

To Caesar What Is Caesar's

**Tribute, Taxes, and
Imperial Administration
in Early Roman Palestine
(63 B.C.E.–70 C.E.)**

Fabian E. Udoh

**Brown Judaic Studies
Providence, Rhode Island**

Contents

<i>Preface and Acknowledgments</i>	ix
<i>Abbreviations</i>	xi
Introduction	1
1 • Roman Tribute in Jewish Palestine under Pompey (63–47 B.C.E.)	9
Cicero, Dio Cassius, and Appian	12
Cicero	12
Dio Cassius	17
Appian	18
Tribute and Exactions	22
Conclusion	30
2 • Caesar's Favors (47–44 B.C.E.)	31
Tribute: For the City of Jerusalem, and for the City of Joppa	41
Tribute for the City of Joppa	45
Tribute for the City of Jerusalem	48
Further Reductions, Collection	52
Local Taxes	57
Territorial Grants: Joppa, "The Villages in the Great Plain," and Lydda	60
The Senate, Joppa, and the Plain of Sharon	68
Joppa, "The Villages in the Great Plain," and Lydda	71
Grants of Freedom: Billeting, Military Service, and Molestation	75
Billeting	76
Military Service	79
Molestation: <i>Angareia</i> , the Temple Tax	82
3 • Cassius and Antony in the East (43–40 B.C.E.)	100
Cassius in Syria (43–42 B.C.E.)	101
After Philippi: Antony and the Jewish State (42–31 B.C.E.)	108

4 • Herodian Taxation (37 B.C.E.–4 B.C.E.)	113
The Herods and Roman Tribute	190
Roman Tribute and the Status of Judea	122
Appian's <i>Bell. civ.</i> 5.75 and Herod's Appointment	137
A King's Accounting	143
Herod's Taxes	159
Land and Property Taxes	162
The "Head Tax"	164
Tolls and Duties on Goods in Transit	171
Sales Taxes	175
House Tax	177
Epilogue	180
5 • Taxation of Judea under the Governors	207
Judea and the Provincial Census	208
Judea and Provincial Taxes	219
Tributum Soli	221
Tributum Capitis	223
Other Taxes and the System of Collection	238
Conclusions	241
6 • Tithes in the Second Temple Period	244
Tithes: For Priests or for Levites?	245
Biblical Laws and Postexilic Harmonizations	245
"First Tithes" to Priests and to Levites	248
Num 18:21–32; Lev 27:30–33 in Ezra/ Nehemiah's Restoration	258
Centralized Collection	263
Offered Also to Individual Priests and Levites	273
Tithes of Livestock	275
Summary and Conclusion	277
Epilogue	279
Bibliography	289
Index	314
Passages	314
Modern Authors	327
Subjects	335