

other services whose stipends are paid out of the Imperial Exchequer. The taxes on the endowments of the clergy, *other than* income tax and those usually paid by occupiers, amount to £714,043 per annum. And not only is the whole of the *tithe* rated for the relief of the poor, but all *other local* charges, such as Highway and School Board rates, are *levied on the same basis, i.e.*, the old assessment for the poor, with the result that the clergyman, with or without even a pony-chaise, often pays more highway rate than the squire who can afford to keep many horses, or the farmer and miller who send their lumbering teams and heavy waggons over the same roads to their detriment, an injustice which the late Mr. Fawcett recognised and would have endeavoured to amend. Surely some readjustment of this basis of taxation would bring some relief to those who are bearing this distress so bravely, and it would be an act as graceful as equitable. The clergy are *overtaxed*—more highly taxed than any other class in the community. Nothing should be left undone, adds Mr. Fuller, which could possibly bring about a better state of things.

Short Notices.

High Days of the Christian Year. By the Very Rev. ANDREW TAIT, D.D., LL.D., F.R.S.E., Provost of Tuam. London: Griffith, Farran, Okeden and Welsh.

THIS work may be best described as a series of homilies on Church seasons, and it is impossible to speak of them too highly. They are up to the mark, thoughtful and earnest. We quote a fine passage on materialistic theories :

Dr. Tyndall in 1870 was pleased to say that "not alone the exquisite and wonderful mechanism of the human body, but the human mind itself—emotion, intellect, and will, and all their phenomena, were once latent in a fiery cloud;" and Professor Huxley speaks of "nature's great progression from the formless to the formed, from the inorganic to organic, from blind force to conscious intellect and will." This is what is understood by the development theory—a theory which sets aside all notion of a personal Creator, and which is alike subversive of the first principles of physical truth, as it is contrary to the precepts of religion. If man's constitution be only the result of a process of development from inorganic to organic life; if we, in common with the plant or the lower creation, be only the result of the action on matter of forces governed by inexorable law, where is the room left in such a theory for duty, responsibility, or a future state? We may, therefore, expect the faith of the philosopher not to rise higher than his tenets; and accordingly we hear him propound his creed, when, alluding to the prospects of the religion of humanity, he says: "Here I touch upon a theme too great for me, but which will assuredly be handled by the loftiest minds when you and I, like specks of the morning cloud, shall have melted into the infinite azure of the past." If the theory of the evolution of living forms from non-living matter, in the early stages of the earth's history, be the philosophic faith of the nineteenth century, and if the only hope it can inspire is that we shall all pass away "into the infinite azure of the past like streaks of the morning cloud," then what remains for us but to adopt the Epicurean maxim, "Let us eat and drink, for to-morrow we die"?

It would be easy to add to the above many other passages of equal merit; but we must content ourselves with the following :

Can the example of patient endurance, such as Stoicism taught, open up a vista through the clouds which overhang the mystery of life, and point us to a bright

and glorious immortality? Utterly impossible; and all imitative religion, which has not a basis in the Atoning love of Christ, is no better than pious trifling, the superficial veneer which hides the weakness and imperfections of a heart still estranged from God. Blot out the atonement of the Cross, and the music of heaven should cease, angel harps which are attuned to sound the praises of redemption should be silent for ever, and the Church on earth should clothe herself in robes of mourning, while darkness would return as at the beginning, the presage and prelude of that outer darkness which means utter and absolute exclusion from the presence of God.

Cambridge Bible for Schools and Colleges. Malachi, with notes and introduction by the Ven. T. T. PEROWNE, D.D. Cambridge University Press.

The notes are scholarly and to the point. On ch. i., ver. 7, the Archdeacon aptly quotes from Calvin: "Sacerdotes debuerant illa omnia rejicere, et potius claudere templum Dei quam ita promiscue admittere quæ Deus tibi offerri prohibuerat." This is followed by an equally apt one from Dr. Pusey, and later on, with reference to the interpretation of "incense" and "offering" (ch. i., ver. 11), we have the entire passage of Justin Martyr brought forward, which proves that he referred the words "to prayers and giving of thanks . . . as the only sacrifices which are perfect and acceptable to God."

A Story of the Church of England. By I. F. London: S.P.C.K.

This story is pleasantly told, giving a sketch of the Church to the times of Wycliffe. It is written from the Anglican standpoint. In speaking of the doctrine of our Church with respect to the Holy Communion, we note that after the words "verily and indeed taken" the following words, "by the faithful," are omitted, which in a new edition should be added.

Marginal Notes. By LELAND NOEL. London: Hatchards.

Notes on sundry passages of Scripture, thoughtful and suggestive; a *multum in parvo*.

The Promised King. The Story of the Children's Saviour. By ANNIE R. BUTLER, Author of "Stories from Genesis," etc. With a coloured map of Palestine, and thirty-eight illustrations. R.T.S.

An excellent gift-book.

The Life and Work of Mary Louisa Whately. By E. J. WHATELY, Author of "Memoir of Archbishop Whately." The Religious Tract Society.

We heartily recommend this readable and informing book, a "little Memorial Sketch" of one who laboured for thirty years in Egypt.

The Book of Psalms. Oxford, at the University Press.

An edition of the Psalms according to the Revised Version. It is well printed and nicely got up.

In the *Expository Times* (T. and T. Clark) appear, as usual, some interesting brief Notes. One refers to Professor Margoliouth's "Essay on the Place of Ecclesiasticus in Semitic Literature."

The *Girl's Own Paper* contains an admirable article on Bees, "A Girl's own Apiary"; thoroughly practical.

A capital paper in the *Cornhill* describes the ways and doings of Rats.