

The Assyrians are coming

No one has stopped them yet.

The Assyrian empire stretched from the Persian Gulf in the southeast,
to the Black Sea in the north,
and to the Mediterranean in the west,
and now reached to the very borders of Judah,
just a few miles from Jerusalem.

Just to give you a feel for the size difference,

the Assyrian empire was roughly the size of all the “Big Ten”
university states put together.

Judah is the size of St. Joe and LaPorte counties together.

Maybe with the addition of some folks from the northern tribes,
we should throw Berrien county Michigan into the mix!

Yeah, that’s going to make a difference!

The Assyrians have the resources of Ninevah and Babylon and Damascus and...

(perhaps it would communicate better to say,

“Chicago and Detroit, and Minneapolis and Pittsburgh, and Cleveland and Columbus...”
but hey, we got Niles!

As we’ve seen over the last couple weeks,

Hezekiah is convinced that the only way to save his people from the Assyrians
is to reform Jerusalem’s worship!

But of course, he doesn’t stop there!

Reformation always *starts* with worship – but then it covers everything else as well!

Introduction: A Faithful People (v1)

31 Now when all this was finished, all Israel who were present went out to the cities of Judah and broke in pieces the pillars and cut down the Asherim and broke down the high places and the altars throughout all Judah and Benjamin, and in Ephraim and Manasseh, until they had destroyed them all. Then all the people of Israel returned to their cities, every man to his possession.

In the past, we have heard about how a good *king* destroys high places, pillars, and Asherim.

Now we hear that *all Israel* broke down pillars, Asherim, and high places.

For once, we have a faithful generation that seeks the LORD with a whole heart!

1. They Gave Themselves to the Law of the LORD: the Financial Reformation of Israel (v2-10)

a. Reforming the Priests (v2)

² *And Hezekiah appointed the divisions of the priests and of the Levites, division by division,*

each according to his service, the priests and the Levites, for burnt offerings and peace offerings, to minister in the gates of the camp of the LORD and to give thanks and praise.

The Chronicler focuses on how Hezekiah is like David and Solomon.
Just as David had organized the priests in 1 Chronicles 23-26,
so now Hezekiah organizes the priests once again.

But the main bulk of verses 2-10 is about the financial reforms that Hezekiah made.

b. The Contribution of the King and the Portions of the People (v3-4)

³ *The contribution of the king from his own possessions was for the burnt offerings: the burnt offerings of morning and evening, and the burnt offerings for the Sabbaths, the new moons, and the appointed feasts, as it is written in the Law of the LORD.* ⁴ *And he commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites, that they might give themselves to the Law of the LORD.*

Verse 3 says that Hezekiah made contribution from his own possessions
for the burnt offerings of morning and evening,
the burnt offerings for the Sabbaths, the new moons, and the appointed feasts,
as it is written in the Law of the LORD.

Now, if you go back to Numbers 28-29 – the passage that specifies these offerings,
you will find no hint that this is the *king's* responsibility
(no doubt because there was no king in Moses' day!).

Numbers 7 tells us that the various tribal leaders provided the offerings
for the consecration of the tabernacle in Moses's day.

There is no reason why the king was required to provide these offerings.
Rather, the Chronicler wants us to see
that Hezekiah was so committed to the worship of God
that he would guarantee provision for all the regular offerings.

Now you might say that Hezekiah has violated one of the basic principles of fund raising.
If one person gives *everything*, then that does not provide incentive for anyone else!

But then comes verse 4.
Hezekiah sees his gift as an example to the rest of the congregation.
Having exemplified sacrificial giving himself,
he calls the people to imitate him.

He will provide all the special offerings.
But he calls them to provide the regular provision for the priests and Levites,
so that they can devote themselves to the Law of the LORD
(in other words, their duties as commanded by the law).

This is the principle behind what the elders did last year.

When we called Pastor Jon to LaPorte,
we realized that we couldn't afford it (based on our regular giving),
so the elders committed to a significant increase in our own giving,
and then we asked you that if you were willing to call him,
that you increase your giving as well.

