

מתני' ארבעה ראשי שנים הם. באחד בנסן - ראש השנה למלכים ולגלים.

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MISHNA They are four days^N in the year that serve as the New Year,^N each for a different purpose: **On the first of Nisan is the New Year for kings;**^N it is from this date that the years of a king's rule are counted. **And the first of Nisan is also the New Year for the order of the Festivals,** as it determines which is considered the first Festival of the year and which the last.

On the first of Elul is the New Year for animal tithes;^H all the animals born prior to that date belong to the previous tithe year and are tithed as a single unit, whereas those born after that date belong to the next tithe year. **Rabbi Elazar and Rabbi Shimon say:** The New Year for animal tithes is **on the first of Tishrei.**

On the first of Tishrei is the New Year for counting years, as will be explained in the Gemara; **for calculating Sabbatical Years and Jubilee Years,**^H i.e., from the first of Tishrei there is a biblical prohibition to work the land during these years; **for planting,**^H for determining the years of *orla*, the three-year period from when a tree has been planted during which time its fruit is forbidden; **and for tithing vegetables,**^H as vegetables picked prior to that date cannot be tithed together with vegetables picked after that date.

On the first of Shevat is the New Year for the tree;^H the fruit of a tree that was formed prior to that date belong to the previous tithe year and cannot be tithed together with fruit that was formed after that date; this ruling is **in accordance with the statement of Beit Shammai.** But **Beit Hillel say:** The New Year for trees is **on the fifteenth of Shevat.**

HALAKHA

ראש השנה למעשר בהמה - The New Year for animal tithes is on the first of Tishrei, following the opinion of Rabbi Elazar and Rabbi Shimon, against the opinion of the anonymous first *tanna* (*Lehem Mishne*). However, most of the early authorities (*Sefer Mitzvot Gadol*; Ritva) rule in accordance with the opinion of the first *tanna* of the mishna, Rabbi Meir, that the New Year for animal tithes is on the first of Elul (Rambam *Sefer Korbanot, Hilkhot Bekhorot* 7:6).

For Sabbatical Years and Jubilee Years - לישמיטין ולזבלות - The New Year for Sabbatical Years and Jubilee Years is on the first of Tishrei, as explained in the Gemara (Rambam *Sefer Zera'im, Hilkhot Shemitta VeYovel* 4:9).

For planting - לנטיעה - The New Year for planting with regard to counting the years of *orla* is the first of Tishrei (*Shulhan Arukh, Yoreh De'a* 294:4).

For vegetables - לירקות - The New Year for tithing vegetables is on the first of Tishrei, as explained in the Gemara (*Shulhan Arukh, Yoreh De'a* 331:125).

For the tree - לאילן - The New Year for tithing the fruit of trees is the fifteenth of Shevat, in accordance with the opinion of Beit Hillel (*Shulhan Arukh, Yoreh De'a* 331:57).

NOTES

They are [hem] four days - ארבעה...הם: According to *Tosafot*, the word they [*hem*] is superfluous and does not connote anything when it appears in a mishna with a number. Others understand that it serves here to emphasize that the number is precise and that no other days serve as a New Year (*Tosefot Yom Tov*). For this reason, the Gemara does not ask what this list comes to exclude, as it does in parallel *mishnayot* with numbered lists (*Turei Even*). Alternatively, some explain that the additional word serves to emphasize that the status of these days is a novel *halakha*, as they are not all mentioned in the Torah (Ritva).

Four days that serve as the New Year - ארבעה ראשי שנים: From the fact that these four dates are called New Year by the mishna, some early authorities conclude that each of these days has a festive aspect to it. Therefore, even on the fifteenth

of Shevat, which is neither a new month nor a Festival, it is prohibited to fast or deliver a eulogy (*Aguda*, citing *ge'onim; Mordekhai*).

For kings - למלכים: When itemizing the functions of the first of Nisan, the mishna lists kings before Festivals, despite the fact that the New Year of Festivals is mentioned in the Bible, while the New Year of kings is not. This is both because the years of a king's reign were frequently written in documents, while the order of the Festivals was not used regularly, and because the New Year for the Festivals is actually the fifteenth of Nisan and not the first of that month, as explained later in the Gemara (*Sefat Emet*). Some explain that the expression: For kings, in the plural, comes to teach that this *halakha* applies not only to the kings of Judea, but also to the kings of Israel (*Kol Sofer*).

