An Experiment in Micro-Finance?: The Grain Tax Law in 4th Century Athens Andrew Foster foster@fordham.edu

1) Tax Farming Syndicate (Andocides, de Mysteriis 133)

Άγύρριος γὰρ οὐτοσί, ὁ καλὸς κἀγαθός, ἀρχώνης ἐγένετο τῆς πεντηκοστῆς τρίτον ἔτος, καὶ ἐπρίατο τριάκοντα ταλάντων, μετέσχον δ' αὐτῷ οὖτοι πάντες οἱ παρασυλλεγέντες ὑπὸ τὴν λεύκην οῦς ὑμεῖς ἴστε οἷοί εἰσιν...

For this Agyrrhios here, a fine and noble man, for three years running became leader of the two percent harbor tax (*pentakoste*), he bought it for thirty talents and all those who congregate there with him under the white poplar took a share with him. You know what kind of men they are.

2) Reliability of Guarantors (Andocides, de Mysteriis, 73)

Ἐπεὶ γὰρ αἱ νῆες διεφθάρησαν καὶ ἡ πολιορκία ἐγένετο, ἐβουλεύσασθε περὶ ὁμονοίας, καὶ ἔδοξεν ὑμῖν τοὺς ἀτίμους ἐπιτίμους ποιῆσαι, καὶ εἶπε τὴν γνώμην Πατροκλείδης. Οἱ δὲ ἄτιμοι τίνες ἦσαν, καὶ τίνα τρόπον ἕκαστοι; ἐγὰ ὑμᾶς διδάξω. Οἱ μὲν ἀργύριον ὀφείλοντες (5) τῷ δημοσίφ, ὁπόσοι εὐθύνας ἀφλον ἄρξαντες ἀρχάς, ἢ ἐξούλας ἢ γραφὰς ἢ ἐπιβολὰς ἀφλον, ἢ ἀνὰς πριάμενοι ἐκ τοῦ δημοσίου μὴ κατέβαλον τὰ χρήματα, ἢ ἐγγύας ἠγγυήσαντο πρὸς τὸ δημόσιον τούτοις ἡ μὲν ἔκτεισις ἦν ἐπὶ τῆς ἐνάτης πρυτανείας, εἰ δὲ μή, διπλάσιον ὀφείλειν καὶ τὰ κτήματα αὐτῶν πεπρᾶσθαι.

For when the fleet was destroyed and the was besieged, you decided to re-enfranchise those who had lost their civic rights. Patrokleides offered the motion. I will explain who were deprived of their rights and and the way in which each lost them. First were state-debtors, all who failed their *euthynia*, all who failed to discharge a fine imposed by court or a magistrate in either a public or private matter, all who contracted a tax concession and failed to pay, all who pledged surety to the people, for these payment is due in the 9th prytany, and if they fail to pay, the are liable for double the amount and their private property is subject to seizure and auction

3) Ἀγύρριος εἶπεν· ὅπως ἂν τῶι δήμωι σῖ[το]-ς ἦι ἐν τῶι κιονῶι (Stroud, 5-6)
Agyrrhios proposed in order that there may be grain for the people in common

4) Minimum Bid (and Bid Increments)

A) Individuals:

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ή δὲ μερὶς ἐχ[ά]-
στη ἔσται πενταχόσιοι μέδιμνοι, πυ[ρῶ]-
ν μὲν ἑχατόν, χριθῶν δὲ τετραχόσιοι
(Stroud, 8-10)
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A share (*meris*) will consist of 500 *medimnoi*, 100 of wheat, 400 of barley.

B)Symmories:

συμ[μορ]ία ἔσται ἡ μερὶς τρισχίλιοι μέδιμ[νοι],

ἒξ ἄνδρες (Stroud, 31-3)

6 men will comprise a symmory, the portion will be 3000 medimnoi. . .

5) Types of Security

A)Individuals:

 $\dot{\epsilon}$ γγυητ $(\grave{\alpha})$ ς καταστήσ $[\epsilon]$ -

ι ὁ πριάμενος δύο κατὰ μερίδα ἀξι[ό]-

χρεως, ούς ἂν ή βουλή δοχιμάσηι.

The individual buyer will provide, per *meris*, two credible guarantors whom the Council has vetted.

(Stroud, 30-1)

B) Symmories:

ή πόλις πράξει τὴν συμμορ[ία]-

ν τὸν σίτον κ<α>ὶ παρ' ἐνὸς καὶ παρ' ἀπάν[τω]-

ν τῶν έν τῆι συμμορίαι ὄντων, ἕως ἢν τ[ὰ α]-

ύτης ἀπολάβηι·

With regard to the symmory, the City will make its grain from one and all who are in the symmory until it receives its due. (Stroud, 33-6)

6) Grain Ratios

ή δὲ μερὶς ἐχ[ά]-

στη ἔσται πενταχόσιοι μέδιμνοι, πυ $[\varrho\hat{\omega}]$ -

ν μὲν ἑχατόν, χριθῶν δὲ τετραχόσιοι.

A meris will be 500 medimnoi,

100 of wheat, 400 of barley

(Stroud, 9-11)