I have been impressed with your response.
You have provided both for Pastor Jon and myself –
so that we might give ourselves to the Word and prayer (cf v4).

c. The Firstfruits and the Tithe (v5-7)

⁵ As soon as the command was spread abroad, the people of Israel gave in abundance the firstfruits of grain, wine, oil, honey, and of all the produce of the field. And they brought in abundantly the tithe of everything. ⁶ And the people of Israel and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep, and the tithe of the dedicated things that had been dedicated to the LORD their God, and laid them in heaps. ⁷ In the third month they began to pile up the heaps, and finished them in the seventh month.

You see the same generous response in Hezekiah's day.

Verse 5 speaks of how the people gave the firstfruits and the tithe.

The firstfruits was brought in the third month (at the feast of Pentecost).

The tithe was brought in the seventh month (at the feast of Booths).

Nowadays people often forget the distinction.

Sometimes people today seem to think that 10% is some sort of magic number.

I once had someone tell me that they had always been told that if you give 10%,
then God will be happy with you!

But when you look at the biblical teaching on giving,
you discover a more complicated picture.

1) Firstfruits

Every year, at the feast of Pentecost,

you were to bring a freewill offering of the first of your produce.

The amount is not specified—only that you shall give

“as the Lord your God shall bless you.” (Deuteronomy 16:10)

In addition, the firstborn of every clean animal was to be brought as a sacrifice,

as well as a sacrifice for every firstborn child (Ex. 13)

In these offerings, the priest would receive a portion,

but the worshiper would partake of most of it

(though always called upon to remember the Levite,

the sojourner, and widows and orphans)

The point of the firstfruits is to remind Israel that God is the giver of the harvest,
and he deserves the first portion of all that we have.

2) Tithe

At the end of the harvest, at the feast of Tabernacles,

you were to bring a tenth of the final harvest (Dt 14; 16).
But only in the third year was the whole tithe was given to the Levites and the poor.
The tithe was to remind Israel that the whole harvest belongs to God,
and that he is their sovereign Lord.
The tithe goes back to Abraham and Melchizedek (Genesis 14).
By blessing Abraham,
Melchizedek claimed to be Abraham's superior
(for as Hebrews 7:7 says
"it is beyond dispute that the inferior is blessed by the superior")
And by giving Melchizedek a tithe,
Abraham acknowledged Melchizedek as his superior.
The tithe, therefore, is the response of the vassal to his lord.
Since God has blessed his people,
therefore the people of God bring their tithes and offerings to their king.

3) Other Offerings

In addition, various sin and trespass offerings would be brought in the case of serious sin.
Peace offerings and freewill offerings would be offered as well at various times.
Add all this up and the faithful Israelite would probably use at least 15% of his produce
in the worship and service of God.

4) Gleanings

But in addition, the Israelites were not allowed to fully harvest their crops!
They were forbidden to glean,
but were commanded to leave the gleanings for the poor.
(Another significant part of the harvest)

So the faithful Israelite might devote as much as a quarter of his produce to the worship of God,
and care for the poor.

So you can imagine that I am not very impressed with the argument
that says that Christians should simply tithe!

We have received every spiritual blessing in the heavenly places.
We have received the fulfillment of the promises made to Israel,
and we only give 10%?

But there's another factor that creates additional complication!

Because the firstfruits, the tithe, and all the offerings of Israel, were *household* offerings.
If you were a servant or a day laborer,
your tithes and offerings would be given by your master.

If you are not a landowner, then neither firstfruits nor tithes would apply to you!

This practice of household tithing was taken up by the medieval church,
which more or less tried to reproduce the Old Testament system.

Nobody “tithed” on *cash*.

Cash is just agricultural produce that has been transformed into gold (or paper).
All *real* wealth came from the land.

The practice of voluntary tithing is only about 150 years old.

In the mid-19th century the church was wrestling with how to conduct her finances.
For centuries in Europe there had been a “tithe” of sorts that was essentially a property tax,
but in America that system didn’t last very long after the American Revolution.

