see Carusi 2008, 83; with Van Rookhuijzen 2018, 279, on the location.

<sup>68</sup> Carusi 2008, 237.

case, the Attalids staked a claim, perhaps rooted in a confiscation of Alexander, rather than in a confiscation of their own. The Attalid claim gave the Roman tax farmers legal ground to stand on. In the case of the Gaisonis it had – by contrast, so the argument goes – always belonged to Priene, always been exploited by its citizens, and always been reserved for Athena Polias. Thus Thonemann, invoking those same lines 67–68 of the *CLA* just discussed, restores the lacuna: [τὰς μὲν ἀλέας τὰς βασιλικὰς, ἅς π] ρότερον εἰργάζετο βασιλεὺς Ἄτταλος. “the royal saltpans, which earlier King Attalus had worked.”<sup>69</sup>

The second episode occurred in Ephesus, which, Strabo tells us, won its own dispute with tax farmers over the “great revenues (*megalai prosodoi*)” of a seaside lake called Selinousia, as well as a second, contiguous lake:<sup>70</sup>

Μετὰ δὲ τὴν ἐκβολὴν τοῦ Καῦστρου λίμνη ἐστὶν ἐκ τοῦ πελάγους ἀναχαιομένη (καλεῖται δὲ Σελινουσία) καὶ ἐφεξῆς ἄλλη σύρρους αὐτῇ μεγάλας ἔχουσαι προσόδους, ἅς οἱ βασιλεῖς μὲν ἱεράς οὕσας ἀφείλοντο τὴν θεόν, Ῥωμαῖοι δ' ἀπέδοσαν· πάλιν δ' οἱ δημοσιῶναι βιασάμενοι περιέστησαν εἰς ἑαυτοὺς τὰ τέλη, πρεσβεύσας δὲ ὁ Ἄρτεμίδωρος, ὡς φησι, τὰς τε λίμνας ἀπέλαβε τῇ θεῷ

After the outlet of the Kayster there is a lake next to the sea. It is called Selinousia, and just after, confluent with it, is another lake. They provide great revenues, which though they were sacred, the kings confiscated from the goddess. But the Romans gave them back. And then the tax farmers took the taxes for themselves by force. Artemidoros went on an embassy, so he says, and got the lakes back for the goddess. (14.1.26)

Consensus holds that “the kings” who confiscated the sacred lakes were the Attalids.<sup>71</sup> We know that already in the archaic period, the temple of Artemis Ephesia raised revenues on salt (*I.Ephesos* 1). If those same revenues belonged to Pergamon after 188, this would represent a major reconfiguration of power in the Kayster Delta. The particular products that provided these revenues have been the subject of debate. Yet it is more than unhelpful to quibble over whether the revenues came from salt, fish, or

<sup>69</sup> Thonemann 2011b, 329, with n. 85 for restoration; 327–32 for the historical context, as well as observations on the intensive exploitation of the rich saltpans in the Maeander Delta in Ottoman times.

<sup>70</sup> Strabo seems to locate the lakes north of the Kayster estuary. See Davies 2011, 180, for the lakes and the patrimony of Artemis Ephesia.

<sup>71</sup> See Radt 2002–11, ad loc.; Debord 1982, 148. Moreover, Strabo has just referred to Attalos II at 14.1.24. Proof that Strabo could refer to the Attalids as “the kings” comes at 14.1.39, the distich of Daphitas the grammarian. He was crucified for poking fun at “the kings” for descent from a treasurer of Lysimachus, i.e., Philetairos.

other sources.<sup>72</sup> It obscures the multifaceted character of the ecological niche exploited by the Attalids in the hinterland of both Priene and Ephesus. A useful point of comparison is the so-called Little Sea (*mikrê thalassa*) near coastal Iasos, which was far more than a large fishing ground, but also a source of salt and seasonal pasturage on a regional scale.<sup>73</sup> Moreover, human mobility across these coastal lagoons produced revenues. A fine example from our period was then known as the *Iônopolitikos Kolpos*, but today as the inland Lake Bafa due to coastline change, poised between Miletus and Herakleia-under-Latmos. In the late 180s, those two cities jointly farmed a τέλος τῆς πορθμίδος (ferry tax) on the marshy gulf (*Syll.*<sup>3</sup> 633 lines 100–104).<sup>74</sup> One quickly understands why Roman tax farmers resorted to violence: only with arms could they wrest these places away from owners as powerful as the goddesses Athena Polias and Artemis Ephesia. These were lucrative monopolies, though we should not extrapolate from the evidence of Priene and Ephesus a universal Attalid monopoly on salt, compulsory purchase of salt, or a salt tax as head tax.<sup>75</sup> Fundamentally, these were taxes on the usage of distinctive natural resources (*enkyklia telê*). Under the Attalids, the revenues of certain coastal lagoons, the mainstays of local economies, were absorbed into the royal patrimony.<sup>76</sup>

### *The Personnel of Tax Collection*

One of the lessons of Mark Antony's tendentious gloss on the tax history of Asia Minor is the significance of the state's choice of collection agents.

<sup>72</sup> Thonemann (2011b, 331) tentatively suggests fish rather than salt here, though he, as is the norm, pairs this text with the aforementioned *I.Priene* 111 in his interpretation; Carusi (2008, 85) cautiously reads salt among the revenues of the lakes described by Strabo, but rightly, as one part of a portfolio of resources; Debord 1982, 148: fisheries.

<sup>73</sup> Vacante 2011, 333.

<sup>74</sup> It is tempting to interpret similarly the dispute mentioned in *I.Priene* 111 line 129, τὸ κατὰ τὸν εἰσπλοῦν, which traditionally has been understood as maritime passage into the Gaisonis past the Mykale Peninsula. However, Carusi (2008, 82–83) disassociates this dispute from the quarrel over the saltpans in lines 112–17.

<sup>75</sup> Precisely what Aperghis (2004, 154–56) suggests for the Seleukid kingdom; cf. review of evidence in Carusi 2008, 202–35.

<sup>76</sup> We might also consider the taxation of these coastal lagoons in terms of what V. Chankowski (2007, 310–13) calls “taxes d’usage,” in her view, those described in the sources as *enkyklia telê*. Finally, a minor miscellany of other taxes has been deemed Attalid. In particular, Crawford (1985, 160) suggests that two Roman-period taxes were originally Pergamene, but having examined both the “door tax” of Caesar *BCiv.* 2.32.2 and the “nail tax” from Aphrodisias (see Reynolds 1982, no. 15), I cannot determine what makes them Attalid.

This was not simply a matter of choosing the most efficient agents, but of engineering compliance. As with rates and economic incidence, personnel choices affect the perception of fairness in taxation. As the Greeks knew incredibly well, tax farming had its advantages, chiefly, the off-loading of risk, but also the outsourcing of assessment and surveillance.<sup>77</sup> Tax farming was ubiquitous in the public finance of the cities and non-polis communities of Hellenistic Asia Minor, so much so that it would be otiose to enumerate examples. As is well known, the problem with tax farmers is that they are hard to control; their abuses can lead to diminishing returns, as taxpayers lose their appetite for compliance. This is of course precisely what happened in Asia Minor of the Late Republic. Indeed, Antony admits that the Italian tax farmers acted outrageously. Yet had the Romans not acted outrageously – in the first place – by farming out agricultural taxes to outsiders? This put basic sustenance in the hand of men “unknown and unaccountable.”<sup>78</sup> Perhaps, and hence the corrective: Julius Caesar turned over to the communities of Asia Minor the responsibility for the collection of those taxes. This prompts the question of whether these communities had known an imperial power to tax them through its own tax farmers, rather than demand lump sums and fixed percentages of revenues, which the communities themselves collected through their own, internal tax farming or by other means; that is to say, whether the institution of *royal* tax farming ever existed on any significant scale in Hellenistic Asia Minor.<sup>79</sup>

<sup>77</sup> “Incredibly well,” because we see in Ptolemaic Egypt the sophisticated innovation of using tax farmers to guarantee returns and supervise the system, without actually using tax farmers to collect the taxes themselves. This system may have also existed in Ptolemaic Cyprus, Cyrenaica, and the Levant. See Bagnall 1976, 6, 240.

<sup>78</sup> Consider an incident from early American history, in which Rhode Island resisted paying a federal impost in 1783. Rhode Island’s legislature found the collection of the tax by agents “unknown and unaccountable” to be in violation of the state’s constitution. See Einhorn 2006, 139.

<sup>79</sup> “On any significant scale,” because we know of tax farming in Ptolemaic enclaves such as Lycia. According to Bagnall (1976, 227), it was the norm there. For the specific taxes and documentation, see Domingo Gyax 2001, 174, on *OGIS* 55. His discussion of the process at work in third-century Telmessos, which was a Ptolemaic *dôrea* ruled by semi-autonomous dynasts, provides several useful points of comparison (pp. 167–82). There, we know of tax farmers called *dekatônai*, who presumably collect a *dekatê* (*OGIS* 55 line 19). And we know that the Ptolemies farmed out in Alexandria the tax collection for their possessions in Lycia (*P. Tebt.* 8). Yet we have reason to believe that many of the tax farmers were local Lycians. In the case of one tax, the *πορφυρική*, the Ptolemies specify in *P. Tebt.* 8 that the tax farmer is a Lycian. Domingo Gyax also suggests that the *dekatônai* of *OGIS* 55 may be local subcontractors or that the tax was sold locally in the first place (p. 175). In other words, as Rostovtzeff (1941, 338) once

Since the Attalids took over so many Seleukid administrative practices after 188, it makes sense to ask the question first of the earlier period. Little has changed since John Ma admitted, “It is still not clear whether Seleukid indirect taxation was farmed out.”<sup>80</sup> Yet G. G. Aperghis can write, “There is no specific mention in the sources of the use of Seleukid tax-contractors, other than the high priests of Judaea, but one cannot discount the possibility, certainly for the revenue of cities.”<sup>81</sup> In the case of the Attalids, the evidentiary basis has in fact changed of late, as the honorary decree for Apollonios from Metropolis (ca. 144) has been published and pored over (*I.Metropolis* 1 Side B; **D5**). One of Apollonios’ services to his community concerns a tax dispute (Side B lines 18–23):

ὕπερ τῶν ἐφευρισκομένων ἡμεῖν τελῶν ὑπὸ τῶν ὠνησαμένων τὰ διαγωγί|α  
τοῦ Καῖστριανοῦ λιμένος, εἰς ἀγωνίαν καὶ ταραχὴν παραγενομένων|ἡμῶν  
τὴν μεγίστην, ὑπολαβῶν ἴδιον εἶναι τὸ συμβεβηκὸς ἐλάσσωμα τῆι πό|λει,  
πάντα παριδῶν τὰ καθ’ ἑαυτὸν, ὑπέστη παρακληθεῖς καὶ τὴν πρὸς  
τούτους|διάκρισιν, δι’ ἧς ἐτήρησεν τὴν ὑποκειμένην ἐν τοῖς τέλεσιν  
φιλανθρωπίαν.

(And) with reference to the taxes devised for us by those who had bought (the right to levy) the tolls of the Kaystrian harbor [*sic*], when we had fallen into the greatest anxiety and perturbation, (Apollonios), considering the loss that had befallen the city to be his own, neglecting all his own concerns, when called upon underwent judgment against these too, through which he preserved the established concession in the matter of the taxes. (trans. C. P. Jones 2004)

Here is a dispute between anonymous tax farmers and the polis of Metropolis, submitted to royal judgment (*diakrisis*). Presumably, a representative of the king heard the case, perhaps the *strategos* in Ephesus, whose title as invoked elsewhere in a dedicatory inscription portends involvement: “the *strategos* appointed over Ephesus and the places around Ephesus and the plain of the Kayster (ὁ στρατηγὸς ἐπὶ τε Ἐφέσου καὶ τῶν κατ’ Ἐφεσον τόπων καὶ Καύστρου πεδίου)” (*SEG XXVI 1238 = I.Ephesos* 201).<sup>82</sup> The nature of these taxes and the fiscal privileges of Metropolis

argued, the model put forth in the “Tale of the Tobiads” (Joseph. *AJ* 12.4.1–11), of royal tax farming administered through local elites, may actually also fit Ptolemaic Asia Minor.

<sup>80</sup> Ma 1999, 139 n. 120.

