This MESSAGE discusses another side of the economic life of Israel—financial responsibilities to God. Since Jehovah was the owner of all of their land and since the Israelites were to hold that land in trust for Him, a natural part of the economic system of Israel was to be remunerating Jehovah for the privilege of using His land. Their financial obligations to Him were to be just as important as their financial obligations to their fellowmen. They would not be able to have economic success and prosperity without fulfilling those responsibilities. The obligations of the Israelites to Jehovah for the use of His land were to include: vows, firstlings, condemnations, and tithes. This MESSAGE deals with each of those obligations.

This MESSAGE may be outlined as follows:

- **Introductory Note (27:1)** ................................................................. 1
- **A. Vows (27:2-25)** ......................................................................... 1-7
  - 1. Of persons (27:2-8) ................................................................. 1-4
  - 2. Of animals that could be used as fire-offerings (27:9-10) ......................... 4-5
  - 3. Of unclean animals (27:11-13) ................................................... 5
  - 4. Of houses (27:14-15) ................................................................ 5-6
  - 5. Of land (27:16-25) .................................................................. 6-7
- **B. Firstlings (27:26-27)** ............................................................... 7-9
- **C. Condemnations (27:28-29)** ....................................................... 9-11
- **D. Tithes (27:30-33)** .................................................................... 11-12
- **Summary Note (27:34)** ............................................................... 12

**CHAPTER 27**

**Introductory Note (27:1)**

**Verse 1.** And Jehovah spoke to Moses, saying,

Moses introduced the final MESSAGE of Jehovah in the Book of Leviticus with this note. It gives assurance that this MESSAGE also was spoken to Moses by Jehovah.

- **A. Vows (27:2-25)**
  - 1. Of persons (27:2-8)

**Verses 2-8.** 2 Speak to the sons of Israel, and you shall say to them, When a man would fulfill wonderfully your evaluation of a vow of persons to Jehovah,

This MESSAGE was to be relayed to all Israelites, because all of them needed to know the obligations they were to owe to Jehovah for the privilege of using His land. The first obligation Jehovah addressed was fulfilling or paying vows. A vow meant a solemn promise to give a person or object to Jehovah at some time in the future. Today we would call it a “pledge.” An instructive example of making and fulfilling a vow is the vow Jacob made when God spoke to him at Bethel and promised to take care of him and bring him back to his own land. Jacob vowed that, since God would provide for him, Jehovah would be his God and he would faithfully pay tithes to Him (Gen. 28:20-21). God called on him to fulfill that vow when it was time for him to return to his own land (Gen. 31:13). Jacob’s experience shows that making vows was an ancient practice among Jehovah worshipers. In this passage Jehovah regulated Israel’s practice of making vows.
Jehovah had already mentioned vows in three previous MESSAGES in the Book of Leviticus. In MESSAGE 7, He had told Moses that when a person paid a vow, he was to accompany it with a slaughter-offering at The Tabernacle (see comments on Lev. 7:16-21 in MESSAGE 7). In MESSAGE 28, He had given specific instructions about the makeup of that slaughter-offering (see comments on Lev. 22:17-25 in MESSAGE 28). He also had briefly mentioned vows in MESSAGE 34 (see comments Lev. 23:38 in MESSAGE 34). However, regulations concerning how to make and fulfill the vows themselves had not been given. This MESSAGE provides that information. Making vows meant promising to give God something in the future that was to be used for His service. Gifts that could be vowed to God could be persons, animals, houses, or land. Jehovah gave instructions concerning how to fulfill vows in each of those cases.

Making vows was not a required obligation of Israelites. However, it was something a grateful Israelite would want to do to express appreciation for the land and the blessings God gave him. Once a vow was made, it became an obligation. In Numbers 30:1-16, God commanded the Israelites to faithfully keep their vows and warned them against making vows lightly or rashly. In Deuteronomy 23:21-23, on the plains of Moab before Moses handed over the leadership of the nation to Joshua, he stressed that failing to fulfill a vow was a sin.

First, Jehovah dealt with fulfilling a vow to give a person to God. Obviously, a person could vow to God only another person over whom he had control. Such a person would be a slave or a child. Slaves and children were considered to be personal property and part of a man’s holdings. They could be given as gifts, and they could be inherited, though Jehovah put firm restrictions on ownership of slaves by Israelites (see comments on Lev. 19:20-22 in MESSAGE 23 and on Lev. 25:39-55 in MESSAGE 37). However, Jehovah only desired to have servants who wanted to serve Him, so He provided a way for people to substitute a money payment in the place of a person who had been vowed to Him. Also a money payment could be substituted if the person who had been vowed died before the vow was fulfilled. Making a monetary payment in place of a person, animal, or object that had been vowed to Jehovah was called “redeeming” that person or object. The Hebrew word that was used for that kind of redeeming was entirely different from the word that meant to kinsman-redeem” (see comments on Lev. 25: 25-28,47-55 in MESSAGE 37). Both kinds of redemption are mentioned in this MESSAGE, and the two should be carefully distinguished, which many interpreters have failed to do.

Most English versions translate verse 2 in such a way as to make it refer to a special kind of vow. However, the actual wording means, not that the vow was special, but the way of fulfilling the vow was to be special. It was important to fulfill a vow to give a person to God in a way that was correct and that would please God. The noun used in that verse is the ordinary word for “vow” and has no accompanying adjective. The verb means “to make wonderful” or “to do wonderfully.” The idea is that, if a man wanted to fulfill his vow to give a person to God in a way that was wonderful or well pleasing to God, he was to do it by substituting in place of the person a money payment at The Tabernacle. The payment was to be determined by the status of the person he or she had vowed to give.

