

## The Third Tithe Blessing

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I'm actually going to pick up where Ryan left off. We're going to be talking about the third tithe blessing.

For some context, Ryan referenced the sermonette back in 2023 entitled, “When is the Third Tithe Year?” That message showed that in Israel, the whole nation kept the third tithe year in common. The third tithe was based on the seven-year sabbatical cycle. And because God has preserved knowledge of that seven-year cycle, it is therefore *possible* for the church to also keep the third tithe together. That sermonette was subtitled, “Food for Thought,” and maybe you can think of this message as, “Food for Thought (Part Two).”

The reason we are approaching it this way is that while the New Testament upholds tithing in general, it says hardly anything about its administration, and nothing directly about the third tithe. So, what I said before and what I will present today is not any sort of policy. When you keep the third tithe is between you and God. Richard had mentioned previously that those recently baptized could have aligned their third tithe with the seven-year cycle, and they wouldn't have to change anything. But nobody was or is requiring that.

For those who have set aside the third tithe this year, the year is drawing to a close, and so we will be reviewing God's instructions for the end of this particular year. So, please turn with me to Deuteronomy chapter 14:

**Deuteronomy 14:28-29** At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.

The placement here is significant because it comes just before instructions for the year of release. It is separated only by the translators' insertion of a chapter break. This means that the third year is first mentioned in the context of the sabbatical cycle, which was already outlined in Exodus and Leviticus. So, if we were to read the two passages without the chapter break, first we would read the instructions for the third year, and then the instructions for the seventh year. The context gives us a linkage.

Notice also that, in verse 28, the word "every" is in italics, which means it is not in the original Hebrew. *Young's Literal Translation* renders it simply, "At the end of three years."

The phrase, "at the end of three years" does not mean after the third year, but rather in means, "in the third year." The third year is the end of the span of time. The third year is the end of three years. So, these instructions were to take place throughout the entire year.

Both verses mention, "your gates." "Gates" is not incorrect, but most translations instead use, "your towns" or "villages" or "settlements." In other words, the gates are symbolic of the border of the community, and thus the community itself, rather than family property.

In application, these instructions indicate that each family would set aside the third tithe in whatever storage they had, and from which they would distribute the third tithe, but there was also a common storehouse into which all the tithes for the poor could be gathered.

So, for us, it could indicate that all of what has been set aside for third tithe should be out of our personal possession by the end of the third tithe year, but it could still be "stored," as it were, in a community store, such as the church or a church program dedicated to this. But our individual responsibility would then be fulfilled. And I will hasten quickly to add that, again, this is not church policy, but just one way to understand these instructions.

It is also worth noting some of the similarities between the third tithe and the year of release. Everything that grew by itself in the seventh year was

designated for the poor, and all debts were released, as well as the bondservants. And the third tithe was also for those in need. So, both ordinances were part of God's safety net so there was not destitution.

Now we will go to the only other place God gives instructions for this tithe:

**Deuteronomy 26:12** When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,

The wording is slightly different, but it is talking about the same tithe. This time, God calls the designated time, “the third year—the year of tithing.” If you look in an interlinear, you will see the definite article before the word third, which means it is talking about a specific third year. In fact, it has two definite articles. The Hebrew literally says, “the the third year.” It is the same way the sabbatical year is referred to in the Hebrew—it says, “the the seventh year.” That sounds unusual to us, but it is a way of adding emphasis.

God gave the Israelites a common third tithe schedule. Just like the weekly and annual Sabbaths and the year of release, the third tithe was kept as a nation. Everybody shared in this experience of sacrificing to provide for those in need, just as God had the whole nation worship together on the holy days, and do things like read Deuteronomy at the Feast during the year of release. He wanted the nation to do these things at the same time as part of being in alignment with Him. A shared experience within a community tends to draw people closer together, given that everyone has the right focus and attitude.

Just to reiterate, I am not saying that it must be this way for the church, only that this is what was done in Israel, and these are things for us to consider.

We will keep reading with verse 13:

**Deuteronomy 26:13-15** then you shall say before the LORD your God: ‘I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have

commanded me; I have not transgressed Your commandments, nor have I forgotten them. I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.”

The placement of these instructions is significant. Remember that Deuteronomy means “second law.” It is a reiteration and exposition of the laws stated throughout Exodus, Leviticus, and Numbers, written just before entering the Promised Land. The laws are recounted and enhanced, beginning in chapter 12 and concluding here in chapter 26 with the third tithe. This does not mean that these final instructions are an afterthought, but rather that they are like a capstone of the Second Law, and later we will see why.

The wording in verse 15 makes it clear that this isn’t a blessing for individuals who set aside third tithe, but a blessing on the whole nation when the individuals are faithful. It does not say, “Bless me,” but rather, “Bless your people . . .”