<sup>81</sup> Aperghis 2004, 283. Note further that Aperghis’ characterization of the priests of Judaea as tax contractors/farmers under the Seleukids (as opposed to tax *collectors*) is highly debatable. See Honigman 2014, 352–61.

<sup>82</sup> That this official may have heard the case is suggested in both the ed. pr. and Jones 2004, 476.

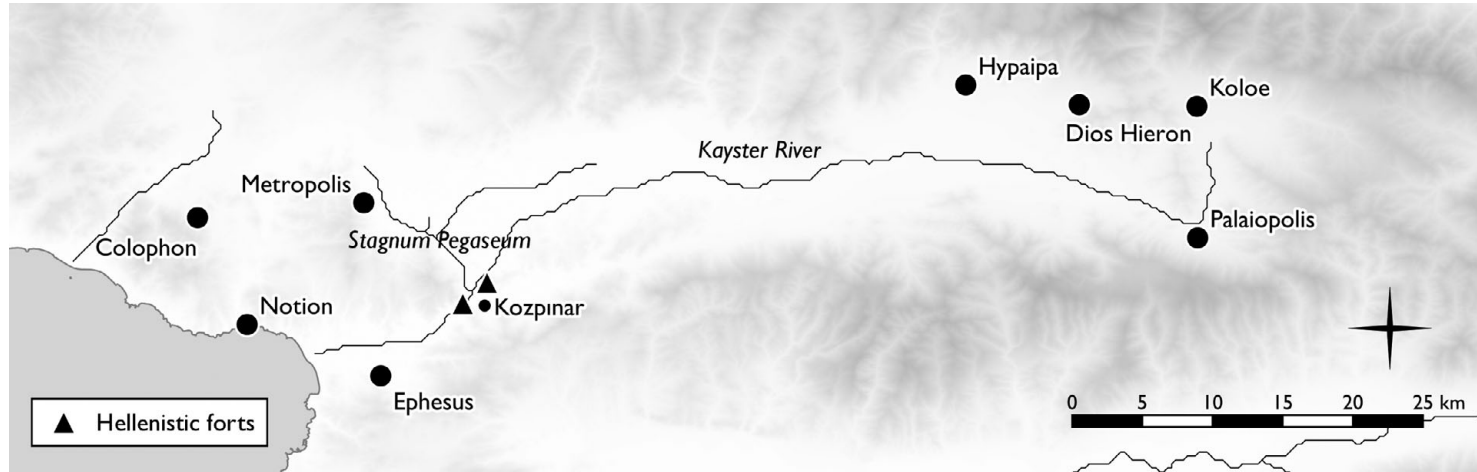


underlying the conflict require scrutiny. It is generally agreed that τῶν ἐφευρισκομένων ἡμεῖν τελῶν in line 18 means new taxes that had been contrived for the Metropolitans. Boris Dreyer and Engelmann argue in the ed. pr. that these taxes were produced for the benefit of the Metropolitans; and, so their argument goes, the tax farmers violated the right of the polis to the new revenue by not transmitting it. C. P. Jones, who marshals all the evidence for grants of portfolio of tax immunities (ἀτέλεια τῶν πασῶν προσόδων, κτλ.), often tailored to specific local economic conditions, sensibly reinterprets the “invented taxes” as a violation of a particular fiscal immunity.

To a certain extent, this helps us to make sense of the tax, τὰ διαγώγια τοῦ Καϊστριανοῦ λιμένος (“the *diagôgia* of the Kaystrian harbor”) – the cancellation of which was absolutely vital for the citizens of Metropolis. They argued that the *diagôgia* – whatever it was – did not apply to them.<sup>83</sup> As the name implies, this is a tax on passage, a tax on mobility of some kind. Is it a tax akin to that on *diagôgimos sitos* in Kyme, the taxable grain in-transit (*SEG* L 1195 line 9)? It is difficult to be more precise, as the term is an epigraphical hapax.<sup>84</sup> Yet the confidence of Jones that this is “a toll on goods conveyed through the ‘Caystrian harbor’” is perhaps not unwarranted. Jones places that harbor in the territory of Ephesus, which is to say, at the mouth of the Kayster. Since tiny Metropolis lay upriver, the city relied on a major coastal harbor under the control of a regional rival for its basic needs (**Map 2.1**). In fact, the *limên Kaïstrianos* must be a harbor in

<sup>83</sup> *Contra I.Metropolis*, 54. The editors see in this *diagôgia* a toll (“Maut”), which Metropolis has the privilege of charging. On their interpretation, as a “subject city,” Metropolis does not raise its own customs dues (“Gebühren”), a point to which we shall have occasion to return. Instead, it has the privilege of exacting this toll on passage through its harbor, on river traffic and land traffic – since they make much of the fact that the Kayster is not perennially navigable.

<sup>84</sup> “Hapax,” because restoration [διαγ]ώγιον in *I.Milet* 54 line 15 is tentative; for *diagôgê*, we have, e.g., of people: τῶν ἀνδρῶν διαγωγῆν in *BCH* 13 (1889) 334,4 line 36; and *diagôgê* of goods, as is fairly well attested in proxeny decrees, e.g., *I.Magnesia* 91 line 19. Neither the English word “toll” nor “customs” captures the standard interpretation of Ps.-Aristotle’s (ἡ πρόσσδος) ἢ ἀπὸ τῶν ἐμπορίων καὶ διαγωγῶν (Arist. [*Oec.*] 2.1.5). This can be found in Velissaropoulos 1980, 214–15, under “péages.” Velissaropoulos sees in *diagôgai*, “droits de passage levés sure les marchandises en transit.” This tax is supplementary to the usual customs dues, *pentakostê*, etc. As for *diagôgion*, it does occur in Polybius in the context of the Byzantine episode ca. 220 (4.52.5). Polybius first describes a Byzantine *paragôgizein* (4.47.1), but later describes their extraordinary tax as a *diagôgion* on those sailing to the Pontus (4.52.5). Strabo (4.3.2) writes of quarrels between communities in Gaul over τὰ διαγωγικὰ τέλη, which Velissaropoulos is agnostic about. The gloss of Jones 2004, 477, “tolls on goods conveyed through the ‘Caystrian harbor,” captures well the philological difficulty.



Map 2.1 The Kayster Valley. (After Roelens-Flouneau 2019, fig. 36)

the Kayster Delta. For to the Metropolitans, their local harbor would have been simply ὁ λιμὴν.<sup>85</sup>

The extra designation, Καϊστριανοῦ, may help identify the anonymous tax farmers. Both Jones and the text's first editors suggest that these are royal tax farmers.<sup>86</sup> To be clear, by "royal tax farmers," we mean tax collectors who answer directly to royal authorities, and who are not necessarily members of the communities they tax. In this case, such men would have been stationed in the Kayster Delta, having purchased the *diagógima* tax farm directly from the Attalids. The decree for Apollonios would then be the first, unique, positive indication that the Attalids employed royal tax farmers.<sup>87</sup> Yet it is unlikely to be so. Instead, we should see here tax farmers of the polis of Ephesus, who likely collected both civic and royal taxes, even if we are not in a position to determine how to classify the *diagógima*. In general, the same civic personnel routinely collected both royal and civic taxes.<sup>88</sup> Furthermore, Metropolis' choice to leave Ephesus and its territory out of its description of the tax is telling. Their language, τὰ διαγώγια τοῦ Καϊστριανοῦ λιμένος, recalls the titulature of the Attalid official who may have judged the case: ὁ στρατηγὸς ἐπὶ τῆ Ἐφέσου καὶ τῶν κατ' Ἐφεσον τόπων καὶ Καύστρου πεδίων. In the titulature, the Kaystrian plain is conceptually distinct from the city of Ephesus and its environs. The so-called Kaystrian harbor as much as the Kaystrian plain represents the

<sup>85</sup> The epigraphical evidence is overwhelming: poleis rarely qualify their harbors with toponyms. Athens is one obvious exception, which speaks of λιμένος τοῦ ἐν Ζέφ (e.g., *IG II*<sup>2</sup> 835 and 1035); or we have a named harbor precisely in the context of a dispute, as in the Megarid, where Aigosthenai and Pagai both claimed Panormos (λιμένος τοῦ Πανόρμου) (*SEG XIII* 327). Note that Roelens-Flouneau (2019, 101–2) places the "Kaystrian harbor" of the decree at inland Kozpınar, with its two Hellenistic forts, from which the Ephesians would have surveilled the confluence of the Kayster with a tributary that may have been navigable in winter as far as Metropolis itself. Therefore, the harbor of Metropolis would have been the Stagnum Pegaseum (Celat Gölü).

<sup>86</sup> *I.Metropolis*, 55: "Die Erhebung der Maut war augenscheinlich (vom König oder in dessen Auftrag) verpachtet an Unternehmer, die jenseits der festen Pachtsumme, die an den König oder abzuführen war, mit der Zielsetzung einer möglichst hohen eigenen Gewinnspanne arbeiteten"; for Jones (2004, 477), the tax collectors are "probably royal"; cf. Chandezon 2004, 141–42, which does not treat *I.Metropolis* 1, but suggests that royal *telónai* did not exist in Hellenistic Asia Minor, offering the same interpretation of Antony's speech on this score as that advanced here.

<sup>87</sup> It may be objected that tax farmers appear at Apollonioucharax (*D2* Side B lines 8–9): "Those who may have already sequestered funds (τινες πράξαντες τινα αὐτοὶ κατεισχήκασι)." As the conditional clause implies, the Attalid state does not have full knowledge of their operations or perhaps not even full control over them. These are *local* tax farmers.

<sup>88</sup> For royal and civic taxes collected together, e.g., *SEG XXXVII* 859 Column III lines 2–4, the earmark of oil for the gymnasium of Herakleia-under-Latmos, which comes from the farmed-out harbor tax. See discussion of Wörle 1988, 460–63.

supra-poliad perspective of the monarchy.<sup>89</sup> For the Ephesians, this may have been just another *limên*. Therefore, the citizens of Metropolis assumed the royal perspective as a way of enlisting Attalid power on their side, as embodied by the *strategos*. Part of this official's brief was keeping the peace in an ecology on which several communities had claims, namely, what the Attalids called the Kaystrian plain.<sup>90</sup> In an analogous fashion, citizens of the poleis of Metropolis, Colophon, and Ephesus, among others, would have all sought passage through the Kayster Delta. The task of the *strategos* of the Attalid state, in the final analysis, was to minimize the resultant strife – especially since royal revenues were at stake.<sup>91</sup>

The king himself did not dispatch tax farmers to collect these revenues from communities, but he did employ royal officials in a fiscal apparatus. Hovering above, and seemingly apart, was the *strategos*. We have noted the possibility that a *strategos* judged the dispute between Metropolis and the unnamed tax farmers. We are on firmer ground in two other cases. It was Korragos, στρατηγὸς τῶν καθ' Ἑλλήσποντον τόπων, who requested fiscal privileges of Eumenes II for the unnamed community of **D1**. Moreover, while it has long escaped notice, another clue as to the role of the *strategos* in fiscal politics may be found in the fragmentary dedicatory inscriptions from the epistyles of two stoas on the steep Theater Terrace at Pergamon (*I.Pergamon* 152–55).<sup>92</sup> The fragments of *I.Pergamon* 152A + B clearly read προσόδων (“revenues”), which is echoed, albeit in smaller letters, on 154B. As a restoration of the title of the dedicant for 154A, Max Fränkel suggested [στρατηγ]ὸς τῆς κ[ατά] κτλ., on the model of στρατηγὸς τῆς Χερρονήσου καὶ τῶν κατὰ τὴν Θράκην τόπων (*I.Sestos* 1; paralleled in *OGIS* 330). Since Fränkel's time, new comparanda for this titlature have come to light, the aforementioned dedication from Ephesus (*SEG* XXVI 1238)

<sup>89</sup> Chaniotis (2010, 458–60) suggests that the term *topos* already places us outside polis territory.

<sup>90</sup> Note that while Strabo (13.3.2) conceives of the Kaystrian plain as part of the Ephesia, the Attalid imperial geography of *SEG* XXVI 1238 distinguishes it from the *topoi kat' Epheson*. The plain has an interesting role to play in Attalid imperial geography. Note that in the upper Kaikos Valley, it may even have been possible to form an ethnic from a plain, the Apias Pedion, part of the modern Balikesir Plain. See the epebic list form Pergamon, *MDAI(A)* 35 (1910) 425, 12 Column II line 5: Ἀνδρικόδης Ἀσκληπιίδου τῶν ἐξ Ἀπιασίωνος ἀγροῦ.