---

1 KJV renders the phrase “make a singular vow”; RSV, HCSB, NEB, BBE, MV, LB use “make a special vow”; GNB “in fulfillment of a special vow”; CJB “makes a clearly defined vow”; LITV “makes an extraordinary vow”; NASB “makes a difficult vow”; NRSV “makes an explicit vow”; SGV “makes a special votive offering.” DV, JB, MSG, and CEV use much freer and less accurate renderings: DV uses “made a vow and promised his soul to God”; JB “vows the value of a person”; MSG “wants to vow the value of a person “; and CEV “free someone who has been promised to me.” All of those versions make significant statements, but the problem is they are not translations. ASV, RV, and NEV seek to genuinely translate the phrase by using “accomplish a vow,” but they still fall short of communicating its true meaning.
3 And your evaluation [is] for a man from twenty years old up to sixty years old, then your evaluation shall be fifty silver shekels according to the shekel of The Holy Place.
4 And if she is a female, then your evaluation shall be thirty shekels,
5 And if from five years old up to twenty years old, your evaluation shall be for a male twenty shekels and for a female ten shekels.
6 And if from a month old up to five years old, your evaluation shall be for a male five silver shekels and for a female three silver shekels.
7 And if he is sixty years old and upward, if a male then your evaluation shall be fifteen shekels and for a female ten shekels.

Jehovah established the values that were to be used in making money payments to substitute for persons who had been vowed to Him. All the values were to be paid in silver shekels, measured by a standard to be kept in The Tabernacle courtyard (see comments on Lev. 5:15 in MESSAGE 3 under the heading [worth] by your evaluation [at least three] silver shekels, in the shekel of The Holy [Place]). The values were determined according to the age and sex of the individual, as follows:

<table>
<thead>
<tr>
<th>Age Range</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male between 20 and 60 years old</td>
<td>50 shekels</td>
</tr>
<tr>
<td>Female between 20 and 60 years old</td>
<td>30 shekels</td>
</tr>
<tr>
<td>Male between 5 and 20 years old</td>
<td>20 shekels</td>
</tr>
<tr>
<td>Female between 5 and 20 years old</td>
<td>10 shekels</td>
</tr>
<tr>
<td>Male between 1 month and 5 years old</td>
<td>5 shekels</td>
</tr>
<tr>
<td>Female between 1 month and 5 years old</td>
<td>3 shekels</td>
</tr>
<tr>
<td>Male over 60 years old</td>
<td>15 shekels</td>
</tr>
<tr>
<td>Female over 60 years old</td>
<td>10 shekels</td>
</tr>
</tbody>
</table>

Varying the values did not indicate that one person is more precious to God than another. It was measured by what it would cost the person to give up such a person.

Jehovah later gave instructions that, if the person was redeemed, the amount due for his redemption was to be taken to The Tabernacle to be used by the priests as a part of their support (Num. 18:8).

8 And if he is unable [to pay] your evaluation, then he shall bring him to the face of the priest, and the priest shall evaluate him. The priest shall evaluate him according to what the hand of the one vowing may reach.

If the man vowing a person to God was not financially able to pay the redemption price required by the formula, then the priest making the evaluation was authorized to set a value that the man could afford to pay. That provision shows that ordinarily it was the normal procedure for a person who had been vowed to God to be redeemed. Any financial concession that was necessary to make it possible for him to fulfill his vow was to be made. Some have suggested that, if the person vowed was a slave, he could be sold and the money given to Jehovah for his redemption. However, that suggestion is found nowhere in the Scripture. Since the redemption price could be adjusted by the priest to whatever the person making the vow could afford, if a person was not redeemed and actually entered into Jehovah’s service as a result of a vow, it was because the person vowed had a definite desire to serve God. He would actually be delivered to God’s service only when he deliberately gave up the right of redemption from the obligation.

Two examples are found in the Scriptures of persons who were vowed to God’s service and who were not redeemed but actually carried out the vow. Those examples throw light on how this commandment was understood by later Israelites. One example is when Jephthah vowed to offer to God as a rededication-offering the first thing that would come out of his house to greet him when he returned from a victorious battle (Jud. 11:30-40). He was surprised and dismayed that his daughter was the first to come out to greet him. Nothing was said on that occasion about the possibility of redeeming her, but she comforted her father and chose to carry through with what her father had vowed. She only asked for time to first mourn her virginity. Usually people have concluded that after Jephthah’s daughter completed her mourning, Jephthah killed her and offered her body to God on an altar. That conclusion is most repugnant. Jehovah’s laws clearly forbade murder (Ex. 20:13; 21:12-15) and human sacrifice (Deut. 12:29-31) and just as clearly specified that only certain animals
were suitable for altar offerings to Him (see comments on Lev. 1:2 in MESSAGE 1). It is not possible that all of those laws would have been brazenly broken in order to fulfill a promise to God. No priest of Jehovah would have agreed to officiate over such an offering, and offering a rededication-offering without an authorized priest would have offended Jehovah, not honored him (Ex. 28:1-30:30). When the passage about Jephthah’s daughter is read carefully, a very different conclusion must be reached. The passage does not say that Jephthah’s daughter mourned for her life, but for her virginity (Jud. 11:37-38). It also does not say that, when the vow was fulfilled, she died, but “she did not know a man” (Jud. 11:39). The only statement in the text that is used to conclude that Jephthah killed his daughter is that he said he would offer the first thing that came out to greet him as a “rededication-offering,” but a rededication-offering in Israel was clearly defined in Leviticus 1:1-17; 6:8-13. Those regulations absolutely eliminate the possibility of a human sacrifice. A much more likely understanding of what happened is that Jephthah’s daughter gave herself in some kind of lifetime service to Jehovah that required her not to marry (see Ex. 38:8; I Sam. 2:22). A rededication-offering symbolized total surrender of a person’s life. Therefore, giving her life to Jehovah’s service could rightly be considered to be a type of rededication-offering in fulfillment of Jephthah’s vow.