NOTES

With regard to what halakha is it mentioned in the mishna – לְמַאי הִלְכָתָא? The Gemara's question may be understood in different ways. Some explain that the Gemara is asking: For what purpose are the years of a king's reign counted; what are the practical ramifications of such a count? The answer is that the years of a king's rule are the basis for dating documents (ge'onim). Most of the early authorities understand the question to be: Why was it necessary to set a specific day of the year for the beginning of a king's New Year; why not count the years of a king's reign from the day that he comes to power (Rashi; Rabbeinu Hananel; Rid)? The answer is that setting a specific date prevents confusion and mistakes about postdated and antedated documents.

For determining the validity of documents – לְשִׁטּוֹת: From Rashi's explanation, it appears that documents were dated according to the reign of kings in order to maintain good relations with the rulers, since the king expected the length of his reign to be noted on all documents. Some interpret Rashi's explanation differently (see Penei Yehoshua and others). Some explain that it was simply the custom to write the year of the king on documents, and the Gemara needed to explain only why that date in particular was chosen.

Antedated promissory notes are invalid – הַמוֹקְדָּמִין פְּסוּלִין: According to Rashi and most early authorities, antedated promissory notes do not establish a lien; consequently, they cannot be used to collect a debt from property that the borrower had sold to another person, even after the loan was actually made. Nevertheless, the document is still valid for the purpose of collecting from property that has not been sold and is still in the borrower's possession. However, according to Rabbi Zerahya HaLevi, an antedated promissory note is treated like a forged document and cannot be used for collection.

HALAKHA

Antedated and postdated promissory notes – שִׁטּוֹת: An antedated promissory note is invalid, but a postdated promissory note is valid (Shulhan Arukh, Hoshen Mishpat 43:7, 12–13).

גַּמְרָא לְמַלְכִים לְמַאי הִלְכָתָא? אָמַר רַב חֲסֵדָא: לְשִׁטּוֹת.

GEMARA The New Year for kings; with regard to what halakha is it mentioned in the mishna?^N Why is it necessary to set a specific date to count the years of a king's rule, rather than counting them from the day that he ascends to the throne? Rav Hisda said: It is for determining the validity of documents.^N

דַּתְנָן: שִׁטְיֵי חוּב הַמוֹקְדָּמִין – פְּסוּלִין, וְהַמְאוּחָרִין – בְּשִׁרְיָן.

It was the common practice to date documents in accordance with the years of the king's rule; therefore, it was important that these years begin at a fixed time, so that one knows whether a particular document was antedated or postdated, as we learned in a mishna: **Antedated promissory notes**, i.e., promissory notes dated prior to the date on which the loan actually took place, **are invalid**^N because a loan document creates a lien on the borrower's property. By dating the document earlier than the loan itself, the lender has a fraudulent mortgage on the property, which can be used against any future purchaser. Therefore, the Sages ordained that an antedated promissory note does not establish a lien, even from the true date of the loan. **But postdated promissory notes** bearing a date that is later than the date when the loan actually took place **are valid**, as postdating the note presents no opportunity for defrauding a purchaser.^H

תֵּנוּ רַבָּנָן: מֶלֶךְ שֶׁעָמַד בְּעֶשְׂרִים וְתֵשֶׁעַ בְּאָדָר, בֵּין שְׁהִיגַע אֶחָד בְּנִסָּן – עָלְתָה לוֹ שָׁנָה. וְאִם לֹא עָמַד אֶלָּא בְּאֶחָד בְּנִסָּן – אֵין מוֹנִין לוֹ שָׁנָה עַד שְׁיִגִיעַ נִסָּן אַחֵר.

The Sages taught in a baraita: If a king ascended to the throne on the twenty-ninth of Adar, the month preceding Nisan, once the first of Nisan arrives, although he reigned for only one day, a year is counted toward his reign; his first year of rule is completed from the first of Nisan. **But if he ascended to the throne only on the first of Nisan, one counts an additional year toward his reign only when the next Nisan arrives.**

אָמַר מַר: "מֶלֶךְ שֶׁעָמַד בְּעֶשְׂרִים וְתֵשֶׁעַ בְּאָדָר בֵּין שְׁהִיגַע אֶחָד בְּנִסָּן עָלְתָה לוֹ שָׁנָה." הָא

The Master said, citing the baraita: If a king ascended to the throne on the twenty-ninth of Adar, once the first of Nisan arrives a year is counted toward his reign. The Gemara comments: **This**

Perek I
Daf 2 Amud b

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Where they agreed to appoint him [de'imnu alei] – דְּאִימְנוּ: Some explain the term de'imnu alei to mean: Where they counted for him, i.e., when they already began to count the years of his reign in the month of Adar (Sefat Emet).