<sup>91</sup> On fierce inter-polis ecological competition in the region, see Robert and Robert 1976. Cf. *SEG* XLVIII 1404, which documents charges of abuse leveled against tax farmers from Colophon who purchase tax contracts “from elsewhere” – likely from nearby poleis. As for the royal (Ptolemaic or Seleukid?) role, it is not fully understood: the *dikai telônikai* (tax arbitrations) referred to in lines 22–24 are conducted according to a royal protocol (το διάγραμμα τοῦ βασιλέως). As Étienne and Migeotte emphasize (1998, 155), the institutions of tax farming at work are steadfastly civic, even if some of the taxes so farmed are royal.

<sup>92</sup> On these buildings, see Seaman 2016, 412.

and the ostotheke from Tralles (*SEG XLVI 1434*). Aperghis has argued that the Seleukids deprived the *strategos*/satrap of a direct role in financial administration.<sup>93</sup> This may have been the case for the Attalids as well, but these two texts suggest that the *strategos* could in certain circumstances bring his weight to bear on fiscal matters.

Tellingly, the *strategos* is absent from a list of Attalid administrative titles ritually invoked by a cultic association in the hinterland of Pergamon, near Apollonia in the Kaikos Valley (*SEG LII 1197 Side A lines 9–12*; dated ca. 168–164).<sup>94</sup> Many of these officials would appear to be part of the Attalid fiscal apparatus: *archiereus*, *hêmiolios*, *ho epi tês poleôs*, *dioikêtês*, *archeklogistês*, *oikonomos*, *eklogistês*. They are listed, according to Müller and Wörrle, in roughly descending order of seniority, though each office came with a different mandate.<sup>95</sup> For example, the *hêmiolios*, familiar from the figure of Herodes in the Toriaion dossier (**D8**), will have been responsible for revenues from royal patrimony.<sup>96</sup> In other cases, it is more difficult to determine which part of an official's brief might have been fiscal, as in the case of *ho epi tês poleôs*, a strictly civil official at any rate. Overall, this document adds validity to the axiom that the Attalids took over much of the Seleukid system, especially since it excludes the *strategos* from the fiscal apparatus.<sup>97</sup> As positive evidence, it gives us a confirmed Attalid tax collector in the *eklogistês*, the one who “collects (ἐκλέγειν),” but once again, no indication whatsoever that Pergamon auctioned off its taxes to the highest bidder.<sup>98</sup> Finally, a model begins to emerge. Pergamon's tax collectors were local tax farmers, operating within civic institutions – and, therefore, socially embedded in their communities. Crucially, they were known and accountable to taxpayers. For their part, royal officials such as those named in the inscription from Apollonia provided a different service: coordination between communities, cultic associations, tax farmers, and the central administration. Finally, the *strategos* will have interfered only in extraordinary circumstances.

<sup>93</sup> Aperghis 2004, 295; endorsed by Ma in his review, Ma 2007b.

<sup>94</sup> Müller and Wörrle 2002, 194. <sup>95</sup> Müller and Wörrle 2002, 220–33.

<sup>96</sup> See Müller 2005, a full study of this official. We should perhaps think of two different fiscal apparatuses: one connecting the court and the royal patrimony, to which the *hêmiolios* would belong, but also the *riskophylax*, known from Sardis (*SEG IV 632*); and a second, which raised revenues from the kingdom at large.

<sup>97</sup> Müller and Wörrle 2002, 228. For the Seleukid system, see Aperghis 2004, 263–96. It should be noted, many of the presumed antecedents also stand in need of clarification.

<sup>98</sup> See Müller and Wörrle 2002, 229 n. 184; cf. Aperghis 2004, 282, on *eklogistês*, “responsible for tax assessment and, probably, collection.”

It must be admitted that we have no evidence for how the Attalids conducted tax assessment. For the Seleukids, at least, we have slim evidence for a cadaster system.<sup>99</sup> However, there is scattered evidence for Attalid land survey and surveyors: καταμέτρησις [δὲ τῆς] χώρας (measuring out of land) in Temnos (D4 Fragment D line 18); Lykinos, the γεοδότης, active in the vicinity of Apollonioucharax (D2 Side B lines 23–24) and possibly also among the Mysians of Emmodi (SEG XL 1062). The techniques employed in land distribution probably facilitated tax assessment as well. Finally, for the levels of taxation, the record is again poor, but intriguing. We have already discussed attempts to quantify revenues on the basis of the few numbers that have survived. These are, principally, the head tax of the Kardakes, “one Rhodian drachma and an obol,” and the *phoros kai telesma* of Amlada of 1.5 talents (D3 and D12). Each case has its idiosyncrasies, which makes generalization hazardous. In each case, negotiation has reduced an original level of taxation to our final number. One other tax rate is available from the anonymous city T-, possibly Temnos (*I.Sardis* 2). A royal rescript, either Attalid or Seleukid (difficult to determine which, as the stone perished in a modern war), fixes that city’s annual rate at a mere one-third of a talent. To put these numbers in perspective, Aperghis has estimated revenues of 1–2 talents per 1,000 people in the Seleukid empire.<sup>100</sup> The small, nascent Pisidian polis of Amlada seems to fit well within those parameters. These numbers contrast markedly with those reported by Polybius for the Rhodian zone: Kaunos and Stratonikeia, the Rhodians claimed, produced 120 talents per year, surely a mix of direct and indirect taxation (30.31.7). Given the sovereignty challenges that the Attalids faced and their penchant for solving their problems with money, these are surprisingly low rates. They suggest a lighter, though perhaps broader burden than the one that Rhodes imposed on its *peraia*, and indeed the Rhodians’ subjects did complain to Rome of their overlords’ “heaviness (*barytês*).”<sup>101</sup> Pergamon’s need for revenue must have been met

<sup>99</sup> For the Seleukids, the key evidence is again from Herakleia-under-Latmos (SEG XXXVII 859 Column III line 6). The cadastral unit there seems to be the *zeugos*. See discussion of Wörrle 1988, 464–65; see also Chandezon 2004, 142–44, which also treats the question of whether the cadaster system in Asia Minor goes back to Achaemenid times, on the evidence of Hdt. 6.42, (Artaphernes’ activities in 493/2); Thonemann 2009, 381–84, makes a strong case that land was assessed according to its productive potential in both Achaemenid and Hellenistic Asia Minor. There, in early Hellenistic Gambreion, the issue is evaluation of land in terms of *kyproi*, a unit of measurement of seed; but he also adduces Magnesia (*I.Magnesia* 8). In that case, allotments of land of equal surface area are sold for a range of prices, implying both a cadaster and a system of valuation according to productivity.

<sup>100</sup> Aperghis 2004, 251. <sup>101</sup> Polyb. 25.4.4.

by broadening the tax base to include large parts of Anatolia that had been loosely integrated if at all into the Achaemenid or Seleukid political economy. The typically light tax rates of the Aegean coastal poleis may have become even lighter, while new cities, towns, and other civic organisms in inner Anatolia traded arbitrary, unpredictable, and harsh exactions for the regularized and lenient coastal rate.

To summarize the conclusions of this survey of the evidence: Pergamon's direct taxes fell on communities, not landholders – unless those landholders were cleruchs, in which case they paid the traditional mixed-*phoros*: a tithe on grain and often vines, a cash sum for “the other fruits.” Villagers who were dependents of temples and sacred estates might also pay taxes on the land that they farmed, but they paid those taxes to their local priest, who became ever more accountable to the royal bureaucracy. For indirect taxes, cautious interpretation of key documents was urged. Poll taxes, which fell on non-polis communities as a rule, were nevertheless both irregular and ad hoc. The Attalids collected sales tax, but not in the form of Toriaion's *agoranomia*, the source of one of their earmarks. Customs dues were likely the most important form of indirect taxation, as evidenced by the *CLA*. The Attalids built up an infrastructure of surveillance in order to capture revenue from the flow of goods between the sea and the highlands – and between a multitude of fiscal zones within Anatolia. Taxes on the usage of parts of the royal patrimony such as salt pans and lagoons will also have been significant. These resources may long have been claimed by outside powers, but the interests of the surrounding poleis and priesthoods were at stake in a battle over natural resources. Finally, the personnel of tax collection did not include royal tax farmers. This was the most significant of the many respects in which the Attalid system of personnel mirrored its Seleukid forbearer.

## The Rules of the Game

### 1. *Negotiation Is Routine*

Certain generalizations now present themselves. In accusing the Attalids of raising a “riskless revenue (*akindynos phoros*),” Antony aimed his criticism at their system of assessments (*timemata*), implying that a community's *timema* was fixed, arbitrary, and immutable. Yet the cases of Amlada and the Kardakon Kome belie this characterization. The Kardakes achieved a 72% reduction of their head tax, while the Amladeis knocked 25% off their

annual collective payment. There is no way to determine the representativeness of these figures. By contrast, can we assume that the amount of negotiation that went into each assessment was typical? Just how appropriate was this kind of bargaining in the fiscal arena? On the one hand, we have already tried to demystify the process of earmarking by bringing the attendant negotiations out into the light. It makes sense to check for negotiation elsewhere in the fiscal system. On the other hand, we have to contend with both the admittedly tendentious evidence of Antony's speech that makes of the *timema* a fixed sum, as well as the idiosyncrasies of Pisidia ca. 160 and western Lycia in 181.

With their origins still in dispute, we cannot describe the *katoikountes* of the Kardakon Kome simply as military settlers, although the Attalids clearly had a strategic interest in reconstituting the community in 181.<sup>102</sup> In 184, Eumenes II had repulsed what was, according to Attalid propaganda, a major incursion into the region by Prusias I and the Galatians under Ortiagon.<sup>103</sup> This war may have been behind the failure of the Kardakes to pay their taxes. Yet this is not explicit in the letter of Eumenes II to his official Artemidoros, which resumes the community's request for a lightening of their tax burden (D3). Artemidoros had transmitted the request to Eumenes and checked into (ἐξετάζων) the claims of poverty. Not only had bad harvests befallen the village; the villagers had actually started to flee the land. Artemidoros' investigation implies that claims of poverty may have been commonplace, a hint that negotiation was widespread. The position of Eumenes was in its own way rather weak, as the king needed to incentivize the Kardakes with tax privileges and the aid of a skilled mason in order to repopulate and refortify the village.

Unlike the Kardakes, the Amladeis could communicate directly with the king, even if he could answer them only as "polis and *gerousia*," not the normative "*boulê kai demos*" (D12).<sup>104</sup> In this case, a large embassy delivered the community's request to Attalos II. Again, the conditions seem catastrophic. Pisidian Amlada had proven disloyal in the recent *Galatikos polemos*, so much so that they had been compelled to surrender hostages and now owed the Attalids reparations for "repairs (ἐπισκευ[ῆς ἐνε]κ[ε] (?))" (lines 6–7). It is difficult to know whether these hostilities were

<sup>102</sup> See SEG LIII 1706. <sup>103</sup> We know of the war from a single inscription, Segre 1932.

<sup>104</sup> Welles (RC, 239) sees this as evidence that Amlada had only recently become a Greek-style polis and was as yet partially Hellenized. Was it actually the case that in communicating with the king through the *gerousia* Amlada was at a disadvantage vis-à-vis other, more "advanced" poleis?



a continuation of the Great Revolt of the Galatians or a separate series of local wars that eventually involved Prousius II in the revolt of Selge in 156.<sup>105</sup> Like the Kardakes, the Amladeis represented themselves as impoverished: “since you are now weak from many financial burdens (ἐπεὶ θλιβέντες ἐμ πλείοσιν ἀσθενῶς [νῦν ἔ]|χεται” (lines 8–9).<sup>106</sup> We would not expect self-abasement from Attalos, but was his position so much more secure? The sources provide a mixed picture of the Attalid hold on this part of southwestern Anatolia.<sup>107</sup> Nearby Olbasa evidently felt the need to send its honorific decree for two Attalid officials to the king for confirmation.<sup>108</sup> However, we know the region to have been restive. For example, Selge’s battle with kings for parts of the plain of Pamphylia was worthy of Strabo’s retelling (12.7.3).

