

CHAPTER THIRTEEN

THE LAWS OF CONSECRATION, STEWARDSHIP, AND TITHING

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The Lord requires His people to consecrate their lives and temporal possessions for the building of His kingdom and to provide for the poor. In the early days of the Restoration, the Lord revealed specific laws concerning consecration of earthly property, receiving stewardships, and payment of tithes to the Church of Jesus Christ. The Lord emphasized that the Saints must learn to obey these laws to receive an inheritance in the celestial kingdom (see D&C 105:1–5; 119:1–7). Possibly due to misunderstanding of the revelations governing these principles, there has been some confusion regarding these laws—especially their relationship to each other and our responsibility to abide by them today. One sister in the Church was heard to lament, “In my situation I can hardly make ends meet. Every month it is a struggle to pay tithing. How will I ever be able to live the law of consecration?” A brief examination of revelations in the Doctrine and Covenants regarding the laws of consecration, stewardship, and tithing within their historical context can illuminate our understandings of the principles underlying their purposes.¹

THE LAWS OF CONSECRATION AND STEWARDSHIP REVEALED (D&C 42)

True principles governing the laws of consecration and stewardship evidence the Lord’s wisdom in providing for His Saints. At a conference of the Church held in Fayette, New York, in January 1831,

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the Lord commanded the Saints to go to "the Ohio" where He would give them His law and where they would be endowed with power from on high (D&C 38:32). In this same revelation the Lord twice commanded the Saints, "let every man esteem his brother as himself" (D&C 38:24–25), which in essence is the spirit of the law of consecration. In February, after the Prophet Joseph Smith's arrival in Ohio, the revelation, known as "the law of the Church," was received. This revelation clarified principles governing consecration of property to the Lord and receiving stewardships to oversee consecrated land and material goods.

Some of those baptized in Kirtland, Ohio, had previously attempted to live what they believed was the law of having all things in common as found in the New Testament. That is, all property was held jointly by the community, and they referred to it as "common stock." John Whitmer, early historian for the Church, explained, "The disciples had all things common, and were going to destruction very fast as to temporal things; for they considered from reading the scripture that what belonged to a brother, belonged to any of the brethren. Therefore they would take each other's clothes and other property and use it without leave which brought on confusion and disappointments, for they did not understand the scripture."²

In place of the misguided attempts of the early Saints to live according to their private interpretations of New Testament passages, the Lord revealed that the Saints were to consecrate their properties to Him. The foundational principle upon which this law rests is recognition that the Lord is the Creator of the earth and therefore all property is His. "Behold, the Lord hath created the earth that it should be inhabited" Nephi explained; "and he hath created his children that they should possess it" (1 Nephi 17:36). All worldly wealth, whether it be lands or gold, is provided for the benefit of God's children during their mortal sojourn. In commanding His Saints to consecrate their temporal, earthly goods to the building up of His kingdom, the Lord is not interested in real estate, precious ores, jewels, or houses. Rather, consecration is a godly activity, and those who devote their property, time, and talents to blessing others become more godlike.

The Lord directed the means by which property was to be consecrated within His law. Basically, to consecrate property is to set it

The Laws of Consecration, Stewardship, and Tithing

157

apart for sacred purposes. The Lord indicated that properties were to be consecrated or set apart "with a covenant and a deed which cannot be broken" (D&C 42:30). The covenant was a sacred promise made with God to dedicate temporal property to the Church. The deed was a legally binding document, written and signed by both the member consecrating his property and by the bishop who received the property as the Lord's authorized agent (see D&C 42:31). Thus, the covenant was binding according to both the laws of God and the laws of the land.

After deeding all of his property to the Lord's Church through his bishop, the consecrating member was appointed "a steward over his own property" (D&C 42:32). That is, after consecrating his properties the member received another legal, signed document from the bishop listing the lands, furniture, tools, and so forth that were being leased to him by deed as his stewardship. This property was held as a stewardship for the Master, Jesus Christ, Lord of the earth. This arrangement recognized that we are but stewards for the Lord and are accountable to Him for the use of our talents to bless the lives of others. The Lord clarified that the steward was to receive "as much as is sufficient for himself and family" (D&C 42:32). In other words, the stewardship property deeded to the member was to be adequate to enable him to provide for his family according to the number of children and other dependents in the household.

Such a law anticipated that some Saints would have more property to consecrate than would be necessary to be deeded back to them as a stewardship. In addition, it was hoped that those who received a stewardship would produce more than they needed and could regularly consecrate the surplus. To this end the Lord explained that "the residue shall be kept in my storehouse" (D&C 42:34). In so doing the Lord restored the principle of keeping of the Lord's storehouse, as was done anciently to provide for the poor (see Malachi 3:10). One of the most sacred trusts that are placed in the bishop's hands is that of providing for the poor and needy. In this law the bishop uses the property or goods that are surplus to provide for the needs of the members.

