

ARCHAEOLOGY

Unhappy Tax Collector

But His Broken Bowl, Unearthed Near Jerusalem, Reveals Time When Joshua Conquered Canaan

By EMILY C. DAVIS

SO YOU didn't like the idea of paying your income tax? Neither did the Canaanites back in Bible days.

A broken bowl unearthed in ruins 25 miles southwest of Jerusalem has revealed a tragic tale of a tax collector. We don't know the man's name. We do know that he lived in a city on a hill that the Old Testament mentions frequently. It was called Lachish, meaning invincible.

The tax collector was there in nerve-racking days when war was in prospect. Joshua was leading a band of invading Israelites into southern Palestine, and boldly marching up to "invincible" Canaanite cities, like Lachish, and smiting them with the edge of the sword.

Poor Canaanites, and poor tax collector!

Death and taxes, as wise Ben Franklin later commented, were the two things they could count on. And both unpopular.

The tax collector's bowl, which archaeologists pronounce a very remarkable object indeed, was dug up by British archaeologists of the Wellcome-Marston Research Expedition to the Near East.

Piecing together the 25 scraps of the badly smashed bowl, the archaeologists found that an ancient tax man in Lachish must have used this clay dish as a memorandum tablet. There was no writing on cuffs in those days. No scratch pads. People in Palestine wrote on clay, and economically used up broken dishes as note paper.

Record Bowl

But this tax gatherer among the Canaanites had kept his records on a good, usable clay bowl. Maybe he used the bowl in measuring small tax payments.

What the archaeologists have spelled out on this bowl is written in Egyptian. Naturally, Egyptian, since Palestine at that time was under the thumb of Pharaoh. And the notes on the bowl mean something like this:

Twelve quarters of wheat from the harvest of Farmer Ati in the fourth year.

Seven quarters of wheat from the harvest of Farmer Nabu in the fourth year.

And so on. There had been a procession of local farmers, Canaanite tax payers, all handing over wheat to Pharaoh. And every payment was dated "the fourth year."

The fourth year of what? That isn't hard to say. Dates in Old World history generally were figured from the succession to the throne of some current reigning monarch. The tax collector's calendar ran in terms of pharaohs.

But which pharaoh's fourth year was it? That is more of a puzzler. Specialists in Egyptian have been consulted, however, and believe they have the answer. They judge from the writing, and other clues.

In a recent issue of *The Biblical Archaeologist*, editor G. Ernest Wright, of the Presbyterian Theological Seminary in Chicago, sums up the verdict on what the tax collector meant by his year four:

"Specialists in Egyptian say that the writing is to be dated about the time of Pharaoh Merneptah, not before; and Professor Albright has pointed out in an argument which is almost irrefutable that the 'year four' on the bowl almost certainly refers to the reign of Merneptah and would therefore be about 1231 B. C."

A Key

And there you have a key to figuring the time when Joshua was conquering Canaan. You also know which proud Egyptian monarch had to hear the reports of Israelite victories in one of Egypt's tribute-paying provinces.

Archaeologists have long searched for enough good evidence to pin down the dates associated with Moses and the conquest of Canaan. They are now rapidly narrowing down the times when events must have happened, into definite centuries, then definite decades. Sometimes, they can be almost certain of an exact year.

Ours is the first age since ancient history in which any one can know when these famous events in the Bible occurred.

Our grandfathers relied for their Old

Testament dates on Archbishop Ussher, seventeenth century divine. Ussher was convinced that the world was created in the year 6006 B. C. This and some of his time errors are still preserved in margins of many a household Bible.

But archaeology, which has been an active science for less than a hundred years, is digging up evidence for real dates which Bible scholars can accept. It begins to seem likely that the Israelite invasion of the Promised Land was not a single campaign.

Rather, as explained by Prof. W. F. Albright of the Johns Hopkins University, some Israelite tribes left Egypt about a century before the famous Exodus led by Moses via the Red Sea and the wilderness. And these earlier Israelites captured Jericho between 1360 and 1320 B. C. Nearly a century later arrived the Exodus contingent, to fight under Joshua for more Canaanite cities, about 1235 to 1200 B. C.

Joshua Not At Walls?

If Prof. Albright is correct, then Joshua wasn't at the walls of Jericho—his most famous battle! Walls of Jericho, unearthed in the past few years, apparently fell between 1360 and 1320 B. C. And yet the evidence is narrowing down to show that Moses must have led the Children of Israel away from Pharaoh's clutches along about 1290 B.C. Prof. Albright's conclusion that there were two Exoduses, cuts the Gordian knot.

Returning to the tax collector in Lachish—his bowl is a rare bit of evidence to help in this dating. And all because the tax collector was an efficient man who dated his work.

Here is how Bible scholar-detective-archaeologists deduce that Lachish must have been besieged by Joshua just about the year 1230 B. C.:

The broken bowl was found in the debris of a great fire in the Canaanite city at Lachish. And the smashed pieces lay together. Hence, the bowl was obviously used prior to the fire, and was obviously broken in the catastrophe. And since the year four was written so plainly on the bowl, repeatedly, the bowl must have been broken after that date. Probably it was soon after, or there would have been some "year five" records on the bowl.

