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The Economic Strategy of the Roman Empire in the Provinces – with Particular Regard to the Administrative Conditions

In my research, I examine the financial economy of the Roman Empire, with particular regard to the economic strategies used in the case of occupied provinces and the construction of the necessary administrative system. I am looking for an answer to the question of how the empire built its own economic scheme in the occupied territories, and how the local economic and political leadership adapted. For this, I analyze the construction of the administrative system of the two important provinces of the Roman Empire, Judea, and Egypt, and then compare them based on the criteria I have set up. In the case of some provinces, the motivation of the Romans was the economic exploitation of the territory, with maximum efficiency and minimum investment of power. Thus, after minor modifications, the existing legal order was accepted, respecting the governance structures that had existed before in the occupied territory, as long as the legal order was effective and its members were willing to cooperate with the Roman Empire. In general, there was little similarity between the administrations of the provinces, since Rome mostly respected the local political-economic structure established decades or centuries before the arrival of the Romans. At the same time, a methodological pattern can be observed, which emerges both in the case of Judea and Egypt; on the one hand, before the adoption of the new laws, the natural resources and wealth of the area were assessed, the applicable legal system was indicated, and taxes were determined, and on the other hand, negotiations were conducted with the local elite. In my research, I intend to present the different effects of the Roman mechanism on the local economies.

Keywords: Roman Empire, administration, economy, provinces, Egypt, Middle East, taxes

This research presents an economic analysis of the role played by Judaea and Egypt in the Roman Empire. To understand the economic system of the Roman Empire, it is worth examining its political system.¹ Until 27 BC, the Roman Republic was based on political elements such as the magistracy system, which was a collection of various leadership positions. This included secular and religious leaders. Although positions could be won through elections, due to the free structure of the political system, it was coded that certain social groups and people would acquire excessive power. It was no different in the Republic either. The state was led by oligarchs, who later split into two large groups due to the expansion of the empire and its land policy; the chivalric and senatorial orders were formed. Since political power was basically determined by wealth and family background, it happened that individuals who did not particularly understand it seized power. With the rise of Augustus, the political system changed, with which economic stability emerged.² Although the emperorship did not mean that power was exercised by people with the appropriate skills, it was able to minimize political rivalry and social tensions. At first, this resulted in fewer rebellions and periods of civil war, as a result of which an economic mechanism based on stable foundations could develop.³ This mechanism also extended to the provinces, albeit in different ways.

The provinces can be divided into three groups based on imperial interest: defensive, economic and central. Provinces with limes, such as Dacia and Pannonia, had a protective function. While Hispania, Gaul, Egypt and the Middle Eastern provinces were among the areas that supplemented – and sometimes compensated for – the taxes to be paid to the state with the various income from trade.⁴ The land of Italia had

¹DUNCAN-JONES (1974: 1–13).

²MADDISON (2007: 13–15).

³MADDISON (2007: 16).

⁴HOPKINS (1980: 101) see further: MACMULLEN (1987: 737–754); TEMIN (2006: 130–151);

the only central function, from which the state was managed from a political–economic point of view until the reforms of Diocletian who reformed the monetary administration of the Empire as well as the final division of the empire in 395, decreed by Theodosius.⁵ The Roman economy between the 1st century BC and the 1st century AD, was not controlled by the state. Instead, the trade was determined by free competition, which encouraged individual provinces to take advantage of their natural resources and develop product-specific export policies.⁶ Another motivating factor for the provinces was none other than to fulfill of the requirement of taxation itself.

Tax forms were developed under the Roman Republic. *Tributum* was paid directly to the state by all taxpayers, regardless of whether they were Roman citizens or residents of conquered territories.⁷⁸

Vectigalia, on the other hand, were required to be paid after the use of some service.⁹ The tax system of the Roman Empire was extremely diverse, differing not only by province but also by areas within a province. The types of indirect taxes varied from area to area.¹⁰

In order for the state to be able to collect an adequate amount of taxes, it had to be aware of the number of taxpayers. This information

KISER–KANE (2007: 197–212); FRIESEN (2009: 61–91).

⁵ BRUNT (1979: 129–132), HOPKINS (1980: 101).

⁶ OPDEBEECK (2005: 44).

