

It is important to ensure fellowship with God before the study of the Word.

If we confess our sins, He is faithful and righteous to forgive us our sins and to cleanse us from all unrighteousness (**1 John 1:9**).

Standing on the Promises of God - -

Jeremiah 33:3

'Call on me in prayer and I will answer you. I will show you great and mysterious things which you still do not know about.' (NET Bible)

Primary passage - Luke 5:27-29

27 After that He went out and noticed a tax collector named Levi sitting in the tax booth, and He said to him, "Follow Me."

27 After that . . .

After the healing of the paralytic who was let down through the roof by his friends. . .

After that, the Lord did two things - **μ κα θεάομαι**

- Aorist active indicative - **ξέρχομαι** - "He went out" [from Peter's house] **AND**,
- Aorist middle indicative - **θεάομαι** - "He noticed" - "viewed attentively" or "observed with admiration"

The emphasis in this passage is that there was a spiritual perception on the part of the Lord Jesus Christ.

The Lord saw Levi for who he was.

. . . He went out and observed [with admiration] a tax collector named Levi . . .

Tax collector - τελώνης – a "Revenue officer" or "Tax-farmer"

- Tax collectors were official representatives of the Roman Empire.
- They purchased the right [from Rome] to collect taxes in 5-year periods – a lease arrangement.
- Rome would require that a minimum tax would be collected by these tax collectors. The personal profits of the tax collectors were gained by increasing the collection of taxes above the required minimum.
 - Tax collectors were extremely wealthy individuals.
 - Because of these things, tax collectors were despised individuals.
- Yet the Lord Jesus Christ observed **this** tax collector with admiration because of His spiritual perception.
 - The Lord saw in Matthew what others could not.
 - ***He does the same with us.***

What was Levi doing when the Lord observed Levi?

. . . sitting in the tax booth - τελώνιον – a "tax office" or "customs station"

- This **tax office** was located just outside Capernaum on a road near the Sea of Galilee.

Taxes were collected on all imports and exports including:

- Produce
 - Wine
- Harbor and road taxes were collected, as well.

- Strategically positioned for those bringing goods into and out of the territory ruled by Herod Antipas
- Levi, being a tax-farmer, would be excluded from any Jewish religious fellowship.
 - A tax collector and his money were considered unclean.
 - “Unclean” because of his contact with Gentiles and their money
 - Anyone who accepted him [or his money] was considered unclean, as well.

And the Lord **observes** him sitting in his customs station, one that the Lord has passed many times before.

- **“Observes”** – Aorist middle indicative **θεάομαι**

[He sees Levi with this great spiritual perception.
He knows everything about Levi.]

Then He walks right up to the station. Matthew is sitting down and the Lord says, “Follow Me.”

Levi knew exactly who the Lord was.

Levi had listened to the Lord and understood the Kingdom message He had preached.

For a moment, put yourself in Levi’s shoes . . . extremely wealthy, BUT. . .

- You are considered unclean by your fellow countrymen.
- You are considered a traitor because you work for Rome.
- Your only friends are sinners – immoral reprobates and gentiles.
- You are considered a sinner – one who does not attend the synagogue, observe the feasts, or bring the prescribed sacrifices to the temple.
- You are excluded from any meaningful fellowship.
- There is no hope for you **except** from the One who observes you with spiritual perception –
 - * One who knows you for who you are

One who knows your thoughts

One who knows the number of hairs on your head

* One who has great hope for you

* One who says **“Follow Me”**

How can He say that to you?

Jeremiah 29:11

¹¹ ‘For I know the plans that I have for you,’ declares the LORD, ‘plans for welfare and not for calamity to give you a future and a hope.’

What do you do when He says, **“Follow Me”**? Where are your spiritual values?

Note the Apostle Paul’s spiritual value system-

Philippians 3:8

⁸ More than that, I count . . .

- Present middle indicative **γέομαι** – a thinking verb meaning “to consider, to think or regard”
- **“I am considering myself”**

**Paul has arrived at a place where everything is in its proper [spiritual] perspective.
Have you?**

I am considering **all things** . . .

- Accusative plural π ς – “All things” – Namely all the details of life

Money	Clothing
Job	Promotion
Educational attainments	Honors & awards
Heritage	Success

... to be loss - ζημία – “less valuable” – financially speaking.

⁸ More than that, **I am considering** all things **to be less valuable** in view of the surpassing value of knowing Christ Jesus my Lord - το κυρίου μου – literally “**the Lord of me**” ...

Paul has recognized the authority Jesus Christ has over his life – **HAVE YOU?**
 Paul desires to be used by the Lord however the Lord sees fit – **DO YOU?**

... for whom I have suffered the loss of all things, and count them (“**I am considering them**”)

... but rubbish – σκύβαλον – “human excrement”

Luke 5:27-28

²⁷ After that He went out and observed [with admiration & spiritual perception] a tax collector [one who was ostracized and excluded from fellowship] named Levi sitting in the tax booth, and He said to him, “**Follow Me.**”

Vs. 28

²⁸ And he left everything behind, and got up and began to follow Him.

κα καταλιπ ν πάντα ναστ ς κολουθει α τ - Literally “**And he rose up abandoning everything or leaving behind everything** [in that tax booth – his job, his money – all the details of life he had accumulated] **and began to follow Him.**”

What was Levi doing when the Lord was observing him?
SITTING DOWN

What did He do the moment the Lord said, “**Follow Me**”?
STOOD UP

“**Began to follow Him**” - Imperfect active indicative - κολουθεω – “to come after”

- This paints a picture for us in that the Lord walked straight up to Levi, said, “**Follow Me,**” did an about face, and started walking off.
- Matthew (Levi) had to **Carpe Occasio** right then and there, looking at everything he had collected that day.
 - He considered Rome’s authority over him.
 - He considered the lease he had paid on that custom’s office.
 - Yet looking at it all, Levi knew that it was all **rubbish** [excrement] in light of an opportunity to follow His Savior.