The third tithe was for the benefit of the poor of the nation, and when it was carried out, the whole nation was blessed in return. There was an individual aspect to the third tithe in terms of personal responsibility, even to the point that the individual had to testify to God that he had been faithful when asking for this blessing. Yet both the timing of the third tithe and the blessing itself were national in scope.

The third tithe is like the grain offering in one respect. The grain offering signifies dedication to one’s fellow man, or what one owes his fellow man. However, that dedication to fellow man is an offering to God. The third tithe is similar: While those in need are the recipients, the third tithe is really an act of worship toward God. We get a glimpse of this in the fact that at the end of the third tithe year, the individual must report to God, not to a person. The third tithe is done in reference to God, even though it is given to people.

Verses 12-13 indicate that this declaration only applies after the third tithe has been “removed ... from [the] house.” Part of this declaration was to affirm that the individual had not kept back any of it—that he had disbursed the entirety of the third tithe, whether directly to those in need or to the storehouse that was within the gates of the community. God required that this tithe be completely taken care of, one way or another, before the individual could come before God and ask for this blessing.

Verse 13 also specifies that this declaration was to be spoken “before the LORD.” This phrase, “before the LORD,” typically means that something is done in His presence or in the vicinity of the tabernacle or temple. It can also signify an approach of acting with God in mind, or in reference to Him, as a form of reverence or dedication.

It does not specify this, but it could indicate that this declaration was to be given after the third tithe year had ended at the Day of Atonement, and everyone then made their pilgrimage for the Feast of Tabernacles. The people would then be as much “before the LORD” as they could. This is the sense in which it is used earlier in this chapter in the firstfruits declaration at Pentecost, and Pentecost was another pilgrimage festival.

Even so, we should not be overly concerned about the location. In reality, we are always before the LORD. The larger issue is that, regardless of location, this is spoken with God at the forefront of the mind. For us, it means that this is spoken in spirit and in truth.

So, still in verse 13, the person makes a solemn pronouncement before the LORD that nothing had been secretly reserved for personal use, but that he had faithfully discharged his duty completely.

Now, notice that it says, “according to *all* Your commandments which You have commanded me.” There is a question as to which commandments are in view here. There really are not other commands regarding the third tithe. It is only mentioned directly in these two places we have seen, so it is not clear why it says, “according to all Your commandments which You have commanded me.”

One possibility is that, even though the third tithe is only specified in these two places, the commandments in this context could refer to all the other commands by God to support those in need or vulnerable. This would include the year of release, the command not to glean the corners of the field, not charging interest to a brother, not afflicting the widow or the fatherless, and so on. There are numerous laws that God gave that cover watching out for those at a disadvantage in some way.

Thus, the individual would affirm that he had not only set aside the third tithe faithfully, but that he had also been faithful in all the other instructions that relate to helping those in challenging circumstances.

There is a counterexample of this in Matthew 23, where Christ pronounces eight “woes” on the scribes and Pharisees for their hypocrisy. In particular, He condemns them for devouring widows’ houses but trying to cover it up with long and pious prayers (Matthew 23:14). The Pharisees may have been precise in setting aside the third tithe, and yet they missed the intent of God’s laws by oppressing the weakest of society.

We know that the Pharisees tithed, even to the point of tithing on the smallest of herbs. And Jesus upholds that—He says carefulness should not be left undone. But He also points out that the Pharisees were overlooking things that were more important, such as justice, mercy, and faithfulness (Matthew 23:23).

Justice there indicates the impartial and fair administration of God’s standards. It means that judgment is righteous and not merely legally correct yet ultimately unfair. The Pharisees may have been within their legal right in taking the house of a widow, but it was not a just act to do so. It was not merciful. Nor was it faithful to the intent of God’s law. So, they could not truthfully declare that they had acted according to all of God’s commandments.

We can start to understand why the third tithe instructions were placed at the very end of the “Second Law” in Deuteronomy: They serve as a representation of many of the laws governing how the citizens of the nation should treat each other, and especially regarding those least able to stand up

for themselves. In this declaration, God links the third tithe with all His commandments. It is a year-long act toward Him that benefits fellow man. It is a perfect application of the Two Great Commandments that encapsulate our love toward God and each other.

So, that gives us a way to understand the statement about giving the third tithe “according to all [God’s] commandments which [He] [had] commanded [them].” However, the implications expand out even further because of what comes next.

The next part of the declaration says, “. . . I have not transgressed Your commandments, nor have I forgotten them.” It is possible that this is just a reiteration, and that the commandments that are in view are, again, all the laws that have to do with taking care of those in need of help. Yet even if it is just a reiteration, that repetition shows its importance to God. However, most translations (except the New King James) add in the word “any” in this sentence at least in one place, and some in two places.

The *English Standard Version* says, “I have not transgressed any of your commandments, nor have I forgotten them.”