The other example of a person who was vowed to God and who was not redeemed but who carried through on the vow was when Hannah vowed that, if Jehovah would give her a child, she would give the child to Jehovah for his entire life (1 Sam. 1:9-28). God gave her a son, whom she named Samuel. When she fulfilled her vow, she took Samuel to Eli the high priest to become his helper and understudy. When she presented Samuel to Eli, she offered a bull as a rededication-offering, symbolizing both her and Samuel’s total dedication to God. Samuel obviously chose to cooperate with the vow, because, when his mother presented him, “he bowed and worshiped Jehovah there” (1 Sam. 1:28). Eli’s sons desecrated their places of service at The Tabernacle with selfish and sinful lives, but Samuel “was serving at Jehovah’s face, a boy clothed in a linen ephod,” which shows his commitment to Jehovah’s service (1 Sam. 2:18). Like Jesus did later, “the boy Samuel was growing and gaining favor both with Jehovah and with men (1 Sam. 2:26). In addition, when he became old enough, he became a priest and a prophet and the greatest judge Israel ever had.

Both of those instances show that, if a person was vowed to God and not redeemed, he was to give his life to full time service to God for life. Vowing to give a person to God was a serious matter. It should never have been done rashly as Jephthah did, but always with full awareness of its seriousness and under God’s leadership as Hannah did.

2. Of animals that could be used as fire-offerings (27:9-10)

Verses 9-10. 9 And if [it is] one from the livestock that one may offer an offering to Jehovah, all of it that he gives will become a holiness to Jehovah.

10 And if he makes an exchange and changes a good one for a bad one, or if he changes one livestock for another livestock, both that one and the exchanged one will become a holiness.

This verse refers to vowing to Jehovah a livestock animal that could be used as a fire-offering. Only cattle, sheep, and goats could be used for offerings presented on the altar (see comments on Lev. 1:3 in MESSAGE 1). If a man vowed an animal from his herd or his flock, it was to be “a holiness,” which means it was to be set apart for Jehovah and used for no other purpose. Jehovah assigned such animals to the priests to help support them and their families (see comments on Lev. 2:3 in MESSAGE 1 under the heading And the remainder of the homage-offering [shall be] for Aaron and for his sons; on Lev. 10:14 in MESSAGE 13, and on Lev. 22:10-13 in MESSAGE 27; see also Num. 18:11-13,15-20).

The man making the vow did not have the right to change the animal vowed for another one. That provision prevented a man from being tempted to change his mind and substitute a less valuable animal for the one he had vowed. If he attempted to
exchange the vowed animal for another one for any reason, both animals were to become Jehovah’s and were to be given to the priests and their families for their support. Once a vow had been made, carrying it out was a sacred responsibility. The man making the vow did not have the right to change what he had promised.

3. Of unclean animals (27:11-13)

Verses 11-13.  
11 And if any animal is unclean, from which one may not offer an offering to Jehovah, then he shall bring the animal to the face of the priest,  
12 And the priest shall evaluate it either good or bad. According to the evaluation of the priest, thus it must be.  
13 And if he would kinsman-redeem it, he shall add a fifth to your evaluation.

The vow of an unclean animal was to be handled in a different way. An unclean animal could not be used for either a fire-offering or for food by an Israelite (see comments on Lev. 11:4-8 in MESSAGE 14). A priest had no use for an unclean animal, so possessing one would have been a burden to him rather than a help. Therefore, instead of its being given to the priests, it was to be evaluated by the priest serving at the altar when it was presented, and the person making the vow was to redeem it for the price set by the priest. The value set on the animal by the priest was to be final, regardless of whether the person making the vow thought the evaluation was good and reasonable or whether he thought it was bad and unreasonable. No provision was made for the person to challenge the price set by the priest.

The clause “If he would kinsman-redeem it” uses the special word for redemption provided by a near kinsman (see comments on Lev. 25:25-34,47-55 in MESSAGE 37). The use of that word in this verse should not be understood as an accidental use of the wrong term. It should be understood as a deliberate use of the verb for redemption by a kinsman to indicate that it might be necessary for a kinsman to fulfill a vow for a relative who could not keep his own vow. The sentence means that, if a near kinsman wished to pay for the animal in place of the man making the vow, he was to increase the payment by one-fifth. This requirement would discourage people from making vows they could not fulfill, causing someone else to have to pay the price for them.

4. Of houses (27:14-15)

Verses 14-15.  
14. And when a man hallows his house [as] a holiness to Jehovah, then the priest shall evaluate it, whether bad or good. However the priest evaluates it, thus it must stand.

Another example of vowing was for a person to vow to give his house to Jehovah. In these verses, vowing to give a house to Jehovah is called “hallowing” the house. It means that, when a man fulfilled a vow to give his house to God, the house belonged to God for the benefit of the priests. However, the house was not to be transferred to the priests, because it would be unlikely that the house would be located in a place where a priest needed to live. The vow was to be fulfilled by giving to the priests the value of the house. The value was to be determined by the priest, and whatever value the priest set on it was to be the amount paid. No means of appealing the priest’s decision was provided. That provision would discourage people from making insincere vows for some ulterior motive.

Vowing houses to Jehovah must have referred to houses in walled cities, because a house in a town or village that did not have a wall around it was considered to be a part of the person’s farm property (see comments on Lev. 25:29-31 in MESSAGE 37). A house in a small town would have been handled under the rules for vowing land.

15 And if the one vowing would kinsman-redeem his house, then he shall add a fifth of the silver evaluation to it and it shall be his.

