

- THE TIME of TAXATION -

The time surrounding the birth of the man-child, Jesus
By Paul M Hanssen

All scripture is profitable for every generation—past, present, and future—because all scripture is prophetic, extending into yesterday, today, and tomorrow.

The birth of Jesus is more than just the account of the circumstances surrounding His arrival. If that were the case, then the narrative of His birth would merely provide us with a historical perspective of what occurred. But it is so much more than that! What happened before His birth to Mary, His mother, and the entire circumstances surrounding the birth of God’s man-child, Jesus, is an entirely prophetic demonstration of the birth of the fruit from our own spiritual wombs from whence the sons of God come forth!

And she spake out with a loud voice, and said, Blessed art thou among women, and blessed is the fruit of thy womb. (Luke 1:42)

Under the inspiration of the Holy Ghost, Elisabeth referred to Jesus as “the fruit of thy womb.”

For of a truth against thy holy child Jesus, whom thou hast anointed, both Herod, and Pontius Pilate, with the Gentiles, and the people of Israel, were gathered together, (Acts 4:27)

Here, Peter referred to Jesus as “Thy holy child Jesus.” The fruit of Mary’s womb was the holy child, the Son of God. This serves as a prophetic illustration of the fruit that God desires to harvest from the womb of your spirit—a holy man-child, representing the birth of the sons of God, reflected in the fruitfulness of your spiritual life.

I have received a word from the Lord concerning the coming year, which will spill over into the coming years. It concerns the harvest. I will share this on New Year's Eve and teach it in detail during the Cape Town Summit in South Africa, which is only one month from now.

However, for now, I want to focus on the environment and circumstances surrounding the birth of the fruit of Mary’s womb.

And it came to pass in those days, that there went out a decree from Cæsar Augustus, that all the world should be taxed. (And this taxing was first made when Cyrenius was governor of Syria.) And all went to be taxed, every one into his own city. And Joseph also went up from Galilee, out of the city of Nazareth, into Judæa, unto the city of David, which is called Bethlehem; (because he was of the house and lineage of David) (Luke 2:1-4)

Joseph took Mary to Bethlehem (the house of bread) because he was of David's lineage and needed to return to his place of origin and heritage to pay tribute and be counted in the general consensus ordered by Augustus. Bethlehem, also known as the City of David, was the location where all of David's descendants had to return to settle their tax obligations. In other words, the circumstances surrounding the birth of the child were chaotic and, frankly, quite unpleasant.

The term "to be taxed" originates from the Hebrew word "aw-rak'. Among other meanings, "aw-rak' refers to arranging, setting in order, preparing for battle, and being skilled in warfare. Theologians debate whether the people were actually taxed or if Caesar Augustus was merely taking a census rather than collecting taxes. Regardless, this all took place under difficult and oppressive governance.

We have a romantic view of the "silent night" when Jesus was born. In our mind's eye, we envision a cozy stable, a star shining in the sky, angels singing, and the sweet sight of a little baby. However, the reality surrounding Jesus' birth was far from romantic, sweet, or pleasant. It was a period marked by severe oppression and corruption. Brutal attacks were directed at society at large, as organized warfare was waged by the Roman oppressors against the people of Israel through heavy taxation.

In addition, Joseph and Mary had to journey to "the City of David" from Nazareth. The distance between the two locations is about 100 miles (approximately 155 km). There were no trains, airplanes, comfortable cars, or buses—only their own two feet. This on-foot journey would have taken them at least a week. We can try to imagine being nine months pregnant and riding on a donkey for over eight hours a day for a week, trudging through difficult and dangerous terrain toward the City of David. These are the circumstances surrounding the birth of the Son of God: warfare, opposition, tyranny, corruption, hardships, a rugged and rough journey, oppression, fear, and uncertainty. Amidst all this, Jesus, the Son of the Highest, was born.

The birth of the sons of God will not occur in the comfortable seats and pews of our churches. It will not happen rooted in our religion and religious hypocrisy. It will not take place amidst delight and pleasure. Instead, the birth of the man-child, the harvest of our spiritual wombs, will occur during a time of taxation or organized oppression, a time of warfare against the people of God. This is the story of the birth of Jesus and will be the same story of the birth of the sons of God. We must take our journey back to our heritage, to the City of David. David's life began here and ended in Jerusalem, also called the City of David. It begins in the lowly place in a stable at the House of Bread, but it ends in Jerusalem in the palace and on the throne.

To be taxed with Mary his espoused wife, being great with child. And so it was, that, while they were there, the days were accomplished that she should be delivered. (Luke 2:5-6)

Mary's time to deliver (*to bring forth, to be in travail*) was during these oppressive and difficult times. In like manner, the harvest of your spirit will take place in hard times and difficult places. Travail is not easy. It involves anguish, labor, and intense focus and drive. We are entering a time of harvest - a time to deliver the sons of God - a time of warfare and opposition, but a time of the fulfillment of God's promise.

For I have heard a voice as of a woman in travail, and the anguish as of her that bringeth forth her first child, the voice of the daughter of Zion, that bewaileth herself, that spreadeth her hands, saying, Woe is me now! for my soul is wearied because of murderers. (Jeremiah 4:31)

This verse describes the time of Zion bringing to birth the fruit of her relationship with God. It is described as travail (to be worn, grief-stricken, weak, and sore), anguish (adversity, distress, tribulation, and trouble), bewailing (sighing, groaning, and breathing hard), and weary because of murderers (languishing and worn due to others deadly intent, destruction and smiting). These are the conditions surrounding the birth of the man-child.

I understand that everyone is going through something. There is turmoil, stress, and oppression all around us. However, this should not depress or destroy us. Instead, it should stir within us an excitement for the season we are facing—a season of fruit and harvest. Birth is coming; a manifestation of the Kingdom is coming! We should prepare for it. It will not take place in a romantic or pleasant setting but during a time of “taxation,” as it were, surrounded by oppression but infused with light, glory, and the power of God!