⁷ Cic. *pro Leg. Manil.* 6, 17. *Etenim si vectigalia nervos esse rei publicae semper duximus, eum certe ordinem, qui exercet illa, firmamentum ceterorum ordinum recte esse dicemus.*

⁸ Liv. 5, 12, 8–13: “The victorious tribunes, in order that the commons might reap an immediate advantage from their effort, published a proposal of an agrarian law, and forbade the tax to be paid, since pay was required for such a number of troops, while the success of their arms in any of the wars, had been no more than sufficed to keep their hopes in suspense”. Transl. BAKER.

⁹ Cic. *Or.* 1, 35. “Those documents remain at Miletus, and will remain as long as that city lasts. For the Milesian people had built ten ships by command of Lucius Marcus out of the taxes imposed by the Roman people, as the other cities of Asia had done, each in proportion to its amount of taxation.” Transl. YONGE.

¹⁰ BLANTON–CHOI–LIU (2022: 73).

allowed accurate taxation. The Roman Empire inherited a tax system based on the *census* from the Roman Republic. The *census* data recorded and clearly reflected the owners, how much movable and immovable property they had. This information was used to determine the amount of tax that can be imposed on them based on each tax category.¹¹

The censorship office facilitated the supervision of tax collection, which was carried out according to the shared power between the imperial (or senatorial) institutions and the local administration. Therefore, local governments were responsible for collecting taxes within their own territory. Although specific provisions varied from province to province, censors oversaw tax collection throughout the empire and sent a portion of the levies to the *aerarium* or to the *fiscus*.¹²

There were few similarities between the administrations of the provinces, as Rome mostly respected the local political and economic structures that had been established decades or centuries before the arrival of the Romans. Accordingly, local residents continued to fill the available positions in these governments. The only commonality was that they were all subject to the Roman governors.¹³ As a result, most of the wealth of a given province was concentrated in the hands of the emerging elite.

Prior to Roman occupation, both provinces had a rich history, developed political and economic systems, and underwent significant Hellenisation. During the following of the Roman conquest of the aforementioned areas, a correlation can be observed. However, different segments demonstrate that the Roman Empire applied a distinct administrative and economic strategy in certain areas, adapting to their heritage.

¹¹ GOODMAN (1987: 35).

¹² BLANTON-CHOI-LIU (2022: 73).

¹³ GOODMAN (1987: 35–36).

Judaea

To comprehend this phase of diplomatic history, it is worth examining the political activities of the Hasmoneans before the arrival of the Romans.¹⁴

The Empire and the Maccabean rulers established diplomatic relations before the occupation of the territory due to their common enemy, the Seleucids. Although the Romans were unable to prevent the Seleucid victory over the Jews, the alliance was later renewed.¹⁵

In addition to the covenant, the highly heterogeneous religious situation of the Jews during this period and the Maccabees' attitude towards it were equally significant. The contradictions between the various Jewish sects primarily arose from different interpretations of the Torah and the desire to assimilate into foreign powers.

This often gave rise to internal political contradictions, a similar dispute arose when the Romans arrived. Aristobulus incited a rebellion against his brother, who had to leave the country for a short time.¹⁶ Hyrcanos retaliated with a revenge campaign, forcing his brother and his followers behind the walls of Jerusalem with his 50 000 Arabian army. When the Romans arrived in the region, Pompey's envoy, Scaurus, was approached by both Hyrcanus II and his brother, Aristobulus, to offer an alliance in exchange for political support.¹⁷

¹⁴ 1Macc 8, 1 „Judas had heard of the reputation of the Romans. They were valiant fighters and acted amiably to all who took their side. They established a friendly alliance with all who applied to them.”

¹⁵ 1Macc 8, 19–20; 29: „After making a very long journey to Rome, the envoys entered the senate chamber and spoke as follows: -Judas, called Maccabeus, and his brothers, with the Jewish people, have sent us to you to establish alliance and peace with you, and to be enrolled among your allies and friends. (...) On these terms the Romans have made an agreement with the Jewish people.”

¹⁶ ATKINSON (2016: 146–149).

