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The collecting of the eispورا in Attica of the second half of the IV century BC according to the lease agreements of temenos

## Abstract

The article deals with the problem of organizing the system of collecting the eisphora (emergency tax) in Attica in the second half of the IV century BC. The problem of the payment of the eisphora in Athens in the middle of the IV century BC is one of the most difficult in historiography, primarily for the reason that a small number of sources have survived to our time, thanks to the information of which it is possible to study this question. At the same time, this topic is very relevant, because at all times the taxation system has been very important for citizens, since it affected their own, first of all, financial interests. In modern historiography, there are separate works devoted to the problem of levying this type of tax. As a rule, the authors pay special attention to the principles of payment of the emergency tax in Athens, consideration of its distribution among the civilian population and meteks. At the same time, the research literature does not address the issue of paying an emergency tax during an economic transaction. As the main source, researchers use the information of ancient authors and some epigraphic information, without involving in the study of the inscription on the leasing of sacred lands. In this regard, the purpose of this article is to consider the system of levying an extraordinary tax on the territory of Attica in the second half of the IV century BC, using as the main source the texts of contracts on the leasing of temenos (sacred lands). This epigraphic material is of particular value in the study of this issue, since it contains information about how the collection of an extraordinary tax from the participants of the lease of land belonging to the gods and heroes took place. Based on the study of the text of the lease agreements of sacred lands in Attica of the second half of the IV century BC, the author comes to the conclusion that the collection of the eisphora was carried out not only in the center of the Athenian polis, but also in its Attica region. A comparative analysis with the information of ancient authors allows us to establish that the eisphora, as a rule, was charged in accordance with the valuation of the property. The use of the prosopographic research method allows the author to establish that the payment of the emergency tax was imposed on tenants, citizens with a high social status. In addition, analyzing the epigraphic material, it comes to the conclusion that the majority of taxpayers of the euphora are collectives of citizens (demes, religious communities), and not individual citizens of the ancient Greek polis. In general, it is concluded that the payment of the eisphora was carried out not only by private individuals, but also by entire collectives of citizens who participated in economic transactions, in particular, the lease of sacred lands. In Attica there were special officials (demarchs, treasurers) who supervised the timely introduction of the eisphora.

## Keywords

Tax, rent, sacred lands, polis, Ancient Greece, officials, property, citizen, collective.

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