

"Tenants and Taxes"
Sermon Series: "The Way of Jesus"

Mark 12:1-17

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Mark 12:1-17 (New International Version)

The Parable of the Tenants

¹He then began to speak to them in parables: "A man planted a vineyard. He put a wall around it, dug a pit for the winepress and built a watchtower. Then he rented the vineyard to some farmers and went away on a journey. ²At harvest time he sent a servant to the tenants to collect from them some of the fruit of the vineyard. ³But they seized him, beat him and sent him away empty-handed. ⁴Then he sent another servant to them; they struck this man on the head and treated him shamefully. ⁵He sent still another, and that one they killed. He sent many others; some of them they beat, others they killed.

⁶"He had one left to send, a son, whom he loved. He sent him last of all, saying, 'They will respect my son.'

⁷"But the tenants said to one another, 'This is the heir. Come, let's kill him, and the inheritance will be ours.' ⁸So they took him and killed him, and threw him out of the vineyard.

⁹"What then will the owner of the vineyard do? He will come and kill those tenants and give the vineyard to others.

¹⁰Haven't you read this scripture:

" 'The stone the builders rejected
has become the capstone^[a];

"the Lord has done this,
and it is marvelous in our eyes^[b]?"

¹²Then they looked for a way to arrest him because they knew he had spoken the parable against them. But they were afraid of the crowd; so they left him and went away.

Paying Taxes to Caesar

¹³Later they sent some of the Pharisees and Herodians to Jesus to catch him in his words. ¹⁴They came to him and said, "Teacher, we know you are a man of integrity. You aren't swayed by men, because you pay no attention to who they are; but you teach the way of God in accordance with the truth. Is it right to pay taxes to Caesar or not? ¹⁵Should we pay or shouldn't we?"

But Jesus knew their hypocrisy. "Why are you trying to trap me?" he asked. "Bring me a denarius and let me look at it."

¹⁶They brought the coin, and he asked them, "Whose portrait is this? And whose inscription?"

"Caesar's," they replied.

¹⁷Then Jesus said to them, "Give to Caesar what is Caesar's and to God what is God's."

And they were amazed at him.

Footnotes:

- a. [Mark 12:10](#) Or cornerstone
 - b. [Mark 12:11](#) Psalm 118:22,23
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Introduction.

When Lorie and I made our way from Colorado to Austin, we drove across west Texas and we discovered there aren't (how shall I say this?) many points of interest out there between Lubbock and Austin! However, we were surprised to discover the numerous vineyards along the way, and it has been interesting to learn that the Hill Country is dotted with vineyards all over the place. Did you know there are 24 wineries in the Texas Hill Country that welcome more than 5 million visitors every year?!

The experience of learning about the wine country of central Texas gave me a new appreciation for the passages of the Bible which refer to vines and grapes and vineyards. We come to one such passage today as we look at Mark



12, and it comes in the context of oppositional encounters Jesus had with the Jewish leaders of the nation of Israel. These two conversations with various leaders involved the parable of the tenants and the paying of taxes, and they illustrate the escalation of opposition to the message and ministry of Jesus which would ultimately lead to His death. Let's consider them together this morning.

I. The Parable of the Tenants (1-12).

Jesus continued to be challenged by the Jewish authorities after His triumphal entry into Jerusalem for the Passover week. His time was drawing near, and the conflict intensified. After the leaders questioned His authority, we are told He began to speak to them in parables. You will remember that a parable in its basic form is an earthly story with a heavenly meaning, and the parable Jesus told here is the Parable of the Tenants who worked a vineyard.

A. The Background to the Parable. There is a rich history to the image of the vineyard in Judaism. For example, Psalm 80 speaks of the way in which God took the "vine" (Israel) out of Egypt and planted it in the Promised Land to become a vineyard, and Isaiah 5 tells of the vineyard God planted which yielded bad fruit. In Israel's history the vineyard had come to be a symbol for the nation, and everyone hearing this parable would have understood the correlation.

The details of the parable reflected the actual life in Palestine. Much of the land was in the hands of absentee landowners who contracted with tenants on a share-cropping basis. The wall mentioned was usually made of unmortared rocks stacked on top of each other, and the pit was where the juice of the grapes was collected. The wine press was usually made of solid limestone where the grapes were trodden down with feet (the old fashioned way!). Finally, the tower existed for the protection of the vineyard and shelter for the farmer. All of these details would have been known to those who traveled in Israel.

