

During the mid-fourth century in Karanis, there is a well-documented change in the way that taxes in kind were collected. In the past, farmers had delivered their grain taxes to village granaries. The grain was stored there until it was moved to the Nile for transport to Alexandria. In the fourth century, however, a significant change occurred. Taxpayers were now required to transport the grain directly to the port. Both systems are well documented in an abundance of tax receipts that have survived antiquity. Fourth century texts not only mention that the grain is delivered to the port, but they often specify the boat to which it was delivered.

This new system, which clearly had advantages for the government, was burdensome to the farmer. He was now required, right at the time of the harvest, to gather the first fruits and offered them up to the gods of the imperial government. This has to have been disruptive to the work of the harvest, which required that all hands be involved. Furthermore, the farmer now had to arrange transport of the grain to Leukogion.

What did transport involve? First, caravans of donkeys would have to be assembled; many of these were leased. The grain would then have to be carried the distance to Leukogion, where it would be loaded on ships to Alexandria.

The distance to Leukogion is not known. Although Leukogion is referred to regularly in Karanis' papyri as "the port of the city," its actual location is has not been investigated. Many have assumed that it was Nile port, but this is far from certain.

Logic suggests that transport of material from the Fayum would be executed most swiftly by using canal barges. Certainly a route across the desert was impractical; it is 35 kilometers from Karanis to the Nile across open desert, generally inhospitable terrain. Canals would provide a convenient, although lengthy route. A north-south canal, just east of Karanis, connected directly to the Bar Yusuf at the southern part of the Fayum; from there, transport to the Nile by barge would be simple.

Most of the evidence for Leukogion comes, unfortunately, from receipts that acknowledge delivery of taxes during the fourth century; these of course are no help in determining the location of the port city. Leukogion is mentioned, though, in other texts, including a few from the sixth century that place it in the Herakleopolite Nome, to the southeast of the Fayum. Nome boundaries were fluid, so we can assume that Leukogion sat in the area that borders the two nomes.

Was Leukogion really a Nile port, or was it a gateway port on the Bar Yusuf? Was it practical to expect farmers to haul their materials all the way to the Nile? This paper will address these issues, while trying to view the greater implications of the location of Leukogion: what burden did the new tax delivery system of the mid-fourth century impose on taxpayers?