years (Deut. xiv. 28, xxvi. 12), which the legislator directs to be stored at home, and spent in feeding the poor. Amos iv. *4,* “ Bring your sacrifices every morning and your tithes every three days ” (not “ years ” as E.V.), hardly implies more than that occasions of sacrifice were three times as frequent as tithe- day, and so alludes to the fact that there were by old usage three annual feasts and one annual lithe. A triennial sacrificial tithe is inconceivable when it is remembered that the tithe is only an extension of the firstfruits. The triennial tithe in Deuter­onomy seems to be rather an innovation necessary in the interests of the poor, when sacrificial feasts were transferred to the central sanctuary, and ceased to benefit the neighbours of the offerer, who, as stated above, had a prescriptive claim to be considered on such occasions (cf. 1 Sam. xxv. 8 sqq.; Neh. viii. 10; Luke xiv. 13).

The priests of the sanctuaries had of old a share in the sacri­ficial feasts,@@1 and among those who are to share in the triennial tithe Deuteronomy includes the Levites, *i.e.* the priests of the local sanctuaries who had lost their old perquisites by the centralization of worship. In Ezekiel as in the Law of Holiness there is no mention of tithes; he proposes to support all public worship from the proceeds of a general tax (xlv. 13) levied by the prince, the old firstfruits being allotted to the priests. In the Persian period the tithe was converted to the use of the Temple (Mal. iii. 8-10). As Malachi speaks in Deuteronomic phrase of the “ whole tithe,” the payment to the Levites (now subordinate ministers of the Temple) was perhaps still only triennial; and if even this was difficult to collect, we may be sure that the minor sacrificial tithe had very nearly disappeared. The indifference complained of in Mal. i. was in great part due to the fundamental changes in the religion of Israel, which made private altar gifts and feasts almost meaning­less. On the other hand, the provision of regular support for the priests and Levites, the ministers of the public ritual, was now all important, and received special attention from Ezra and Nehemiah (Neh. x. 37 sqq., xiii. 10 sqq.). They effected it by enforcing the new law of the priestly code (Num. xviii. 21 sqq.), in which it is formally laid down that the tithe is a tribute paid to the Levites, who in turn pay a tithe of it to the priests. It is doubtful whether the system ever worked. The plain intention of the priestly code is to allow the old tithe of Deuteronomy to drop; but the harmonistic interpretation of the later scribes was to the effect that two tithes were to be paid every year, and a third tithe, for the poor, on every third year (Tob. i. 7 seq.; Jos. *Ant.* iv. 8, § 22). The last change in the system was the appropriation of the Levitical tithe by the priests, which apparently was effected by John Hyrcanus, though a tradition, glaringly inconsistent with Nehemiah, ascribes it to Ezra, alleging that he deprived the Levites because so few of them were willing to return to Palestine (Mishnah, “ Ma'aser Sh. ” v. 15; “ Sota,” **ix. 10,** and Wagenseil’s note).@@2

On the whole subject of Hebrew tithes see further G. F. Moore in *Ency. Bib.* col. 5102; A. S. Peake in Hastings’s *Dict. of the Bible,* iv. 780; and the works on Hebrew antiquities by H. Nowack and I. Benzinger. (A. J. G.)

*Tithes in Law.*

Tithes were generally regarded up to the 17th century as existing *jure divino,* and as having been payable to the sup­port of the Church ever since the earliest days of Christianity.

History, as Selden showed in his learned and exhaustive treatise (*History of Tithes* 1618),does not bear out this view.@@8 In the words of Hallam, “ the slow and gradual manner in which parochial churches became independent appears to be of itself a sufficient answer to those who ascribe a great antiquity to the universal payment of tithes.”@@4