If a person was unable to pay the value of the house he had vowed, a kinsman could redeem it for him by paying the value of the house plus a fifth more. That provision would discourage a person from making a vow insincerely or for show when he could not fulfill the vow he made. When the kinsman paid to the priests the value of the house
plus on-fifth more, the man who had vowed the house could continue to own it and live in it, so he and his family would not be left homeless.

5. Of land (27:16-25)

Verses 16-25. 16 And if a man should hallow to Jehovah some of his inherited field then your evaluation shall be according to its seed. Seed in a homer of barley [shall be evaluated] at fifty silver shekels. 17 If he hallows his field right after the year of the freedom-blast, then it must stand according to your arrangement. 18 And if he hallows his field after the freedom-blast, the priest shall count the years remaining until the freedom-blast, and he shall decrease your evaluation accordingly.

If a man wanted to redeem land that was a part of the property he inherited from Jehovah the amount of redemption was to be figured by the amount of barley seed the land could be expected to produce from the time the vow was made up until the next freedom-blast (see comments on Lev. 25:8-22 in MESSAGE 37). The value of the barley seed was to be calculated at fifty silver shekels per homer. Ezekiel 45:11 says a homer was equal to ten ephahs, which makes it equal to either about nine bushels or about four and one-half bushels, depending on which authority is followed (concerning the weight and value of a shekel, see comments on Lev. 5:15 in MESSAGE 3 under the heading [worth] by your evaluation [at least three] silver shekels, in the shekel of The Holy [Place]; concerning the amount of an ephah, see comments on Lev. 5:11 in MESSAGE 2 under the heading But if his hand does not extend to two turtledoves, or two young pigeons, then he shall bring [for] his offering for that which he sinned the tenth of an ephah of fine flour as a sin-offering).

Some have understood that the evaluation of the land was to be calculated according to the amount of seed that would be required to plant the field. They take that position because the verse says the evaluation was to be made “according to its seed.” They assume that statement refers to seed used for planting. That view is most unlikely, because it would decrease the price of redeeming the land unreasonably. The “seed” should be understood to mean the grain produced by the field after it had been harvested and threshed. The clean grain that results from a harvest can be planted as seed or it can be eaten as food. Therefore, it is much more reasonable to understand “according to its seed” to mean the amount of clean grain that the land could be expected to produce by the land between the time he gave it and the time it would return to him at the next freedom-blast. If he wished to redeem his land right after the year of the freedom-blast, he was to pay the expected value of the harvest for the full fifty years that remained before the next freedom-blast. If he redeemed it when only a portion of the fifty years remained, the priest was to reduce his evaluation according to the value of the harvests that had already passed.

19 And if the one hallowing it would kinsman-redeem the field, then he shall add to it a fifth of the silver evaluation, and it shall stand firm to him. 20 And if he does not kinsman-redeem the field or if he has sold the field to another man, it may not be kinsman-redeemed later. 21 And at its release at the freedom-blast, the field shall be a holiness to Jehovah like a condemned field. It shall be a possession of the priest.

If the person vowing the field to Jehovah wanted to redeem his field but was unable to pay the price, a near kinsman could kinsman-redeem it for him (see comments on v. 13 above). In that case, a fifth more was to be added to the evaluation. When the kinsman had paid the amount of the evaluation plus a fifth more, the field would remain in the possession of the person who had vowed it. The payment of an additional fifth would cause a person to be cautious about vowing property unwisely and then calling on a relative to rescue him from his decision.

If no kinsman was willing or able to pay the amount required to kinsman-redeem the property at the time the vow was to be fulfilled, the person who vowed to give it to Jehovah could not secure a kinsman-redeemer later and go back and claim the land. The property was to remain the possession of the priests. Also, if the person making the vow sold
the land before the time when he promised to give it, he would not be allowed to obtain a kinsman-redeemer to secure it for him at a later date. It would not return to the original owner at the freedom-blast. The property would continue to belong to the priests. It would be like another case where land was not to return to the original owner at the freedom-blast. That case was condemned property. Condemned property had not been mentioned previously in any of Jehovah’s MESSAGES at Sinai; however, Jehovah was about to discuss it in verses 28-29 in this same MESSAGE (see comments on those verses below).

In any one of the three cases mentioned in verses 20-21, if property that was vowed could have been reclaimed by the original owner, it would have amounted to allowing him to go back on his solemn vow. The Israelites were not ever to treat a vow to God so lightly.

22 And if he hallow to Jehovah a purchased field that [is] not from his inherited field,

23 Then the priest shall calculate the amount of his evaluation up to the year of the freedom-blast, and he shall give the evaluation on that day [as] a holiness to Jehovah.

24 In the year of the freedom-blast, the field must return to the one from whom he acquired it, to whom the land [is] a possession.

If the person vowed to Jehovah a piece of land he had purchased, his vow could not override the rights of the family to whom the land would originally have been given as an inheritance from Jehovah. The purchaser did not actually own the land, because the inheritance rights belonged to the family to whom it originally would have been given by Jehovah. He could only vow the land for the period of time he would continue to be in possession of it until the next freedom-blast. Instead of transferring the property, he was to fulfill his vow by giving to Jehovah the amount of the priest’s evaluation of it until the next freedom-blast. Then, in the year of the freedom-blast the land would return to the family to whom it originally belonged. This provision protected a piece of property from becoming so involved in a sequence of sales or leases that it would be difficult or impossible to identify the family to whom it should be returned at the freedom-blast. This provision preserved the right to property ownership and the knowledge of who was the true inheritor of the property (see comments on Lev. 25: 8-22 in MESSAGE 37).