The church tried different methods of finance:

the first was subscription,

where people subscribed a certain amount of wood, produce, or whisky;
but if the harvest was poor, then the pastor might not get paid!

So then they tried pew rents—where you would rent your pew for an annual fee;
but that smacked of elitism—since only the wealthy could afford the best seats.

Finally the church combined the principle of firstfruits with the principle of the tithe,
along with Paul’s comment about collections on the first day of the week,
and developed the principle of “systematic benevolence.”

Only in the 1860s did people cautiously start to talk about tithing.

(Only the Mormons tithed prior to 1860—
and most Presbyterians mocked them for doing it)

One reason for this is that the apostles do not refer to “tithing” in the New Testament.

The economic world of first century Rome was a different place than ancient Israel.
But the apostles *insist* that the same principles apply to the church as to Israel.

Paul says in 1 Cor. 9:13-14

“Do you not know that those who are employed in the temple service
get their food from the temple,

and those who serve at the altar share in the sacrificial offerings?

In the same way, the Lord commanded that those who proclaim the gospel
should get their living by the gospel.”

The offerings of Israel were to provide sustenance for the priests and Levites
(as our passage tonight demonstrates).

The offerings of the church should provide sustenance for the ministers.

Likewise, the church is to care for the poor and needy:

1 Cor. 16:1-2 says “Now concerning the collection for the saints:
as I directed the churches of Galatia, so you also are to do.

On the first day of every week, each of you is to put something aside
and store it up as he may prosper,
so that there will be no collecting when I come.”

In addition to the offerings for the maintenance of the gospel ministry,

there should also be offerings for the poor and needy.
This is why we distinguish between the regular offering
(which goes for the support of pastors, and the general expenses of the church),
and the diaconal offering, which is devoted to the care of the poor.

In the NT, Paul directs the church at Corinth
to take a special offering for those in need in Jerusalem,
above and beyond what he expects them to contribute regularly
for the support of their pastors.

People sometimes ask questions about how to tithe:
do I tithe before taxes or after taxes?
If you are focused on giving 10%,
then your focus is in the wrong place.
If God had wanted Israel to focus on a certain percentage,
then he wouldn't have commanded so many ways of giving.

And he certainly wouldn't have told them to partake of their own gifts!

But I would suggest that you should make it your goal to use a quarter of your income
in the direct service of God.

If we consider all the biblical material, then this is a complex thing:

1) obviously your offerings given in worship are included.
Neither the OT nor the NT gives a percentage of your income
that should be given specifically for the maintenance of the gospel.
But both the OT and the NT declare that the laborer is worthy of his hire,
so you should make sure that you give enough to provide for your pastor.
But these offerings are not merely for the pastor and the church building;
they also go for the spread of the gospel throughout the world.
Paul mentions gifts from Philippi in Philippians 4,
suggesting that churches should support missionaries.

2) Part of your tax money is included in this
(since our culture has chosen to have the state care for the poor).
Every society has done this.
So when you pay your taxes,
consider that portion that goes to the poor as a diaconal gift,
and pray that God will use it for the good of those in need.
And perhaps some of you should seek government jobs—
especially in the social services —
so that those funds are spent wisely and well!

3) money you spend on hospitality, fellowship meals, going to the zoo together,
or whatever you do together with the saints.
The tithe was to be eaten together with the whole people of God,
including the Levites and the poor.

When you spend money on fellowship with the saints,
you are tithing to God.
“Spend the money on whatever you desire—oxen or sheep or wine or strong drink,
whatever your appetite craves!” (Dt 14:26)

When you start to think this way –
when you start to think in terms of the whole picture –
then the point really is, how am I using all the resources God has given me
in his service.

d. The Result: Heaps (v8-10)

⁸ When Hezekiah and the princes came and saw the heaps, they blessed the LORD and his people Israel. ⁹ And Hezekiah questioned the priests and the Levites about the heaps. ¹⁰ Azariah the chief priest, who was of the house of Zadok, answered him, “Since they began to bring the contributions into the house of the LORD, we have eaten and had enough and have plenty left, for the LORD has blessed his people, so that we have this large amount left.”