¹⁷ GOODMAN (1987: 15–20); J. BJ 6, 3: “As soon, therefore, as he [Scaurus] was come into the country, there came ambassadors from both the brothers, each of them desiring his

At first, it seemed that Aristobulus had gained the favour of the Romans. Upon Pompey's arrival in Syria in 63 BC, the general recognized that an alliance with Hyrcanus II, who possessed greater political talent and power, would be more advantageous for the Romans.¹⁸¹⁹

Consequently, Hyrcanus II took over. He held both a political position and a sacred role as a high priest. Furthermore, the Sanhedrin was dissolved. It is believed that the Sanhedrin was not an official and independent organization of the Judaeen government, but rather a self-organized advisory body that was subordinate to either the king, the high priest, or the patriarch depending on the time period.²⁰ The first reference to a Sanhedrin in Palestine under this title dates back to the reforms of Gabinius. After Caesar came to power, these five councils were established as a permanent political and economic organization tasked with regulating direct taxation. In 47 BC, a decree was passed revoking the economic and political power of the Senate.²¹ The previous

assistance; but Aristobulus's three hundred talents had more weight with him than the justice of the cause; which sum, when Scaurus had received, he sent a herald to Hyrcanus and the Arabians, and threatened them with the resentment of the Romans." Transl. WHISTON.

¹⁸ GRÜLL (2016: 94–95).

¹⁹ J. BJ 8, 4–5: "When Hyrcanus and Antipater were thus deprived of their hopes from the Arabians, they transferred the same to their adversaries; and because Pompey had passed through Syria, and was come to Damascus, they fled to him for assistance; and, without any bribes, they made the same equitable pleas that they had used to Aretas, and besought him to hate the violent behavior of Aristobulus, and to bestow the kingdom on him to whom it justly belonged, both on account of his good character and on account of his superiority in age. However, neither was Aristobulus wanting to himself in this case, as relying on the bribes that Scaurus had received: he was also there himself, and adorned himself after a manner the most agreeable to royalty that he was able. But he soon thought it beneath him to come in such a servile manner, and could not endure to serve his own ends in a way so much more abject than he was used to; so he departed from Diospolis. At this his behavior Pompey had great indignation; Hyrcanus also and his friends made great intercessions to Pompey; so he took not only his Roman forces, but many of his Syrian auxiliaries, and marched against Aristobulus." Transl. WHISTON.

²⁰ ATKINSON (2016: 148).

²¹ ATKINSON (2016: 150).

chaotic system was reorganized and regulated, and some concessions were made to the Jews.²² Among other things, it was confirmed that Judaea had to pay tithes to „Hyrkanus and his sons“ every year, except in the *Shmita*, the Sabbatical year.²³

The port city of Sidon, known for its thriving commerce, was required to pay a crop tax equivalent to 10.7% of its agricultural production every other year. The equally significant port city of Joppa had to pay an annual grain tax of 20,675 modii, as well as port and export taxes, with the exception of every seventh year.²⁴ The decree stated that the head of the Jewish state in Jerusalem should raise and pay both the tax of the Jewish state and the tax due after Joppa. This eliminated the basis of the arbitrary demands that the Jews had endured until now.²⁵

Antipater, Herod's father, was responsible for organizing the tax collection process as a financial deputy. The local elite continued to par-

²²J. AJ 14, 194–195: “For these reasons I will that Hyrcanus, the son of Alexander, and his children, be ethnarchs of the Jews, and have the high priesthood of the Jews for ever, according to the customs of their forefathers, and that he and his sons be our confederates; and that besides this, everyone of them be reckoned among our particular friends. [195] I also ordain that he and his children retain whatsoever privileges belong to the office of high priest, or whatsoever favors have been hitherto granted them; and if at any time hereafter there arise any questions about the Jewish customs, I will that he determine the same. And I think it not proper that they should be obliged to find us winter quarters, or that any money should be required of them.” Transl. Whiston.

²³1Macc 6, 3 “The Jewish people abstained from cultivating the land every seventh year, which exempted them from paying taxes. This exemption was highly valued as it kept the sabbatical years tax-free. However, during the seventh year, the pantries were depleted, and the remaining reserves were claimed by those seeking refuge in Jerusalem from the pagans.” Transl. SCHWARTZ.

²⁴J. AJ 14, 206: “and that Hyrcanus, the son of Alexander, and his sons, have as tribute of that city from those that occupy the land for the country, and for what they export every year to Sidon, twenty thousand six hundred and seventy-five modii every year, the seventh year, which they call the Sabbatic year, excepted, whereon they neither plough, nor receive the product of their trees.”

