

# THE BIBLE AND PROPERTY TAX

by Pastor Matt Trehwella

The Scriptures address all matters of life - including land matters. The property tax is an evil which the Scriptures speak against and which pulpits across this nation should denounce. Let me prove this to you.

Let me ask you - who owns the land? Because we live in a statist nation, most people believe the land belongs to the state and any use that we get of the land is a privilege granted to us by the State, (and we should be thankful for it; for whatever we get). But the Bible no where declares that the land belongs to the State, rather, the Scriptures declare that the land belongs to God!

*Exodus 9:29 Moses declares to Pharaoh (who I'm sure thought he owned the land) "As soon as I have gone out of the city, I will spread out my hands to the Lord; the thunder will cease, and there will be no more hail, that you may know that the earth is the Lord's."*

*Psalms 24:1 "The earth is the Lord's and the fullness thereof, the world and those that dwell in it. For He has founded it upon the seas, and established it upon the waters."*

*1 Corinthians 10:26 Quotes Ps. 24:1 and says "The earth is the Lord's and the fullness thereof."*

*Leviticus 25:23 God is establishing various laws regarding land and He says to the Israelites "The land shall not be sold permanently, for the land is Mine; for you are strangers and sojourners with Me."*

The land belongs to God, not the State. A property tax is the State declaring that it owns the land, and worse than that, it is the state attempting to usurp the place of God by saying *it* owns the land.

A property tax is the state declaring that it owns the land. You doubt this. Just try *not* paying your property tax and *you'll* see who owns the land.

Imagine this. Imagine an America in which there are no homeowners, just serfs. No one owns a home or land. They simply pay a feudal lord a special fee in order to remain on the land or in their home. They must maintain the land and home they live in or the feudal lord can fine, imprison or evict them. They must obtain permission from the feudal lord to build onto their home or make significant improvements. Once they have built or improved their home,

they must pay the feudal lord an increased special fee in order to remain in their home. The feudal lord can also send his agents to inspect the home whenever he wishes and the "homeowner", oh pardon me, the serf must grant them entry.

The World Book Encyclopedia states that this arrangement is known as *serfdom*. They say it ended in the 1700's. But I submit to you that it has not ended. I submit to you that in America, we have simply replaced the feudal lord with the State. Serfdom is alive and well in America and it is maintained via the property tax.

The property tax is an unbiblical, evil tax.

**#1. The property tax is an unbiblical, evil tax because the Bible no where grants the State jurisdiction to impose a property tax.**

Nothing more needs to be said - no where does the Bible grant the State jurisdiction to impose a property tax.

**#2. The property tax is an unbiblical, evil tax because it dispossesses and disinherits the family.**

Land, in God's economy, was meant to be an inheritance to future generations of family members. Dt. 19:14 and Lev. 25 make this abundantly clear. A tax on the land is an attempt by the state to defund, dispossess, and disinherit the family. Families that cannot afford the tax will lose their land! Supreme Court Chief justice John Marshall, penned these words in the 1819 McCulloch v. Maryland case, "*The power to tax is the power to destroy.*" A property tax is an attempt by the State to destroy the family!

God intended for families to own land. He intended the land to be an inheritance to future members of the family. Any laws which the State enacts to see this end accomplished are just laws, any laws which militate against this God-given design are unjust laws. The land owned by families should *not* be taxed by the State, lest they rob future family members of their God-given inheritance.

**#3. The property tax is an unbiblical, evil tax because the Bible teaches that property tax is an assault upon man's freedom.**

God is against property tax because property tax is not only an assault upon the family, but because it is also an assault upon man's freedom. Property is

basic to man's freedom. A tyrannical state always limits a man's use of his property. A tyrannical state always limits a man's use of his property, *taxes it*, or confiscates it as a means of enslaving a man without necessarily touching his person.

The property tax enslaves a man and reduces him to a serf, and this is an assault on a man's freedom.

That God views the property tax as an assault upon man's freedom is evidenced by Holy Scripture. For example, in I Samuel 8:14-15, God, speaking through Samuel, tries to convince the children of Israel that they do *not* want a king like all the other nations. One of the reasons He uses to try and convince them of this is an *indirect property tax*.