And you see the result in the heaps reported in verses 8-10.

And notice the response!

First Hezekiah and the princes bless the LORD and his people!
Hezekiah recognizes immediately that this response of the people
is because of God’s faithfulness and provision for them.
And so he blesses the LORD.
But he also blesses the people of Israel,
because they are acting like God’s people!
Not only have they purified the worship of God,
but they have also been dedicated themselves and their gifts
to the service of the LORD.

But then Hezekiah asks the priests and Levites about the heaps.

And Zadok replied that God had blessed the people,
and so now the people have provided more than the priests needed.

David had said back in 1 Chronicles 29:14-18,

“But who am I, and what is my people, that we should be able thus to offer willingly?
For all things come from you, and of your own have we given you.
For we are strangers before you and sojourners, as all our fathers were.
Our days on the earth are like a shadow, and there is no abiding.
O LORD our God, all this abundance that we have provided
for building you a house for your holy name
comes from your hand and is all your own.
I know, my God, that you test the heart and have pleasure in uprightness.
In the uprightness of my heart I have freely offered all these things,
and now I have seen your people, who are present here,
offering freely and joyously to you.
O LORD, the God of Abraham, Isaac, and Israel, our fathers,

keep forever such purposes and thoughts in the hearts of your people,
and direct their hearts toward you.”

Now, in Hezekiah,

David’s prayer once again comes true!

2. Seeking God with All His Heart: the Administrative Reformation of the Temple (v11-21)

Of course, now we have all these heaps!

We have all this wealth pouring into the temple.

What are we going to do with it?

a. The Officers in Charge of the Contributions (v11-16)

¹¹ Then Hezekiah commanded them to prepare chambers in the house of the LORD, and they prepared them. ¹² And they faithfully brought in the contributions, the tithes, and the dedicated things. The chief officer in charge of them was Conaniah the Levite, with Shimei his brother as second, ¹³ while Jehiel, Azariah, Nahath, Asahel, Jerimoth, Jozabad, Eliel, Ismachiah, Mahath, and Benaiah were overseers assisting Conaniah and Shimei his brother, by the appointment of Hezekiah the king and Azariah the chief officer of the house of God. ¹⁴ And Kore the son of Imnah the Levite, keeper of the east gate, was over the freewill offerings to God, to apportion the contribution reserved for the LORD and the most holy offerings. ¹⁵ Eden, Miniamin, Jeshua, Shemaiah, Amariah, and Shecaniah were faithfully assisting him in the cities of the priests, to distribute the portions to their brothers, old and young alike, by divisions, ¹⁶ except those enrolled by genealogy, males from three years old and upward—all who entered the house of the LORD as the duty of each day required—for their service according to their offices, by their divisions.

Verses 11-16 explain how Hezekiah set up the officers in charge of the contributions.

There are the “contributions, the tithes, and the dedicated things” (v12).

Then there are the freewill offerings, the contribution reserved for the LORD,
and the most holy offerings (v14).

The latter category were reserved for the priests,
while the former could also be eaten by the Levites.

But the point of verses 11-16 is that the “heaps” of provision were such
that they needed a whole structure for oversight and distribution.

(What this also suggests is that the priests had been largely neglected
before the time of Hezekiah)

The reference to three-year olds in verse 16 has been puzzling to many.

It’s hard to imagine three-year olds

“entering the house of the LORD as the duty of each day required,”
something limited to thirty-year olds in the Law.

So many have suggested that this is a copyist's error.
But maybe they started their sons young as apprentices!

Verses 17-19 then concludes the priestly arrangements.

b. The Structure of the Priestly Divisions (v17-19)

¹⁷ The enrollment of the priests was according to their fathers' houses; that of the Levites from twenty years old and upward was according to their offices, by their divisions. ¹⁸ They were enrolled with all their little children, their wives, their sons, and their daughters, the whole assembly, for they were faithful in keeping themselves holy. ¹⁹ And for the sons of Aaron, the priests, who were in the fields of common land belonging to their cities, there were men in the several cities who were designated by name to distribute portions to every male among the priests and to everyone among the Levites who was enrolled.