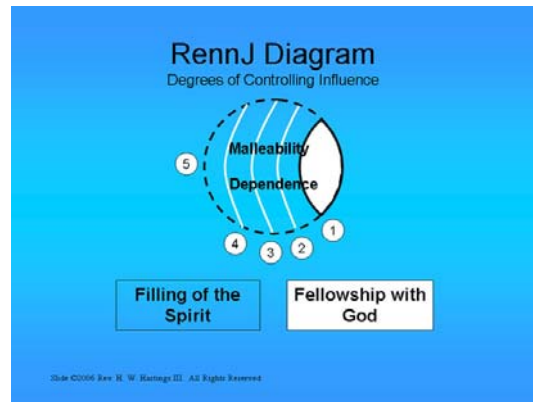
“**And he rose up abandoning everything/leaving behind everything, going after Him.**”

The Lord is always going where He needs to go and we’re either going with Him or not!

WE MUST ADJUST TO HIM.

POD - The Lord always meets us where we are.

- *Unbeliever* in total depravity -
 - God meets you where you are with the Gospel because you are unable to improve upon your status of spiritual death.
- *Believer* in carnality -
 - The Lord meets you where you are with the grace of **1 John 1:9** because you cannot improve your state.
 - There is no emotion – no personal merit in 1 John 1:9 – only the choice to confess or not.
 - “Desire to change,” in state of carnality, is nothing more than a filthy rag – **excrement!**
- *Believer in fellowship* -
 - The bearing witness ministry of God the Holy Spirit meets you from within as the circumstances of life are providentially directed from without.



The issue of meeting the Lord where we are is volition.

We choose. . .

- To accept or reject the love of God at salvation.
- To simply confess our sins or refuse to acknowledge them to the Lord.
- To follow the Lord or not.

God never coerces!

- **God may provide an environment that is conducive to believing via common grace.**
- **God may provide an environment that is conducive to rebound via discipline.**

POD - The believer can choose to follow the Lord anytime, regardless of the station in life in which he is sitting.

- Following the Lord is tantamount to fulfilling the principle of Carpe Occasio.
- Seizing spiritual opportunities -
 - Opportunities to introduce someone to your Savior, the Lord Jesus Christ
 - Opportunities to encourage fellow believers
 - Opportunities to pray for fellow believers

Where is your Spiritual Value System?

POD - Even though people look down upon you as a failure or a loser, the Lord never does, because of your status in Him.

το κυρίου μου – “*the Lord of me*”

POD - What the world thinks of you is inconsequential. What the Lord thinks about you is monumental.

- The world evaluates you from without, with completely different eyes than the Lord.
- But the Lord sees you from within [*with spiritual perception*] and knows you have great potential because of what He did for you at the moment of your salvation.

POTENTIAL -

Jeremiah 29:11

¹¹ ‘For I know the plans that I have for you,’ declares the LORD, ‘plans for welfare and not for calamity to give you a future and a hope.’

Ephesians 2:10

¹⁰ For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand so that we would walk in them.

The Lord always knows your POTENTIAL -

POD - Seizing spiritual opportunities provided by the Lord is far more valuable than anything the world can offer.

- The Lord presents you with opportunities to seize everyday. . .
 - To apply His word.
 - To pray without ceasing.
 - To introduce someone to the Lord through your Ambassador function.

Maybe you don’t see these opportunities because you have a fouled up *spiritual value system*.

Luke 5:28

²⁸ And he left everything behind, and got up and began **to follow** Him.

κολουθέω – “*To obey or to follow*”

It’s the same verb the Lord used when He spoke to Levi - He said, **κολούθει μοι**

- **The Lord commanded **κολούθει μοι****
- **Levi obeyed **κολούθει α τ****

POD - The malleable believer will always drop what he is doing, at a moment’s notice, when and where the Lord tells him to.

Why?

1. He is a willing soul.
2. He has a spiritual value system
3. He’s oriented to the authority Jesus Christ has over his life – not only his life but whatever he is doing.

το κυρίου μου – “*The Lord of me*”

The verb **κολουθέω** also had a figurative meaning in the ancient world - “*disciple or student.*”

- Matthew understood that as an invitation from the Lord to be His student.

- That inherently meant Matthew had to recognize the Lord’s authority over his life and leave everything behind in that booth.
- The Lord was testing his priorities that day.

When were your priorities tested last?

How about when there is a scheduled Bible class?

Do your priorities revolve around Bible class and a spiritual value system?

“And he rose up abandoning everything/leaving behind everything, going after Him”

. . . Matthew abandoned what he was doing because he knew the Lord wanted him to.

What do you do when the Lord calls? Do you even hear Him call?

Did Matthew abandon everything before the Lord walked up to Him? **No**

Asceticism likes to “*give up*,” putting the cart before the horse. . .

- Extreme self-denial is not a means to becoming a more spiritual disciple.
- **KEY:** Are you willing to do WHAT God commands, WHEN He commands?

29 And Levi gave a big reception for Him in his house. . .

το κυρίου μου – “The Lord of me”

All Scriptures quoted are from New American Standard unless otherwise noted.