In addition, this law also anticipated the time of building the city of the New Jerusalem. The Lord indicated that another use for the surplus generated in the law of consecration and stewardship was

"for the purpose of purchasing lands for the public benefit of the church, and building houses of worship, and building up of the New Jerusalem which is hereafter to be revealed—that my covenant people may be gathered in one in that day when I shall come to my temple" (D&C 42:35–36). Thus, there was no thought that Zion would be built up by a single individual; rather, the law of consecration was to be the law of the Lord's covenant people as a community.

IMPLEMENTING THE LAWS OF CONSECRATION AND STEWARDSHIP (D&C 51)

Often there is a gap between theory and practice in living the principles of the gospel. Such was the case with implementing the newly restored laws of consecration and stewardship. The Saints desired to obey the Lord, but the time had arrived to learn how to obey Him. By May 1831, in response to the Lord's earlier command for the Church to move to Ohio, approximately two hundred Saints living in New York sold their properties and made the move west. Their arrival called attention to the need for further instructions to implement the laws of consecration and stewardship as previously revealed. In preparation, an earlier revelation directed the Saints to purchase lands in the region near Kirtland (see D&C 48:3). In Thompson, Ohio, a new convert named Leman Copley owned a large tract of land, some 759 acres, which he consecrated for the settlement of the newly arrived Saints. Bishop Edward Partridge was responsible for dividing this property among the Saints. Consequently, he requested the Prophet Joseph Smith to inquire of the Lord for direction on the matter.

The Lord revealed that stewardships were to be given by the bishop according to the laws previously revealed and clarified that in appointing each their portions, "every man [was to be] equal according to his family, according to his circumstances and his wants and needs" (D&C 51:3). Such instructions take into consideration that no two families have exactly the same needs. In the division of properties, the number of children in a family, as well as the ages and abilities of the children, is taken into consideration. A farmer would receive farm land as his stewardship, a printer a printing office, a tanner a tannery, and a businessman a mercantile establishment (see D&C 57:8, 11; 104:19–42). "And all of this" reads a later revelation,

The Laws of Consecration, Stewardship, and Tithing

159

"for the benefit of the church of the living God, that every man may improve upon his talent, that every man may gain other talents" (D&C 82:18). In this manner the needs of the poor were provided for and they were placed in a position in which they could supply their own wants and aid others in doing the same.

The principles governing who determined what was needed by each individual and family in their particular circumstances posed a challenge. The Lord designated the bishop to "appoint unto this people their portions" (D&C 51:3). However, safeguards were put in place to prevent abuses or even perceived abuses by the bishop in determining the portions given as stewardships. Instructing the bishop in the principles that would direct his decision, the Prophet explained in a letter to Bishop Partridge: "To condescend to particulars, I will tell you that every man must be his own judge how much he should receive and how much he should suffer to remain in the hands of the Bishop. I speak of those who consecrate more than they need for the support of themselves and their families.

"The matter of consecration must be done by the mutual consent of both parties; for to give the Bishop power to say how much every man shall have, and he be obliged to comply with the Bishop's judgment, is giving to the Bishop more power than a king has; and upon the other hand, to let every man say how much he needs, and the Bishop be obliged to comply with his judgment, is to throw Zion into confusion, and make a slave of the Bishop. The fact is, there must be a balance or equilibrium of power, between the Bishop and the people, and thus harmony and good will may be preserved among you.

"Therefore, those persons consecrating property to the Bishop in Zion, and then receiving an inheritance back, must reasonably show to the Bishop that they need as much as they claim. But in case the two parties cannot come to a mutual agreement, the Bishop is to have nothing to do about receiving such consecrations; and the case must be laid before a council of twelve High Priests, the Bishop not being one of the council, but he is to lay the case before them."³

The Lord subsequently directed that each stewardship was to be given by a legal deed, or, as stated in the revelation, the bishop was to "give unto him a writing that shall secure unto him his portion" (D&C 51:4). A few of these writings have survived to our day. They consist of both consecration deeds and stewardship deeds, which are

partly printed and partly handwritten documents. The left-hand side includes the granting of property to "Edward Partridge, . . . bishop said church." A description of the consecrated property follows in handwritten form. The deed stipulated that this transaction was "for the purpose of purchasing lands, and building up the New Jerusalem, even Zion, and for the relieving the wants of the poor and needy." Where the name of the individual was written, it stated that he covenanted and bound himself and his heirs forever "to release all" their "right and interest to the above described property."⁴

The right-hand side of the document read, "Be it known that I, Edward Partridge [name written by hand] Of Jackson county, and state of Missouri, bishop of the church of Christ, organized according to law, and established by the revelations of the Lord, on the 6th day of April, 1830, have leased, and by these presents do lease unto [individual's name written by hand] of Jackson county, and state of Missouri, a member of said church, the following described piece or parcel of land . . . [description of property written by hand] to have and to hold the above property. . . . And it is agreed by the parties, that this lease and loan shall be binding during the life of the said [individual's name written by hand] unless he transgress, and is not deemed worthy by the authority of the church, according to its laws, to belong to the church. And in that case I the said [individual's name written by hand] do acknowledge that I forfeit all claim to the above described leased and loaned property, and hereby bind myself to give back the leased, and also pay an equivalent for the loaned, for the benefit of said church."⁵