The historical contexts for the negotiations between the Attalids and the Kardakon Kome and Amlada may have been extraordinary, but not the tenor of those negotiations, nor the rules of the game. If these two small, semi-Hellenized communities on the periphery of the kingdom could engage the Attalids over tax assessments, it is likely that a polis of the core could too. Amlada’s ambassador Oprasates enjoyed royal favor, but other cities launched their own native sons into senior positions at court and in the administrative hierarchy. We can consider Adramyttion as the model. In the 160s, it issued a decree honoring its citizen Pamphilos (*SEG XXXVII* no. 1006). He was no ordinary citizen, but in his trustworthiness and moderation was deemed worthy of appointment to a position in the Attalid court (σουστα]θεις τῶι βασιλεῖ Εὐμένει) and taken into the confidence of Queen Stratonike (lines 3, 9). The decree records in typically vague and heavy-handed language that Pamphilos continued to serve his polis and its citizens with honor (lines 13–18). Unfortunately, we are not given a narrative in the motivation clause to describe what is likely taken for granted, namely, that many of these services of representation before the monarchy were fiscal in nature.<sup>109</sup>

Rather more is spelled out in a long honorary decree of the city of Pergamon for a royal courtier (*I.Pergamon* 224 + *I.Pergamon* II p. 509;

<sup>105</sup> See Kearsley 1994, 52–53; for Attalid “local wars,” see Ma 2013a, 52–56.

<sup>106</sup> Thonemann (2011a, 7) interprets similarly the claim of the *katoikountes* of Apollonioucharax to be *dēmotai* (*D2* Side B line 11). Giovanni Marginesu has made the interesting suggestion to me that *dēmotēs* there is rather a term of political status imbued with local meaning.

<sup>107</sup> Kosmetatou 1997, 24–35. <sup>108</sup> *SEG XLIV* 1108.

<sup>109</sup> For Pamphilos, see Savalli-Lestrade 1996, 168–71, esp. 170: the lasting bond with the city of origin is common.

OGIS 323).<sup>110</sup> Most discussion of the text concerns the identity of the courtier, given here the title of *syntrophos* (royal age-mate), and usually identified as the powerful Andronikos, who was a representative of the Attalids at Rome in their quarrels with the Bithynians and ultimately a key figure in the coup of Nikomedes II against his father Prousius II.<sup>111</sup> By contrast, recent treatments of the *Stadt und Herrscher* relationship have not made much use of this important statement, perhaps because Pergamon was no ordinary polis under the Attalids.<sup>112</sup> In honoring a courtier for his administrative virtue, the Pergamene *demos* provides an ideal framework for negotiation between kings and cities:

τὴν τε πατρίδα σπε[ύ]δων, ὅσον ἐφ' ἑαυτῶ, διαφέρειν παρὰ τὰς ἄλλας πόλεις ἐν ταῖς κατὰ τῆ[ν] πολιτείαν οἰκονομίαις, τὰ μὲν παραλελειμμένα εἰσηγησάμενος ἐπὶ τῶ[ι] συνφέροντι διώρθωσεν, τὰ δὲ λοιπὰ ἀκρολύθως τοῖς νόμοις συνεπίσ[χ]υσεν

... aiming as much as he could to distinguish his fatherland [i.e., the city of Pergamon] among other cities in matters of administration according to *politeia*, [meaning that] on matters neglected, having proposed something useful, he straightened them out. As for the rest, he saw to it that the laws were closely followed ... (lines 11–14)<sup>113</sup>

Admittedly, while we may suspect that a range of governmental affairs lie under the rubric of “matters of administration (*oikonomiai*)” – the language of “straightening out (*diôrthosis*)” is redolent of public finance. Generically, the honorific decree represents an ideal, which those “other cities” surely trotted out in negotiations with the monarchy: we have a distinctive constitution (*politeia*) and certain laws (*nomoi*) that preclude some forms of taxation and guard us from arbitrarily high rates. If this argument carried weight in Pergamon, which was under tight royal control,

<sup>110</sup> Date: Fränkel in *I.Pergamon* proposed the Bithynian war of succession 149/8, perhaps signified in line 21, as a *terminus post quem*, while Dittenberger in *OGIS* proposed 156/5 or shortly thereafter, on the basis of the embassy. It dates to the reign of Attalos II, in any case; Allen 1983, 132 n. 203, reports the *phi* of *σύντροφος* is visible on a squeeze.

<sup>111</sup> For the sources for Andronikos, see the entry in Savalli-Lestrade 1998, 143–44, as well as her discussion in Savalli-Lestrade 1996, 158–68. It may have been the brother (or son?) of Andronikos, Philopoimen, who was the Attalid commander under Mummius in the Achaean War in 146. See further Hopp 1977, 98.

<sup>112</sup> For the citizens of the polis of Pergamon under the Attalids, see Bielfeldt 2010, with a legible photo of this inscription on p. 143.

<sup>113</sup> On the verbs *εἰσηγοῦμαι* and *συνεπισχύω*, see Savalli-Lestrade 1998, 164–65. She and many others have been interested in this inscription as evidence for the *stratēgia* of the polis of Pergamon, since the introduction of legislation alluded to here would make of Andronikos a *strategos*.

it is all the more likely to have resonated farther afield. Interestingly, it is a tactic of negotiation known from the peer-polity context, too. In 205, for instance, the city of Xanthos replied to the request of the city of Kytenion for financial aid, pleading that “no extraordinary levy on (our) citizens is possible because we have decreed a nine-year *oikonomia* (ἐπιβολεῖν τε τοῖς πολίταις | οὐδεμίαν ἔξεστιν ἐπιβολὴν διὰ τῆν γεγενημένην οἰκονομίαν μετὰ ψηφίσματος εἰς ἔτη ἑννέα)” (*SEG XXXVIII* 1476 lines 53–55).<sup>114</sup> In the end, Xanthos gave Kytenion 500 drachmas, but the institution of the nine-year *oikonomia*, ratified unilaterally, had set limits on the negotiation. *I.Pergamon* 224 shows that the city of Pergamon, in its agonistic competition with other poleis, strove to place an analogous set of limits on royal power.<sup>115</sup>

## 2. Royal Fiscality Is a Calque

We have been using Antony’s polemic as a guide through the tax morphology of the Attalid state, but it is not primary evidence for the indignation of the taxpayer. For that, we must pay attention to the outrage in Metropolis where new taxes had been “invented (ἔφευρισκομένων)” (*D5* Side B line 19). As we have argued, the Attalids had not invented these taxes for the Metropolitans, though in the end, they succeeded in cancelling them. Yet the episode could have been a cautionary tale for royal power: the creation of new domains of fiscality remained taboo. The best way to reduce compliance was to invent new taxes – or to be perceived as doing so. As for inventions, nothing had changed with the advent of the Attalids. It was an old imperial habit in Asia Minor to assimilate the cities’ own fiscal

<sup>114</sup> Ma (2003b, 12) is probably incorrect in translating *oikonomia* as “budget.” On “budgets,” see Schuler 2005; Migeotte 2006; Rhodes 2007. For *oikonomia*, cf. from the Archippe dossier from Kyme, *SEG XXXIII* 1039 line 43, which Picard 2006 translates “la gestion administrative”; cf. *SEG XXXII* 1109, on the *sympoliteia* of Euromos (?) and Chalketor, with translation of Jean and Louis Robert *BE* 1983 no. 401: “règlement d’administration.”

<sup>115</sup> Obviously, the city of Pergamon is a special case. However, scholarship is still working out the nature of its distinctiveness. See Müller 2012, 255–58. Most glaringly, the kings are often thought to have had a hand in the appointment of the civic *strategoí*, whom we know to have had powerful pro-bouleutic powers. The key text is *OGIS* 267, in which Eumenes I honors an outgoing board of *strategoí* for their competence. Again, Andronikos (?) has been suspected of taking the actions described in lines 11–14 of *I.Pergamon* 224 in his capacity as civic *strategos*. Yet clearly, the horizon here is a larger cadre of poleis beyond Pergamon: “to distinguish among other cities” (διαφέρειν παρὰ τᾶς ἄλλας πόλεις).

categories.<sup>116</sup> Conceptually, if not always economically, royal taxation was epiphenomenal.<sup>117</sup>

Our best example of this effect comes from Toriaion, where Eumenes II earmarked for the oil fund “for the present, the revenue from the *agoronomia* (κατὰ τὸ παρὸν τὴν ἀπὸ τῆς ἀγορανομ[ί]ας πρόσσοδον)” (D8 line 43). It is unclear which institutions Toriaion possessed prior to its upgrade to polis status. And as we have explained above, the nature of the revenue from the office of *agoranomos* is also obscure. Yet the implication of the directive *for the present* is that the revenue stream for the oil fund already exists. It at least takes logical precedence over the procedure of earmarking. In other words, Eumenes did not trample into new social and economic fields in order to pay for his new expenditure. In the history of Asia Minor, the observation may appear banal, but not in the history of monarchy. For example, France of the *ancien régime*, at least in its last hundred years, worked very differently.<sup>118</sup> The principal direct tax in France since the fifteenth century had been the *taille*, but from 1695 to 1789 the monarchy introduced a series of new direct taxes, the *capitation* and the *dixième*, later renamed the *vingtième*, in order to fund increasing expenditures. These new taxes have been termed “universal” in that they were designed to penetrate the barriers of status and privilege that had previously shielded many French royal subjects from taxation. In search of revenues, the French monarchy created new fiscal categories, a radical innovation on the road to the Revolution.<sup>119</sup>

That Attalid fiscal policy was less creative does not mean it was more benign. In fact, if we can rely on earlier evidence from Asia Minor, the calque of royal fiscality could just as easily be used to wound the polis. The classic case comes from Sardis under Antiochos III. In order to punish the city for siding with Achaios, the king added a royal *eikostê* (twentieth) tax to a preexisting civic (*politikê*) one.<sup>120</sup> To what extent this form of “double taxation” was practiced is a matter of debate, but the calque need not have always been a perfect copy: the royal share of a given revenue source may have been more or less than one-half. It is clear from the letter of Zeuxis to Herakleia-under-Latmos that the same local tax farmer was collecting royal taxes and civic taxes in the harbor, even if a fixed amount of the royal

<sup>116</sup> Chandezon 2004, 131–33.

<sup>117</sup> *Contra* Rostovtzeff 1930, 605: “The difference was that the kings introduced some new taxes.” There is no evidence to support this claim, and Rostovtzeff did not attempt to provide any.

<sup>118</sup> Bresson 2000, 297–304. <sup>119</sup> Kwass 1999.

<sup>120</sup> SEG XXXIX 1283 lines 5–6, with explication of Gauthier 1989, 33–36.

receipts remained in Herakleia, earmarked for the oil fund.<sup>121</sup> Thus cooperation, or at least coexistence, was possible, which is why recent scholarship has highlighted not only the competition between the two fiscalities, but, to borrow the French, “connivance” and “cohabitation.”<sup>122</sup> If the latter were a matter of dividing up a single revenue stream, the former was a fight over which revenue streams – in a more or less timeless fiscal portfolio – each side would claim. In essence, what was up for negotiation was sovereignty (*kyrieia*) over the different revenue streams (*prosodoi*), not their number and location in the civic economy. This is why royal grants of tax immunity (*ateleia*) so often speak of “the taxes over which the city is sovereign (ὧν ἡ πόλις κυρία ἐστίν).”<sup>123</sup>

Just which taxes those might be was subject to change, a possibility that Iasos tried to foreclose by binding an official of Ptolemy I with this oath:

τὰς δὲ προσόδους ἐάσω Ἰασε[ῖ]ς λαμβάνειν τὰς τῆς πόλεως πάσας καὶ τοὺς λιμένας, σύνταξιν δὲ φέρειν αὐτοῦς ἣν ἂν ὁ βασιλεὺς συντάξῃ.

... that I [Aristoboulos] should allow the Iaseians to collect all civic revenues and (taxes from) harbors, and themselves to raise whatever extraordinary contribution the king might call for. (*I.Iasos* 3, lines 13–15)

The Ptolemaic state threatened the sovereignty of Iasos over one or another of its *prosodoi*. Hence the gist of the oath was: let all revenues be civic (*politikai*). The atmosphere was of course competitive, but again, the two fiscalities could just as easily cooperate. The point is that the city defined the categories of fiscality to which both parties wholeheartedly subscribed.

