S.J. Spiro, in an article on the meaning of the term הָבֶּר in rabbinic literature, proposes a theory about the committee set up by Nehemiah according to Neh. xiii 13. Spiro discusses a vast array of Hellenistic Jewish and rabbinic writings and suggests “that tithing was the religio-political basis of taxation in the Second Commonwealth” ([n. 1] p. 195). He also realizes that the tithes required by Deuteronomy often could not be consumed by their contributors, and that tithes redeemed in money “were sacred and were therefore deposited in the Temple treasury with other holy funds” (p. 198). He then proceeds to conclude “that the collection of tithes was centralized early in the history of the second Commonwealth. The tithes represented a major source of income and the priestly government claimed the religious and political right to collect and administer them” (p. 199). Spiro sees Neh. xiii 12-13 as “a description of the first post-exilic חֲבֻרָה, whose function it was to administer the collection and distribution of tithes”, and claims it to be “logical to assume that, modelled after this one, many similar councils of priests, Levites, scribes or scholars were organized in all the regions of Judea” (p. 200). The הֶבְרִים, according to Spiro, were the collectors and administrators of tithes (cf. ibid.). They were collectors of holy taxes, though, and were thus forbidden to collect secular taxes, says Spiro (p. 201)—“secular tax collection is considered a direct antithesis to the role of a הָבֶּר in whom honest trust and confidence are placed as a religiously and ethically scrupulous administrator of holy taxes, or tithes” (p. 202). At the same time, Spiro claims that the

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2 B. Bek. 31a is quoted as supporting this theory.
“haberim, through their control of tithes and their governmental involve-
ment, were in effect both the religious and political administrators of
the districts for which they were responsible” (ibid.).

Spiro’s theory about the committee set up by Nehemiah could thus
be summed up as saying that this committee was the first ḫĕbānā in
Jewish history and that it was concerned solely with the collection and
administration of holy taxes. Let us now examine the evidence. We shall
devote special attention to Neh. xiii and related texts and shall try to
understand what they have to tell us about the function of Nehemiah’s
committee. In doing so, we are dealing with a neglected aspect of the
history of the Jerusalem temple in the period from 445 B.C. to 398
B.C. As becomes obvious from this dating, the present author shares
A. van Hoonacker’s opinion,⁴ later refined by H.H. Rowley⁵ and J.A.
Emerton,⁶ that Ezra followed Nehemiah and came to Jerusalem in 398
B.C. It is impossible and unnecessary in the context of this study prop-
erly to propose the argument upon which the theory is built. Suffice
it here to say that the allusion to the “wall in Judah and Jerusalem”
in Ezra ix 9 most probably refers to Nehemiah’s rebuilding of the walls
of Jerusalem and the resultant status of Jerusalem as a fortified city.
Furthermore, Ezra’s dissolution of foreign marriages presupposes Nehe-
miah’s unsuccessful attempt during his second stay in Jerusalem; cf.
Neh. xiii 23-7.

What do the biblical sources tell us about the Jerusalem temple as
an instrument of Judah’s political and economic administration in the
times of Nehemiah and Ezra? The most important material is pro-
vided by the book of Ezra-Nehemiah. In Neh. xiii 13 we are told that
Nehemiah formed a committee which was set over the temple treas-
ury. A characteristic innovation introduced by Nehemiah was the par-
ticipation of Levites in that committee. Through his measure, the
reformer established a system of checks and balances between priests
and Levites. Whereas hitherto the priests had been in sole control of
the financial affairs of the sanctuary, they were now forced to share
that control with the Levites. This led both to a more just distribution
of the income from religious taxes between the members of the cult

⁴ Nihémi et Esdras: nouvelle hypothèse sur la chronologie de l’époque de la restauration (Louvain,
1890).
⁵ “Nehemiah’s Mission and its Background”, in id., Men of God. Studies in Old Testament