Long before the 8th century payment of tithes was enjoined by ecclesiastical writers and by councils of the Church; but the earliest authentic example of anything like a law of the state enforcing payment appears to occur in the Capitularies of Charlemagne at the end of the 8th or the beginning of the 9th century. Tithes were by that enactment to be applied to the maintenance of the bishop and clergy, the poor,@@5 and the fabric of the Church. In course of time the principle of pay­ment of tithes was extended far beyond its original intention. Thus they became transferable to laymen and saleable like ordinary property, in spite of the injunctions of the third Lateran Council, and they became payable out of sources of income which were not originally tithable. The canon law contains numerous and minute provisions on the subject of tithes. The *Decretum* forbade their alienation to lay proprietors, de­nounced excommunication against those who refused to pay, and based the right of the Church upon scriptural precedents.@@6 The decretals contained provisions as to what was and what was not tithable property, as to those privileged from payment, as to sale or hypothecation to laymen, as to priority over state taxes, &c.@@7 Various questions which arose later were settled by Boniface VIII.@@8 The Council of Trent enjoined due payment of tithes, and excommunicated those who withheld them.@@9

In England the earliest example of legal recognition of tithes is, according to Selden, a decree of a synod in 786.@@10 Other examples before the conquest occur in the *Foedus Ælfredi et Guthruni* and the laws of Athelstan, Edgar and Canute.@@11

A full discussion of their origin and history is to be found in Lord Selborne’s *Ancient Facts and Fictions concerning Churches and Tithes* (1888) ; the *History of the Law of Tithes in England,* by G. Edwardes Jones; and the *Sacred Tenth, Ancient and Modern,* by H. Lansdell (1906). (J. W.)

Tithes in England may be best dealt with in two chronological divisions—tithes under the system existing previously to the Commutation Acts and tithes under the system then introduced.

1. Whether or not, as it is said, before the Council of Lateran in 1180, a man could have given his tithes to any church or monastery that he pleased, at any rate since that time, with the division of dioceses into parishes, they now of common right belong to the church within whose parish they arise, although by prescription they may belong elsewhere. The general rule was said to be that all lands within a parish are subject to tithes, and a layman was not allowed to prescribe generally that his lands were exempt; but he had to show a special exemption, and no length of possession was regarded in law in view of the maxim *nullum tempus occurrit ecclesiae,* although equity did take account of it. The tithes in places extra-parochial, *e.g.* forest lands, belong to the Crown, although by canon law they were to be disposed of by the bishop; but by custom a parson or vicar might be entitled to them. The tithes of tithable cattle pasturing in any waste or common ground, whereof the parish is not certainly known, were made payable to the parson of the parish where the cattle dwell by a statute of Edward VI.

Tithes were classified according to their nature as praedial, or

@@@1 The tithe offered to Yahweh may have originally been consumed —in whole or in representative part—on the altar, but in the rituals preserved to us the offering is symbolical, the deity ceding his tithe to the priest, so that from quite early times the tithe helped to support the priesthood who like the poor had a customary share (guest-right) in the feasts.

@@@2 A cattle tithe is demanded in Lev. xxvii. 32, and spoken of in **2** Chron. xxxi. 6. It is doubtful if this was ever acknowledged in practice. See Kuenen, *Godsdienst,* ii. 269 seq., and Wellhausen, *Prolegomena,* v. I, § 2 (Eng. trans., p. 155 seq.), who argue that the passage in Leviticus is a later addition. The tendency of the Pharisees was to pay tithe on everything, and to make a self-righteous boast of this (Matt, xxiii. 23; Luke xviii. 12). The Mishna (Ma'aseroth i. 1) says “ everything that is eaten and is watched over and grows out of the ground is liable to tithe.”

@@@3 It was his denial of the divine right of tithes that brought down the wrath of the Star Chamber upon the author. He was forced to retract an opinion too liberal for the time. (See Selden.)

@@@4 Hallam, *Middle Ages,* ii. 205.

@@@5 See Dante, *Par.* xii. 93, “ decimas quae sunt pauperum Dei.”

@@@6 Pt. ii. 16, 7.

@@@7 Bk. iii. 30.

*@@@8 Extraυ. Comm.* bk. iii. 7.

@@@9 Sess. xxv. 12.

@@@10 C. viii. § 2.

@@@11 The grant said to have been made by Æthelwulf in 855, to which the general payment of tithes in England has been commonly traced, appears not to rest on satisfactory evidence.