Over a period of time, implementation of the law of consecration was clarified and adapted to meet the needs of the Saints. For example, today Doctrine and Covenants 51:5 reads differently than it does in the *Kirtland Revelation Book*. As it now reads, members who left the Church were given a deed as privately owning the stewardship property, rather than having the leased property revert back to the Church. In the original text, Bishop Partridge was instructed to retain deeds for the Church to property consecrated by its members. It read thus:

"Wherefore let my servant Edward receive the properties of this people which have covenanted with me to obey the laws which I have given and let my servant Edward receive the money as it shall

be laid before him according to the covenant and go and obtain a deed or article of this land unto himself of him who holdeth it if he harden not his heart for I have appointed him to receive these things and thus through him the properties of the church shall be consecrated unto me.”⁶

Accordingly, Bishop Partridge held title to the land for the Church, but members received the leased land as a stewardship. If an individual left the Church after receiving property as a stewardship, the inheritance reverted back to the hands of the Church (see D&C 51:4). It was determined, however, that this practice did not accord with the law of the land because individuals could not be deprived of property by a religious organization. Hence, Church leaders revised the practice to agree with the law of the land. In a letter to the Saints in Zion, the Prophet Joseph Smith wrote, “On the subject of giving deeds, and receiving contributions from brethren, I have nothing further to say on the subject than to recommend that you make yourselves acquainted with the commandments of the Lord, and the laws of the state, and govern yourselves accordingly.”⁷

Principles of consecration extend beyond the consecration of property to consecrating all that we are. At a conference held at Orange, Cuyahoga County, Ohio, October 25–26, 1831, “very many of the brethren holding the Priesthood addressed the conference, and each one expressed his willingness to consecrate all he possessed to God and His cause.”⁸ When the Prophet Joseph Smith arose to address the conference, he “said that he had nothing to consecrate to the Lord of the things of the Earth, yet he felt to consecrate himself and family.”⁹ Thus, we see that the Prophet Joseph Smith understood early that consecration extended beyond the stipulations of property explained in the early revelations of the Doctrine and Covenants. In addition, it is evident that although they may work in conjunction with each other, consecration might be obeyed as a law apart from the laws governing stewardship of property. On the other hand, it soon became unmistakable that consecration of the individual heart is necessary to be a faithful steward for the Lord.

ORGANIZATION OF THE LITERARY FIRM (D&C 70)

The principles of consecration and stewardship afforded guidelines for providing funds to print Church publications. On the last day of

a conference held in Hiram, Ohio, November 12, 1831, the Lord appointed six brethren “to be stewards over the revelations and commandments” (D&C 70:3). This was the beginning of Church-owned businesses that were to further the work of the Lord on the earth. This group—the Prophet Joseph Smith; Sidney Rigdon, the Prophet’s scribe; Martin Harris and Oliver Cowdery, who both had helped in translating and publishing the Book of Mormon; John Whitmer, Church historian; and William W. Phelps, the Church printer—comprised what was known as the Literary Firm. Their stewardship was to manage the publishing of scriptures, and it eventually included publishing a Church hymnal and newspaper. The Lord further revealed that moneys collected from the sale of Church publications were to provide for the temporal needs of the members of the firm. “Nevertheless,” the Lord indicated, “inasmuch as they receive more than is needful for their necessities and their wants, it shall be given into my storehouse; and the benefits shall be consecrated unto the inhabitants of Zion” (D&C 70:7–8). Thus, the Literary Firm was organized on principles of the laws of consecration and stewardship. Each member was expected to consecrate their efforts to build up the kingdom of God within their appointed sphere. Regarding the anticipated concerns over what eventually constituted full-time Church employment, the Lord explained, “He who is appointed to administer spiritual things, the same is worthy of his hire, even as those who are appointed to a stewardship to administer in temporal things” (D&C 70:12). The stewardship of spiritual concerns was deemed a sacred trust.

ORGANIZATION OF THE UNITED FIRM (D&C 78 AND 82)