B. The Characters in the Parable. There are several characters that are mentioned in the parable. There is the owner who represents God. There is also the vineyard which, as I've said, represents the nation of Israel. The tenant farmers were the Jewish leaders. The servants mentioned represent the prophets, some who were rejected and others who were killed. Finally, there is the son in the parable who is Christ Himself.

Even at the first hearing, those listening to Jesus' words would have been able to make these identifications because the images were so familiar to them. We even read in verse 12 that the Jewish leaders "*looked for a way to arrest Him for they knew that He had spoken the parable against them.*"

C. The Meaning of the Parable. This parable is full of meaning, and it tells us a number of things about God, about Jesus, and about humanity. The parable tells us about the generosity of God. The vineyard was equipped with everything that was necessary to make the work of the farmers easy and profitable; the owner gave them everything they needed. It also tells us about the trust of God where the owner went away and left the farmers to run the vineyard themselves. God trusts us enough to give us freedom to run our own lives and do as we choose.

It speaks of the patience of God. Not once or twice, but many times the owner gave the farmers the opportunity to pay the debt they owed, and he treated them with patience they didn't deserve. But the parable also tells us of the justice of God. People may think they can take advantage of the Lord's patience, but ultimately judgment will come. God is forbearing, but eventually He will act with justice, and God never lets evil have the last word. We may wonder, "How long, O Lord?" He responds, "Not long. Justice will come."

The parable also tells us something about **Jesus**. It makes it clear that Jesus did not regard Himself as one of the prophets, but as the Son of God, and He deliberately removed Himself from the succession of the prophets. They were God's servants; Jesus was God's one and only Son. In Christ God's last and final word was being spoken. The parable also tells us that Jesus knew He was going to die. The cross did not come as any surprise to Him, and He knew what lay ahead. And the parable tells us that Jesus knew of His ultimate triumph. Our Lord realized that after His rejection and death would come His vindication, resurrection and glory.

The final thing the parable tells us is about **humanity**. As fallen creatures, we often think that the owner of the vineyard is too far away, too removed, to act. We think we can do as we please and get away with it. But the Lord is very much aware of what is going in our lives, and His patience will only last so long. There will come a day of judgment. Of that you can be sure. And the parable tells us that if we refuse responsibility with the privilege we have been given, God's blessing and generosity will be passed on to others. In the case of the Israelites, because of their rejection of the Messiah, their privilege of being God's chosen people was passed on to the Gentiles, people like you and me, who accepted Jesus as Lord and Savior.



Let's go back for a moment to the justice of God. Earlier I said the Lord never lets evil have the last word. Years ago when our kids were small and we lived in Dallas, our family visited San Antonio, and we went to the Alamo as all faithful Texans do at some point. It was really quite moving for us as a family. We even went to the Imax Theatre and saw a movie entitled "The Alamo" which told of the history in a spectacular way about Davey Crocket, Jim Bowie, and Capt. Travis. (For the longest time afterward our kids played "The Alamo" pretending they were the various characters.)

As we walked back to our car after the movie, we could tell that our youngest son, David, was troubled. We asked him why, and he said, "Because the good guys got killed." There was even a tear in his eye. The sense of injustice gripped his little heart. We said, "Yes, son, the good guys did die, but they ultimately won the war when Sam Houston defeated Santa Ana at San Jacinto a few months later. Remember?" He thought about it for a while, and we walked on.

A couple of years later, Lorie and David were having a discussion about theology, and David, who was 6 at the time, was asking questions like all kids do of their parents. In this conversation David asked, "Can Satan have any power over us, mom?" Lorie replied that when Jesus died on the cross and rose from the dead, He defeated Satan, but for a while Satan can still do bad things in the world. But one day, God will take care of him once and for all when Jesus comes back again. There was a long pause, and then completely out of the blue David said, "It's kind of like the Alamo. They lost the battle, but they won the war at San Jacinto!" That's when I knew I had a budding theologian on my hands!

God will never let evil have the last word. Eventually He will respond with justice, and a day of reckoning will come. We may wonder why it is taking Him so long, and we grow impatient when the Lord delays, but the owner of the vineyard is not unaware, and one day He will return.

