



MARCH-2024

PRESERVATION ♦ EDUCATION ♦ RESEARCH ♦ INSPIRE

Dear Member:

COOKIES, COFFEE & CONVERSATION! and a lecture. What's not to like? Please join us at 5:30 for some stimulating conversation with fellow members and have a cup of coffee and some cookies.

We are working on the Field Trip to see the Key Marco Cat in person. Watch for special email for details.

Thanks to everyone who has already renewed their memberships for 2024. If you haven't yet done so, we have two ways that you can pay: Via paypal on the webpage or mail a check to Time Sifters, Inc., PO Box 5283, Sarasota, FL. 34277.

Darwin "Smitty" Smith, President
hmsbeagle22@gmail.com

Osberg Viking Ship 1904—today. (Wikipedia)



March 20 - at 5:45 PM at the Selby Library in downtown Sarasota



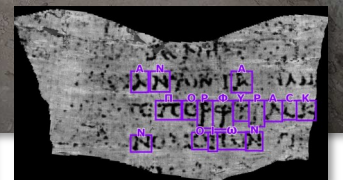
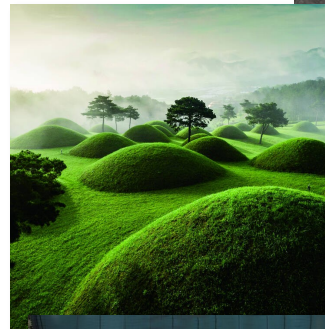
"Year in Review:

What's been Discovered & What's Being Talked About"

Dr. David Miano
*Professor, State College of Florida,
Ancient Historian*

Over the past year, archaeologists and historians have made many astounding finds. In this presentation, Dr. Miano will share what he found to be the most exciting. Included not only will be material remains discovered in situ, but also the results of analysis and examination of ancient objects that have led us to some astonishing conclusions. He will conclude with a summary of the sites that have caught the attention of UNESCO in the last year.

Dr. David Miano is a historian specializing in the cultures of the ancient world. An experienced teacher with a demonstrated history of working in the higher education industry, he is proprietor of the *World of Antiquity* YouTube channel, producing video lessons designed for public consumption.



Photos: Wikipedia, UNESCO, Archaeology Magazine

Notes from a Time Sifter

Taxes ... "There's one for you, nineteen for me"

(The Beatles) By Evelyn Mangie, Time Sifters Board Member

The word "tax" comes from the Latin *taxare* meaning to charge. Merriam-Webster defines it as "a charge usually of money imposed by authority on persons or property for public purposes". We pay taxes now just as every ancient society did to maintain their government.

Nearly everything in the ancient world was taxed. Every farmer gave a percentage of his grain, produce, or livestock to the king. The movement of goods from one region to another was also subject to tolls and duty fees, and those who owned property paid taxes on their possessions. Some leaders even charged poll taxes (fixed fees levied upon people regardless of income or resources). Ancient leaders took a census regularly as far back as ca 4000 BCE to know how much tax they could expect. People were required to bring their goods to the temple where they were tallied. Scholars believe record keeping was probably the reason for the development of writing. *These records are so well-documented on clay tablets in*

Mesopotamian societies that archaeologists are able to follow a sheep from the farm to the royal residences. Sometimes people would add weak seeds to taxable grain to reduce their tax but tax collectors were diligent.

Hammurabi's law (c. 1792 to c. 1750 BCE) describes penalties for those who try to avoid paying tax.

People also owed service to the king. The head of every Babylonian household owed labor service to the government, digging canals,

harvesting government grain, and/or serving in the military. Extra taxes were levied to pay for wars. There were so many wars in the Mesopotamia region in the 24th century BCE that people were taxed into poverty. One clay

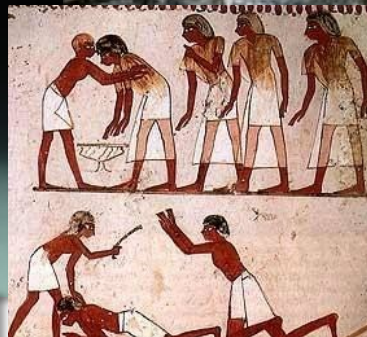
shekels, the vizier got one shekel, and the palace steward got another shekel. As for the temple and its property, the ishakku took it over as his own."

New kings managed to take over with promises to pass laws to protect citizens from outrageous

taxes. The first known tax reformer was Urukigina, (ca 2352-2342 BCE) king of Lagash (in what is now southern Iraq). He reduced taxes for farmers, exempted priests, reduced the amount of labor required for public infrastructure, and restricted the power of the tax collectors. Later kings allowed taxes to go back up, and the roller-coaster tax rise and relief went on throughout Mesopotamian history.

Egyptians pharaohs taxed districts (nomes), not individuals. The pharaoh himself went out and measured the fields and counted

the cattle to make sure he was getting his 10-20%. Each nome was also required to supply labor to build public structures and to serve in the military but privileged Egyptians could hire a substitute to labor for them. Egyptians believed they would even have to



Photos: Historyguru, pinterest, Wikipedia.

tablet complains "The inspector of the boatmen seized the boats.

The cattle inspector seized the large cattle, seized the small cattle. The fisheries inspector seized the fisheries. When a citizen of Lagash brought a wool-bearing sheep to the palace for shearing, he had to pay five shekels ... If a man divorced his wife, the ishakku got five shekels, and his vizier got one shekel. If a perfumer made an oil preparation, the ishakku got five

Continued on page 4 ...