1 modius equals 6.7 kg of grain, which means that 20 675 modii of grain equals 138 522 kg.

²⁵УДОМ (2006: 32).

ticipate during the restructuring of the tax collection system used by the Hasmoneans and their predecessors.²⁶

Following the end of the reign of the last Hasmonean king and the election of Herod as the client king, there were changes in the types of taxes. It is worth noting that although the position of client king was typically given to a lineal descendant, in the absence of a Hasmonean successor, both the ruler and the senate believed that Herod could help maintain Rome's absolute power in the region. Unfortunately, little is known about the Herodian tax system. However, various forms of taxation can be attributed to Herod based on theories created by researchers who have studied the taxation conditions of the surrounding areas.²⁷ It is claimed that Herod's kingdom, while reflecting the Roman imperial administration, also served as a model for Hellenistic kingdoms.²⁸ The Roman Empire had the authority to impose any tax on the Jews that was also present in Seleucid Syria, Ptolemaic Egypt, and the Roman Empire.²⁹ However, the tenants of state-owned lands paid a rent to the king, which was effectively equivalent to a land tax. This tax did not go to Rome but instead enriched the province's coffers. Additionally, it is evident that Herod collected head taxes from his subjects. However, sources indicate that he waived indirect taxes during years of drought.³⁰ This was a relief for taxpayers who owned or leased private land because based on the Tanach

²⁶ KEDDIE (2019: 116–118).

²⁷ see further: GOODMAN (1997); RICHARDSON (1996).

²⁸ UDOH (2006: 113–114).

²⁹ J. AJ 7, 218: "He [Vespasianus] also laid a tribute upon the Jews wheresoever they were, and enjoined every one of them to bring two drachmae every year into the Capitol, as they used to pay the same to the temple at Jerusalem. And this was the state of the Jewish affairs at this time." Transl. WHISTON.

³⁰ J. AJ 14, 200: "Caius Caesar, consul the fifth time, hath decreed, That the Jews shall possess Jerusalem, and may encompass that city with walls; and that Hyrcanus, the son of Alexander, the high priest and ethnarch of the Jews, retain it in the manner he himself pleases; and that the Jews be allowed to deduct out of their tribute, every second year the land is let [in the Sabbatic period], a corus of that tribute; and that the tribute they pay be not let to farm, nor that they pay always the same tribute." Transl. WHISTON.

on every seventh years Judeans must let their land rest.^{31 32} In order for Herod to implement this large-scale remission of land taxes, Rome had to grant him control over the regulation of direct taxes. This would have had a symbolic rather than a strictly financial effect on the middle class. To understand the consequences of the change, we must thoroughly examine the evidence of the censuses' execution in relation to tax collection. However, this is challenging due to the incomplete sources of the entire Herodian taxation system, and the exact amounts are unknown.³³

Based on the available data, it is assumed that the following tax types existed in the discussed period:

Income	Description
Tributum Capitis	It was a form of head tax, in the case of married person was also supplemented with „wife tax“ as well.
Tributum Soli	It is based on the total value of the property or the percentage of the property's agricultural yield, collected at imperial provinces.
Portoria	Customs that was paid at harbors and ports.
Vectigalia	Tithe paid to the state
Stipendium	It is unknown, it was probably based on the phoros, i.e. it could have been a protection money, paid in the senatorial province.
Purchase and Sales tax	It was paid in cash at city gates, ports, markets, village fairs and customs which posted along trade routes. Also it had to be paid for slaves, oils, clothes, skins, furs and other valuable products.

³¹ KEDDIE (2019: 119).

³² *Exodus* 23, 10–11: “Six years you shall sow your land and gather in its yield; but in the seventh you shall let it rest and lie fallow. Let the needy among your people eat of it, and what they leave let the wild beasts eat. You shall do the same with your vineyards and your olive groves.” Transl. ROSENBERG.

³³ KEDDIE (2019: 121).

Income	Description
Trade tax, taxes on certain professions	It had to be paid in case of practicing certain professions, like butchery, prostitution etc.
Religious duties	This type of tax was also called a „tax of revenge“. After the Jewish war, it had to be paid by Jews who lived in the territory of the Empire.
Crown tax	Its definition is disputed, it is believed to have been modeled on the Egyptian and Seleucid crown tax, a type of annual tax that was collected in cash.
Toll on roads	It had to be paid on certain roads and mostly trading routes
Salt tax	It was one of the most important types of taxes which was used not only for flavouring, but also for preservation and for carrying out certain phases of industrial work.