Have you been wronged in business or betrayed by a friend? Has your spouse walked out on you and abandoned you and left you in a broken and vulnerable place? Has someone said unkind things about you and spread rumors about you that simply are not true? Were you passed over at work, and someone with less ability and experience was given the job unfairly? We've all been wronged in one way or another, and each of us knows the pain of injustice.

But never forget, my friend, God is not mocked. Truth will prevail one day, and evil will not have the last word. Everyone will have to give an accounting before the Lord for the things they have done and said in this life. Entrust your way unto God, and look to Him to vindicate you. As Jesus demonstrated by His example, our job is to do the right thing whatever it costs, to forgive those who wrong us even when they don't deserve it, to leave vengeance to the Father even when you'd like to strike back yourself, and to trust that God is better at sorting out matters of right and wrong than we can ever be. This parable of the tenants reminds us of these truths.

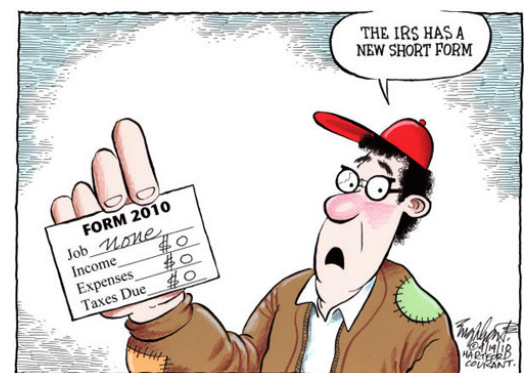
II. The Paying of Taxes (13-17).

Did you hear? The IRS has a new Short Form you can fill out when filing your taxes. Yeah. I saw it in a magazine.

Taxes have always been a source of conflict throughout history, and we see an instance of it here in our passage.

Jesus continued to clash with the religious leaders of His day, and this time it was over the question of the paying of taxes. The Herodians who are mentioned in this text were as disliked by the Pharisees on political grounds as the Sadducees were on theological grounds because the Herodians collaborated with the Romans in their occupation of the Holy Land. And yet these two groups united in their opposition to Jesus. What interesting bedfellows! Their purpose was to trip Jesus up in His words so He would lose the support of the people and open a way for them to arrest Him.

A. The History Behind The Question. When the kingdom of Herod the Great was divided into three parts after he died, Archelaus was given the southern part of the country including Judea and Samaria. But Archelaus proved to



be incompetent, and as a result the Romans stepped in and introduced direct rule. It became a province governed by a procurator, a governor, and tribute was paid directly to the Emperor.

The first act of the governor, a man named Quirinius, was to take a census of the country, in order to make proper provision for fair taxation and general administration. (Remember when Mary and Joseph went to Bethlehem where Jesus was born? Luke tells us that was by order of Quirinius.) Many of the Jews accepted this tax as an inevitable necessity, but a man named Judas the Gaulonite (not the disciple Judas) raised a violent opposition. He said "taxation was no better than an introduction to slavery," and he called upon the people to rise up and said God would favor them only if they resorted to violence. The Romans dealt with this Judas, and he was executed, but his battle-cry never died out - "No tribute to the Romans!" This became a rallying cry for the Jewish zealots in Jesus' day.

The actual taxes that were imposed by the Romans were three:

- A Ground Tax which consisted of 1/10 of all the grain and 1/5 of the wine and fruit produced. This was paid partly in kind and partly in money.
- An Income Tax which amounted to 1% of a person's income. (Don't we long for the good old days of Roman occupation!)
- And a Poll Tax which was levied on all men from 14 to 65 and all women from 12 to 65. The tax was 1 denarius, which was equivalent to a day's wage for a common laborer. It was the annual tax everyone had to pay simply for existing.

B. The Cunning of the Leaders. The question of the Jewish leaders was prefaced with false flattery which was clearly insincere, and they hoped to impale Jesus on the horns of a dilemma. They asked Him, "Is it right to pay taxes to Caesar or not?" If Jesus said it was right to pay tribute, then His influence with the people would be lost and He would be regarded as a traitor to His own country. However, if He said that it was not right to pay taxes, they could report Him to the Roman authorities and have Him arrested as a revolutionary. They thought for sure they had Jesus now.