UNESCO World Heritage Sites

#191 - Djémila, formerly Cuicul, Algeria

By Smitty, Time Sifters Board Member. Sources: Wikipedia, World Heritage Site.

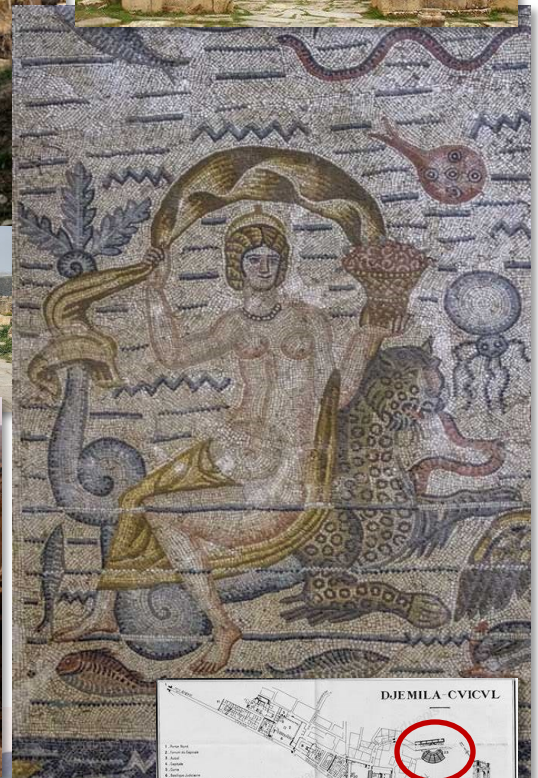


Djémila, formerly Cuicul, is a small mountain village in Algeria, near the northern coast, east of Algiers, and about 30 miles north-east of the town of Sétif in the province of Numidia. Situated at 3,000 feet above sea-level, Djémila is an interesting example of Roman town planning adapted to a mountain location. It is a complete city with a forum, temples, basilicas, triumphal arches, and houses. During the reign of the **Roman Emperor Nerva** (96 - 98 A.D.), it was established as a Roman colony and military garrison. It is strategically situated on a narrow triangular plateau, located at the confluence of two rivers.

Cuicul's builders followed a standard plan with a forum at the center and two main streets, the *Cardo Maximus* and the *Decumanus Maximus*, composing the major axes. The city was initially populated by a colony of Roman soldiers from Italy, and eventually grew to become a large trading market. The prosperity of the city was essentially agricultural (cereals, olive trees, etc.). During the reign of Emperor Caracalla in the 3rd century, a new forum was



Photos: Wikipedia, Ancient Origins



constructed. *The new theater* is exceptional, built on the side of a mountain overlooking the city. In the 5th-6th century AD the site was abandoned to be occupied by sheep and goat herders.

In 1982, Djémila became **UNESCO World Heritage Site #191**, for its unique adaptation of Roman architecture to a mountain environment. It is known to be where some of the best-preserved Roman ruins in North Africa are found.

Continued from page 2 ...

Taxes ...

pay taxes after death. *Ushabtis left in tombs were engraved with spells and instructions to labor for them in the afterworld.* Penalties were severe for those who did not pay their tax. *Wall paintings in mortuary chapels show people being whipped for failing to pay taxes.*

The Romans of the Republic (509-27 BCE) charged modest taxes on wealth and property. But when they gained wealth from expanding their empire, they put the tax burden on the conquered and were able to excuse the residents of Italy from taxes. That changed

in the empire period. Julius Caesar (100-44 BCE) imposed the first sales tax, and Augustus (27 BCE-14 CE) levied taxes on income, inheritance, sales of slaves, and agriculture. By the end of the empire period, taxes were placed on every vine, fruit tree and animal. Surveyors measured every piece of land to be taxed. *Roman tax collectors (the publicani) tortured wives, sons, and slaves to reveal hidden assets.* They were allowed to keep any surplus they collected. No surprise that the publicani were hated.

Ancient Greeks had a different attitude toward taxing. They viewed paying taxes as evidence that they were wealthy, and they

boasted about how much tax they paid. In return, they got public respect for *their support of all those beautiful buildings.*

Nobody (except the ancient Greeks) liked to pay taxes, and everybody hated the tax collectors, just as modern Americans hate the IRS. But people in ancient times paid much more than we do now. Taxes are necessary to run a government, so no matter how much people complain, taxes will be with us forever.



THE 76th ANNUAL MEETING & CONFERENCE

Pensacola, Florida – May 10-12, 2024



By Land & Sea

This year's conference will be held at the University of West Florida's Downtown Campus in historic Pensacola. Participants can enjoy a free Friday reception and Saturday night's award banquet at Apple Annie's, in the Seville Quarter entertainment complex, which includes historic structures and architectural features from across the Gulf coast. Sunday morning tours will highlight the unique archaeology of Pensacola.



Pensacola
Archaeological
Society



UNIVERSITY of
WEST FLORIDA

Registration is now open for the 76th Annual FAS Convention. To be held this year in Pensacola on May 10–12. Go to either our webpage or the FAS web page to register. On Time Sifter Web page, click the "About TSAS" tab and click on the "FAS" logo and you are all set to register. See you there.

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