

THE LEVITICAL INHERITANCE TAX

This lesson is the last in a special series called, **Supremacy of Grace**. It was taken from 1 Timothy 4:1 and the phrase, "Falling Away from the Faith".

In 1 Tim.4, Paul was countering an attack upon grace doctrines of the church by apostate teachers of the Mosaic Law (Acts 15:1-11; Col.2:16-17).

We will study four aspects of one of the Levitical Inheritance Tax which is misunderstood and taught within many New Covenant Christian grace churches today.

New Covenant: "But if (1st class condition, and it is true) it is by grace, it is no longer on the basis of works, otherwise grace is no longer grace." (Rom.11:6)

1. We need to begin with a brief history of the Promised Land section of the Abrahamic Covenant (Gen.12:1; 13:14-15; 15:7, 18; 17:8).

A description of the Promised Land is given in Gen.15:18; Ex.23:31-33; Num.34:1-15; and Deut.1:7-8.

Heirs of the inheritance of the Promised Land are listed in Num26:1-53.

Two of the twelve sons of Jacob were dropped from heirs of inheritance of the Promised Land.

Joseph was dropped and replaced by his two sons: Ephraim and Manasseh which made 13.

Levi was dropped to become the Old Covenant Levitical priesthood of Shadow Christology (**Num.18:20-24**; Deut.10:8-9; **14:27-29**; Heb.8-10).

The Levites were given 48 cities for their families with pasture land (Josh.21:1-3, 41-42).

What was the Levitical Inheritance Promised Land Tax called _____? (Num.18:21)

Why was it a national Inheritance Land Tax _____? (Num.18:21)

(Lev.27:30) "Thus all **the tithe of the land**, of the seed of the land or of the fruit of the tree, is the Lord's; it is holy to the Lord."

2. There were three Levitical Tithes.

Two were for the **priesthood services of Shadow Christology**. They were taken to the temple.

- First tithe was given to the priests for this sacred service (Deut.12:1, 5-7; 28:12; 2 Chron.31:11-12; 1 Kings 7:51).
- The second tithe was given from them to the high priest for shadow Christology service (Mal.3:1-3; 4:5; Matt.11:7-15; Luke 1:17, 76). It was called "**the tithe of the tithe.**" (Num.18:26-28)
- The third tithe was taken very third year for the widows, orphans, and Levi families (Deut.14:27-29). The third year tithe was taken to the Levitical cities and tribute (**Deut.14:27-29**; Num.35:1-5). It was called the "**year of tithing.**" (Deut.26:12)

3. There were also two special redemption clauses to the Levitical “tithe of the land.” (Lev.27:30)

- There was a **conversion clause** where you could redeem sacred grains and fruits of the tithe of land for 20% conversion fee (Lev.27:30-31).
- There was also an **evasion clause** where you could redeem sacred herds and flock of the tithe of the land for the same 20% for evasion fee (Lev.27:32-33).

Violation of these tithes was considered Robbing God (Mal.3:8-15). Robbing God because He holds the deed to the Promised Land (Deut.4:20-24; Lev.25:8-17).

(Lev.25:23) “The land, moreover, shall not be sold permanently, for **the land is Mine**; for you are but aliens and sojourners with Me.”

It would bring divine discipline upon the **priest-nation of Israel**.

(Mal.3:9) “You are cursed with a curse, for you are robbing Me, **the whole nation of you!**”

4. In addition to the Levitical land tax of tithe, Israel paid a King’s tax of tithe (1 Sam.8:10-19).

When Abraham gave a tithe of the spoils of war to Melchizedek, he gave it to the priestly-king of Salem (Gen.14:17-20; Heb.7).

It reflected prophetically the priesthood (**First Advent**) and kingship of Jesus Christ (**Second Advent**).