The *Lexham English Bible* renders this, “I have not transgressed any of your commandments, and I have not forgotten any of them.”

Those renderings link the practice of the third tithe to the keeping of the entirety of God’s commands. This is similar to what James says in James 2: 10 that if we stumble in one point of the law, we are guilty of the whole law. This declaration seems to be along those lines. What this means is that if an individual was neglectful or lackadaisical in his other duties to God and to man by ignoring laws that he did not want to keep, he could not then make this solemn declaration before God and ask Him for a blessing. God is showing that His people cannot separate out the various laws, choosing some but skipping others.

Now, this does not mean that God expected sinlessness for the year—certainly not from the Israelites. Yet making this declaration meant that they would have to evaluate themselves at the end of this year in relation to keeping His commands. Perhaps knowing that they would have to make this

solemn declaration would keep them from more egregious sins. If the people tried to straddle the fence by worshiping Baal but also paying lip-service to the God of their fathers, God would not honor this request for a blessing on the nation.

Likewise, if we are working late on Friday, or attending games on the Sabbath, or committing fraud, or whatever, God will not look favorably on our request for a blessing, even if we have tithed faithfully. We can't compartmentalize our lives or cherry-pick His law.

Galatians 5:14 tells us, "For all the law is fulfilled in one word, even in this: "You shall love your neighbor as yourself." Sacrifice is the essence of love, and the third tithe is a sacrifice because it stretches us financially. Thus, the third tithe is a year-long demonstration of love. Yet this example of love also teaches that, for God to accept it, we cannot neglect His other commands. God ties them all together.

Before going on to the next verse, it is worth noting that, under God's system, caring for the poor is not an act of penance for sin. In Catholicism, for example, almsgiving is sometimes done as a way to atone for sin or to seek spiritual renewal. In the Catholic Sacrament of Reconciliation, a priest may assign acts of charity, such as giving to the poor, to help the penitent person make amends for his sins.

But God's way is entirely different. First, there is only one way by which sin can be atoned, and that is through the perfect sacrifice of the Son of God, which we will observe this week. Nothing we do can ever atone for sin. This is part of the reason the Day of Atonement is a day without work.

Second, in God's system, taking care of those in need is not something that is added on as an option. It is simply our duty to fellow man as part of our duty to God, not any sort of extra credit or a way to earn favor, either with God or man.

Now, the next part of the declaration says,

**Deuteronomy 26:14** I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it



for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me.

This section specifies some improper uses of the third tithe. The three given here had physical applications as they applied to Israel, but we can find additional spiritual applications for us. Israel was an agrarian society, so agriculture was their currency. The third tithe that was set aside was edible. Our society is quite different, with very few having tithes that can be eaten. So, we must update the application to what we produce that we can set aside for those in need.

But this is why it mentions eating the tithe. They were setting aside agricultural products, and there was always the temptation to dip into that food storage in the event of some catastrophe, such as a death, when the household would be in mourning. In addition, contact with a dead body would cause one to be ceremonially unclean, and remember that verse 13 specifically calls this tithe “holy.” It was dedicated to God, so to deal with it while unclean would defile what had been designated as belonging to God.

We can extend these principles for our circumstances. We have emergencies and catastrophes as well, even if they don’t involve actual mourning. Our appliances break. Our cars need repairs, sometimes requiring a second mortgage. We may have an unexpected trip to the emergency room. We may find ourselves tempted in such circumstances to dip into the third tithe. But, again, it is designated as holy. We are merely caretaking the tithe until we can give it away as our duty to God.

Similarly, it says they could not remove any of it for an unclean use. It could also be translated that they had not removed any of it while unclean. This reiterates that even though it was within their personal stores, God still laid a claim on it and required that it be dealt with in a befitting manner.

Under the New Covenant, the greater concern is moral or spiritual impurity. In Mark 7:21, Jesus says that out of the heart proceeds things like evil thoughts, thefts, covetousness, wickedness, deceit, and pride. These are things that will defile us even more than touching a dead body.

We can apply this by looking into our hearts regarding why and how we are tithing. We can look for ulterior motives, like giving to certain people because of some gain that we might receive in return, such as praise or acclaim. Likewise, even as God's love keeps no record of wrong deeds, so also God's love keeps no record of good deeds that might put someone in our debt in some way. If our giving has any sort of string attached, or any motive other than pure devotion to God and fellow man, it is unclean. And this declaration is spoken before God, who is the discerner of the thoughts and intents of the heart.

As another possibility, perhaps we are tithing, but grudgingly. Maybe times are tough for us, too. It could be that we love our hard-earned mammon more than we love that person in need. Whatever the case, it is possible for some spiritual defilement to enter in. Therefore, this declaration requires an evaluation of our own purity regarding the third tithe.