C. The Response of Jesus. Our Lord's answer avoided the trap. He asked for a denarius and said, "Whose portrait is this, and whose inscription?" to which they replied, "Caesar's." And then in one of the great and memorable sayings of Jesus our Lord said, "Give to Caesar what is Caesar's, and to God what is God's."

Lord Acton, the great English historian, said of this, "Those words (of Jesus)... gave to the civil power, under the protection of conscience, a sacredness it had never enjoyed and bounds it had never acknowledged, and they were the repudiation of absolutism and the inauguration of freedom."ⁱ

The teaching of the Jesus lays down three great principles in regard to the individual and the state.

1. The state is ordained by God. Without the laws of the state, life would be chaos, and the Bible says God established government to provide order and the rule of law. People cannot live together effectively unless they agree to obey a common set of laws, and one of the reasons we are in a crisis in our country today is because we are struggling to find a moral consensus which can hold us together. That moral consensus was stronger in the past, but in this post-Christian, post-modern world of ours where truth is up for grabs, it is more and more difficult to find a consensus of law upon which we all agree.

2. No one can accept all the benefits, which the state gives, and then opt out of all the responsibilities. As New Testament scholar C.E. Cranfield has written, "The obligation to pay Caesar some of his own coinage in return for the amenities his rule provides is affirmed (by Christ)."ⁱⁱ

3. There is a limit to the rule of the state. While there is an obligation to return to Caesar what is Caesar's, we are never to give to the state what belongs to God alone. As Christians our loyalty to the Lord comes first, and if there is ever a conflict in these commitments, we must always honor God first. Jesus understood this, and He talked about it in His answer.

A couple of weeks ago, I had lunch with Tommy Broyles and Sam Harrell of our congregation, and they told me of their work in China over the past few years. I heard a remarkable story of the things God is doing in that nation despite the fact that missionaries have not been allowed in China for over 60 years and the state has placed severe limitations on how Christians can practice their faith.

They told me of an elderly woman they met who is the leader of an underground house church. Her name is Xai Fei (pronounced Shin Fey). Many years ago, Xai Fei was the dean of the school of music at Xaimen (pronounced Shamen) University, one of the most prominent universities in all of China. However, as she shared the gospel with



her students, she came under the scrutiny of Chinese officials, and when she refused to silence her views about Jesus, they sent her to prison for 20 years.

When Xai Fei was released, immediately she purchased the two largest contiguous houses she could find near the university, and she started a house church. Today, that church is full of young people, up to 400 at a time, who worship in five different worship services every Sunday scattered throughout the various rooms of the two houses. The government told her to close the church, but she refused. They threatened to put her in prison, and she said, “I do prison very well!” And now, at the age of 80, she continues to render to Caesar what is Caesar’s and to God what is God’s. Xai Fei and other Chinese brothers and sisters like her have reminded us there is a limit to the rule of the state, and whenever there is a conflict in these commitments, we must always honor God first.

Conclusion.

This passage tells us that God sent His only Son, His *agapetos*, His beloved One, for our salvation. He was the stone the builders rejected, but He became the capstone of the work of God in the world. The stone the builders rejected became the cornerstone that bound the building together, the keystone of the arch, the most important capstone of all which holds everything together. The leaders of the Jewish people regarded Jesus as of no importance of all, but in the mind of God He was the crowing act of God’s work of redemption in the world reconciling all things to Himself.

As we close this morning, I want you to join me in singing a song I heard many years ago by Noel Paul Stookey of Peter, Paul and Mary fame. It’s easy to learn, and it goes like this.

THE BUILDING BLOCK

by Noel Stookey

Chorus:

The building block that was rejected
Became the cornerstone of a whole new world
The building block that was rejected
Became the cornerstone of a whole new world
When I am down and unsuspected
With a burden that does not show
I think what time has resurrected
And how the sun can make the water flow
(chorus)
There is a man who has collected all the sorrow in our eyes
He gives us love as God directed but is seldom recognized
(chorus)
When all your dreams have been connected
And your vision has been returned
Remember, love, you are protected
By the truth your heart has learned.
(chorus)

Amen.

ⁱCited in William Barclay, *The Gospel of Mark*, p.286.

ⁱⁱC.E. Cranfield, *Gospel of Mark*, p.372.