We have a beautiful illustration of this dynamic in a text that may very well be Attalid and post-188. It is a royal rescript (?) discovered in Sardis, but addressed to another polis, which W. H. Buckler and David Robinson suggested may have been Temnos, on account of the T in line 7 (*I.Sardis* 2).<sup>124</sup> Judging from the script, they dated the inscription to 225–175. The historical context is the familiar and generic one of postwar devastation and royal euergetism, so it is very difficult to choose between a Seleukid author like Antiochos III and Eumenes II, acting on the model found in the Korragos Decree (D1). In response to a petition, a royal

<sup>121</sup> SEG XXXVII 859 Column III lines 2–4. V. Chankowski (2007, 323–28) argues for “double taxation” in several domains in the case of Herakleia. For the debate on “double taxation” with reference to Sardis, see Martinez-Sève 2004, 95.

<sup>122</sup> Connivance: Capdetrey 2004. Cohabitation: Chandezon 2004. <sup>123</sup> Chandezon 2004, 133.

<sup>124</sup> Unfortunately, the stone seems to have perished in the Smyrna/Izmir fire of 1922. If the letter were addressed to Temnos, part of the old Aeolian core of the Attalid kingdom, it would very likely be a Pergamene document.

official grants the unnamed city of *I.Sardis 2* a seven-year tax holiday, and the following permanent arrangement starting in the eighth year: “they should pay in three installments out of all the revenues produced, twenty minae in total per year, and should be taxed in no other way (διδόναι τρεῖς ἀναφοράς)[ἐκ] πασῶν τῶν γινομένων προσόδων πα[ρ’ ἕκαστον]ἐνιαυτὸν ἀργυ[ρ]ίου μνᾶς εἴκοσι καὶ ἄλλ[ως μὴ ἐν]οχλεῖσθαι)” (lines 16–19). In other words, royal fiscality has a role in designing the punctuality of taxation (three installments) and in calculating the tax burden (20 minas), but it does not take part in defining *any* of the revenue sources (πασῶν τῶν γινομένων προσόδων). Those were left to the city’s discretion. The calque of royal fiscality meant that the battle for sovereignty was effectively circumscribed. The result was that the much larger sovereignty claims of the Attalids – the absolute claims of the Treaty of Apameia – were camouflaged.

### 3. *The Survival of Civic Fiscality Is Guaranteed*

The historical problem of the relationship of royal fiscality to civic fiscality presupposes the survival of a civic fiscal apparatus and the preservation of much of the traditional tax base of the polis within the Attalid kingdom. This is well recognized in Francophone scholarship on civic institutions in the tradition of Louis Robert and in the formulation of the problem by Frédérique Duyrat and Véronique Chankowski in their 2004 volume *Le roi et l'économie*. Moreover, the most recent German scholarship on the identity and institutions of the city of Pergamon under the kings makes the point expressly.<sup>125</sup> However, in the technical literature on certain key sources, one reads that the Attalids, in the first instance, claimed *all* revenues. Only then did the kings remit to the cities whichever portions suited them. This notion may continue to warp interpretations, which justifies a brief consideration of its merits. The idea goes back to the grand syntheses of Rostovtzeff and later A. H. M. Jones, but has leaked into numismatic and epigraphical studies.<sup>126</sup> Fred Kleiner’s standard treatment of the cistophoric coinage and Robert Bauslaugh’s of the so-called cistophoric countermarks both quote the judgment of Jones in summing up

<sup>125</sup> Most recently, see Bielfeldt 2010; for the *politikai prosodoi* of Pergamon, see, e.g., *I.Pergamon* 246 lines 40–41.

<sup>126</sup> Rostovtzeff (1930, 605–6) postulates civic taxes alongside royal taxes, but his view was that the royal tax burden was so heavy as to destroy the city’s ability to pay for its own needs. For Rostovtzeff, this explained the practice of earmarking and royal patronage of the gymnasium!

their views on the historical import of the coins: “The policy of the kings seems to have been to appropriate nearly all the taxes, and then to make grants from the royal treasury to the cities ‘for the administration of the city.’”<sup>127</sup>

Another version of this argument transposes the ideal type of the “subject city,” which is a convention of modern historiography, onto the ancient reality. Subject cities, then, were a class of poleis, which by virtue of that status surrendered not just some vague sense of *autonomia* and freedom of action, but specific domains of fiscality. Thus Lloyd Jonnes and Marijana Ricl write, “In the case of Tyriaion [*sic*], the king presently relinquishes revenues collected by *agoranomoi*, which in case of a subject city went εἰς τὸ βασιλικόν,” citing the Korragos Decree (D1).<sup>128</sup> The interpretation of Dreyer and Engelmann of the *diagôgion* of *I.Metropolis* 1 (D5) is based on an analogous and equally unjustified assumption. Since they take Metropolis to be a “*sujette ville*,” the city was, as it were, “constitutionally” barred from raising its own customs dues. The *diagôgion* must then be a toll (*Maut*) and not customs dues (*Gebühren*).<sup>129</sup> Rather, the rule of thumb should be formulated thus: each domain of fiscality was potentially an arena for negotiation, the domains themselves remaining fixed. So if we were to learn that Metropolis raised its own customs dues, it would not be any more surprising than the recent discovery that member poleis of the Lycian Koinon exercised that right.<sup>130</sup>

And for the Attalids, efficiency was gained by leaving the civic fiscal apparatus in place.

Finally, from this perspective, the sundry evidence for civic fiscality requires cautious interpretation. For example, an inscription reading ὄροι Περγαμηνῶν (“boundary of the Pergamenes”), albeit in a Roman-period script, was found in the vicinity of modern Aliaga, *in situ* but over 40 km from Pergamon (*I.Kyme* 27). The stone appears to mark an exclave of the polis of Pergamon, a source of revenue, which was perhaps already available to the city in days of the monarchy.<sup>131</sup> Nearby in the mountain country northwest of Manisa, two more boundary stones were found, reading: ὄροι Αἰγαίων (“boundary of the people of Aigai”).<sup>132</sup> While the

<sup>127</sup> Jones 1971, 55, *apud* Bauslaugh 1990, 59 n. 54; Kleiner and Noe 1977, 125 n. 19.

<sup>128</sup> Jonnes and Ricl 1997, 26. <sup>129</sup> *I.Metropolis*, 51–54. <sup>130</sup> Takmer 2007, 176.

<sup>131</sup> Sommery 2008, 149; Heinle 2015, 137 n. 962. Cf. Hansen 1971, 23: “in characters of the early period of the dynasty.” Earlier scholarship used the inscription to establish the borders of the realm of Eumenes I.

<sup>132</sup> Keil and Premerstein, *Bericht über eine Reise* nos. 204 and 205; the stones also bear dates, δ’ and π’, respectively, which may hold the key to their eventual interpretation. Admittedly,

upland Aeolian city thrived under the Attalids, the conclusions that we can draw from this evidence are rather modest. Aigai claimed this rocky terrain as part of its fiscal base, and perhaps the productive ecological niche in which the stones were erected was a matter of dispute, with another city or with the sanctuary of Apollo Chresterios. However, we cannot use this evidence to assign Aigai a political status (“autonomous” or “subject” city) in the Attalid kingdom or, by circular reasoning, to date these texts according to a status that we presume Aigai received at Apameia or after the War with Achaïos. In the same vein, we should not exclude the Pisidian poleis of Adada and Termessos from the Attalid kingdom because they swore an oath to guard against the dissolution (*kataluein*) of each other’s laws and revenues (*prosodoi*).<sup>133</sup> Such an oath is an index not of Attalid control in Pisidia, but rather of the lengths to which cities might go to protect their revenues.<sup>134</sup>

## Digging around for Revenues

### *Surveillance*

Θεόφραστος δὲ Νηλεῖ παρέδωκεν: ὁ δ’ εἰς Σκῆψιν κομίσας τοῖς μετ’ αὐτὸν παρέδωκεν, ἰδιώταις ἀνθρώποις, οἳ κατάκλειστα εἶχον τὰ βιβλία οὐδ’ ἐπιμελῶς κείμενα: ἐπειδὴ δὲ ἦσθοντο τὴν σπουδὴν τῶν Ἀτταλικῶν βασιλέων ὑφ’ οἷς ἦν ἡ πόλις, ζητούντων βιβλία εἰς τὴν κατασκευὴν τῆς ἐν Περγάμῳ βιβλιοθήκης, κατὰ γῆς ἔκρυσαν ἐν διώρυγί τινι. ὑπὸ δὲ νοτίας καὶ σιγῶν κακωθέντα ὀψέ ποτε ἀπέδοντο οἱ ἀπὸ τοῦ γένους Ἀπελλικῶντι τῷ Τηίῳ πολλῶν ἀργυρίων τὰ τε Ἀριστοτέλους καὶ τὰ τοῦ Θεοφράστου βιβλία.

Theophrastus bequeathed (his library) to Neleus, who having taken it to Skepsis, bequeathed it to his relations – lay people – who kept it locked up and in disarray. But when they learned of the zeal of the Attalid kings for pursuing books in order to found a library in Pergamon, Skepsis being

I have no reason to believe that these were inscribed under the Attalids rather than the Seleukids. The methodological lesson remains the same.

<sup>133</sup> TAM III 1 2 lines 13–15; Rudolf Heberdey’s date for this text was 200–102. We know that the Attalids were active in Termessos. See Kosmetatou 1997, 32–33. While there is no way to securely date the treaty, the fact that the two cities possess their own revenues is of course no criterion for making 133 the *terminus post quem*.

<sup>134</sup> Cf. Syll.<sup>3</sup> 633 lines 40–41, for an almost identical clause from the *isopoliteia* agreement of Miletus and Herakleia-under-Latmos, ca. 180; see further on these clauses V. Chankowski 2007, 301.



subject to the Attalids, they hid it in a kind of pit in the ground. But much later, when the books had been damaged by moisture and moths, their descendants sold them to Apellicon of Teos for a large sum of money, both the books of Aristotle and those of Theophrastus. (Strabo 13.1.54; trans. after Loeb)

A nightmarish anxiety about the long reach of the state pervades Strabo's story, which contrasts a king's curated rapaciousness with the absurdity of his subject's method of escaping detection. Truly, the descendants of Neleus were not scholars, but they knew how to hide their wealth. The historicity of its details aside, the story reminds us that the ancient world perceived the Attalids as fiercely hungry for cultural capital and money.<sup>135</sup> Elevated by Rome to a notional position of great power in an unstable, anarchic Mediterranean system still reeling from the collapse of its hegemons, Pergamon's budget ballooned overnight. Yet in their pursuit of revenue, the Attalids, as we have seen, adhered to certain rules. These traditions and norms limited the scope of tax collection. By contrast, the kings could change the scale of taxation – but only by sharpening surveillance. It was not sufficient to loosely integrate new territories into a tributary system, especially when cities like Adada and Termessos were oath-bound to march out to war over revenues. Rather, it was necessary to deepen the incidence of taxation *and* maximize compliance. As Strabo's story about the heirs of Theophrastus suggests, the Attalids surely met resistance from taxpayers. Therefore, critical to Pergamon's success was the implementation of fiscal arrangements that encouraged what sociologist Margaret Levi calls quasi-voluntary compliance.<sup>136</sup> In the section on salt-pans and coastal lagoons, we discussed one form of outright confiscation. There may have been more.<sup>137</sup> However, arbitrary confiscation is inimical to any sense of tax fairness. The only sustainable approach was to deepen the incidence of taxation. We do not hear of a major reassessment of tax rates, such as, for example, the Athenians implemented in 425/4 (*ML* 69). Instead, just as the Athenians did in eventually focusing their energies on

<sup>135</sup> Historicity: Hendrickson 2014, 396. <sup>136</sup> Levi 1988, 48–70.