Church-owned businesses help to provide for the poor and the building up of Zion. In late February or early March 1832, a group of high priests again met in Hiram, Ohio. The Lord revealed, “The time has come . . . that there [must] be an organization of my people, in regulating and establishing the affairs of the storehouse for the poor of my people, both in this place and in the land of Zion” (D&C 78:3). As originally recorded, this revelation called for the organization of “the literary and mercantile establishments of my church.”¹⁰ The Lord directed that, in addition to the previously appointed Literary Firm, the brethren were to organize a Church-owned mercantile firm

referred to in Church records as the United Firm, the United Order, and also the Order of Enoch. The United Firm eventually included about a dozen Church leaders, specified by the Lord in revelation to receive responsibility as His stewards to hold legal title to Church property and buildings. Continuing the pattern revealed regarding the Literary Firm, members of the order were governed by principles of the laws of consecration and stewardship. That is, each individual member had specific responsibilities within the United Firm given them as a stewardship. Further, surplus profits generated by the firm's holdings were used for the operation of the Church, publishing scriptures and other Church materials, and purchasing lands for the inheritance of the Saints in Zion and Kirtland. On June 25, 1833, the Prophet Joseph Smith wrote to the Saints in Missouri, "The order of the Literary Firm is a matter of stewardship, which is of the greatest importance; and the mercantile establishment God commanded to be devoted to the support thereof."¹¹

This simple organization laid the groundwork of the Saints' ability to "stand independent" from the world in providing for the temporal needs of the poor (D&C 78:14). Many Church-owned businesses have developed from this original command to organize the United Firm, several of which comprise the Church welfare system to provide for the poor and disadvantaged. As a result, the temporal survival of the kingdom of God is less and less dependent upon the success of worldly markets and merchandising. Neither will the ability of the Church to provide for the poor be contingent on the ability of worldly governments to rebound from natural or man-made disasters. In recent years the strength of the kingdom has been evident in its independent capacity to reach areas of turmoil and catastrophe quickly and in an organized manner. Part of the latter-day mission of the Church is to demonstrate to the world that the Church has the ability to provide help to those in need. In sum, the principles of stewardship emphasized in the revelations continue to guide the Church to the present day in supplying funds for its operation and for providing for those in need.

The Lord designated that the original three members of the United Firm were to be Newel K. Whitney, recently called as a bishop in Ohio, the Prophet Joseph Smith, and Sidney Rigdon (see D&C 78:9). In obedience to the Lord's command to "sit in council with the saints

which are in Zion" (D&C 78:9), these men left Kirtland on April 1, 1832, accompanied by Peter Whitmer Jr. and Jesse Gause. The Prophet Joseph Smith and his companions arrived in Jackson County, Missouri, on April 24, 1832. The purpose of this visit was to establish a branch of the United Firm in Missouri according to the Lord's command (see D&C 78:3–4). The Lord revealed that members of the Literary Firm, previously called by the Lord, were to also be included in the organization of the United Firm. In addition, the eight members were to be joined by Bishop Edward Partridge (see D&C 82:11). The next day the council of brethren reconvened and determined that the names of the branches of the United Firm in Ohio and Missouri would be "Gilbert, Whitney & Company in Zion. And Newel K. Whitney & Company in Kirtland Geauga Co. Ohio."¹²

At a meeting of the United Firm held April 30, 1832, in Independence, Missouri, it was "Resolved That the firm [secure a] loan [of] fifteen thousand dollars for five years or longer at six per cent annually or semi-annually as the agreement can be made, & that N.K. Whitney & Co. be appointed to negotiate the same."¹³ In late October 1832, the Prophet Joseph Smith and Newel K. Whitney traveled together to New York City. Brother Whitney secured loans to purchase goods for the mercantile businesses of the United Firm.¹⁴ These goods were used to stock the Newel K. Whitney store in Kirtland, Ohio, and, most probably, the A. Sidney Gilbert store in Independence, Missouri (see D&C 57:8; 63:42–43; 64:26).

The Lord made clear that all of the members of the United Firm were "to have equal claims on the properties, for the benefit of managing the concerns of your stewardships" (D&C 82:17). The Lord further reiterated that the use of property was according to the principles of the laws of consecration and stewardship, "every man according to his wants and his needs, inasmuch as his wants are just—and all this for the benefit of the church of the living God, that every man may improve upon his talent, that every man may gain other talents, yea, even an hundred fold, to be cast into the Lord's storehouse, to become the common property of the whole church—every man seeking the interest of his neighbor, and doing all things with an eye single to the glory of God" (D&C 82:17–19).

At the times that the Prophet Joseph Smith received these revelations, March and April 1832, the Quorum of the First Presidency was

also being established for the first time in this dispensation. It is worth noting that the original members of the First Presidency—Joseph Smith, Sidney Rigdon, and Jesse Gause—were appointed as stewards in the United Firm. A year later, on March 15, 1833, Frederick G. Williams was appointed to replace Jesse Gause in the Presidency. At that time the Lord declared, “I give unto the united order [United Firm], organized agreeable to the commandment previously given, a revelation and commandment concerning my servant Frederick G. Williams, that ye shall receive him into the order” (D&C 92:1). Thus, from the beginning of the Restoration, the First Presidency of the Church received the continuing stewardship to manage the temporal concerns of the Church, along with the presiding bishopric.

