

Loving Christ in All of Life
Week 13 - Taxation & Eminent Domain
Matthew 22:15-22, Deuteronomy 10:12-14

- **Eminent Domain** - the notion that the state holds ultimate authority of all property
 - Follows from the pagan idea that the state is divine/representative of god
 - All land/property belongs to the state; people may use it only by permission of the state
 - The state may appropriate or confiscate land at will
 - Scripture is consistently opposed to this - Yahweh alone is sovereign (Deut. 10:14, Ps. 24:1)
 - Demonstrated sovereignty over Pharaoh and Egypt (Ex. 9:26)
 - Asserts His authority by giving Canaan to His people to inherit (Josh. 1:2-4)
 - Showed Nebuchadnezzar that the kingdoms of the earth are His and He gives them to whom He wills (Dan. 4:17, 35)
 - Jesus is the heir of all who has total authority - allows His people to share in His inheritance (Matt. 5:5, Rom. 8:17); gives His kingdom to whom He will (Matt. 21:43)
 - Ezk. 46:18 - condemns state confiscation of property
 - 1 Ki. 21:1-24 - judgment that follows attempt to exercise eminent domain (compare 2 Sam. 24:18-25)
- Primary institution to which God has given dominion over wealth/property is the family (Gen. 1:28)
 - Num. 27:1-11 - God faithfully maintains family ownership of property
 - Deut. 17:16-17, 1 Sam. 8:11-18 - warnings against state accumulating and appropriating family property
- The state is given authority to collect a poll tax from each citizen - Ex. 30:12-16
 - Provided the protective “covering” from the state under God
 - The tithe was to fund priestly ministry and many social institutions
 - As a matter of civil obedience, Christians are required to pay taxes to legitimate magistrates (Matt. 22:21, Rom. 13:6-7)
 - The state is permitted to take only what God allows, no more
 - Our system is tyrannical
 - Presumes to require far beyond even the tithe (1 Sam. 8:15)
 - Assumes eminent domain in property taxation
- How do Christians respond?
 - Give what God requires no matter what
 - As private persons, we have no authority to refuse to pay taxes
 - Lesser magistrates may lead tax resistance
 - Faithful obedience to God is the greatest resistance to tyranny