קָא מְשַׁמְעֵ לֹן דְּנִסָּן רֵאשׁ הַשָּׁנָה לְמַלְכִים, וַיּוֹם אֶחָד בְּשָׁנָה חֲשׁוּב שָׁנָה. "וְאִם לֹא עָמַד אֶלָּא בְּאֶחָד בְּנִסָּן אֵין מוֹנִין לוֹ שָׁנָה עַד שְׁיִגִיעַ נִסָּן אַחֵר." פְּשִׁיטָא!

teaches us that Nisan is the New Year for kings, and it also teaches us that **one day in a year is considered a year**; although this king ruled for only one day, a full year is counted toward his reign. The Gemara asks: Consider the next clause of the baraita: **But if he ascended to the throne only on the first of Nisan, a year is not counted toward his reign until the next first of Nisan arrives.** Isn't this obvious?

לָא צְרִיכָא, דְּאִימְנוּ עָלֵיהּ מְאָדָר. מַהוּ דְּתִימָא: נִמְנָו לֵיהּ תְּרִתִּין שָׁנִין. קָא מְשַׁמְעֵ לֹן.

The Gemara explains: **No, it is necessary** for a case where the princes agreed to **appoint him**^N as king already in the month of Adar. **Lest you say** that since the decision to appoint him king was made already in Adar, once the first of Nisan arrives they **should count it the second year of his reign**, therefore the baraita teaches us that the count begins only from when he actually began his rule.

מונין – **One counts the year to this one and to that one** – שְׁנַת לְזֶה וְלְזֶה: In Rashi's opinion, which is expanded upon in *Tosafot Yeshanim*, if there are two kings in one year, the year can be counted toward the first king's reign, even with regard to events that took place after he died, or to the second king's reign, even with regard to things that happened before he ascended to the throne. The *Meiri*, on the other hand, explains that the year is counted to the two kings; the part of the year in which the first king ruled is counted to the first, and the remaining part of the year is counted to the second. In the *Turei Even*, another explanation is suggested: The year is counted to the two kings together, and documents are dated as follows: Such-and-such year of the old king and the first year of the new king. The Rosh cites the Jerusalem Talmud and explains that if the king died in Adar the people continue to date documents to the first king until the end of that year, but after Nisan they begin counting the second year of the new king.

וּמִלְךָ בֶן מִלְךָ הוּא – **And he is a king, son of a king** – The commentaries discuss what proof there is that this *halakha* also applies to a son of the previous king. The repetition of this *halakha* is in two different *baraitot*, and were the *halakha* stated twice within the same *baraita*, one might have derived from the apparent repetition that the *halakha* applies to the son of a previous king; however, it is possible that two separate *baraitot* may simply be repeating the same *halakha*, and no derivation of further *halakhot* is possible. In the *Tosafot Yeshanim* it is argued that the proof is from the difference in wording between the two *baraitot*: The first *baraita* speaks of a king who ascended to the throne in Adar, implying that he is a new king, whereas the second *baraita* speaks of a king who died in Adar and another king succeeded him, implying that the second king is the son of the first king.

Juxtaposes the reign of Solomon to the exodus from Egypt – **מִקִּישׁ מַלְכוּת שְׁלֹמֹה לְיִצְיַאת מִצְרַיִם** – Some of the early authorities observe that the Gemara gives no clear proof here that the Exodus is counted from Nisan, for there are several ways to refute it. The main refutation is that it is possible to say that Solomon happened to have ascended to the throne in the month of Nisan, and therefore his reign was counted from that month (Ritva). In the Jerusalem Talmud this question is raised explicitly. The answer given there is that the proof is from the juxtaposition of the Exodus and Solomon's reign. The author of the *Sefat Emet* notes that according to the Sages, King David died on *Shavuot*, and if so, Solomon assumed the throne in Sivan and not in Nisan. The Ran adds another explanation: Since the exodus from Egypt was the beginning of the Jewish people's independence and sovereignty, the years of the kings of the Jewish people are therefore counted from that time of liberation.

