protects the property of said company as said board is required to do by sections 40a and 40 of said chapter lxxvii.

Franchises Omitted.

6. This relator further states that said respondents met as a board of assessment, prior to the 15th day of May, 1902, and continued in session up to and including the 16th day of May, 1902, when it adjourned sine die; that on Wednesday, May 14, 1902, this relator filed with the said board a written petition, demanding, among other things, that said board assess the property, including the franchises of said railroad systems operating and doing business in the state of Nebraska at their fair value for taxation for the year 1902, and in this behalf showed to said board (as relator avers the fact to be) that the basis upon which all property, including the property of this relator, is assessed for taxation for the year 1902, in the state of Nebraska, is about 20 per cent of the fair value thereof. And your relator in said petition also demanded that said board should assess at its fair value the franchise or franchises of all of said railroads doing business in the state of Nebraska for taxation for the year 1902. And in this behalf your relator alleges the truth and the fact to be that said respondents refused and neglected to assess for taxation for the year 1902 the franchises of any of said railroads, as it was their duty to do under and by virtue of the constitution and laws of the state of Nebraska, said respondents stating that there was no statute law requiring them to assess the franchises of said railroads, although each of said franchises are of great value, the exact value of which is to this relator unknown, but he alleges them to be of the fair value of about $200,000,000.00 for all of said railway systems operating and doing business in the state of Nebraska for the year 1902 and for many years last past, and that, had said respondents performed their duty in this behalf and assessed the value of the franchises of said railroad companies and all of them, as by law required for taxation for the year 1902, it would have materially increased the grand total of assessed valuation for said year and so reduced the taxes of all other taxpayers, including those of this relator, in the state of Nebraska. But that said respondents, assessed the tangible property of all of said railroads operating and doing business in the state of Nebraska for the year 1902 at the sum of $26,589,592.70, without taking into consideration the fair value of the franchises of said railroads or any of them for the year 1902. Your relator also avows that said board failed and neglected to assess the value of the franchises of said telegraph companies.

Records of No Moment.

7. Relator further states that owing to the meager, vague and unintelligible manner in which the said board keeps its records it is impossible to tell the method by which it arrived at a basis for assessed value of the tangible property of said railroads for 1902. That said respondents in making the assessment of the tangible property for said railroad companies for taxation for the year 1902, and in fixing the basis of said assessment for said taxes for said year, ascertained the same by computing the average of the county assessments of other property, but did not, in arriving at the average of the assessment of other property in said counties, take into consideration the assessments for the cities, towns and villages in said state, in which said companies owned property, which it was the duty of the respondents to consider as one of the factors in determining the assessment against the tangible property of said railroad companies, so as not to discriminate in favor of said railroad companies, and against other property similarly situated in the state of Nebraska.

8. That said respondents are about to equalize said assessment for the year 1902 as required by section 74 of said "Revenue" act, and that if the levy of said taxes against said railroad and telegraph companies is made, as is now being planned by said respondents, all other property in the state of Nebraska, including that of your relator, will be taxed at a much greater rate proportionately than it would be if said assessment in respect to said railroad and telegraph companies for the year 1902 had been made upon the fair value of all of said corporations property and franchises as by law required.

What Is Asked of Board.

9. That said respondents as said State Board of Equalization as aforesaid, have grossly and knowingly violated their duty to the people of the state of Nebraska, and to this relator, by disregarding the plain provisions of the constitution and laws of the state of Nebraska by not assessing the franchises of all of said corporations at their fair value for taxation for the year 1902. Now, therefore, we being willing that full and speedy justice should be done in the premises, do command you and each of you that you reconvene as a state board of equalization at a convenient and early day and hour after the service of this writ on you, and that said Charles Weston, auditor, one of the respondents herein, proceed in the meantime and immediately to obtain the facts and information from said corporations, and all of them, as required by sections 34 and 39 and 40a, of chapter lxxvii, of the Compiled Statutes of 1901, of the state of Nebraska, entitled "Revenue," or in such other manner as may appear most likely to secure correct information as to the fair value of the property and franchises of all of the said corporations, and that you fully and carefully examine into the question of the fair value of the property, including rights, privileges and the franchises of each of said corporations, subject to taxation