Source: HAR-EL (1978: 554), UDOH (2006), KEDDIE (2019: 114)

During the Roman Empire's provincial aspirations, Judaea was subject to the disproportionate power of Herod and the local elite, both in local and regional finances. The local elite managed to save their wealth and positions of power by integrating themselves into the new political era when Pompey introduced the imperial administrative system.³⁴ Herod's large-scale constructions and investments heavily burdened the taxpayers. The reasons for such constructions are multifaceted. In addition to symbolising his own power, Herod likely employed Hellenization as a cultural tool to maintain his political and economic power against the Roman Empire, even if only in appearance. Herod's political acumen is evident in his ability to implement a flexible policy that appeased the Roman ruler while also withholding a significant portion of Judaeian revenues for personal gain. Although these infrastructure investments had the potential to bring relative prosperity to his empire,

³⁴KEDDIE (2019: 16).

Herod's debt endangered the economic stability of the province.³⁵ While Hyrcanus II and Aristobulus were attempting to build their social base, Herod focused on strengthening his alliance with the Romans. This was condemned by the majority of Jewish society.³⁶

In general, the new Roman taxation system was not significantly more drastic than previous systems. This is because overtaxation was typical under the Seleucid rule, the Hasmoneans, and even Herod, which the new system did not prevent but only reduced.³⁷ Under imperial control, the tax system underwent transformation, but the level of tax burdens did not decrease, and income was unequally demanded from the poorer sections of society. The state entrusted the local elite with positions related to the determination and collection of taxes and the census. This was due to the economic interest of Rome meeting the principle of the sacred power of the current high priest. It was believed that the people had a duty to support the divine messengers.³⁸

Egypt

In 30 BC, when Octavian conquered Egypt, a significant economic change occurred in the Roman Empire. Rome gained unrestricted access to high-quality Alexandrian wheat, and navigation on the Red Sea opened up a water route for long-distance trade, resulting in a more efficient and faster pace of trade. The swift expansion of trade not only led to an influx of luxury goods, which proved to be financially detrimental to the Roman Empire, but the fees, tariffs, and taxes associated with them accounted for over a third of the empire's revenue.³⁹ As is

³⁵ UDOH (2006: 115–116).

³⁶ KEDDIE (2019: 121).

³⁷ KEDDIE (2019: 16).

³⁸ KEDDIE (2019: 112).

³⁹ CAPPONI (2005: 25).

typical with the conquest of new territories, the establishment of the administrative system commenced in Egypt. Although the administrative system was primarily constructed during the reign of Octavian and underwent only minor changes until Diocletian, the sources used to study it mostly date back to the 2nd and 3rd centuries.⁴⁰

At the beginning of the last century, historians believed that, based on the sources, it can be concluded that Egypt, which became a Roman province, was the legal continuity of the Ptolemaic, Hellenized administrative policy, and therefore it is not worth comparing an area with attributes different from other provinces. This argument can be supported by the fact that, in addition to Latin, Greek also remained the official language due to the vast majority of papyri from Egypt are in Greek.⁴¹ At the same time, in my opinion, this does not yet support the above argument, since a significant part of the population was a Greek native speaker, it is easy to theorize that Greek remained as the official language purely for practical reasons.⁴²

However, this statement is only partially true. When Rome conquered each new territory, it developed a different administrative structure. The development of this structure depended largely on the local economic and political conditions. In most cases, the empire had an interest in settling with the local leaders and partially retaining the previous legal system. This was statistically more likely to enjoy the support of the locals. Rome aimed to establish or endorse self-sufficient communities, constructed as Greco-Roman cities and governed by their own elite. This approach allowed Rome to efficiently utilize the economic resources of the area with minimal effort. If the aristocracy cooperated with Rome and assumed the responsibility of civil administration, the

⁴⁰ CAPPONI (2005: 25).

⁴¹ CAPPONI (2005: 26).

