

EUREKA FIRE HOSE MANUFACTURING COMPANY  
v. DEFFENBAUGH.

Opinion delivered May 14, 1917.

TAXATION—ASSESSMENT OF PROPERTY—MANDAMUS.—Suit to procure writ of mandamus to require county assessor to assess all real and personal property in a certain city at its fair market value; and to require the equalization board to equalize the assessment of said property at its full cash value in money. *State ex rel. Nelson v. Meek*, 127 Ark. 349, cited, approved, and followed.

Appeal from Crawford Circuit Court; *James Cochran*, Judge; affirmed.

*J. H. Evans*, for appellant.

1. Mandamus is the proper remedy. It is not necessary to first reduce the claim to judgment. Kirby's Digest, § 5156; 43 Ark. 62; 45 *Id.* 121; High on Ext. Legal Rem., § 369-A; 72 Ark. 28, 29; 13 Wall. 244.

2. It was the duty of the assessor to assess all property at its fair market value or at its true value in money; and he is forbidden to assess it at 50 per cent. or less than the full market value. Kirby's Digest, §§ 7007-8, etc.; Kirby & Castle's Digest, § 8457, etc.; 222 Fed. 489. This case is not ruled by 62 Ark. 461; 36 S. W. 1060; 79 *Id.* 791; 103 Fed. 418; 70 Ark. 62; 52 Fed. 371. See also cases cited for appellant in *State ex rel. etc. v. Meek*, 127 Ark. 349.

*Southmayd & Southmayd* and *Jesse Turner*, for appellee.

This case is settled by 127 Ark. 349. The cases are identical.

HUMPHREYS, J. This suit was instituted by appellant to procure a writ of mandamus requiring Ed Deffenbaugh, as assessor of Crawford County, to assess all the real and personal property in the city of Van Buren, Arkansas, at its fair market value in money for the year 1915, and each year thereafter; and requiring W. T. England, S. L. Lewers and W. H. Lloyd, equalization board

of said county, to equalize the assessment of said property at its full cash value in money, in order that a fund might be provided to redeem a warrant for \$594, issued by the city of Van Buren to appellant in payment of fire hose.

Appellees in substance answered that the real and personal property in the city of Van Buren was assessed at 50 per cent. of its fair cash value; that the assessment so made was a uniform assessment that prevailed throughout the county of Crawford and State of Arkansas; and that said assessment was made in accordance with the Constitution and statutes of the State of Arkansas.

Appellees filed a demurrer to the amended complaint of appellant, and appellant filed a demurrer to the amended answer of appellees.

The cause was submitted to the circuit court sitting as a jury, upon the pleadings and an agreed statement of facts similar in all material parts to the facts in the recent case of *State ex rel. Nelson v. Meek, County Assessor, et al.*, 127 Ark. 349, 192 S. W. 202, from which it found that the property was assessed and equalized in accordance with the Constitution and statutes of the State of Arkansas; whereupon, it denied the application of appellant for a writ of mandamus and dismissed the complaint. From the findings and judgment of the circuit court appellant has prosecuted an appeal to this court.

This case is ruled by the case of *State ex rel. Nelson v. Meek, County Assessor, et al.*, 127 Ark. 349.

The judgment is affirmed.