The last example of improper use is giving any of it for the dead. This reference could either be to giving an offering from the holy tithe in honor of the dead, or it could refer to using the holy tithe in a funeral. Yet the things dedicated to God, as this tithe was, were to be used for supporting and sustaining life rather than anything involving death, which was considered unclean.

This injunction has another application for us, because Jesus teaches that the "dead" are those who have no spiritual life. This is seen most clearly in His instruction to "let the dead bury the dead." Those without spiritual life could bury those without physical life.

This principle could indicate that the third tithe is not for just anybody. It is intended for those who are of the household of faith and who have spiritual life. That does not mean we cannot help people outside of the faith. We certainly can, and should. It just means that that help should not be from the holy tithe that is dedicated to God on behalf of the spiritual nation.

The last part of verse 14 is another affirmation of faithfulness to all that God has commanded. As we can see, asking God for a blessing is dependent on one's entire walk with Him, not just faithfulness in this tithe. God keeps

showing that He gave a package of laws that all work together to produce the fruit He desires, but if we slack off in one area, it degrades what is produced.

Now, the request for a blessing comes in verse 15. Given that everything affirmed before it is true, the person says, “Look down from Your holy habitation, from heaven, and bless Your people Israel . . .” That “looking down” acknowledges God’s superiority and how high He is above us. It also has a similar sense to Isaiah 66:2, where God says, “On this one will I look: On him who is poor and of a contrite spirit, and who trembles at My word.” It means to look on him with favor—to have the Creator God, the Almighty, turn His attention. That’s what this request is doing. It is asking the God of the universe to turn His attention for the sake of bestowing favor as only He can.

So, this blessing is asked on the nation. This is not to say that there aren’t also individual blessings. There are, and I believe anybody who has kept the third tithe has experienced that. The budget for the year may look impossible, yet the year works out in ways we could not anticipate. We experience that we cannot outgive God. But here it is unambiguous that the blessing is asked upon the nation.

This is where things really get interesting for us. Israel was a physical nation, with land and boundaries, and the covenant God made with Israel primarily had to do with physical things. But the New Covenant is founded on better promises, and made with a spiritual nation. A core of the New Covenant is that the way to God’s throne is open to us, and we have access to spiritual gifts and favor the Israelites did not.

So, for those who are part of the spiritual nation who make this declaration and ask for blessing, our sights should be much higher than just protection from physical adversaries or a bountiful physical harvest. Those are indeed blessings, but they are like asking for a Swiss-made watch when you could have asked for the entire watch-making company.

It is therefore worth considering how we would like God to bless the spiritual nation. In this regard, it has come to light in conversations with ministers and other brethren within the greater church of God that none of the larger groups are hurting for money, and neither are many of the smaller

groups. The greatest need for the spiritual nation is not financial. We are in a time when the church—at least in the Israelitish nations—is “rich and increased with goods.” That is interesting to contemplate.

In Daniel’s prayer for repentance in Daniel 9, as the prophesied 70 years were coming to an end, Daniel asked God to cause His face to shine on His sanctuary, which was desolate. Daniel acknowledged that Judah still had not repented of the sins that resulted in scattering. And because the nation had not entreated God or wholeheartedly sought Him, Daniel says that God had kept the disaster in mind. It means, the conditions that brought about the scattering had not changed, and thus, the nation was still under God’s curse.

Similarly, the spiritual nation is also still scattered, with another significant organization forming just a few years ago as a result of Covid [policies]. The fracturing is continuing. Some say it is all the failure of the ministry, yet this overlooks the fact that leaders are usually cut from the same cloth as the people they lead. Even worse, little to no thought is given to what God has been doing in the last 30-40 years—whether He is passively observing and wringing His hands (I speak as a fool), or whether He is actively governing the spiritual nation and even reorganizing it to get us to see Him more clearly.

And thus, God’s spiritual sanctuary, while not entirely desolate, is still in disgraced circumstances, with a poor witness of God being made to the world. Yet there is no widespread acknowledgement that something must be amiss between the spiritual nation and our God for us to be in this condition.

So, if you are coming to the end of your third tithe year and are wondering what blessing to ask for, consider asking for God’s favor on our spiritual nation in healing this breach with Him.

Consider asking that we may be first willing, and then able, to anoint our eyes, and recognize our need.

Consider asking that we would be willing to buy the gold refined in the fire, and the white garments—things of immense spiritual value that may come at great personal cost.

Consider asking for God to intervene—with mercy!—and bring us back to Him in whatever way we have gone astray.

In Christ's final prayer in John 17, His appeal to the Father contained a five-fold request that His disciples—including us today—would join in the oneness that the Father and Son share. And if we are one with Them, that means we will likewise be one with each other. That is utterly impossible for us to accomplish on our own, which is why the Head of the Church had to ask for it. It requires an act of God, but it is hard to imagine a better blessing to ask for. So, ask big.