⁴² CAPPONI (2005: 26–27).

state could grant legal privileges and ensure protection against other peoples. Rome's protection and broad tolerance imposed a significant burden on the province, including the extraction of natural resources, high taxes, and constant military occupation. While Roman legislation did reintroduce the legal situation of the Ptolemaic era, several measures were also introduced that unequivocally represented the unlimited power of the Romans, including that of the emperor.

Although assimilation between different cultures and families can be observed in the Hellenistic age, the Augustan administration made strict rules, primarily to preserve Roman civil rights.⁴³ By law, Roman–Egyptian families were automatically considered Egyptian and did not receive Roman citizenship. The Greeks had an advantage over the Egyptians, but only those who lived in designated cities such as Alexandria, Naukratis, and Ptolemais were counted. These cities, except for Alexandria, followed the Greek political system and had their own party. The *demos* managed the legal community. In smaller towns and villages, self-government mirroring the old system was typical.⁴⁴ However, a person with Roman citizenship could hold the main management positions in the province. While certain official positions from the Ptolemaic era remained, most were transformed. The *Praefectus* of Egypt, like in other provinces, had military, administrative, and judicial powers, and was assisted by military and administrative officials.⁴⁵ It can be concluded that individuals with Roman citizenship held the primary positions in the provincial administration, while Greeks or Egyptians held the smaller, local-level official positions. This demonstrates continuity of law in Egypt, while also showing the development of Romanization tendencies observed in other provinces.

⁴³ RITNER (1998: 6–8).

⁴⁴ CAPPONI (2005: 26–30).

⁴⁵ CAPPONI (2005: 48).

In this study, the focus is on the privileges associated with Roman civil law. The law granted certain concessions and exemptions from specific taxes, revealing the economic interests of the empire behind the strict legislation.

The Augustan tax reform eliminated the previously confusing and often ad hoc tax types of local management. With the evaluation of fee items, the collection of repayment details, and the detailed administration of receipts proving that the method of tax collection has undergone a significant change.⁴⁶

The Augustan tax reform was able to collect taxes more efficiently and in larger quantities. This was achieved by reducing various tax burdens. Although many receipts do not specify the types of taxes, it is inferred that the Ptolemaic taxes were also included in the new system. Prior to tax collection, a census was conducted, which involved a comprehensive cadastral survey of all movable and immovable property.⁴⁷ All male individuals aged between 14 and 60 were required to pay the tax.⁴⁸ The available sources indicate the following types of tax in Egypt:

Poll tax or laography	Similar to the Judeaean poll tax but it varied on nomoses.
Dam tax	It had to be paid 6 2/3 drachmas after every dam.
Pork tax	It's unknown whether to refer to eating or keeping pork but 2 drachmas had to be paid.
Crop tax	It was collected by tax farmers, often with a high profit margin.
Eiskritikon	Similar to Judaea, this tax was paid on certain professions, like butchers etc.

⁴⁶ MONSON (2014: 129).

⁴⁷ MONSON (2014: 137).

⁴⁸ BAGNALL-FRIER-COALE (1994: 15–20).

Sales tax	It was paid primarily on wine, oil, and livestock–
Penalty tax	Tax on Jews for rebellion after 70 AD.
Annona	A type of tax used to supply the Roman army.
Toll fee	Toll on the route through Koptos.
Toll fee toll on the water route	On the water route through the Red Sea.
Enkyklion.	It was paid after certain properties
Vicesima libertatis	Slave tax, 5%
Vicesima hereditatum	Inheritance tax

RITNER (2008: 6-10)

In addition to burdensome taxes, extra burdens appeared that obliged taxpayers to work for free or pay additional expenses. The burdens imposed on farmers not only made their lives difficult but also affected local, particularly religious, life.⁴⁹ During the reign of the pharaohs, temples served not only as sacred buildings but also as economic centres. The former Edfu temple walls and Demotic language papyri provide information about the donations.⁵⁰

Areas donated to temples	temples	Amount of area donated	Other information
Apollinopolis nomos, Upper Egypt	Edfu	9181 arura (~33 327ha)	This represented 18% of the area

⁴⁹ RITNER (2008: 10–11).

⁵⁰ LLOYD (2010: 278).