STEWARDSHIPS FOR HOUSES OF THE LORD (D&C 94 AND 96)

The Lord wishes to bless the Saints and endow them “with power from on high” (D&C 95:8). In late December 1832 and early January 1833, He called upon a council of high priests meeting in the translating room of the Whitney store in Kirtland to “organize yourselves; prepare every needful thing; and establish a house, even a house of prayer, a house of fasting, a house of faith, a house of learning, a house of glory, a house of order, a house of God” (D&C 88:119). Subsequently, on March 23, 1833, He directed the organization of a Church building committee to oversee this work and additionally called for them to build “a house for the presidency” and a house “for the work of the printing and the translation of my scriptures” (D&C 94:3, 10).

Further, as more and more Saints gathered to the Kirtland area, need arose to purchase lands for their settlement. In April 1833 the Church purchased a 103-acre farm from Peter French. This farm extended south from the Kirtland flats, near the Newel K. Whitney home and store, and rose up the hill to the lot upon which the Kirtland Temple now stands. The Prophet Joseph Smith wrote: “A conference of High Priests convened in the translating room in Kirtland [above the Newel K. Whitney store] . . . and took into consideration how the French farm should be [distributed].”¹⁵ During this council the Lord revealed that He wished Bishop “Newel K. Whitney [to] take charge of the place which is named among you,

upon which I design to build mine holy house" (D&C 96:2), today referred to as the Kirtland Temple. Further, a portion of the property was to be set aside "to benefit mine order [United Firm, specifically the Literary Firm] for the purpose of bringing forth my word to the children of men" (D&C 96:4).

Also, the Lord appointed that John Johnson "should become a member of the order, that he may assist in bringing forth my word unto the children of men . . . and he shall seek diligently to take away incumbrances that are upon the house named among you, that he may dwell therein" (D&C 96:8–9). That is, the purchase of a farm from Peter French included a house or inn located on the Kirtland flats on the lot south of Newel K. Whitney's home. The Lord commanded John Johnson to supply funds to help pay the debt the United Firm incurred in the purchase of the farm. John sold his home and farm in Hiram, Ohio, as part of honoring the covenant he made as a member of the order to consecrate his property to the Lord's Church. The proceeds from the sale of his farm in Hiram were combined with the money of the order and used to pay the mortgage on the Peter French farm. It was upon a portion of this land that the Kirtland Temple was built. Thus it was that the Savior gave members of the United Firm stewardship over the growing land holdings of the Church.

Much of the success of the laws of consecration and stewardship depended on wise management of temporal stewardships in producing surplus that could be consecrated for the poor and the building of the kingdom of God on earth. Similar to the Lord's parable of the wise and unwise stewards, those who were slothful in managing their stewardships incurred the displeasure of the Master (see Matthew 25:14–30). And thus it was that indolence and iniquity soon resulted in problems for the temporal progress of the kingdom. An article published in *The Evening and the Morning Star* indicated that many of the twelve hundred Saints in Zion "have been planted upon their inheritances."¹⁶ On the other hand, it cited the covetousness of "one Bates, from New London, Ohio—who subscribed fifty dollars for the purpose of purchasing lands, and necessaries for the Saints—after his arrival here, sued (Bishop) Edward Partridge, and obtained a judgment for the same. Bates shortly after denied the faith, and ran away on Sunday, leaving debts unpaid."¹⁷ In addition, note was made that

"as yet, there has not been enough consecrated to plant the poor in inheritances, according to the regulation of the Church and the desire of the faithful. This might have been done, had such as had property been prudent."¹⁸

POSTPONEMENT OF THE REDEMPTION OF ZION (D&C 97, 101, 104, AND 105)

Satan will always tempt the Saints to "set at naught the counsels of God, and despise his words" (DC& 3:7). Further, he will endeavor to stir up others to anger against them. Profits from the Church-owned businesses and consecrated funds from the Saints were to pay off the debts they incurred setting up the United Firm's mercantile and literary establishments, as well as their real estate acquisitions. This plan met with difficulties in the fall of 1833, when the Saints in Missouri—specifically, members of the United Firm—were unable to contribute financially to the Church because mobs had driven them from their farms and businesses in Jackson County.

On July 20, 1833, an armed mob, approved by the Missouri's lieutenant governor, Lilburn W. Boggs, demanded that all Mormons remove from Jackson County. They ransacked the home of William W. Phelps and destroyed the unbound sheets of the Book of Commandments that were in the printing office above his home. The Literary Firm's printing press was destroyed, and Brother Phelps's personal belongings were plundered. Bishop Edward Partridge and another member, Charles Allen, were taken into the County Courthouse Square, where they were stripped of their clothing and tarred and feathered. Sidney Gilbert was forced to agree to close the United Firm's mercantile store in Independence. Three days later, leaders among the Saints signed a treaty with the mob that they would leave the county.

In October the Saints decided to remain and defend their property if necessary. Consequently, the non-Mormon citizens armed themselves and forced the Saints to leave beginning October 31. By November 8, virtually all the Saints were expelled from the county. On December 16, the Lord revealed that He had "suffered the affliction to come upon them . . . in consequence of their transgressions . . . and envyings, and strifes, and lustful and covetous desires among them; therefore by these things they polluted their inheritances"

(D&C 101:2, 6). Following this same theme, nearly a year afterward, He indicated that the Saints' land in Jackson County was not restored because "they have not learned to be obedient to the things which I required at their hands, but are full of all manner of evil, and do not impart of their substance, as becometh saints, to the poor and afflicted among them" (D&C 105:3).

