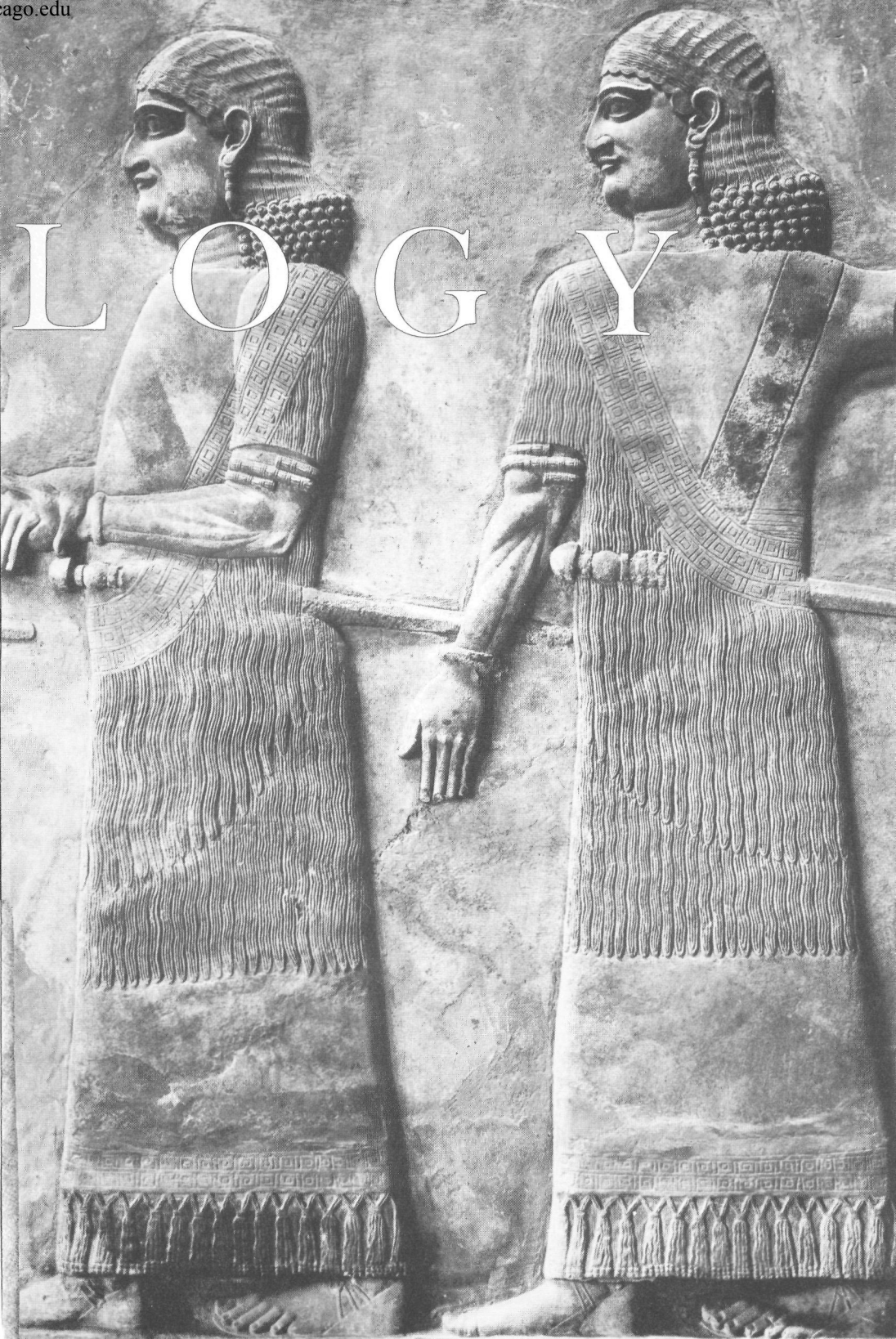


LOGY



Ancient Society and Economy

I. J. Gelb

The project to compile and publish a "Source Book for Social and Economic History of the Ancient Near East" has continued during the past year. The processes of gathering materials and preparing individual articles included in the Source Book are slowly nearing an end. The task ahead of us involves mainly the integration of groups of related texts into meaningful categories, such as land tenure or social stratification, the important social and economic evaluation of these categories, and, of course, the preparation of the final manuscript, which is to be published in two large volumes. When completed, the Source Book will serve both as an introductory manual for scholars who are acquainted with ancient languages but not with the special character of administrative, legal, and economic texts, and as a badly needed research tool for social scientists and historians who are not acquainted with ancient languages but are interested in the social and economic developments of the ancient Near East and the earliest historical stages of mankind.

Since the aims and methods of the Source Book were described in last year's Annual Report, I will take this opportunity to present a sampling of the results achieved during the past year, as illustrated by a "Taxation Text."

This document is recorded on a large eight-column tablet, which is presently in the British Museum. A hand copy of the tablet was published in *Cuneiform Texts from Babylonian Tablets, &c., in the British Museum*, Part XXXII, Plates 19–22. Despite its uniqueness and great importance, this document has never been treated in Assyriological literature.

The document dates to the second regnal year of Ibbi-Sin (2028–2004 B.C.), the last king of the Third

Dynasty of Ur. Its provenience is Puzriš-Dagan (modern Drehem), a locality in the vicinity of Nippur, which served as a collection and redistribution center for domestic and wild animals for the Ur III state.