25 And every evaluation shall be in the shekel of The Holy [Place]. The shekel will be twenty gerahs.

In order for evaluations to be made as fairly and as uniformly as possible, they were all to be figured in silver shekels and measured by the shekel standard that was to be kept in The Holy [Place], that is, in the courtyard of The Tabernacle (see comments on Lev. 4:6 in MESSAGE 2 under the heading of The Holy [Place] and on Lev. 5:15 in MESSAGE 3 under the heading [worth] by your evaluation [at least three] silver shekels, in the shekel of The Holy [Place]). To further protect the fairness of payments for property, Jehovah standardized the shekel even more exactly by specifying that it was to consist of twenty gerahs. That standard is given also in Exodus 30:15; and in Numbers 3:47; 18:16.

B. Firstlings (27:26-27)

Verse 26. For sure, a firstling of a livestock that is first-born for Jehovah, a man may not hallow it, whether a head of cattle or [one from the] flock. It is Jehovah’s.

A second financial obligation Israelites owned to Jehovah involved firstlings or first-born males. They could not be made holy by vowing them to Jehovah, because they already were His. They were His by virtue of being first-born males. Jehovah had made first-born males of people and livestock His when He spared Israel’s first-born males from death at the time He laid the plague of death on the Egyptians’ first-born to get them to let the Israelites go free (Ex. 12:1-14,21-28). From that day onward, every first-born male in Israel had been set apart to belong to Jehovah in a special way.

The special status of first-born males is mentioned here for the first time in the Book of Leviticus; however, it had already been fully explained in the Book of Exodus. They are
mentioned here not to explain the significance of firstlings but to clarify that using them for God was an important part of the Israelites’ financial obligations to Jehovah.

Instructions concerning firstlings that are given in other passages will be reviewed here because they are necessary for understanding the instructions that are given in this passage. The word “firstling” referred to the first male offspring to be born to any female animal or person in Israel. A firstling was always male, (Ex. 13, 2,12-15; Num. 3:13,40-43) because Jehovah killed the first-born males of Egypt and spared the first-born males of Israel (Ex. 12:27,29) and because the oldest male son of a family received the birthright, even if he had an older sister (Gen. 43:33). To commemorate His sparing Israel’s first-born males, Jehovah took all the first-born males in Israel to belong to Him (Ex. 13:1-2). Gradually Jehovah explained to the Israelites how those firstlings were to be used for Him. Those instructions varied according to whether the firstling was a male that could be offered on the altar, a male unclean animal, or a male person. The instructions concerning each group are as follows:

(1) First-born male animals that were suitable for use as fire-offerings. At Succoth, Israel’s first stop on their journey out of Egypt, Jehovah commanded that, if the first-born male animal was a calf, a sheep, or a goat, it was to be offered on the altar as a slaughter-offering (Ex. 13:11-12,15a). When Moses was on the mountain after Israel was restored from their rebellion over the Golden Calf, Jehovah confirmed those same instructions (Ex. 34:19). Later when Jehovah listed in one place all the provisions He made for the support of the priests, He reconfirmed His instructions concerning redeeming a first-born animal that was not suitable for use as a fire-offering by adding instructions that are given in the next verse of this MESSAGE concerning redeeming an animal that ordinarily could be offered as a fire-offering but that was unfit because it was unclean. He said that animal was to be redeemed by payment of a money substitute. Then when He listed all of the provisions He had made for the support of the priests, he set the redemption price for a month old male animal from the flock at five silver shekels, with each shekel equal to 20 gerahs. Evidently that price was to be a standard in relation to which animals of other ages could be calculated (Num. 18:15b-16).

(2) First-born male animals that were not suitable for use as fire-offerings. At Succoth, Jehovah commanded that first-born donkeys were to be redeemed with a money payment or killed (Ex. 13:13a). Presumably that same instruction was to apply to other domestic animals that could not be offered on the altar, such as, camels or horses. Jehovah mentioned only donkeys at Succoth, because the Israelites did not own any of those other kinds of animals when they left Egypt. After Israel sinned with the Golden Calf and was restored, Jehovah confirmed those instructions with the added information that the way a donkey was to be redeemed was by offering in its place an animal from the flock, which means a sheep or a goat (Ex. 34:19-20a). Later when Jehovah summarized all the provisions He had made for the support of the priests, He clarified even more His instructions concerning redeeming a first-born animal that was not suitable for use as a fire-offering by adding instructions that are given in the next verse of this MESSAGE concerning redeeming an animal that ordinarily could be offered as a fire-offering but that was unfit because it was unclean. He said that animal was to be redeemed by payment of a money substitute. Then when He listed all of the provisions He had made for the support of the priests, he set the redemption price for a month old male animal from the flock at five silver shekels, with each shekel equal to 20 gerahs. Evidently that price was to be a standard in relation to which animals of other ages could be calculated (Num. 18:15b-16).

(3) First born sons. This passage does not deal with hallowing first-born sons because it deals with financial obligations, not human service; however, giving firstborn sons to God was an important part of giving firstlings to Jehovah. Ordinarily setting apart first-born sons would mean they were to be set apart for service at The Tabernacle as assistants to the priests; however, at Succoth Jehovah provided for them to be redeemed from that responsibility by a money payment (Ex. 13:13b,15b; 34:20b). Later when Jehovah instructed the Israelites to take a census of all Israelite men before leaving Sinai, Jehovah set apart the men and livestock of the tribe of Levi to be His special servants in the place of first-born men and male animals. He accepted one Levite man as a redemption for one first-born man. The census showed that first-born men outnumbered Levite men by 273, so Jehovah instructed the first-born men to pay 5 silver shekels to redeem each excess first-born man. Moses collected the money, and it amounted to 1,365 shekels. He gave the redemption
money to Aaron and his sons as Jehovah had commanded (Num. 3:40-51). Soon afterward Moses and the whole congregation formally set apart the Levites to serve at The Tabernacle (8:14-19).