In addition to the troubles in Jackson County, Missouri, in Kirtland, Ohio, an apostate named Philastus Hurlburt brought a lawsuit against Hyrum Smith to obtain property owned by the United Firm. As a result, funds of the United Firm were needed to pay court costs and attorneys' fees as well as travel expenses. The Prophet Joseph Smith felt that he could not journey to Missouri at the head of Zion's Camp until the problems concerning the United Firm's debts with New York City creditors were resolved. He realized that "if I do not go [to Missouri], it will be impossible to get my brethren in Kirtland, any of them, to go."¹⁹ Thus, the success of Zion's Camp in restoring the Saints' property in Jackson County, Missouri, was in this way connected to the needs of the United Firm.

Donations were sought from members of the Church, but it soon became evident that sufficient funds would not be raised to pay the notes that were due. Members of the Firm in Kirtland met for months counseling with one another and petitioning the Lord to show the way whereby they might free themselves from debt. On April 7 the Prophet wrote, "Bishop Whitney, Elder Frederick G. Williams, Oliver Cowdery, Heber C. Kimball, and myself, met in the council room, and bowed down before the Lord, and prayed that He would furnish the means to deliver the Firm from debt, that they might be set at liberty; also, that I might prevail against that wicked man, Hurlburt, and that he might be put to shame."²⁰ Three days later, the Prophet recorded that "it was agreed that the Order should be dissolved, and each one have his stewardship set off to him."²¹ By such a plan the property of the Church managed by the United Firm could be protected. The creditors would not have claim on property owned by individuals, but only on the property held by the United Firm. This was not to escape responsibility for paying their debts, but rather to give more time to gather the funds needed and to allow the Prophet to travel with Zion's Camp to Missouri.

The actual division of the property was postponed for two weeks

in the hope that such a course might not be necessary. When the council met again on April 23, the Lord confirmed by revelation that He approved of their decision to assign properties to individuals (see D&C 104:19–46). However, rather than completely dissolving the United Firm, He commanded that they reorganize into two separate orders—one in Ohio and another in Missouri (see D&C 104:47–50). He further explained, “And this I have commanded to be done for your salvation, . . . in consequence of their [the Saints in Missouri] being driven out and that which is to come” (D&C 104:51). The Lord also gave instructions regarding the Church’s assets and the obligation of members of the United Firm to pay their debts (see D&C 104:78–86).

Those who were later called to positions of trust similar to those of members of the United Firm assumed the debts and obligations entered into by their predecessors. Brigham Young accepted responsibility for the Prophet Joseph Smith’s debts. “Joseph was doing business in Kirtland,” Brigham explained, “and it seemed as though all creation was upon him, to hamper him in every way, and they drove him from his business, and it left him so that some of his debts had to be settled afterwards; and I am thankful to say that they were settled up; still further, we have sent East to New York, to Ohio, and to every place where I had any idea that Joseph had ever done business, and inquired if there was a man left to whom Joseph Smith, jun., the Prophet, owed a dollar, or a sixpence. If there was we would pay it. But I have not been able to find one. I have advertised this through every neighborhood and place where he formerly lived, consequently I have a right to conclude that all his debts were settled.”²²

THE LAW OF TITHING GIVEN (D&C 115, 119, AND 120)

A major weight upon the members of the United Firm was to raise funds to build the Kirtland Temple. Any surplus funds that were derived from the various stewardships were added to the Saint’s contributions toward building a house of the Lord. Elder Heber C. Kimball explained, “This building [the Kirtland Temple] the Saints commenced in 1833, in poverty, and without means to do it. In 1834 they completed the walls, and in 1835–6 they nearly finished it. The cost was between sixty and seventy thousand dollars. A committee was appointed to gather donations; they traveled among the

churches and collected a considerable amount, but not sufficient, so that in the end they found themselves between thirteen and fourteen thousand dollars in debt.”²³

Subsequent to their being driven from Ohio, the Lord designated Far West, Missouri, as the place of gathering for the Saints. On April 26, 1838, the Lord commanded that a temple be built in Far West. However, He also commanded the First Presidency that they were not to “get in debt any more for the building of a house unto my name” (D&C 115:13). On the other hand, attempts by the Saints to live the law of consecration had not provided for the expenses of building up the kingdom of God. Very few of the Saints at that time had many, if any, surplus goods, and of those that did very few considered their property to be surplus. President Brigham Young described the response of the Saints to consecrating surplus: “The brethren wished me to go among the Churches, and find out what surplus property the people had, with which to forward the building of the Temple we were commencing at Far West. I accordingly went from place to place through the country. Before I started, I asked brother Joseph, ‘Who shall be the judge of what is surplus property?’ Said he, ‘Let them be the judge themselves, for I care not if they do not give a single dime. So far as I am concerned, I do not want anything they have.’