Notice the emphasis on the proper order and arranging of the priests and Levites.

When the heart is right with God,
then the outward arrangements will also follow.
When everyone is pursuing their own agendas,
then the outward arrangements are a crushing burden –
because they are getting in the way of what *we want!*

I want you to see that most of Hezekiah's arrangements are not spelled out in the Law of Moses.
Rather, Hezekiah's arrangements are set up in order to facilitate what is really important.

Hezekiah's setup seems to have worked well in his day.

But we should distinguish between "thus saith the LORD"
and "thus saith Hezekiah."
In church order, as well as in worship,
we need to distinguish between the central things that *God* commands,
and the circumstantial details that God leaves to the church.

In worship, we saw that God commands the word, sacraments, and prayer.

Some regulations (even Mosaic regulations) were incidental to the elements of worship,
and therefore could be set aside without compromising the worship of God.

Likewise, here, we see that church order also has certain core essentials:

in the OT, those included the distinction between priest and Levite,
and the necessity of firstfruits and tithes.

But those core essentials could be applied and managed in different ways at different times.

The various systems of church finance that I mentioned earlier were all acceptable.

(I still struggle with pew rents – paying for the "good seats" in church
sounds too much like telling the poor man, "go sit over there"!)

Likewise, there are many different ways you can set up "committees" or "teams"
in order to get things done around the church.

Notice how the Chronicler puts this in his conclusion to this chapter (read):

c. Conclusion: In All He Did, He Prospered (v20-21)

²⁰ Thus Hezekiah did throughout all Judah, and he did what was good and right and faithful before the LORD his God. ²¹ And every work that he undertook in the service of the house of God and in accordance with the law and the commandments, seeking his God, he did with all his heart, and prospered.

Every thing he did was “in accordance with the law and the commandments.”

Even when he permitted unclean people to partake of the Passover,
he did so “in accordance with the law and the commandments.”

In other words, Hezekiah understood the point of the law and the commandments,
and so he knew how to apply and interpret them in a way
that would most glorify God and enjoy him forever.

Love of God and neighbor was exhibited in everything that Hezekiah did.

“he did what was good and right and faithful before the LORD his God...
seeking his God, he did with all his heart, and prospered.”

Nowadays we seem to be divided between two horrible misunderstandings of this:

one says that acting according to the law and the commandments means
strict and precise observance of every jot and tittle;

the other says that following the spirit of the law means
that you can ignore the letter of the law entirely!

Hezekiah understood that when you seek God with all your heart,
then your conduct will be directed by the law and the commandments,
which means that you will apply the law and the commandments with wisdom
to every situation you face.

Just look at Hezekiah’s reformation:

in spite of his “tweaking” the Mosaic directions,
what do you see happening?

You see the people of God rejoicing and celebrating God’s victory in the Passover –
like they haven’t done in 250 years – since the days of Solomon.

You see the people of God generously and gladly giving their tithes and firstfruits
for the support of the temple – like they haven’t done for generations.

So, as the Assyrians loom in the background,
Hezekiah and the people of Israel are giving scads of money to the priests and Levites.

As the greatest military threat in Israel’s history approaches,
Hezekiah is more concerned with provisioning the priests,
than with provisioning the army.

You might be tempted to say that Hezekiah is the looniest king in history!
If he has all this wealth,
 why not use it to protect his people!

But that is precisely what Hezekiah is doing!

We saw David's prayer earlier.

Now remember Solomon's prayer at the dedication of the temple:

 "And listen to the pleas of your servant [the king] and of your people Israel,
 when they pray toward this place.

 And listen from heaven your dwelling place, and when you hear, forgive." (6:21)

Hezekiah cannot defeat the Assyrians!

No nation – no city – has ever withstood the Assyrians.

But God has promised.

And God is faithful!

And so Hezekiah and all Israel cleanse the temple, renew their worship,
 and devote themselves and their wealth to the service of God and to his praise.