<sup>137</sup> The most telling indication is the property mentioned in *I.Pergamon* 249 line 25, as “having become royal (τῶν οὐσιῶν τῶν γεγενημένων βασιλικῶν).” Cf. *SEG* XLVIII 1532 line 10, from Olbasa, a hint of confiscated property passed on to another new (?) polis: [— — —] οὐσίας κατατάξῃτε. While the issue of confiscation needs further exploration, the evidence seems to point to a focus on the kind of extra-urban resources that Alexander and his immediate successors claimed as an inheritance from the Achaemenids: forests, salt-pans, lakes, mines, quarries, perhaps beehives and brickworks. The notion of Miletā (2008, 49–52) of the “Königliches Gebiet” beyond royal land is helpful here.

collection of an empire-wide harbor tax (the *eikostê*), the Attalids taxed what they could see best. Catering to the cultural preference of their subjects, they became masters of indirect taxation.<sup>138</sup>

The richly documented history of imperial Venice reminds us that this preference for indirect taxation is a consistent feature across Mediterranean empires.<sup>139</sup> It is to be expected that the Attalids structured their fiscal system in such a way as to progressively deepen the incidence of indirect taxation in an effort to touch more transactions, groups, and individuals. In fact, the evidence points to a focus on capturing revenues from movement and exchange. Recall that in documents like the *CLA*, Anatolia appears as a patchwork of different fiscal regimes. This patchwork effect represented an impediment to trans-Anatolian movements of goods and people, and, naturally, it engendered on-the-ground adaptations. For example, Laodikeia-on-the-Lykos and Stratonikeia in Caria may have granted each other tax immunities late in the second century in order to reduce – by at least one – the number of fiscal boundaries a trader crossed in participating in a regional economy around the Maeander Valley.<sup>140</sup> On the other hand, from the king’s perspective, the patchwork effect will have been a boon. The more that traders passed in and out of enclaves of Attalid control, the more taxes on mobility accrued.<sup>141</sup> Yet the king could only profit from as much of this mobility as he could observe. While Purcell has emphasized the role of customs houses in ports, assembling a model of the “Mediterranean of *ellimēnia*,” we must also picture toll stations lining a network of inland roads.<sup>142</sup> Unfortunately, archaeologically, these structures are indistinguishable from fortifications and rural towers of other function. Texts, however, demonstrate that beyond the harbor lay a range of checkpoints and surveillance mechanisms, revenue officers checking

<sup>138</sup> For *eikostê*: Thuc. 7.28.4. Migeotte 2003 collects all the neglected evidence for direct taxation in ancient Greece, but still concludes that indirect taxation was predominate and universal and, in the cadre of the polis, the preferred form of taxation (p. 313).

<sup>139</sup> See Hocquet (1999, 387) for Venetian resistance to direct taxation on income, movable and immovable assets, and property.

<sup>140</sup> Ritti et al. 2008, no. 3. Francesco Guizzi’s restoration of the *Stratonikeis* (lines 24–25) as the counter-party to the agreement remains a hypothesis – see Saba 2020, 124–25 – but a plausible guess on grounds of economic geography.

<sup>141</sup> Relevant here is the hypothesis that the Attalids rebuilt the road from Ephesus to Sardis, proposed on the basis of the milestone *I.Ephesos* 3601. However, several scholars now date the inscription to 306 BCE and attribute it to Antigonos Monophthalmos. See Roelens-Flouneau 2019, 58–59; cf. Thonemann 2003, 95–96.

<sup>142</sup> Purcell 2005, 204.

bags at gates and fortified customs houses set in narrow passes.<sup>143</sup> So it is no surprise that the *CLA* is concerned with preventing smuggling by land (lines 26–28). In addition to customs houses (*telôneia*), the law refers to other guard posts called *paraphylakai* (e.g., lines 31–33, 37–39).<sup>144</sup> The Romans and the Attalids were both after what Ps.-Aristotle calls the revenue of *telê kata gên*, taxes levied along land routes ([*Oec.*] 2.4).

A central plank of the strategy for increasing revenues without provoking revolt, then, was the construction of a new and more sophisticated infrastructure for surveillance. In addition, the Attalids must have also dispatched units of armed men to occupy it. In the sources, these groups of guards appear as *orophylakes* and *paraphylakitai*. Already from the late fourth century on, Greek cities had organized troops of *orophylakes*, literally, “boundary guards.”<sup>145</sup> Following Louis Robert, Cédric Brélaz has produced the spelling ὄροφύλακες, that is, “mountain guards,” which reflects the difficulty of deciding in any particular case whether a mountain or a border is under surveillance.<sup>146</sup> Often in Asia Minor, the mountain is a border. Thus the *orophylakes* of Miletus and Herakleia-under-Latmos are responsible for capturing and ransoming the slaves that escape from one city’s territory into the other via the mountainous divide (*Syll.*<sup>3</sup> 633, lines 88–99). Andrzej Chankowski, however, has argued on linguistic grounds against the notion of mountain guards. Morevoer, he adduces a wide range of evidence, from a fifth-century inscription from Chios to the Zenon Papyri, which places boundaries, public and private, under the guard of such men.<sup>147</sup> Significantly, several royal documents that seem to emanate from the late Attalid kingdom also make mention of these terms. The first is a fragmentary royal document found in Telmessos, introduced earlier in the section on direct taxation. To recapitulate, traced to the chancery of Eumenes II, the document records the king’s offer of a tax privilege to craftsmen in exchange for the service of *orophylakia* (*SEG* XXIX 1516).

As the Roberts argued, the *orophylakes* of *SEG* XXIX 1516 would have actually patrolled the mountainous borderlands high above the coastal plain of western Lycia.<sup>148</sup> Descriptions of these patrols as simply policing

<sup>143</sup> For revenue officers checking bags, see Aen. Tact. 29.5, where the context is arms smuggling. Interestingly, although the officers are posted at the city gates, they are called *ellimenistai*. Cf. the taxes taken at the city gates of Jerusalem (Joseph. *AJ* 12.138–44).

<sup>144</sup> For the debate on the precise meaning of *paraphylakê*, Brélaz (2005, 123) concludes, “[L]e substantif ἡ παραφυλακή désigne la garde, la garnison et, dans un sens figuré, la protection, la surveillance, la circonspection.”

<sup>145</sup> A. Chankowski 2010, 347. <sup>146</sup> Brélaz 2005, 157–58. <sup>147</sup> A. Chankowski 2010, 347–59.

<sup>148</sup> Jean and Louis Robert *BE* (1980) no. 484.

marginal land, the wilds that the Greeks called *eschatiai*, miss the mark. Indeed for Brélaz too, the service of *orophylakeia* is one of “*securité publique*” on such terrain, and he carefully notes the lack of direct evidence for the involvement of *orophylakes* in tax collection in Hellenistic or Roman Asia Minor.<sup>149</sup> However, working from a wider body of evidence, Angelos Chaniotis describes such groups as “not simply policing the countryside but primarily safeguarding the revenues expected from the countryside.”<sup>150</sup> What were these revenues? Chaniotis’ examples tend to show cities taxing land in liminal and vulnerable locations. Therefore, they send armed men out for surveillance, to protect the crops and guard those bringing it in. The mountainous terrain of Asia Minor bore a different kind of fruit, which is probably why the *oreinê chora* (mountainous territory) is disputed in the aforementioned *Syll.*<sup>3</sup> 633 (line 78). In certain seasons, this terrain surely bloomed, but the harvest that the *orophylakes* were responsible for was perennial. Since people and goods were always moving across the fiscal patchwork of Asia Minor, manning the interstices was always profitable. It seems reasonable to propose that the boundaries of *horophylakeia* could at times be fiscal. At least some of the revenue collection ensured by the Attalid *orophylakes* of Lycia was customs on goods transported in and out of the Pergamene exclave of Telmessos. Otherwise, the concern of Eumenes II (?) for the “public security” of the mountains of western Lycia is left curiously unmotivated.<sup>151</sup>

The Attalids’ funding of these patrols is of a piece with their placement of groups of guards called *paraphylakitai* in permanent, fortified installations outside urban centers. In each case, the goal will have been to capture revenues from territorial surveillance. Our evidence from civic contexts is slightly more verbose on the subject. In late Hellenistic Pisidian Antioch, where the Attalids were active, a *paraphylax* was attached to the plain known as the Killanion Pedion (*SEG XXXI 1201*).<sup>152</sup> On this plain (Şarkikaraağaç), a mixed population of Phrygians and Pisidians worked grand estates. It also contained the city of Neapolis, an Attalid

<sup>149</sup> Brélaz 2005, 157–71.      <sup>150</sup> Chaniotis 2008, 141.

<sup>151</sup> On internal customs boundaries within a Hellenistic kingdom, evidence is available from the Seleukid Levant (Joseph. *AJ* 12.142 and 1 Macc 10:34). It is also worth considering *PSI* 4 406, from the Zenon Papyri. It records the existence of a *horophylax* in Pegai/Antipatris, in Ptolemaic Koile-Syria. For discussion, see Chankowski 2010, 350–52. It seems entirely plausible that a guard at Antipatris (Rosh-ha-Ayin), at the juncture of the Sharon Plain with the foothills of Samaria, monitored a customs boundary. In Rabbinic sources (e.g., m. Gittin 7:7), Antipatris is the proverbial northern frontier of Judaea.

<sup>152</sup> Attalids and Pisidian Antioch: Mitchell and Waelkens 1998, 68.

stronghold on the future Via Sebaste.<sup>153</sup> Or consider that Termessos built (or rebuilt?) a *paraphylakeion* on a so-called royal road (*basilikê hodos*) (ca. 135 CE; TAM III 1 14 line 14). For cities, the point of these watches was to observe activity where revenues were at stake. It seems reasonable then to infer that, for their part, royal *paraphylakitai* were also guarding revenues linked to the topography of the kingdom. As in the case of the *orophylakes*, we should try to pin down which revenues they were guarding. The suspected Attalid *paraphylakitai* can be found in two places: the hinterland of Pergamon, and the Milyas. We have had occasion to mention the letter of Attalos II to Olbasa in the Milyas (SEG XLIV 1108). A second letter to an unnamed community was found nearby (SEG XLVIII 1532). It mentions *basilikoi topoi* (royal estates) and *paraphylakitai* (lines 5, 16). In part on grounds of epistolary style, Nicholas Milner suggests an Attalid author and so a date after 188, yet there is also a danger here of circular reasoning, as *paraphylakitai* come to stand in for the Attalids.<sup>154</sup> From Alassos, also in the Milyas, another dedication of *paraphylakitai* has surfaced (SEG XLVII 1601).<sup>155</sup> Finally, the city of Pergamon includes precisely such guards among those granted citizenship after 133 (*I.Pergamon* 249 lines 17–18).<sup>156</sup>

Unless a new source comes to light that describes the territorial charge of a group of Attalid *paraphylakitai* in the genitive case, à la the officer of Pisidian Antioch who watched over the Killanion Plain (Κιλλανι[ο]υ Πεδίου), we cannot pinpoint assignments. However, even if we knew in every case the name of the territory to which they were assigned, we would still need to explain the nature of the revenues that territorial control was meant to guarantee. The current scholarly bias leans toward landed wealth. For example, Brélaz suggests that the *paraphylakitai* of SEG XLVIII 1532 guarded royal estates, namely, the *basilikoi topoi* mentioned in the text.<sup>157</sup> Yet in that inscription, it is not possible to make out what if any relation these *topoi* have to the guards in question.

A consideration of the economic geography of the regions in which these inscriptions have come to light suggests that the Attalids used *paraphylakitai* to monitor taxable movement in the countryside. To start with the hinterland of Pergamon, which produced *I.Pergamon* 249: it was certainly linked in this period to a form of specialized pastoralism that

<sup>153</sup> Strabo 13.4.13; Talloen 2013, 17; Bru 2017, 49–61. <sup>154</sup> Milner 1998, 65–66 (no. 145).

<sup>155</sup> Schuler (1999, 124 n. 2) suggests on palaeographic grounds an earlier, Seleukid date.

<sup>156</sup> For discussion of this famous inscription, see Brélaz 2005, 125–26, with bibliography.

<sup>157</sup> Brélaz 2005, 127.

fed the fabled textile production of the city.<sup>158</sup> In fact, this is a pattern that we can also trace in the other large urban centers of western Asia Minor like Ephesus, Miletus, and Teos. Specialized pastoralism implies distinctive fiscal modalities, which is to say, it requires a great deal of moving first flocks and then semi-processed and finished textiles.<sup>159</sup> This is why in a fourth-century synoikism document of Teos, a fiscal distinction is made between cloaks of Milesian wool that are imported to be sold and those that are brought into the city to be worked.<sup>160</sup> The density of connections formed by specialized pastoralism in western Asia Minor made surveillance of the pathways between cities, countryside, and markets a constant pre-occupation. There was a palpable desire to be able to move animals and products, but also to observe others doing so – and to charge them for it. Thus it was useful for the Colophonian garrison commander who guarded the contested pass between Colophon and Lebedos (“*Ta Stena*”) to keep a pack of dogs.<sup>161</sup> The worry was not a surprise frontal assault. It was undetected movement through the pass. The *paraphylakitai* of the Pergamene citizenship grant are more likely to have monitored movement related to specialized pastoralism than agriculture on royal estates in the Kaikos Valley.

