TAXATION. See Revenue, Tax, and *Feodal System.* TAXUS, the Yew tr.ee, in botany : A genus of plants belonging to the claſs of *dioecia,* and order of *monodelphia; ;* and in the natural ſyſtem ranging under the 51st order, *Cοniferœ.* The male calyx is triphyllous, gemmaceous, and imbricated : there is no corolla ; the ſtamina are numerous ; the antheræ peltated and octofid. The female calyx reſembles the male ; there is no corolla nor ſtyle, and only one ſeed with a calycle reſembling a berry very entire. There are only two ſpecies mentioned bv Linnæus, the baccata and nucifera. Μ. Sonnerat has added a third, called *capensis ;* and Sir Charles Thunberg has inſerted two more, the macrophylla and verticellata, in his *Flora Japοnica.*

The *baccata,* or common yew tree, is a native of Britain, France, Switzerland, &c. and of North America. It is diitinguiſhed from the other ſpecies by linear leaves which grow very cloſe, and by the receptacles of the male flowers being ſubgloboſe. The wood is reddiſh, full of veins, and flexible, very hard and ſmooth, and almoſt incorruptible. Its hardneſs renders it very proper for turners and cabinet­makers. It produces berries which are red, mucilaginous, and have a ſweet mawkiſh taſte. They are often eaten by birds, and are therefore not poisonous. But it is a common opinion that the leaves are poisonous to cattle, and many facts are mentioned of horſes and cows having died by eating them. Others, however, deny theſe facts. It is found in ſeveral parts of the Highlands of Scotland in a wild state. At Glenlure, near Glen-Creran, in Upper-Lorn, are the remains of an old wood of it. The place takes its name from the trees which grow in it ; for *Glenlure* in the Gaelic language is no other than a corruption of *Gleaniuir, i. e.* “ The valley of yew trees.” It is of no great height, but the trunk grows to a large ſize Mr Pennant has ta­ken notice of a very remarkable decayed one in Fortingal church-yard, the remains of which meaſured *56* feet and an half in circumference.

The yew is at preſent almoſt peculiar to church yards ; hence ſome naturaliſts ſuſpect that it is an exotic. Several reaſons have been aſſigned for its frequency in church yards. The firſt is, that before the invention of gunpowder the warrior might never be at a loſs for a bow. This is an opi­nion for which we have found no hiſtorical evidence; and till ſome be produced it is conſidered merely as a conjecture. There are ſeveral laws enacted by our forefathers for encou­raging archery, but none of them mention the cultivation of the yew. The bows uſed in England were indeed made fre­quently of yew, but it was yew of foreign growth. In the reign of Elizabeth, a bow of the beſt foreign yew sold for 6 s. 8 d. while one made of Engliſh yew ſold only for 2s. In 12 Fdw. IV. it was ordained that every foreign mer­chant that ſhould convey any goods from any country from which bow ſtaves had formerly been brought to this coun­try, ſhould for every ton of goods bring four bow ſtaves. A similar law was framed in the time of Richard III. It appears therefore that the church-yards did not ſupply the nation with bows.

A second opinion concerning the introduction of yew trees into church-yards is, that they were intended to de­fend the church againſt ſtorms. But there are many other trees that would have anſwered this purpoſe much better ; for the yew is of ſo slow a growth, that it would be long before it could be of any ſervice at all, and is ſo low that it could never be a ſufficient ſhelter. A third opinion is, that being an evergreen, it is an emblem of immortality. This is a pretty idea ; but the misfortune is, that yew is always conſidered as a tree of baleful influence. This opinion is as old as Statius, who ſays, *metuenda ſucco taxus.* A fourth opinion is, that when anciently it was the cuſtom, as it ſtill is in Catholic countries, to carry palms on Palm-Sunday, the yew was ſubſtituted on ſuch occaſions for the palm. Two or three trees, the uſual number growing in church-yards, were ſufficient for ſuch purpoſes. This is the only opinion which receives any countenance from hiſtory. The following extract from Caxton’s Direction for keeping Feaſts all the Year, primed in 1483, will probably be conſi­dered as deciſive on this subject. It is taken out of the lec­ture for Palm-Sunday ; where the writer, after giving the ſcriptural account of our Saviour’s triumphant entrance into Jeruſalem, proceeds thus : “ Wherefore holy chirche this day makyth ſolempne proceſſyon, in mynd of the proceſſyon that Cryſt made this day. But for encheſon that we have non olyue that berith grene leef, algate therefore *we take ewe in stede of palme and olyue,* and beren about in proceſſyon, and ſo is thys day callyd Palme Sonday.” As a confirma­tion of this fact, we may add, that the yews in the church-yards of Eaſt Kent are at this day called *palms.*

TAY, called by the Romans *Tavus* or *Taus,* the largeſt river in Scotland. It riſes in Braidalbane, on the frontiers of Lorn ; and having in the paſſage of a few miles augmented its ſtream by the acceſſion of ſeveral ſmall rills, ſpreads it­ſelf into a lake called *Loch Dochart ;* out of which having run but a little ſpace, it expands itſelf again. Leaving this second lake, it rolls ſome miles with a conſiderable body of water, and then diffuses itself abroad in the ſpacious Loch Tay ; which, reckoning from the ſources of the river, is 24 miles in length, though, ſtrictly ſpeaking, the lake is but 13 : almoſt as ſoon as it issues from hence, it receives the ri­ver Lyon, coming out of Loch Lyon, and running through Glen Lyon ; which, having travelled in a manner parallel to it, from its source, for a ſpace of 25 miles, at length joins the Tay as it enters Athol, which it next traverſes, and, directing its courſe in a manner due eaſt, receives almoſt all the waters of that country. Bending then to the ſouth, at the diſtance of ſix miles, it reaches Dunkeld ; which, in the language of our anceſtors, ſignifies “ the hill of hazels,” was the very centre of the old Caledonia, and is at pre­ſent eſteemed the heart of the Highlands. The river is very broad here, inſomuch that there is a ferry-boat over it at each end of the town. Declining ſtill to the ſouth-eaſt, with a winding courſe, for above 12 miles, the Tay receives a large ſupply of waters from the county of Angus ; and then running ſouth-weſt for eight miles more, is joined in that ſpace by ſeveral rivers, the moſt conſiderable of which is the Almond. Turning then to the ſouth eaſt, at the di­ſtance of about three miles, this copious river comes with a ſwelling ſtream to Perth, or St Johnſton’s, which is the capi­tal of the ſhire of that name.

The Tay, continuing ſtill a ſouth-eaſt courſe, receives, a few miles below Perth, the river Erne ; which, iſſuing from a loch of the ſame name, traverſes the county of Strathern, and paſſes by Abernethy, once the capital of the Pictiſh kingdom ; ſwelled by the waters of this laſt river, the Tay, running next directly eaſt, enlarges itſelf till it becomes about three miles broad ; but contracts again before the town of Dundee ; ſoon after which it opens into the Ger­man ocean. At the entrance of the frith, there are ſands both on the north and on the ſouth side : the former ſtyled *Goa,* the latter Ab*erlay* and *Drumlan ;* and before theſe, in the very mouth of the frith, thoſe which are called the *Cross Sands,* At Buttonnels, which is the northern promontory, there are two light-houſes. The ſpace between the north and the south ſands may be near a mile, with about three fathoms water ; but being within the frith, it grows deeper, and in the road of Dundee is full ſix fathoms. The frith