

animals taken into the market for amusing the crowd must pay. When a new teacher (Imam) is appointed to a mosque, he must pay a tax of a dollar or more. When a family has any feast or a religious ceremony, the master of the house must give a gown and from four to ten dollars to the governor. We cannot specify farther, but give this as a hint of what these exactions are.

Dr. Klunzinger, in his *Upper Egypt*, says, after describing a similar oppression of the Fellah, that the manner in which the tax is levied is worse than the oppressive tax itself. When the government treasury is low the people are ordered to pay in a given amount within a stated time. The officer politely "requests" the richer citizens to make advances, and they borrow the money, if needs be, and exact immediate payment from the taxpayer. If he cannot or will not do this he is treated to the lash, which he often endures not only till the blood flows, but till all the flesh of his body is made tender with the raw hippopotamus hide, when possibly he slowly drops the coin out of his mouth, where he had it concealed. (See *Upper Egypt*, pages 67-71.)

The Publicani to which Zaccheus belonged were, at one time, middlemen, contractors, to whom the revenues were sold at auction, including salt mines and other parts of the public domain, as well as the taxes from lands and income. They did not belong to the government as officers of it, nor to the people, properly speaking, but were buyers from the government of the right to impose and collect rates. These were not merely taxes as we know them, but as we have found them described in Turkistan. Of course wherever this kind of tax system exists there is great opportunity and temptation to oppression and wrong. But when the Roman Empire was inaugurated these middlemen were disallowed, and the officer of the government came into direct touch with the people, and he might become, personally, far more obnoxious in this capacity than as a tax contractor. The same chances for wrongdoing existed and were used, notwithstanding the provision of a penalty of double the sum extorted, and fourfold if it was exacted with threats or violence. There were duties at harbors and at gates of cities; house taxes and a great variety of other sorts in Jericho. The tax revenues from the balsam and palm industry at Jericho were so great that Anthony gave them as a source of revenue to Cleopatra, and Herod the Great bought them back for himself. When it is said (verse 2) that Zaccheus was "chief among the publicans," it may possibly mean that he belonged to the "chief" order of the publicans. Under the empire the taxes or revenues were divided into classes, the first and highest of which was the collection of the regular one-tenth of the crop of sown land, and one-fifth of the products of plants and trees. The next class or order was

the revenues from the government works in mines, etc., where all the profits belonged to the state. The agriculturists would often find it difficult to meet their payments, and the tax collector, the publican, would advance money at high rates, and thus become the banker and tax receiver both; thus the ratepayer would come under double burden, and the publican would grow "rich," as Zaccheus is said to have done.

All this collision with the people made the class of publicans unpopular, but if he were a Jew he was doubly so, because in addition to the inquisitorial proceedings and unscrupulous exactions, most Jews thought it unlawful to pay tribute to a heathen. When then, as sometimes happened, and as was the case with Zaccheus, the publican or tax collector was a Jew, he was esteemed a traitor, a "sinner," and a heathen. The rabbis declared that as one robber or murderer disgraced his whole family, so a Jew who became a publican degraded all who were related with him. No promises were to be kept with a murderer or a thief or a publican. No alms were allowed to be received from him in synagogue or temple, and it was unlawful in anyway to partake of his wealth. Hence the outrage to Jewish feeling when Jesus was recognized as the "friend of publicans," and when he now, self-invited, went to be a guest of this "sinner."

### By Way of Illustration.

*Verses 1-4.* "Seek, and ye shall find." Moody says: "Show me one earnest soul who has desired to know Jesus and has been turned away." An evangelist opening services in a new district had his attention directed to a young man who had walked five miles to attend the service. "That young man will be converted," said the evangelist, and sure enough he was converted at the first meeting, and became an active worker. We read of the Prodigal Son that he arose to come to his father, but while he was yet a great way off his father saw him and had compassion, and ran and fell on his neck and kissed him.

*Verse 5.* "Zaccheus." A friend of General Havelock's asked him how he gained such influence over the men of his regiment. He said: "I keep close to them. I have personal contact with each man and know each man's name." "This desire to have one's name and personality remembered," says Bishop Nind, "is a noble desire, as it is universal and was designed to work good for us." Talk about a personal Christ if you would win souls to him. Thousands of people like Mary have cried, "Master!" when a personal Christ spoke to them through his word or through some disciple of his. It means that he knows all about your peculiar trials and surroundings and temperament,