“Then I replied, ‘I will go and ask them for their surplus property;’ and I did so; I found the people said they were willing to do about as they were counselled, but, upon asking them about their surplus property, most of the men who owned land and cattle would say, ‘I have got so many hundred acres of land, and I have got so many boys, and I want each one of them to have eighty acres, therefore this is not surplus property.’ Again, ‘I have got so many girls, and I do not believe I shall be able to give them more than forty acres each.’ ‘Well, you have got two or three hundred acres left.’ ‘Yes, but I have a brother-in-law coming on, and he will depend on me for a living; my wife’s nephew is also coming on, he is poor, and I shall have to furnish him a farm after he arrives here.’ I would go on to the next one, and he would have more land and cattle than he could make use of to advantage. It is a laughable idea, but is nevertheless true, men would tell me they were young and beginning the world, and would say, ‘We have no children, but our prospects are good, and we think we shall have a family of children, and if we do, we want to

The Laws of Consecration, Stewardship, and Tithing

171

give them eighty acres of land each; we have no surplus property.' 'How many cattle have you?' 'So many.' 'How many horses, &c?' 'So many, but I have made provisions for all these, and I have use for every thing I have got.'

"Some were disposed to do right with their surplus property, and once in a while you would find a man who had a cow which he considered surplus, but generally she was of the class that would kick a person's hat off, or eyes out, or the wolves had eaten off her teats. You would once in a while find a man who had a horse that he considered surplus, but at the same time he had the ringbone, was broken-winded, spavined in both legs, had the pole evil at one end of the neck and a fistula at the other, and both knees sprung."²⁴

In December 1837, at Far West, Missouri, Bishop Partridge met with John Corrill and Isaac Morley as a committee to determine how the expenses of the kingdom could be sustained. They proposed "a plan wher[e]by the church of Latter Day Saints may voluntarily raise means by tithing themselves to be a fund ready at all times to assist the poor."²⁵ They decided to try to raise "five mills . . . upon the dollar which every man is worth."²⁶ This plan consisted of the Saints estimating their total assets in property and goods and paying two cents on the dollar. A further proposition was that widows and those "families not worth over seventy five dollars each, should not be required to tithe themselves and yet retain an honorable standing in the church."²⁷ It is evident that at this time the Saints did not have a firm understanding of the principle of tithing.

Needing further light, the Prophet Joseph Smith "inquired of the Lord, 'O Lord! Show unto thy servant how much thou requirest of the properties of thy people for a tithing.'"²⁸ In response the Lord declared, "I require all their surplus property to be put into the hands of the bishop of my church in Zion, for the building of mine house, and for the laying of the foundation of Zion and for the priesthood, and the debts of the Presidency of my Church. And this," He continued, "shall be the beginning of the tithing of my people. And after that, those who have thus been tithed shall pay one tenth of all their interest annually" (D&C 119:1–4). Thus, the law of tithing did not replace the principle of consecration; rather, it defined the surplus to be consecrated as one-tenth of one's increase. Indeed, consecration was referred to as a tithing of surplus properties, and an additional

tithing of ten percent was given as "a standing law unto them forever" (D&C 119:4).

It is noteworthy that the command that the Saints pay one-tenth of their increase annually often requires a greater sacrifice of property than that required by the law of consecration and stewardship, as practiced in the early days of this dispensation. To be precise, in the law of consecration of property, after the Saints lay their substance and possessions before the bishop, they receive a stewardship to provide for their needs. Later, if from their stewardship they produce more than is necessary for their support (see D&C 42:33)—or in other words, a residue or a surplus—they contribute that surplus to the Church. The great difference here is that the law of tithing requires that the Saints pay a tenth of their income annually, not the surplus after their needs have been satisfied. The law of tithing may thus be identified as a law of sacrifice. That is, in obeying the law of tithing, many Saints sacrifice their own needs to contribute to the building up of the kingdom of God.

Because of the sacrifice we offer to the Lord, He promises great blessings as we willingly pay our tithing. President Joseph F. Smith taught:

"The bishop should encourage every man, woman and child who earns and receives a return for labor, to honor the Lord and to prove obedient to the law of God by giving the one-tenth of that which he or she receives, as the Lord requires, so that they may have their names enrolled on the book of the law of the Lord, that their genealogies may be had in the archives of the Church, and that they may be entitled to the privileges and blessings of the house of God.