We can imagine the tax collector, prob-



EVIDENCE

On this broken bowl, a tax collector kept records of tax payments in a Bible town, in the days of Joshua. Now the bowl is valuable evidence—not of delinquent tax payers—but for proving when Joshua lived and fought his mighty battles.

ably an Egyptian, going about his unpopular job of personally collecting for his government, from the reluctant people who lived in and around the fortress-city on the hill. And then his records and work were smashed—and there is considerable probability that the tax collector's head was as rudely shattered as his bowl, though it is true that no one has found his skull in 25 fragments.

It would perhaps be demanding too much of poetic retribution to imagine among the storming party of Joshua's men some of the disgruntled local farmers of the neighborhood, and to fancy them breaking in upon the hated tax collector and cracking his head with his own record-bowl. Enough to know that the visible record of foreign taxation was smashed. It was one tiny incident in a day of wild destruction. And no Canaanite there, nor the employee of Egypt, had any idea that this ordinary clay bowl would become a thing to study historically, over 3000 years after.

Two-Day Battle

Lachish held out against Joshua two days, where a good many Canaanite towns had been ticked off in one. The invincible hill was taken, and the bonfire lighted the landscape for miles around. Its petty king Japhia had already died. He was hanged along with four other city-kings who had made a futile alliance and tried to scare off Joshua in a battle north of Jerusalem.

Joshua marched on, wiping out idol-worshipping natives right and left.

Perhaps you have wondered what it would be like to worship the strange idols so denounced in the Old Testament. In the burned wreckage of Canaanite Lachish, archaeologists unearthed foundations of a temple with so much evidence of the plan and equipment that they—and you—can understand Canaanite religion much better than any one ever has since the Canaanites were alive.

This temple was a low building of stone coated with lime plaster. The floor was hard clay. The roof was probably mud and straw over wooden supports.

Dr. Wright explains how it would seem to enter this temple to worship the images enshrined there.

"The worshipper," he says, "passed through a small vestibule to reach the sanctuary itself. Directly in front of him as he entered was the raised shrine with steps for the convenience of officiating priests. On the top of the shrine there stood, probably, the figure of the god for whom the temple was built.

"Around three sides of the room were benches, on one of which the worshipper placed his offering. On the right side of the shrine or altar was a pottery stand on which once stood a bowl for libation. To the left was a large bin for meat or grain offerings.

Small Hearth

"In front of the altar at its base was a small hearth, surrounded by a mud curb, which still contained charcoal from the last time it was used. By the libation stand was a niche for lamps. Possibly one of them was kept burning continually to provide fire for the burnt offering.

"At the rear were two rooms. To judge from their contents, one was probably a vestry for priests; the other a storeroom for the offerings."

Which deities were popular at Lachish is not yet discovered. Canaanites worshipped Baal, the love-goddess Astarte, and many others. A pitcher with Canaanite alphabetic writing on it was found in the temple, bearing the names of three deities, Shur, Mut, and Alat, who may have been worshipped as a divine family—father, mother, and son.

Evidence that Canaanites appreciated luxury and beauty is being found in their ruined cities. At the temple of Lachish an exquisitely carved ivory hand was found. It is very likely the hand of a goddess from the shrine.

A perfume flask shaped like a woman

in a long skirt is a bit of Canaanite luxury, imported from Egypt. The head of the ivory woman is the perfume stopper, and a hand-shaped spoon is cleverly stuck in, to provide a ladle when needed.

An ivory comb and rod, both from the temple, apparently belonged to priests who had to keep elaborate wigs in curl.

We never think of Israelites and Canaanites exchanging war notes, or sending messages except by shouting. Yet both sides could write. And samples of Canaanite writing found in the temple ruins at Lachish are helping to fill in an important missing link in the history of the alphabet. This Canaanite writing fills the gap between alphabetic writings found at Mount Sinai done in 1900 B. C. by turquoise miners there, and writing done by Phoenician kings from about 1250 B. C.

Alphabet of Bible

This very Canaanite alphabet was adopted by the Israelites. In this Canaanite alphabet, the Old Testament was written. In chain fashion, the alphabet passed on from Phoenician to Greek to Roman—to us.

The Canaanite layer of ruins at Lachish is far from the only chapter in the mound's history. Before the Canaanites, there were people living in caves around the edges of the mound. In later times, the Hebrews had a very strong fort city at Lachish. It was besieged by Sennacherib's army, and later by Nebuchadnezzar. Ruins identified with these battles have been explored at Lachish. Letters on clay fragments written during the latter siege have been found and are cherished as wonderfully preserved contemporary records by Old Testament Hebrews, confirming the Biblical record.

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"The anthropologist ought to be able to predict a little better than the politician about the future," said a British scientist, commenting on the usefulness of examining the past 6,000 years of human experience.



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