S **The Sages taught in a baraita:** If the king died in the month of Adar and another king succeeded him to the throne in that same Adar, one counts the year to this one, i.e., the previous king, as his final year, and to that one,ⁿ i.e., the new king who began his reign in Adar. If the first king died in the month of Nisan and another king succeeded him in that same Nisan, one counts the year to this one, the previous king, and to that one, the new king. But if the first king died in Adar and another king succeeded him in Nisan, one counts the first year to the first king as his final year, and the second year to the second king as the first year of his reign.

The Master said: If the king died in Adar and another king succeeded him to the throne in that same Adar, one counts the year to this one, i.e., the previous king, as his final year, and to that one, i.e., the new king, as the first year of his reign. The Gemara asks: Isn't this obvious? The Gemara explains: **Lest you say that one year cannot be counted toward two kings**, and so the entire year should be counted only toward the previous king, the *baraita* therefore teaches us that the years of two kings can overlap and be counted in a single year.

The Gemara cites the next phrase of the *baraita*: **If the first king died in Nisan and another king succeeded him in that same Nisan, one counts the year to this one**, the previous king, **and to that one**, the new king. The Gemara asks: Isn't this obvious? The Gemara explains: **Lest you say that when we say that one day in a year is considered a full year**, this only applies when the day is at the end of the year, i.e., since his reign will continue in the coming year the day is considered like a whole year, **but if the day is at the beginning of the year we should not say that the beginning of Nisan is counted as another year for the previous king**; therefore, it teaches us that there is no such a distinction.

It was further taught in the *baraita*: **But if the first king died in Adar and another king succeeded him in Nisan, one counts the first year to the first king as his final year, and the second year to the second king as the first year of his reign.** The Gemara asks: Isn't this obvious? The Gemara explains: **No, it is necessary for a case where the princes decided to appoint him as king in Adar, and he is also a king, son of the previous king,**ⁿ so that his succession to the throne is automatic. **Lest you say that by the time the first of Nisan arrives, two years should be counted toward his reign, it therefore teaches us that one counts only from Nisan**, when he actually succeeded his father to the throne.

S **Rabbi Yohanan said:** From where is it derived that one counts the years of kings' reigns only from Nisan? As it is stated: **"And it came to pass in the four hundred and eightieth year after the children of Israel were come out of the land of Egypt, in the fourth year of Solomon's reign over Israel, in the month Ziv, which is the second month, that he began to build the house of the Lord"** (1 Kings 6:1). This verse juxtaposes^b the reign of Solomon to the exodus from Egypt:ⁿ **Just as one counts the years since the exodus from Egypt from Nisan**, when the Jewish people left Egypt, **so too, one counts the years of Solomon's reign from Nisan.**

BACKGROUND

Juxtaposition – **דיקוש**: This is an important exegetical principle. When two matters appear in the same verse or in adjacent verses, the Gemara assumes that, since they were juxtaposed, they are analogous. Consequently, legal inferences may be drawn by comparing the two cases. On rare occasions, the analogy may even be stated explicitly by the Torah, as in the verse pertaining to a woman raped in a field: "But to the young woman you shall do nothing; the young woman has committed

no capital sin, for as when a man rises up against his neighbor to murder him, so too in this case" (Deuteronomy 22:26). An example of juxtaposition that is not explicit can be found where the Torah states, with regard to a woman being divorced: "And she departs his house, and goes and becomes another man's wife" (Deuteronomy 24:2). Since divorce and marriage appear in the same verse, the Gemara derives that many of the *halakhot* governing divorce apply to marriage and vice versa.

Perhaps the incident of Shevat took place first – דילמא – מעשה דשבת קדים: The later authorities point out that this question is difficult to understand, as the entire book of Deuteronomy is composed of speeches given on the plains of Moab, long after Aaron's death, as is explicitly stated in the Bible (*Turei Even*; and others). One could suggest that, in fact, there is no question as to the order of events, but the Gemara wished to cite the exposition of the verses for its own sake.

ויציאת מצרים גופה מנלן דמניסן מנינן?
דילמא מתשרי מנינן!

לא סלקא דעתך, דכתיב: "ויעל אהרן
הכהן אל הר ההר על פי ה' וימת שם
בשנת הארבעים לצאת בני ישראל
מארץ מצרים בחודש החמישי באחד
לחדש", וכתיב: "ויהי בארבעים שנה
בעשתי עשר חודש באחד לחדש דבר
משה" וגו'. מדקאי באב וקרי לה שנת
ארבעים, וקאי בשבת וקרי לה שנת
ארבעים – מבבל דראש השנה לאו
תשרי הוא.