The other testimonia come from the Milyas, specifically from around Olbasa, in the Lysis Valley (**Map 2.2**). The mountainous Milyas region, in its geography and history very similar to Pisidia (to its east), separates the upper Maeander, that is, Laodikeia-on-the-Lykos and Apameia, from the coastal plain of Pamphylia. The Attalids were neither the first nor the last imperial power to sink resources into the region. Alexander had fought the Pisidians of Termessos for the narrows (*stena*) connecting the Milyas to Pamphylia.<sup>162</sup> Augustus would later found a colony on the site of Olbasa.<sup>163</sup> The two regions that the Milyas could tie together, if so compelled by outside imperial powers, were in fact oriented in opposite directions: the Maeander Valley toward the Aegean and Pamphylia toward

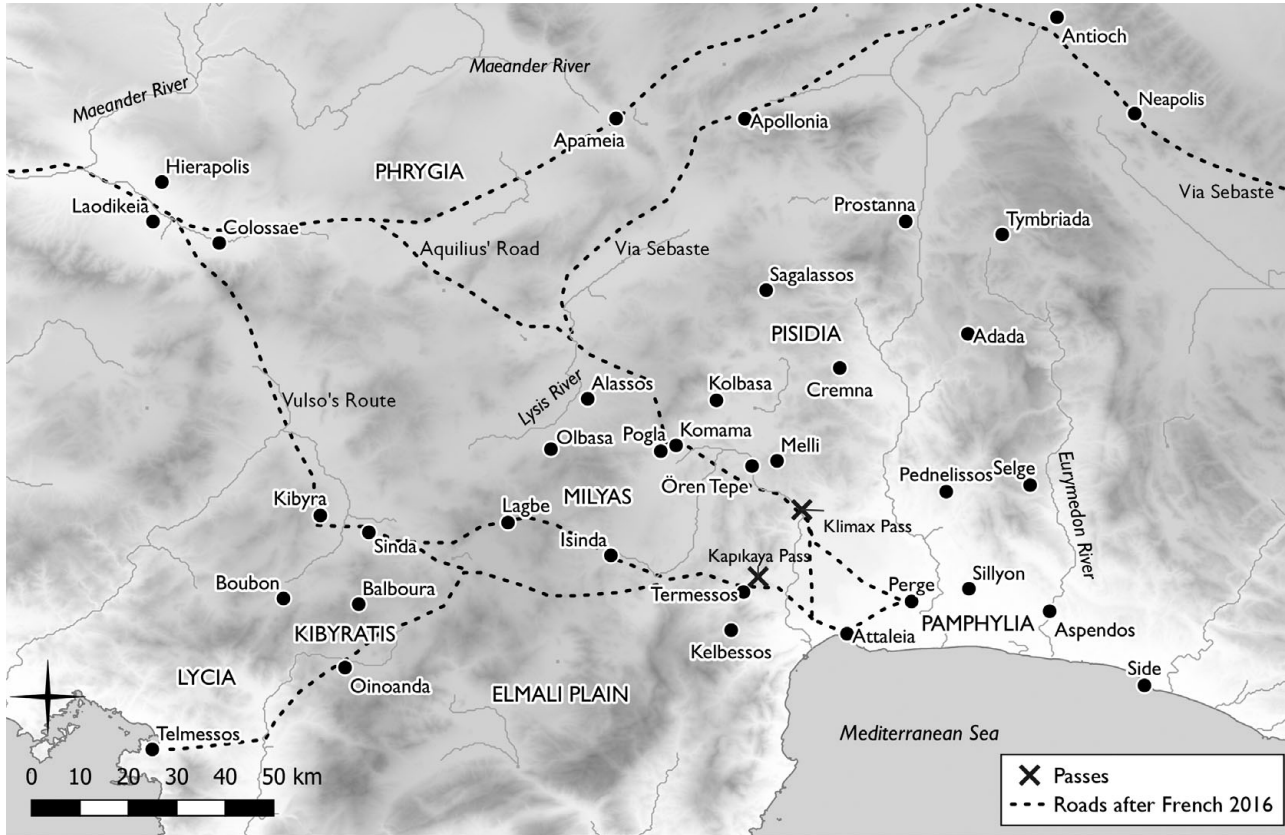
<sup>158</sup> See Rostovtzeff 1923, 379–82, esp. 380–81, for treatment of the treaty between Aigai and the Olympenoï (Chandezon 2003, no. 51).

<sup>159</sup> Chaniotis 1999, 211–12. <sup>160</sup> *MDAI(A)* 16 (1891) 292–93, 17 lines 13–16.

<sup>161</sup> Robert and Robert 1976, esp. 206–9. Cf. *SEG* XXIV 154 + XL 135, the Athenian decree of Epichares for the defense of Rhamnous. Epichares employed both dogs and lookouts (the mysterious *kryptoi*) to defend isolated crops around the time of the Chremonidean War.

<sup>162</sup> Strabo 14.3.9.

<sup>163</sup> For the significance of the Hellenistic road from Laodikeia-on-the-Lykos to Pamphylia, see Mitchell 1994, 132, 136; Mitchell 1999, 17–21. This road was the first to receive the attention of Manius Aquilius, 129–126. Parts of this road were included in the Via Sebaste, constructed in 6 BCE in order to link Pamphylia to central Anatolia.



Map 2.2 Pisidia and the Milyas.

the Levant. In terms of the “natural” economic geography of Anatolia, the Milyas is not a vital link. Rather, the Attalids were interested in configuring it into one for profit. The resources of the fertile Lysis Valley notwithstanding, the strategic value of the region was enormous. Yet this was not simply a matter of being able to move armies through. Commerce between Pamphylia and the Attalids’ Aegean core was funneled through a series of rocky passes. The Attalid *paraphylakitai* of this region were not watching over out-of-the-way royal estates. The place was no longer out of the way, as was indicated by establishment of a cistophoric mint at Kormasa, on the eastern side of the Lysis, which Vulso had seized in 189 on his way from Termessos to Apameia.<sup>164</sup> Here, guards were tasked with monitoring an increasing volume of movement between these two great zones of exchange.

Indeed, along the passes that lead into and out of the western fringe of the Pamphylian Plain, archaeology has revealed a concerted buildup of fortifications, which seems to coincide with the arrival of the Attalids. Military historian F. E. Winter drew attention to the long wall at Kapıkaya, at the foot of the Güllük Dağı, a “Pamphylian Dema” as he called it, after the dragnet barrier in rural Attica.<sup>165</sup> Plausibly attributed to the Attalids, the wall would have controlled access between the Pamphylian Plain and the mountainous interior. For Eumenes II, the Kapıkaya wall could have secured a vital overland link between Lycian Telmessos and Pamphylia, crucial before the foundation of the seaport of Attaleia. As Winter emphasized, this was a wall designed to curtail movement, rather than heavy artillery, and, tellingly, he identified an adjoining structure still extant as a fortified Roman toll house. Stephen Mitchell has identified two further installations in the vicinity that may have served similar purposes. At Döşeme Boğazı (Klimax Pass), where a major Hellenistic artery and later the Via Sebaste passed in dramatic fashion into and out of the plain of Pamphylia, a fortress of Hellenistic date was discovered dominating the upper part of the site (**Fig. 2.1**).<sup>166</sup> Further north, in a narrow plain below the Iron Age stronghold of Panemoteichos, Mitchell has also documented the impressive fortress on Ören Tepe, which he attributes to an aggressive Attalid intervention in the landscape.<sup>167</sup> The Sagalassos Survey has also

<sup>164</sup> Hall 1986, 141–42; Thonemann 2008, 53–58.

<sup>165</sup> Winter 1966; Winter 1971; McNicoll and Milner 1997, 119–20; Waelkens 2004, 445. Talloen (2013, 31 n. 129) contests Pergamene control, but understands the wall as a customs barrier.

<sup>166</sup> Mitchell 1998b, 173; Roelens-Flouneau 2019, 74 n. 446. Klimax Pass as control on the main route connecting Pamphylian possessions to Pergamon: Talloen 2013, 32.

<sup>167</sup> Aydal et al. 1997, 163–70.





**Figure 2.1** The Roman Via Sebaste, retracing an earlier Attalid route, emerges from the Klimax Pass (Döşeme Boğazı) into the plain of Pamphylia. The adjacent building is Late Antique (author's photo).

studied several rural fortifications that may have functioned similarly, especially sites at Insuyu and one near Yarıköy.<sup>168</sup> Finally, one should note the fortification, in this period, of the site of Kelbessos, a so-called *peripolion* outpost also guarding access to the Pamphylia.<sup>169</sup> Granted territory on Anatolia's southern shore, with its lucrative Levantine connections, the Attalids consolidated their winnings with infrastructure designed to monitor mobility.

### *Centralizing Exchange*

A focus on the indirect taxation of economic mobility dulled or obscured the imperial threat to civic identity. However, to meet its pressing need for revenue, the monarchy was still required to shine a light on a far greater number of taxable transactions. Preferring surgical interventions to coercion-heavy city building, the Attalids therefore directed the flow of mobility and concentrated exchange by shoring up old commercial centers and cultivating new ones. Apameia, in southwest Phrygia, is a signal case. As Kelainai, it had been a satrapal capital – an administrative center – but under the Attalids, it grew into what Strabo would call the greatest *emporion* of Asia after Ephesus, though Phrygia remained, as always, thinly

<sup>168</sup> Waelkens 2004, 446–47; Talloen 2013, 32 n. 131.

<sup>169</sup> Çevik and Pimouquet-Pedarras 2004.

urbanized (12.8.15). A recent analysis based on coin finds from the site helps us to see Apameia as a trans-Anatolian interchange in a highly integrated economy that linked Pergamon to Pisidia and to Pamphylia.<sup>170</sup> Another Phrygian example is the sanctuary of Pessinous, which Strabo tells us had by his time grown into a booming *emporion* (12.5.3). To a far greater degree than Apameia (modern Dinar), Pessinous has proven accessible to archaeologists, and it is now possible to date the emergence of the *emporion* to the second century BCE.<sup>171</sup> In other words, the Attalid age witnessed the birth of two enormous regional markets on the rural inland fringe of the kingdom. While strong royal connections are in evidence for both, the concentration of commercial exchange in Apameia and Pessinous surely had multiple causes. Across the entire rural southwest Taurus, we find many indications of a rupture in economic life at precisely this time – damaged agro-pastoralist relations and violent competition for resources fueled by and in turn contributing to migration, internal colonization, ethnogenesis, and the formation of a chain of rivalrous peer-polities.<sup>172</sup> Yet the Attalids, as imperial outsiders, figured to profit as the overlords of the newly commercialized regional economy's two great centers.

By contrast, on the Aegean and Mediterranean coasts, older entrepôts were reorganized or received enhancements designed to funnel exchange into Pergamene harbors. Strabo tells us that Attalos II founded Attaleia in Pamphylia (14.4.1). There, the archaeological record for the Hellenistic period is just now emerging, but the site – previously occupied – soon became the principal port of the southern coast of Anatolia, the modern Antalya.<sup>173</sup> A long-standing topographical problem relates to Strabo's following comment that, nearby, Attalos also settled Korykos, “another *katoikia*, a fortress that shared its borders, and he cast a greater wall around (them both?)” (πολίχμιον ὄμορον, ἄλλην κατοικίαν καὶ μείζω περίβολον περιθέντος). One solution is to posit another Attalid foundation, but in Lycia, chalking it up to Strabo's confusion. A second solution is to think of Korykos as a satellite military settlement of the entrepôt of Attaleia, perhaps on the model of Telmessos and the Kardakon Kome.<sup>174</sup> Both of those solutions fit with behavior patterned elsewhere. What is in any case

<sup>170</sup> Bresson 2019, 292.    <sup>171</sup> Verlinde 2015; Coşkun 2018, 218.    <sup>172</sup> Robinson 2007, 126.

<sup>173</sup> Bean 1968, 41; Akman and Tosun 2012, 60.