Pathyris and Latopolis	Edfu	4000 arura (~ 14 520 ha)	–
Memphis nomos	Ptah and Apis	1680 arura (~463 ha)	This belonged to Ptah and Apis temples
Memphis nomos	Apis	10 arura (~36 ha)	It belonged to Apis
Kerkeosiris	Tebtunis	1000 arura (~3630 ha)	The data is from 100 BC
Kerkeosiris	Tebtunis	130 arura (~ 472 ha)	It was a private donation from the clergy of Kerkeosiris.
Kerkeosiris	Souchos and Soknebtynis	292 arura (~ 1060 ha)	This represented 6% of the area.

LLOYD (2010: 279)

The temples often operated a self-sustaining economy, engaging in trades such as weaving, oil and papyrus production. They had multiple production plants for these goods. Additionally, due to the frequent interactions between gods and humans, they offered consultations with the gods for a fee, similar to indulgences in medieval Europe. The temples also generated income through various secretarial jobs. In addition, pharaohs could earn a significant amount of money from funeral customs, particularly mummification and associated rituals.⁵¹ They also paid tribute to temples, with Ptolemy donating 2,500 talents in the 21st year of his reign, equivalent to his monthly income (at that time, he had

⁵¹ LLOYD (2010: 281).

an annual income of 30,000 talents).⁵² In addition, temples also received concessions such as partial or total tax exemptions. In some cases, they could also receive a share of individual taxes.⁵³ Starting from the 2nd century BC, churches received *syntaxis*, an allowance given by the ruler for the services of the priests. It is assumed that the state wanted to compensate the churches, in whose economic life the state interfered.⁵⁴

During the reign of Augustus, a law was introduced that prohibited the high priesthood from engaging in any financial transactions outside of the church. Legal and social changes also impacted the local high priestly elite. During the Ptolemaic period, the wealthy Memphite high priestly family dominated the church bureaucracy and the economy, and maintained close ties with the royal court. Like medieval popes, the Egyptian high priests wielded significant political and economic power. They crowned the following rulers and supervised the collection of revenues from a vast area connected to religious institutions.⁵⁵

Upon Octavian's arrival, the Memphite priesthood was replaced by IV. Petubas was filled by him. Petubas died suddenly at the age of sixteen, and the circumstances of his death are rather suspicious. It is noteworthy that an official funeral was delayed for six years. His successor, II. Psenamoun, took over in 23 BC. Petubas disappeared, ending the dynasty of Memphite priests. In the absence of a high priest, church affairs were under the emperor's 'private account', that is, secular authority. During Hadrian's reign, religious power was centralized under a civilian bureaucrat of knightly rank, known as the 'High Priest of Alexandria and all Egypt'.⁵⁶

⁵² LLOYD (2010: 281).

⁵³ LLOYD (2010: 282).

⁵⁴ LLOYD (2010: 282–283).

⁵⁵ RITNER (2008: 6–9).

⁵⁶ RITNER (2008: 8–10).

This phenomenon is noteworthy, as ecclesiastics held significant political and economic positions in other provinces as well. In Judaea, the diplomatic relationship established with the Hasmoneans allowed the priestly aristocracy to partially retain its political and economic power. In contrast, the high priesthood in Egypt was politically and economically incapacitated, and in some cases, eliminated. It is believed that this was due to the fact that while secular and ecclesiastical positions were concentrated in a narrow circle in Judaea, in Egypt, the secular leadership, particularly the *nomos* and the life of some settlements, was separated. Although religion had a significant influence on the daily life of Egyptians, official positions were separate from it. Therefore, after regulating the political-economic life by law, the Roman Empire primarily entrusted the local Roman and Greek leaders with the administration's management. The empire did not have an interest in reconciling with the priestly aristocracy. Instead, it profited more from the confiscation of church property and assets.

Conclusion

In general, when the Roman Empire occupied a new territory, it would assess its natural and economic resources. In search of potential and loyal allies, the empire would enter into diplomatic relations with the local elites. Then, using census data, various taxes were levied to extract revenue from the province as efficiently as possible. This same strategy was employed during the conquest of Judaea and shortly thereafter, Egypt. In Judaea, the Hasmoneans were supported by the majority of society and Rome. In Hellenized Egypt, a law was established to benefit the mainly Roman and secondly Greek population living in the area, while suppressing and preventing the economic power of the clergy, which had previously been dominant.

The Roman Empire did not exhibit a clear systematic approach, but rather applied effective patterns to shape the history of each province in their own image.

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