בשולמא היאך מפרש דליציאת מצרים;
אלא האי – ממאי דליציאת מצרים?
דילמא להקמת המשכן!

כדאמר רב פפא: "שנת עשרים" שנת
עשרים לגזרה שוה; הכא נמי "שנת
ארבעים" שנת ארבעים לגזרה שוה:
מה כאן ליציאת מצרים – אף כאן
ליציאת מצרים.

וממאי דמעשה דאב קדים? דילמא
מעשה דשבת קדים!

לא סלקא דעתך, דכתיב: "אחרי הכתו
את סיוחון, וכי נח נפשיה דאהרן אבתי
הוה סיוחון קיים, דכתיב:

The Gemara asks: **And from where do we derive that we count the years from the exodus from Egypt themselves from Nisan? Perhaps we count them from Tishrei.**

The Gemara answers: **It should not enter your mind to say this, as it is written: "And Aaron the priest went up to Mount Hor at the commandment of the Lord, and died there, in the fortieth year after the children of Israel were come out of the land of Egypt, in the fifth month, on the first day of the month" (Numbers 33:38), and it is later written: "And it came to pass in the fortieth year, in the eleventh month, on the first of the month, that Moses spoke to the children of Israel" (Deuteronomy 1:3). From the fact that when the Bible speaks of the month of Av, which is the fifth month, it calls that year "the fortieth year," and when it speaks of the following Shevat, it also calls that year "the fortieth year," the implication is that the New Year does not begin in Tishrei. Were it the case that the New Year begins in Tishrei, Av and the following Shevat would not be in the same year because the year would have changed in Tishrei.**

The Gemara raises an objection: **Granted, in this case of Aaron's death it is explicitly stated that the year is counted from the exodus from Egypt, as it states: "In the fortieth year after the children of Israel were come out of the land of Egypt." But with regard to this other incident of Moses' oration, from where is it known that the year is counted from the exodus from Egypt? Perhaps it is forty years since the establishment of the Tabernacle in the wilderness.**

The Gemara answers: **In accordance with what Rav Pappa said in a different context, that the meaning of one instance of the expression "the twentieth year" may be inferred from another instance of the expression "the twentieth year" by way of a verbal analogy,⁸ here too, the meaning of one instance of the expression "the fortieth year" may be inferred from another instance of the expression "the fortieth year" by way of a verbal analogy: Just as here, with regard to Aaron's death, the count is from the exodus from Egypt, so too, here, with regard to Moses' oration, although this is not stated explicitly, the count is from the exodus from Egypt.**

The Gemara raises another question: **Even if this serves as proof that these two events both took place in the fortieth year from the exodus from Egypt, from where is it known that the incident of Aaron's death in Av took place first? Perhaps the incident of Moses' oration in Shevat took place first,⁹ in which case it is possible that the years from the Exodus are counted not from Nisan, but from Tishrei.**

The Gemara rejects this argument: **It should not enter your mind to say this, as it is written that Moses delivered his oration "after he had slain Sihon" (Deuteronomy 1:4), and when Aaron died Sihon was still alive, as it is written:**

BACKGROUND

Verbal analogy – גזרה שוה: This is a principle of biblical interpretation, appearing in all standard lists of exegetical principles. If the same word or phrase appears in two places in the Torah, and a certain *halakha* or principle is explicitly stated in one of these places, the Sages may infer on the basis of verbal analogy that the same *halakha* must apply in the other case as well. Consequently, the inferences drawn on the basis of verbal analogy rely on verbal identity rather than on conceptual similarity, as in the inductive analogy. For example, the Torah states concerning those convicted of certain types of sorcery: "They shall be put to death; they shall stone them with stones; their blood shall be upon them" (Leviticus 20:27). Since this verse uses the expression "their blood shall be upon them" when referring to death by stoning, the Gemara infers by verbal analogy that in

all cases where that expression is used, capital punishment is administered by stoning.

Usually inferences can be drawn through verbal analogy only if the same word or phrase appears in both of the verses being compared, although a verbal analogy may occasionally be drawn even if the words being compared are not identical, provided that their meanings are similar. In its simplest form, the verbal analogy is a type of linguistic definition by means of which the meaning of an obscure word or phrase is inferred on the basis of another occurrence of the same word or phrase in a clearer context. However, it is often used not only to determine the meaning of obscure words and phrases, but to transfer entire *halakhot* from one context to another.