Was the patriarch (nasi) involved in municipal taxation and expenditure? Basing themselves on a single talmudic source (b. Baba Batra 7b), several scholars have asserted that he was. According to Levine, for example,

[U]nlike his grandfather, who exempted the sages from taxes, R. Judah II sought to alter the status quo by including them in the tax for building the walls of Tiberias. The sages objected, claiming that by virtue of Torah study they had no need for such protection. The outcome of this clash is not recorded.¹

Levine, following others, uses this source to suggest that the patriarch both levied taxes earmarked for municipal building projects, and actively contributed monies that he raised for these municipal projects. Although some scholars have held that there are other rabbinic sources that suggest that the patriarch collected taxes for the Romans, this is the only source that attributes to him financial involvement with municipalities.²


Epigraphic evidence too fails to support the claim that the patriarch contributed to municipal building projects. Yet despite this lack of support, the historicity of the tradition recorded at *b. Baba Batra* 7b-8a has not been seriously challenged.

Here I argue that this source's historicity should be rejected on two grounds: historical plausibility and source critical examination of its context. The picture it paints of central municipal taxation and expenditure would be virtually unprecedented in the Roman Empire in late antiquity. Moreover, the context of the tradition suggests that whoever included it in this composition had an agenda other than historical accuracy.

Throughout classical antiquity, the financial responsibility for communal organization and municipal building fell upon the rich. Sometimes this responsibility was compelled: those individuals who were thought able to contribute were appointed to offices (and liturgies) that required financial contribution. Probably more frequently, they would contribute willingly. In return, those who contributed gained civic honor and were thus acknowledged in inscriptions. According to Jones, "regular direct taxation was rarely imposed on the cities." Millar writes that "ancient cities functioned not by imposition of direct taxation, but by social, and later legal, pressure for the performance of expensive *honores* and

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3 The only two inscriptions from the Land of Israel that even mention the patriarch give no information regarding his involvement in municipal affairs. See Lea Roth-Gerson, *The Greek Inscriptions from the Synagogues in Eretz-Israel* (Jerusalem: Yad Yishak ben Svi, 1987), nos. 16, 18, and the discussion on pp. 169-70 (Hebrew).

4 Goodblatt appears to suggest a reinterpretation of this source, but does not advance any arguments regarding its historicity (*Monarchic Principle*, pp. 138-39), and in an otherwise historically sensitive essay, Goodman takes this source at face-value ("The Roman State" 133-34).