<sup>174</sup> See Cohen 1995, 337–38. On the corruption of the text, see Radt 2002–11, ad loc. Cf. Roller 2014, 629: “Then there is the city of Attaleia, named after its founder [Attalos II] Philadelphos, who also settled Korykos, a small neighboring town, surrounding the settlement with a larger circuit wall.”

clear is that Attalid building activity in harbors always paired military with commercial considerations, though in practice they must have been closely intertwined. For example, Aeolian Elaia was a pre-dynastic maritime polis that under royal rule gave Pergamon access to the sea. Strabo's description of the city as both a "naval station (*naustathmon*) of the Attalid kings" and a commercial harbor (*limên*) is reflected neatly in recent archaeological investigations that depict a seafront split by an extant partition wall (13.3.5).<sup>175</sup> On a much larger scale, Attalid Ephesus was redesigned to serve the Pergamene navy, but when royal engineers dredged its harbors, Strabo tells us, it was also so that large merchant vessels (*megalai holkades*) could enter (14.1.24).<sup>176</sup> The geographer thus confirms that one nonmilitary objective of the ambitious royal civil works project was to increase the volume of exchange focused in Ephesus.

The same interest in economic surveillance may also elucidate the poorly understood Attalid adventure in southeastern Thrace, especially along the route from the the Hellespont to the Hebros River – and also along the Propontic littoral to Byzantium. Where Europe met Asia, heavily trafficked land and sea routes promised a surefire source of revenue to any power that could wrangle a network of settlements and customs houses around them. Scholars have long argued over whether the polis of Bisanthe, known from the Athenian Tribute Lists, and the polis of Panion, not known from any contemporary documents, but thought to be a late Attalid foundation, were one and the same.<sup>177</sup> The crux of the problem is that at the modern village of Barbaros an inscription was found that records a dedication: "On behalf of King Eumenes, savior, benefactor, and founder of the city (ὑπὲρ βασιλέως|Εὐμένου σωτήρος|καὶ εὐεργέτου καὶ|κτίστου τῆς πό|λεως)" (OGIS 301).<sup>178</sup> Barbaros lies just 10 km south of Tekirdağ, the presumed site of ancient Bisanthe, on the Propontic littoral. Since the dedication for Eumenes does not record the name of the city in question, those who contend that Barbaros is the site of Panion use this inscription to make the case that it was an Attalid foundation. Alternatively, Barbaros may indeed be the site of Classical Bisanthe, but Eumenes simply refounded the city and changed its name. Indeed, there exist garbled shreds of evidence for the refoundation and renaming of

<sup>175</sup> Pirson et al. 2015, 29–30.

<sup>176</sup> The archaeological sequencing of the harbor of Ephesus is debated. Against the Austrian consensus (e.g., Kraft et al. 2007), Lytle (2012, 222–24) argues that the enormous, silted-up Roman harbor was the creation of Attalid engineers.

<sup>177</sup> Resumed by Cohen 1995, 87. <sup>178</sup> See SEG XLIX 875; Sayar 1999, no. 1.

Bisanthe, but as a different city, the unlocated Hellenopolis. That name rings of Pergamene Panhellenism, and histories of the Attalids typically make mention of the unresolved topographical problem, related to a confusion in the testimonia.<sup>179</sup> We learn from the Apollodoros of Athens, active in the Library of Pergamon:

Ἄτταλός ἐκ τῶν Ἑλληνίδων πόλεων οἰκήτορας συναγαγῶν, ἔκτισε πόλιν, καὶ ὠνόμασεν αὐτὴν Ἑλληνόπολιν (*FGrHist* 244 F 77).

Attalos, leading settlers from the Greek cities, founded the city, and named it Hellenopolis.

Topographers have looked for Hellenopolis in Asia Minor, specifically in Bithynia, which is to say, the Bithynia of Hellenistic geography, because of this gloss of Stephanos of Byzantium:

Ἑλληνόπολις, πόλις Βιθυνίας. μετὰ τὸν ἀνοικισμόν Βισάλθης. τὸ ἔθνικόν Ἑλληνοπολίτης. (Steph. Byz. ε 63 Billerbeck, s.v. Ἑλληνόπολις).

Hellenopolis: a city in Bithynia. After the rebuilding of Bisalthe. The ethnic is Hellenopolitan.

The meaning of “Bithynia” has not been sufficiently explored, nor the origin of Hellenopolis as a rebuilding (*anoikismos*) of “Bisalthe.” The linguistic phenomenon observed in the change from Bisanthe to Bisalthe is unremarkable.<sup>180</sup> What we need is an historical context for the description of Hellenopolis as πόλις Βιθυνίας. This may come from tracing Stephanos’ sources. The Pergamene librarian Apollodoros did not describe the city in these terms, but rather Aelius Herodianus, an Antonine grammarian. Parts of Propontic Thrace belonged to the Roman province of Pontus and Bithynia from 74 BCE until the reign of Septimius Severus, and it is worth noting that Trajan assigned Byzantium to Bithynia. Still, it is difficult to understand how a place southwest of Perinthos, the capital of the Roman province of Thrace from 46 CE, could be described as Bithynian.<sup>181</sup> We are nevertheless left with the impression that an Attalid king refounded or reorganized settlement around Bisanthe. That the *anoikismos* of Hellenopolis also took place along the European shores of the Propontis seems likely given what we know of Attalid expansion across the Hellespont, ca. 148–133 BCE. Thanks to the work of David French on the early Roman roads of Asia Minor and Louisa Loukopoulou on the eastern

<sup>179</sup> Hopp (1977, 102 n. 236), rightly criticizes Hansen (1971, 178) for locating the city in Hellenistic Bithynia.

<sup>180</sup> Buck 1955, 64. <sup>181</sup> Lozanov 2015, 176; Russell 2017, 110.

boundaries of the Roman province of Macedonia, we can take the measure of late Pergamon's European territories.<sup>182</sup> In addition to royal estates on the Thracian Chersonese (Gallipoli Peninsula), later known as the *agri Attalici*, there were also various territories under the authority of the "governor for the Chersonese and the places in Thrace" (στρατηγός τῆς Χερρονήσου καὶ τῶν κατὰ τὴν Θράκιαν τόπων)" (*I.Sestos* 1 line 13).<sup>183</sup> These included all of the lowlands north and east of the Melas River (Kavak Deresi), up to the Kurudağ range, and would have included at different moments part of the territory of the Thracian Caeni around today's Keşin. Toward the west, it extended along the Aegean coast to the territory of Ainos, and northeastward, it stretched along the Propontic littoral.

On the European side of the Hellespont, then, we must reckon with an indeterminate number of Pergamene projects, some of which seem to have fallen into oblivion with a major expansion of Thracian power seaward in the latter parts of the second century. However, this body of evidence still serves to elaborate the picture of Attalid activity in Propontic Thrace that we receive from reports of skirmishes with Prousius II and his allies the Caeni.<sup>184</sup> This was not simply a matter of burnishing warrior credentials or protecting royal estates in the Chersonese. Rather, it was a concerted effort to build up the royal presence around the heavily commercialized Hellespont and Propontis, and as an inscription from Bizye in the Thracian plain may suggest, to expand the empire (*archê*) in the direction of continental Europe.<sup>185</sup> For the most part, existing poleis seem to have been incorporated into the royal fiscal system, and we might see Attalos II in 167 at Rome requesting revenues from the port cities of Ainos and Maroneia – not political control.<sup>186</sup> As Loukopoulou points out, the

<sup>182</sup> Loukopoulou 1987, 67–81; French 2012, 12–18, both *contra* Walbank's view (1983, 145) of a Caenic Chersonese south of the Kurudağ, blocking the Attalids from acquiring a contiguous territory and road system between the Hebros and the Hellespont.

<sup>183</sup> For the *agri Attalici* in Chersoneso (Cic. *Leg. Agr.* 2.50), see Magie 1950, 1044, 1047. The governor's very title implies a broader territory beyond estates on the peninsula, paralleled in the Mysian soldiers' dedication from Gelembé, dated 146/5 BCE (*OGIS* 330). In fact, Loukopoulou (1987, 70) suggests that ca. 146/5 Attalos II first created the province of the Chersonese and the Thracian *topoi*. On the significance of Attalid military manpower in the region, see Daubner 2006, 72–73.

<sup>184</sup> For sources for the conflict with the Caeni, see conveniently Habicht 1989, 375 n. 188.

<sup>185</sup> This is a suggested restoration of Robert for the dedication of courtiers (?) from the Thracian citadel (and later royal capital) of Bizye. See Robert, *OMS* I, 120–23. Line 3 reads: [α]ὔξουσιν τῆ [v - - - ].

<sup>186</sup> Polyb. 30.1–3; Livy 45.20. Cf. Dmitriev 2010, who sees a request for territorial gifts.

European bridgehead was also significantly expanded into resource-rich rural areas with populations afflicted by war and in need of resettlement.<sup>187</sup> The fiscal exploitation of the Propontis was always contingent on the maintenance of a network of customs stations, which is evinced in the *CLA*'s special treatment of the region.<sup>188</sup> All of the major poleis of the region possessed these outposts and indeed fought over them. Since Bisanthe/Panion – and perhaps also Hellenopolis – overlooked a commercial track that would later form the final extension of the Via Egnatia, we ought to consider the possibility that the Attalids sought their own network of positions in the region. This will have been an experiment in fiscal intensification that never quite got off the ground, leaving an incoherent mark on the historical record.

This chapter has offered a partial reconstruction of the Attalid fiscal system. The paucity of the evidence prevents us from providing the kind of snapshot of the forms, personnel, and levels of taxation for the Attalid kingdom that practitioners of the New Fiscal History have provided for many other premodern states. Yet those three questions guided the inquiry: Which taxes were collected? Who collected them? How much was collected? Direct taxes on the land, paid as the collective obligations of cities, *katoikia*-type towns, and smaller, dependent villages, were the bedrock of the system. It is instructive that these were in fact the only taxes mentioned in Antony's caricature of the Attalid system. However, we have presented evidence for a variety of other levies. Direct taxes also fell on persons, though we cautioned against assuming, for the sake of a quantitative model, that the poll tax fell on everyone who was not a citizen of a polis. As for indirect taxes, the success of an imperial project turned on their collection, on the extent to which Pergamene tax men could blend into the background of economic life. For example, a sales tax must have existed, but it was not the *agoranomia* showcased in the Toriaion earmark. The Attalids demonstrated a preference for taxes on usage, collected in the salt pans and coastal lagoons of Priene and Ephesus, and for taxes on mobility, collected all across the fiscal patchwork of Anatolia. We also tried to demonstrate the speciousness of Antony's claim of innocence in the offense of the Italian tax farmers. For a region that had not known Attalid tax farmers, the very insertion of an outsider into this traditional, socially embedded role was already an offense.

<sup>187</sup> Loukopoulou 1987, 71.

<sup>188</sup> See Mitchell 2008, 178–83; Russell 2017, 104–13.

A model was also presented for the interaction between the royal fiscal authority and its subjects, a sketch of the rules of the game. Negotiation seems to have been appropriate – indeed, routine – around the collective tax assessment (*timêma*), precisely the place in the system where Antony alleged that the Attalids were unfairly transferring risk to the taxpayer. Just as in our examination of earmarking arrangements, we found much more room for negotiation than at first might meet the eye. In stark contrast, negotiation was out of the question when it came to delineating the categories of fiscality. These came from below, from the conceptual field of the polis, and, thereby, reinforced civic identity. Instinctively cautious and conservative in respecting categories of taxation, the Attalids hewed close to Seleukid precedent. The proposition may seem somewhat counter-intuitive, as fiscality appears in the sources as a primary arena for the negotiation of sovereignty. Yet as Apollonios and Metropolis remind us with their complaint about the tax farmers, a ruler in this world was loath to be accused of inventing new taxes. However oppressive, royal fiscality remained a calque on civic, which ensured the survival of the latter. Therefore, pressed for revenues, the Attalids did not invent new fiscal categories to broaden the scope of taxation. They focused their energies instead on capturing more of those taxes that everyone already agreed were legitimate. As they always were in the premodern Mediterranean, these were chiefly indirect taxes on mobility and exchange. So the Attalids mustered the bodies and facilities necessary for surveillance, and they refounded or refurbished a network of entrepôts to centralize exchange.