"I recollect most vividly a circumstance that occurred in the days of my childhood. My mother was a widow, with a large family to provide for. One spring when we opened our potato pits, she had her boys get a load of the best potatoes and she took them to the tithing office; potatoes were scarce that season. I was a little boy at the time, and drove the team. When we drove up to the steps of the tithing office, ready to unload the potatoes, one of the clerks came out and said to my mother, 'Widow Smith, it's a shame that you should have to pay tithing,' . . . and he chided my mother for paying her tithing, called her anything but wise or prudent; and said there were others who were strong and able to work that were supported from the

tithing office. My mother turned upon him and said: 'William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold his blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper, and to be able to provide for my family.' Though she was a widow, you may turn to the records of the Church from the beginning unto the day of her death, and you will find that she never received a farthing from the Church to help her support herself and her family; but she paid in thousands of dollars in wheat, potatoes, corn, vegetables, meat, etc. The tithes of her sheep and cattle, the tenth pound of her butter, her tenth chicken, the tenth of her eggs, the tenth pig, the tenth calf, the tenth colt—a tenth of everything she raised was paid. Here sits my brother who can bear testimony to the truth of what I say, as can others who knew her. She prospered because she obeyed the laws of God. She had abundance to sustain her family."²⁹

CONCLUSION

The Church continues to be governed by the principles of the laws of consecration, stewardship, and tithing. Saints are expected to consecrate to build up the kingdom and provide for the poor. However, in general, the law of stewardship no longer includes temporal property. Rather, we often receive responsibilities in Church callings. There are relatively few who are given stewardship or responsibility for temporal property. Consequently, as a general rule we are still under obligation to live principles of the law of consecration but not the laws of stewardship governing temporal property.

Further, the kingdom of God continues to be built up by the faithful tithes and offerings of the poor, as well as those who have been blessed beyond their needs with a surplus. The millions of poor in the Church that give their tithe to the Lord follow the path taken by the widow in Christ's day, who gave two mites in her poverty and not out of her abundance but out of her faith (see Mark 12:41–44). In essence, they live the laws of consecration and sacrifice.

The consecration and stewardship of property was the Lord's means to teach the Saints that all things are His. Consecration is a higher law than tithing only when it extends beyond that which is

temporal and involves dedicating all of one's time, talent, and energies that may be needed to the building up of the Lord's kingdom (see D&C 105:3–5). It then envelopes the law of tithing as individuals consecrate everything that they are and possess to the Lord and His work.

NOTES

1. Much of the research and observations in this article were previously published in commentary format in Joseph Fielding McConkie and Craig J. Ostler, *Revelations of the Restoration: A Commentary on the Doctrine and Covenants and Other Modern Revelations* (Salt Lake City: Deseret Book, 2000).
2. John Whitmer, *Book of John Whitmer*, typescript, L. Tom Perry Collections, Harold B. Lee Library, Brigham Young University, Provo, Utah, chapter 2.
3. Joseph Smith, *History of the Church of Jesus Christ of Latter-day Saints*, ed. B. H. Roberts, 2nd ed., rev. (Salt Lake City: Deseret Book, 1973), 1:364–65.
4. Original documents cited in Leonard J. Arrington, Feramorz Y. Fox, and Dean L. May, *Building the City of God* (Salt Lake City: Deseret Book, 1976), 28.
5. Cited in Arrington, Fox, and May, *Building the City of God*, 29.
6. Joseph Smith, *Joseph Smith's Kirtland Revelation Book* (Salt Lake City: Modern Microfilm, 1979), 87–88.
7. Smith, *History of the Church*, 1:341.
8. Smith, *History of the Church*, 1:219, n.
9. Donald Q. Cannon and Lyndon W. Cook, *Far West Record* (Salt Lake City: Deseret Book, 1983), 22.
10. Smith, *Kirtland Revelation Book*, 16.
11. Smith, *History of the Church*, 1:365–66.
12. Cannon and Cook, *Far West Record*, 45.
13. Cannon and Cook, *Far West Record*, 48.
14. See Smith, *History of the Church*, 1:295; Joseph Smith, *The Personal Writings of Joseph Smith*, comp. Dean C. Jessee (Salt Lake City: Deseret Book, 1984), 251–54.
15. Smith, *History of the Church*, 1:352.
16. Smith, *History of the Church*, 1:380.
17. Smith, *History of the Church*, 1:380.
18. Smith, *History of the Church*, 1:381.
19. Smith, *History of the Church*, 2:48.
20. Smith, *History of the Church*, 2:47–48.

The Laws of Consecration, Stewardship, and Tithing

175

21. Smith, *History of the Church*, 2:49.
22. Brigham Young, in *Journal of Discourses* (London: Latter-day Saints' Book Depot, 1854–86), 18:242.
23. Orson F. Whitney, *Life of Heber C. Kimball* (Salt Lake City: Bookcraft, 1945), 88.
24. Brigham Young, *Journal of Discourses*, 2:306–7.
25. Cannon and Cook, *Far West Record*, 129.
26. Cannon and Cook, *Far West Record*, 130.
27. Cannon and Cook, *Far West Record*, 129.
28. Smith, *History of the Church*, 3:44.
29. Joseph F. Smith, *Gospel Doctrine* (Salt Lake City: Deseret Book, 1986), 228–29.