Another practice that was closely related to firstlings was first-fruits. The word translated “firstlings” was very similar to the word translated “first-fruits.” First-fruits referred to the first portion of a crop to ripen, and they also belonged to Jehovah in recognition of His ownership of the land. Like first-born animals, Jehovah assigned first-fruits to His priests for their support. They were the first and best of every crop, like first-born males were the first and best of a man’s children and animals. A man was to give first-fruits from every one of his harvests. He was to give his first-born son once in his lifetime, and he was to give first-born animals once in the lifetime of everyone of his female animals. Giving both firstlings and first-fruits to Jehovah recognized that He gave life and the ability to reproduce to humans, plants, and animals (see comments on Lev. 2:14 in MESSAGE 1, and on Lev. 23:10-14,16b-18 in MESSAGE 31; see also Deut. 26:1-11).

In this MESSAGE Jehovah assumed the Israelites already understood that firstlings belonged to Him and informed them they could not hallow them by vowing them, because they already belonged to Him.

Verse 27. And if the livestock [is] unclean, then he shall redeem [it] at your evaluation, and he shall add its fifth to it; and if it is not kinsman-redeemed, then it may be sold at your evaluation.

And if the livestock [is] unclean, then he shall redeem [it] at your evaluation, and he shall add its fifth to it. This verse gives instructions concerning what to do with a firstling that ordinarily could be offered as a slaughter-offering but that was unsuitable because it was unclean. It says such an animal was to be redeemed by a money payment according to an evaluation of its worth plus one-fifth more. Comparing this verse with verses 14-15 above indicates the evaluation was to be made by a priest. It has already been noted above that later Jehovah gave the Israelites a standard by which the priest could calculate the value of the firstling.

For sure, every condemned thing that a man must condemn to Jehovah of all that he has, of a man or livestock or of his inherited field may not be sold, and it may not be kinsman-redeemed. It [is] a holiness of holinesses to Jehovah.

29 Every condemned thing among men that must be condemned may not be redeemed. It must be put to death.

For sure, every condemned thing that a man must condemn to Jehovah. The financial obligation described in these verses is strongly emphasized by beginning the instructions with a Hebrew word that means “For sure.” The Israelites were to give special attention to these instructions and to carry them out strictly. The commandment concerned persons or objects that were condemned in that Jehovah claimed them because they were unfit for human use. They were to be killed or destroyed or in some instances used by Jehovah by being placed in His storehouse (see comments below). The offense that would cause a person or an object to be condemned was that it was committed to a false god or was being used in the service of a false god. No sin could be more grievous or more deserving of bringing destruction on itself.

The principle involved is described by the Hebrew word that is translated “condemned” in this writing. The principle could be much more easily understood by English readers if translators had found a way to translate the Hebrew word more consistently, or if even one translation had found a way to translate the term consistently in its own
version. The array of various terms that have been used by translators is actually breathtaking.2 Oddly enough, none of the translations uses even once the one rendering that best expresses the idea of the word and that can be used consistently in translating all of its occurrence. That translation is, “condemned thing.” “Condemned thing” can apply equally to a person condemned to death and to property confiscated for use by Jehovah, like property can be condemned by law today and seized for non-payment of debt or for gross neglect by its owner.

The principle involved in “condemned things” was that, when a man rejected Jehovah by worshiping other gods, he lost his right to everything that Jehovah had given him and even his right to continue living. That principle was first stated in Exodus 22:20, (22:19 in the Hebrew text), when Moses was on the mountain soon after God had spoken the Ten Commandment and was then speaking to Moses His first list of civil laws that were to govern Israel’s life. That verse says, “When someone offers a slaughter-offering to a god other than Jehovah only, he must be condemned.” Afterward, Jehovah developed and explained that principle as follows: (1) The Canaanites were condemned because they had adopted a way of life that was totally devoted to false and depraved gods. All seven Canaanite nations were condemned because of their repulsive religions. Therefore, all of the Canaanite people and their animals were to be killed and their possessions destroyed, except that their silver and gold treasures were to be given to Jehovah and placed in His storehouse (Deut. 7:1-5; 20:16-18; Josh. 6:17-19). The only exception was that, if a person or group among them would repent and turn to Jehovah in faith and obedience, they could be spared and even accepted among the Israelites as one of them (Josh. 6:17b; Matt. 1:5a).

(2) Other foreign nations were condemned when they fought against Israel. The men among them were to be killed with the sword, while their women, children, animals, and inanimate possessions were to be given to the Israelite people (Deut. 20:10-15).

(3) An Israelite city was condemned when it turned to the worship of other gods. All of its people and animals were to be killed with the sword, and all of their possessions were to be burned. The city was not to be rebuilt (Deut. 13:12-18). (4) An individual Israelite was condemned when he committed a “sin of high hand,” which was a sin caused not by weakness but by rejecting Jehovah’s authority (see Introduction MESSAGE 24 and comments on Lev. 20:1-17 in MESSAGE 24). By rebelling against Jehovah, he committed the same sin as the Canaanites, and he deserved the same punishment. He was to be executed by stoning and his body burned. His animals were to be killed and all his possessions destroyed (Lev. 27:28-29; Deut. 13:5-11; Josh. 7:1,10-26).