But not only is God's disdain for the property tax evidenced in Scripture by an *indirect* property tax, but it is also evidenced by a *direct* property tax (which is what America is under today).

*II Kings 23:28-37 What does this passage teach us? It teaches us that a direct property tax is a sign of an occupied country! A direct property tax is a sign that a nation is under oppression and tyranny! That is what Americans are under today - a direct property tax! In contrast, a familiar cry of the American Revolution was - "Liberty and property."*

*Nehemiah 5:4 A direct property tax is a sign of an occupied country. A direct property tax is a sign that a nation is under oppression and tyranny! The Babylonians still ruled them. And what was imposed? A direct property tax!*

Those were three principled, presuppositional reasons a property tax is wrong, now let me give you three practical reasons property tax is wrong.

### **#1. Property tax is wrong because of what it is used for.**

Property tax is collected by city governments, municipalities or various local governments. A small portion is given to the state government. A small portion is given to the county government. The vast majority is kept by the local government.

It's hard to determine what the state uses its portion for. The county government usually uses a large portion of the small portion it receives for jails and prisons. These are unbiblical institutions as the Lord demanded retribution and restitution in His economy.

The local government uses the vast majority of what it keeps for schools! This is another unbiblical institution. In the Bible, the State is *never* granted jurisdiction to educate children.

This duty belongs to the family primarily. The Lord granted the family jurisdiction to educate their children. The church is granted jurisdiction to do so only as a secondary institution. The State is never given jurisdiction to do so. God intended for the family to educate their children primarily. (What does the State educate children in? Humanism; statism; does not encourage children to love the Lord their God with all their minds, rather encourages children not to have God in their thoughts, yes, it teaches them to have contempt for God).

So, property tax is wrong because of what it is used for.

**#2. Property tax is wrong because it removes incentive to improve one's property.**

If you improve your property, it means you will pay a higher property tax because you have increased the value of your property. Therefore, property tax acts as a *disincentive* to improve the condition of one's property.

**#3. Property tax is wrong because it violates our state constitution here in Wisconsin.**

Article 1, section 14 of the Wisconsin Constitution says "All lands within the State are declared to be allodial, and feudal tenures are prohibited."

What is "allodial?" The 1828 dictionary, which is close to the time of the writing of the Wisconsin Constitution defines 'allodial' as "*pertaining to allodium.*" And how is allodium defined? 'Allodium' is defined as "*Freehold estate; land which is the absolute property of the owner; real estate held in absolute independence; without being subject to any rent, service or acknowledgement to a superior. It is thus opposed to feud. In England there is no allodial land, all land being held by the king; but in the United States most lands are allodial.*" There it is. The land does *not* belong to the State (its not the king's) but to the property owner, to families, as God intended.

All land was declared allodial in our Wisconsin Constitution prior to any property tax being brought upon our land. I submit to you that the property tax makes our land feudal and makes it void of being allodial. Therefore, the property tax is a violation of Article 1 section 14 of the Wisconsin Constitution.

Property tax is against Scripture, an affront to God, an attempt to destroy the family, and an assault on man's freedom. We should be opposed to it therefore.

The reason Americans are under the oppressive property tax is because we are a nation of citizens in rebellion to God and because the American Church is acting as an idolatrous prostitute. We must not allow the State to usurp the place of God. We must give Him His proper place and subject ourselves to His Law.

The attitude of the State regarding the taxation of its citizens can be summed up in the words of former U.S. President Lyndon Johnson. In a January 15, 1964 White House speech, LBJ, who gave us the Great Socialist Society, said, *"We are going to try to take all the money that we think is unnecessarily being spent and take it from the 'haves' and give it to the 'have-nots' that need it so much."*

What should we do in light of this tyranny?

Am I saying you should not pay your property tax? No, I'm not telling you to do that, although God may lead some to do so. It may be a cause for which He will raise them up. But what we should do is inform this nation that God is not silent. That he speaks to all matters of life, including the matter of property tax.

The pulpits of this nation should be aflame with righteousness calling this nation to repent of its rebellion and idolatry against God. We should be teaching this counsel from God's Word which I have declared to you in this pamphlet from pulpits across this nation, so that young people will know it is wrong, *and perchance*, when they are older they will see this scourge called property tax abolished from our land.