The tablet concerns the delivery of a tax, called *gú ma-da*, “tax of the provinces,” which was levied on the military colonists settled in the outlying territories of the Ur III state. The payment of the tax was made in cattle and sheep, usually with the value divided equally between them in a fixed ratio of 1 ox to 10 sheep. The amount of the tax was determined by the military rank of the person in question, and, presumably, the size of the prebend holding allotted to him by the king.

Our tablet, transcribed in the accompanying chart, records the delivery of the tax by eleven towns located in the Diyala region. The animals brought from these cities are divided into two groups. The first group represents the remainder of the tax due from certain taxpayers for the previous year (i.e., the first year of Ibbi-Sin). The second group, which is much larger, constitutes the total tax paid by all the military colonists from these towns in Ibbi-Sin’s second year.

Within each section recording the tax from a particular town, the order of the payers is hierarchical. The breakdown of tax from the town of Išim-Šulgi will illustrate this clearly. The first taxpayer, called Šilluš-Dagan, who can be identified as the “governor-general” of that place, pays the highest tax, in the amount of 10 oxen and 100 sheep. He is followed by eleven “captains,” two of whom deliver 2 oxen and 20 sheep each, and nine, 1 ox and 10 sheep each. The last entry lists the tax of enlisted men or “soldiers-workers,” which is paid jointly, and which amounts to 17 oxen and 170 sheep. Following the listing of the tax, the text names the official who was responsible for its collecting and delivery. He is the same Šilluš-Dagan listed as the top taxpayer at the beginning of the section.

Sections recording the tax from other towns follow the same pattern. At the very end, the text lists two officials who were responsible for the transportation of the animals from the Diyala region to Puzriš-Dagan. They are Dingir-sukal, the royal messenger, and Šuruš-kin, the cattle fattener.

Oxen	Tax			Payers	Town	Person in Charge
	Cows	Sheep	Goats			
[2] [1]				[Aḫun]li, son of Iribum Nur-Eštar, "captain"	Abibana	Aḫuni, son of Iribum
1				Nabi-Sin, "captain"	Kakkulatūm	
1				Aguali, "captain"	Išim-Šulgi	Šilluš-Dagan
1	2			Barra Šalim-aḫum, "captains"	Tutub	Lu-Nanna of Maškan-abi
1 1				Šu-Mama Damqum, "captains"	Kiškatti	Šilluš-Šulgi
(8)	(2)			"tax for the year (when) Ibbi-Sin (became) king"		
10 1 [2] 1 1 1 1 1 1 1 1 2 17		100 10 [20] 10 10 10 10 10 10 10 10 20 135		Šilluš-Dagan Ili-tappa-e [. . .] Puzur-Abiḫ Sulgi-ili Ili-šilli Nur-Adad Aguali Zariq Za'alum Ili-Tappa-e Igiḫalum, "captains" "soldiers-workers"	Išim-Šulgi	Šilluš-Dagan
2 1 1 1 1 4		20 10 10 10 10 37		Lu-Nanna of Z[imudar] Dayyan-ili Puzur-Haya Ikun-miṣar, "captains" 20 "officers of 60 (men)" "soldiers-workers"	Šami	Lu-Nanna of Zimudar
2 3		20 25	5	Lu-Ninšubur, "captain" "soldiers-workers"	Tumbal	
2 1 [4]		20 10 35	5	Aḫuni, son of Iribum [Nur-Eštar, "captain"] "soldiers-workers"	Abi[bana]	Aḫuni, son of Iribum
1 1		10 10		Nabi-Sin, "captain" "soldiers-workers"	Puḫzakar	

3		25	5	"soldiers-workers"	Kakkulatam	
2 1		13 10	7	Bur-Mama, "captain" "soldiers-workers"	Maškan-ušuri	Kurbilak
2 1 1 1 1 4		20 10 10 10 10 34	6	Ḫumzum Za-alum AN-[. . .] Arši-a[h], "captains" 20 "officers of 60 (men)" "soldiers-workers"	Putšadar	Ḫumzum
2 1 1 8		20 10 10 61	19	Šilluš-Šulgi Šu-Mama Damqum, "captains" "soldiers-workers"	Kiškatti	Šilluš-Šulgi
2 1 1 1 6		20 10 10 10 47	13	Lu-Nanna, "on account of (the town of) Tutub" Šalim-Aḫum Barra Laqip, "captains" "soldiers-workers"	Tutub	Lu-Nanna of Maškan-abi
8		65	15	"soldiers-workers"	Maškan-abi	
(119)	(2)	(997)	(113)			
121		1110		"tax of the provinces"		
"Dingir-sukal, the royal messenger, and Šuruš-kin, the cattle fattener (were) the conveyors"						

This document, when studied together with similar records, should prove of great value for reconstructing the system of military settlements in the outlying provinces of the Ur III state, as well as for our knowledge of the ancient geography of those areas and of the political history of the Ur III period in general.

As in the past, the project has been supported by grants from the National Endowment for the Humanities and the National Science Foundation. As the terms of the previous grants came to a close by the spring of 1979, an additional grant was obtained from the National Endowment for the Humanities, which may carry us over to the end of the winter 1980 pro-

vided we are able to secure a matching grant up to \$20,000 at least three months before the expiration of the deadline. We need help.

The work on the Source Book is carried out with full-time assistance of Piotr Steinkeller, research associate, and part-time assistance of Lawrence Smith and Howard Farber, both Ph.D. candidates, and Elizabeth Bailey, a graduate student in the Department of Near Eastern Languages and Civilizations.