2 Though the word occurs only 25 times in the whole Old Testament, KJV translates it in 9 different ways: “devoted thing,” “devoted,” “cursed thing,” “accursed thing,” “curse,” “dedicated thing,” “thing which should have been utterly destroyed,” and “were accursed.” ASV translates it in 5 different ways; SGV, NWV, JB in 8; RSV 11; NASB 12; LV 15; MV 16; ABV, DV 17; NEV 18. Examples of the dizzying array of translations used, in addition to those used by KJV, are: “thing devoted to destruction,” “thing doomed to destruction,” “thing for destruction,” “thing to be utterly destroyed,” “destruction,” “thing under doom,” “thing doomed for judgment,” “thing doomed for destruction,” “doomed thing,” “doomed spoil,” “doom,” “thing banned,” “thing under the ban,” “thing forbidden under the ban,” “thing on which the ban is laid,” “goods subject to the ban,” “sacred ban,” “solemn ban,” “ban,” “forbidden thing,” “proscribed thing,” “defiled thing,” “one guilty of wickedness,” “one sentenced by the courts to die,” “disaster,” “anathema,” “sin,” “lost,” “booty,” “dedicated thing,” “thing dedicated by a solemn vow,” “thing given by vow,” “vowed thing,” “consecrated thing,” “thing set apart,” “thing which a man devotes to the LORD irredeemably.”

of all that he has, of a man or livestock or of his inherited field. A man was responsible to condemn and destroy anything for which he was responsible if it became contaminated by being used for a false god. That responsibility included a slave, an animal, or even a field he had inherited.

may not be sold, and it may not be kinsman-redeemed. He could not save the person or property from condemnation by any means. He could not sell it to someone who did not believe in Jehovah and thus try to salvage some value from it. Also, neither he nor a kinsman could redeem it. No redemption was available for a person or his possessions if He rejected Jehovah and served another god.
It is a holiness of holinesses to Jehovah. “A holiness of holinesses” can also be translated “a most holy thing.” It means a person or object that belonged to Jehovah in the most absolute way (see comments on Lev. 2:3 in MESSAGE 1 under the heading [It is] a holiness of holinesses). A condemned person or object was to become a possession of Jehovah, so Jehovah could deal with Him according to His justice. Usually a holy person or object belonged to Jehovah to be used in His service. Condemned persons and objects were to belong to Jehovah to be destroyed. They were not holy because they were set apart to Jehovah to honor Him. They were set apart to Jehovah to be destroyed.

Every condemned thing among men that must be condemned may not be redeemed. It must be put to death. Jehovah emphasized again that any person or object that was committed to a false god could not be redeemed. That person was to be killed and his possessions destroyed. Other Scriptures show that exceptions to that rule were possible. All the Israelites worshiped a Golden Calf while still at Sinai and were condemned to death and destruction. Moses agonized in an effort to find a way to restore them to God. Everything he tried failed until God revealed to Him that they could be restored by only one way, which was through His grace (Ex. 34:5-6). Hobab, Caleb, Rahab, Ruth, and the Gittites who followed David all were examples of people who had been followers of false gods but who accepted Jehovah and were accepted among the Israelites. They received spiritual redemption, not by any offering, form, or ceremony but by the grace of God. This verse means no redemption was possible through the forms and ceremonies of Israel, but redemption is always available to any person who will accept the grace of God.

D. Tithes (27:30-33)

Verse 30. And all the tithe of the land, from the seed of the land or from the fruit of the trees is Jehovah’s. It is a holiness to Jehovah.

And all the tithe of the land, from the seed of the land or from the fruit of the trees is Jehovah’s. A fourth economic responsibility that the Israelites owed to Jehovah was the payment of tithes. This passage contains the first mention of tithing in the MESSAGES given at Sinai, but both Abraham (Gen. 14:20) and Jacob (Gen. 28:22) paid tithes long before the Israelites went to Egypt. Obviously tithing was an ancient practice among Jehovah worshipers. The word translated “tithe” means “a tenth.” It was not the word regularly used for the fraction “one tenth,” but it was built on the same root as that fraction. It is a special word that means the tenth part of a person’s increase that belongs to Jehovah. In Scripture, it is used only twice to refer to a tenth other than the tithe that belongs to Jehovah (Exe. 45:11,14). The English word “tithe” has exactly the same meaning.

The principle involved in tithing was that the Israelites owed Jehovah a tenth of all their increase for the privilege of using Jehovah’s land to gain that increase. In a later MESSAGE recorded in Num. 18:21-32, Jehovah clarified the practice of that principle in Israel by specifying that the tithe was to be given for the support of the Levites, while a tithe of the tithe was to go to the priests for their support. In Deut. 12:5-6,11,17-19; 14:22-29; 26:12-15 further instructions were given concerning the method to be followed in practicing tithing when the Israelites would be settled in the Land and would live far away from The Tabernacle.

This verse states that tithing applied to everything that grew in the field, whether it came from seeds planted year by year or from trees that produced for many years.

It is a holiness to Jehovah. A “holiness” was a person or object that was set apart to belong to Jehovah to be used according to His directions (see comments on v. 28 above). In Israel, tithes were set apart to be used for the support of the Levites and the priests.

Verse 31. And if a man would kinsman-redeem some of his tithe, he must add to it its fifth.

If a man should fail to pay his tithe and a kinsman wanted to redeem it by paying it for him, the kinsman was to add one-fifth more than its value. That provision would discourage a man from using his tithe for himself and then having to
depend on a kinsman to fulfill the obligation for him. It also provided a penalty for failing to pay tithes, because the tithe was a debt to God more sacred than a debt owed to any man.

Verses 32. And every tithe of a herd or a flock—the tithe of every one that passes under the rod—must be holy to Jehovah.

33, He must not examine whether [it is] good or bad, and he must not exchange it. And if he tries to exchange it, then it and the exchanged [animal] must be holy. It must not be kinsman-redeemed.

Tithing applied to livestock as well as to crops. “Every one that passes under the rod” seems to refer to a method by which a shepherd determined how many new calves or sheep or goats had been born into his herd or flock at foaling time (see Jer. 33:13). The young animals would be made to pass through a shute or a confined space, and the shepherd would touch them with his rod or hand and count each one. As he did so, he was to mark every tenth one, and those animals were to be holy to Jehovah, which means it was to be set apart to belong to Jehovah. Those marked were to be his tithe from his new-born livestock.

