

# LEVITICUS

## Chapter 27

### *Laws About Vows*

27 The LORD spoke to Moses, saying, 2 “Speak to the people of Israel and say to them, If anyone makes a special vow to the LORD involving the valuation of persons, 3 then the valuation of a male from twenty years old up to sixty years old shall be fifty shekels of silver, according to the shekel of the sanctuary. 4 If the person is a female, the valuation shall be thirty shekels. 5 If the person is from five years old up to twenty years old, the valuation shall be for a male twenty shekels, and for a female ten shekels. 6 If the person is from a month old up to five years old, the valuation shall be for a male five shekels of silver, and for a female the valuation shall be three shekels of silver. 7 And if the person is sixty years old or over, then the valuation for a male shall be fifteen shekels, and for a female ten shekels. 8 And if someone is too poor to pay the valuation, then he shall be made to stand before the priest, and the priest shall value him; the priest shall value him according to what the vower can afford. 9 “If the vow is an animal that may be offered as an offering to the LORD, all of it that he gives to the LORD is holy. 10 He shall not exchange it or make a substitute for it, good for bad, or bad for good; and if he does in fact substitute one animal for another, then both it and the substitute shall be holy. 11 And if it is any unclean animal that may not be offered as an offering to the LORD, then he shall stand the animal before the priest, 12 and the priest shall value it as either good or bad; as the priest values it, so it shall be. 13 But if he wishes to redeem it, he shall add a fifth to the valuation. 14 “When a man dedicates his house as a holy gift to the LORD, the priest shall value it as either good or bad; as the priest values it, so it shall stand. 15 And if the donor wishes to redeem his house, he shall add a fifth to the valuation price, and it shall be his. 16 “If a man dedicates to the LORD part of the land that is his possession, then the valuation shall be in proportion to its seed. A homer of barley seed shall be valued at fifty shekels of silver. 17 If he dedicates his field from the year of jubilee, the valuation shall stand, 18 but if he dedicates his field after the jubilee, then the priest shall calculate the price according to the years that remain until the year of jubilee, and a deduction shall be made from the valuation. 19 And if he who dedicates the field wishes to redeem it, then he shall add a fifth to its valuation price, and it shall remain his. 20 But if he does not wish to redeem the field, or if he has sold the field to another man, it shall not be redeemed anymore. 21 But the field, when it is released in the jubilee, shall be a holy gift to the LORD, like a field that has been devoted. The priest shall be in possession of it. 22 If he dedicates to the LORD a field that he has bought, which is not a part of his possession, 23 then the priest shall calculate the amount of the valuation for it up to the year of jubilee, and the man shall give the valuation on that day as a holy gift to the LORD. 24 In the year of jubilee the field shall return to him from whom it was bought, to whom the land belongs as a possession. 25 Every valuation shall be according to the shekel of the sanctuary: twenty gerahs[d] shall make a shekel. 26 “But a firstborn of animals, which as a firstborn belongs to the LORD, no man may dedicate; whether ox or sheep, it is the LORD's. 27 And if it is an unclean animal, then he shall buy it back at the valuation, and add a fifth to it; or, if it is not redeemed, it shall be sold at the valuation. 28 “But no devoted thing that a man devotes to the LORD, of anything that he has, whether man or beast, or of his inherited field, shall be sold or redeemed; every devoted thing is most holy to the LORD. 29 No one devoted, who is to be devoted for destruction from mankind, shall be ransomed; he shall surely be put to death. 30 “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD's; it is holy to the LORD. 31 If a man wishes to redeem some of his tithe, he shall add a fifth to it. 32 And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD. 33 One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall

**not be redeemed.” 34 These are the commandments that the LORD commanded Moses for the people of Israel on Mount Sinai.**

**Ch 27** There are four possible reasons for the placement of the laws about vows at the end of Lv. (1) Vows made by the Israelites may be linked to God’s promises in ch 26. (2) These laws provide the necessary funding for sanctuary maintenance, allowing the Israelites to keep God’s command to revere the sanctuary (26:2). (3) It allows Lv to end on a positive note, emphasizing Israel’s voluntary response to God’s grace. (4) Voluntary contributions to the sanctuary provide a counterbalance to the divinely ordained offerings of chs 1–7. (TLSB)