The herdsman was not to question whether one of the marked animals was healthy, strong, or large or whether it was sickly, weak, or scrawny, lest he be tempted to give the weak animals to Jehovah and keep the strong ones for himself. He was to set aside every tenth animal just as they passed through. He also was not to try to exchange a valuable animal for a less valuable one. If he made such an attempt, both animals were to be holy and a part of his tithe.

Also no kinsman was to have the right to buy one of the tithed animals and thus redeem it from being included in the herdsman’s tithe.

On the plains of Moab shortly before Moses’ death, he gave the Israelites further instructions about tithing when they would come into their Land and would live far away from The Tabernacle (Deut. 14:22-29). They were to set aside their tithe until they attended a Feast at The Tabernacle, and then they were to eat a portion of it in the courtyard of The Tabernacle. All of it that they were not able to eat was to be given to the Levites and the priests for their support. If they were not able to transport all the tithe of their crops and animals to The Tabernacle, they were to sell it and buy food for their family to enjoy in the courtyard when they went to a Feast time. Any money left over was to go to the Levites and the priests. However, every third year, instead of taking the tithe to The Tabernacle, it was to be set apart in a storage place in their village and used to feed sojourners, orphans, and widows as they had need. Many have interpreted Moses’ instructions to mean that the Israelites were to hallow to Jehovah three different tithes, totaling 30% of their incomes. That conclusion is unnecessary. It is better to understand that Moses was giving details of how the Israelites were to handle giving their one tithe to Jehovah.

Summary Note (27:34)

Verse 34. These are the commandments that Jehovah commanded Moses for the sons of Israel at Mount Sinai.

This verse is a note that Moses added when he recorded what Jehovah had spoken to him. It summarized the MESSAGE recorded in Leviticus 27, just as Leviticus 26:46 summarized the MESSAGE recorded in Leviticus 25-26. The note does not mean that these commandments were the only commandments Jehovah gave at Sinai but that they were the very commandments He gave. The statement is a flat contradiction of the theories that hold that the teachings of this MESSAGE and others in the Book of Leviticus were produced by a long process of development over many years and even centuries. It is a declaration that Jehovah actually spoke those commandments to Moses for the Israelites to live by (see comments on Lev. 26:46 in MESSAGE 37).

Concerning Moses’ statement that these commandments were spoken to him “at mount Sinai,” see comments on Leviticus 7:37-38 in SUMMARY NOTE ON FIRE-OFFERINGS under the heading Critical Note and on Leviticus 25:1; 26:46 in MESSAGE 37.
Application

Vows and tithes were ancient practices, anti-dating Sinai by many years. They also post-date Sinai and continue in effect today. They remain valid principles for servants of Jehovah, even since the coming of Christ. Vows are voluntary pledges of what a person commits to give to God out of love and gratitude. Tithes are sacred obligations or debts owned to God for His generous watch care and provisions over us. Some Christians object to making pledges of what they plan to give to God through their church, but the Scriptures do not justify those objections. God puts His approval on making vows and firmly insists that once they are made they are sacred obligations to be faithfully carried out, unless unforeseen circumstances make it impossible. Gratitude to God for His gifts and blessings will lead a Christian to give to Him both the tithes he owes and the voluntary pledges he makes out of love.

First-fruits and firstlings were practices begun at Sinai and were special requirements Jehovah made of the Israelites because of His liberating them from Egypt and giving them some of His land to live on. Though the practice of setting aside for God the first gathering of every harvest or the first offspring of every herd or flock is not required of Christians, the principle of first-fruits is still a valid one. God deserves the first and best of everything that belongs to a Christian, because all that we are and have comes from Him. As Lord of our lives, He desires to be first and foremost in our lives. Also we should learn from first-fruits that the first tithe of our incomes belongs to God. We should not pay our tithes after we have taken care of our other bills and needs. God’s tithe should come first, and then He will help us meet all our other bills and needs.

Condemnation of a person’s life and property for rejecting Jehovah is not a practice to be carried out by a nation, a church, or an individual today. In Europe during the Middle Ages, some nations and churches sought to condemn people to torture and death for rejecting their concept of Christianity. It was a monstrous violation of the principle of freedom of conscience and of the voluntary nature of genuine faith. It also was a miserable failure. Some other religions today seek to visit violent death on those they consider to be infidels. Their doctrine is false, and their practices criminal. Only ancient Israel was ever authorized to observe condemnations, because they held a special relationship to God by virtue of being a nation pledged to a covenant to be God’s special chosen people from all the people of the earth. However, condemnation for rejecting Jehovah is a basic principle of the kingdom of God. It is commanded and executed by God Himself and by Him alone. All people receive our lives and possessions from Jehovah. When we reject Jehovah, the one true God, we eventually will lose our lives and our possessions in hell, which is the second death. Also condemnation of those who reject Jehovah God does have a counterpart in the Christian church, in that those who reject Christ or His way of life should be excluded from the church fellowship and delivered “unto Satan for the destruction of the flesh, that the spirit may be saved in the day of the Lord Jesus” (I Cor. 5:5). Failure to practice church discipline has caused and is causing great grief in churches and denominations today.

The lives and possessions of all people are gifts from God. Therefore, we owe Him our lives and should give them to Him in faith and love. We also owe Him a tithe of our incomes and should be glad to give Him freewill offerings out of our abundance in gratitude for His gifts. The payment to God of a tithe of our incomes should be considered to be a debt more important than any debt we owe to any human person. Giving additional freewill gifts to God’s work as we are able should be considered to be an honor and a privilege. To fail to give tithes and offerings to the Lord is a greater dishonesty than failing to pay our debts to people and businesses.