**27:1–34** This final chapter concerns things vowed to the Lord in kind—servants, animals, houses or lands. But provisions were made to give money instead of the item, in which case usually the adding of a fifth of its value was required. Such vows were expressions of special thanksgiving (cf. Hannah, 1Sa 1:28) and were given over and above the expected sacrifices. (CSB)

**27:2** *vow to the Lord involving the valuation of persons.* Possibly to give slaves to the service of the temple, but more likely to offer oneself or a member of one’s family. Since only Levites were acceptable for most work of this kind, other people gave the monetary equivalent—but see 1Sa 1:11. (CSB)

**27:3–8** Shows common social distinctions among the Israelites. The values may be associated with the person’s productivity. Men of fighting age (cf Nu 1:3) would pay the most. (TLSB)

**27:9–10** God knows men’s hearts. The temptation exists to substitute an animal of one species for another, so God prevents such actions by declaring, through His priests, that both animals were holy and not redeemable. Both animals then could be sold and the money used to support the sanctuary. (TLSB)

**27:9** *animal may be offered...Lord is holy.* An animal given for a sacrifice could not be exchanged for another (v. 10). The people of Malachi’s day chose the poorest animals after having vowed to offer good ones (Mal 1:13–14). If an unclean animal was given, it could be redeemed with the 20 percent penalty (vv. 11–13). (CSB)

**27:11–12** Unclean animals (cf 5:2) could be offered in a vow, but not sacrificed. After they were ascribed a value by the priests, they were sold, and the money was used to support the sanctuary. (TLSB)

**27:14–25** Dedicating, or devoting, items in the manner addressed here was often done in answer to prayer. Dedication offerings were different from votive (freewill) offerings. Dedication offerings belonged to God immediately (the offering was consecrated or holy), while votive offerings were made only when God answered a prayer. The most dramatic example of a votive offering is that of Hannah, who volunteered her young son Samuel to God (1Sm 1:21–28). Family land offered to God was redeemable by paying one shekel per year for each area covered by a homer (c 8 bushels) of barley, less the number of years to the next Jubilee, and then adding one-fifth to the total. If an individual had already sold the land pledged to God, the land was forever forfeited to Him. (TLSB)

**27:26–27** Firstborn animals already belonged to God and were presented to the priests. Therefore, these animals could not be dedicated to God (Ex 13:12). The dedication of unclean animals was permitted, but these were redeemed at their value plus one-fifth. (TLSB)

**27:28** *devoted thing is most holy to the LORD.* Devoting something was far more serious than dedicating it to sacred use. The devoted thing became totally the Lord’s. Achan’s sin was the greater because he stole what had been devoted to the Lord (Jos 7:11). Persons devoted to destruction were usually the captives in the wars of Canaan (cf. 1Sa 15:3, 18). (CSB)

**27:29** Saul sinned in this regard when he did not totally destroy the Amalekites (1Sa 15). (CSB)

**27:30** *tithe*. A tenth (see Nu 18:21–29; Dt 12:6–18; 14:22–29; 26:12). From these passages it appears that Israel actually had three tithes: (1) the general tithe (here), paid to the Levites (Nu 18:21), who in turn had to give a tenth of that to the priests (Nu 18:26); (2) the tithe associated with the sacred meal involving offerer and Levite (Dt 14:22–27); (3) the tithe paid every three years to the poor (Dt 14:28–29). (CSB)

**27:31** People or unclean livestock were redeemed at the value set by the priest, plus one-fifth. Payment was made in precious metals (e.g., silver) for the amount of the assessed value. (TLSB)

**Ch 27** Lv concludes by showing how all God’s people are involved in the stewardship of God’s house. Based on how God has blessed them, each Israelite provides materials and finances for the maintenance of God’s sanctuary for the ongoing operation of the Divine Service. The collection of our offerings during the liturgy serves a parallel purpose (cf Ac 4:34–5:11). Our offerings are part of the holy work of God’s people for the benefit of the world (Rm 15:27; 2Co 9:12). Through our offerings, we bear witness to what God has done through Calvary’s cross. • “What shall I render to the Lord for all His benefits to me? I will offer the sacrifice of thanksgiving and will call on the name of the Lord. I will take the cup of salvation and will call on the name of the Lord. I will pay my vows to the Lord now in the presence of all His people, in the courts of the Lord’s house, in the midst of you, O Jerusalem.” Amen. (LSB, p 176) (TLSB)