

### Tennessee Tax Valuations Upheld by Supreme Court

The system by which Tennessee sets values on the property of public utilities for tax purposes was upheld by the U. S. Supreme Court on May 20 in a suit brought by the Nashville, Chattanooga & St. Louis Ry. against the State Board of Equalization of Tennessee (No. 789, October term 1939). The case centered around the state's *ad valorem* tax under which values on private property are set by local tax bodies while the value of utility property is determined by the Railroad and Public Utilities Commission.

At issue were the acknowledged facts that this system results in a much higher value for public utility property than for other property and the ques-

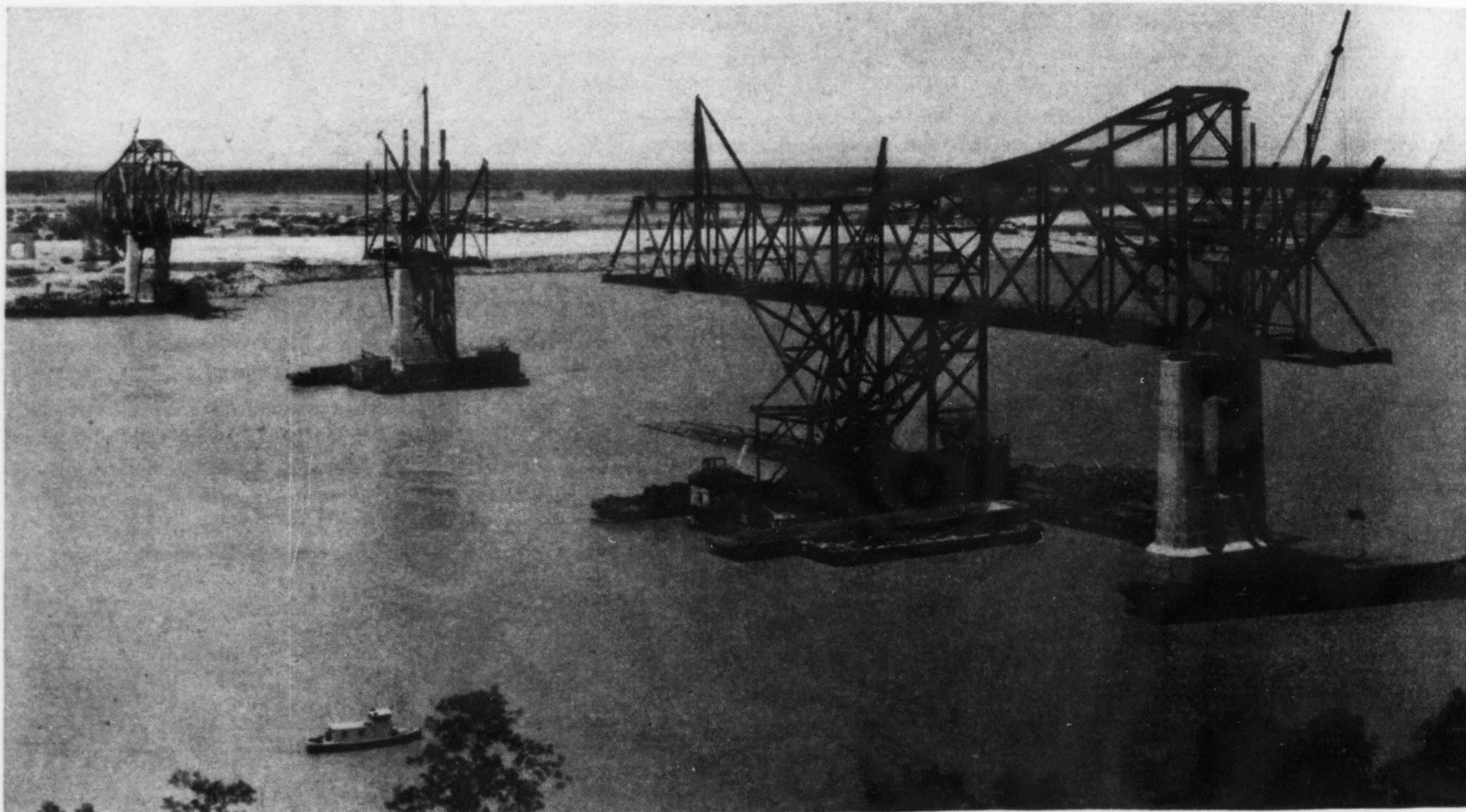
tion of whether the commission in determining "actual cash value" of the railroad's property within the state could continue to use the value of the previous biennium in the face of adverse economic factors that were held to reduce the property's worth. On the latter point, the court held that "railroads, unlike farms and city lots and stocks and bonds are not subjects of exchange," hence a "full cash value" is in many respects artificial and if a state needs higher taxes, the maintenance of a high value is not barred by the fourteenth amendment to the Constitution.

In ruling on the matter of placing higher value on utility property than on other property, the court held that so long as all utilities are treated alike the method is not subject to successful attack.

### Chicago Tries to Break Union Ban on Transit Mix

Threats by union labor have always kept transit-mixed and ready-mixed concrete out of Chicago and the surrounding area. However, Assistant Attorney General Thurman Arnold's current investigation of why Chicago is the only major city in the nation where such concrete is not used, and a growing rebellion against the reign of Mike Carrozzo, boss of street construction workers, prompted city officials to call for bids May 17 on ready-mixed concrete for street paving. Bids were received on 3,990 cu. yd. for three jobs: (1) Laramie Ave., Harrison to Lake St.; (2) Homan Ave., Grand Ave. to Division St.; (3) Indianapolis Blvd., Ewin Ave. to city limits.

Two firms submitted widespread bids.



SIX TRAVELERS MAKE BLITZKRIEG ON NATCHEZ BRIDGE

ALTHOUGH involving only 8,220 tons of steel the new Mississippi River bridge being built by the city of Natchez, Miss., is being attacked by steel erection forces on three fronts simultaneously. Speed in beating the river to the "draw" if high water should threaten in the narrow and swift running channel make such an erection offensive necessary.

As shown in the above scene of operations a stiffleg derrick is moving west and a guy derrick moving east from the pier on the far (west) bank; guy derricks are moving both ways from the center pier; and in the foreground a stiffleg is moving east and a guy derrick west, these travelers hav-

ing started from a fan type of falsework bent several panels west of the pier. By such balanced erection falsework is reduced to a minimum, a further concession to flood danger. The stifflegs are mounted on low movable towers and the guy derricks on rail trucks. Steel for these operations comes in by barge.

The Natchez Bridge is of continuous cantilever type having 5 spans of 560, 875, 875, 798 and 560 ft., from east to west, with a suspended section of 437 ft. in the first 875 ft. span. Length of structure is 4,205 ft., with approach roads bringing the total length of project to 8,136 ft. The 24 ft. roadway leaves the bridge on a curve in Natchez

to join Canal St., which now is being widened.

Of the \$3,450,000 cost of the bridge, \$2,058,000 is an RFC loan and the balance is to be supplied by a PWA grant.

Designing and supervising engineers are Ash-Howard-Needles & Tammen, New York, for whom I. P. Hanson is resident engineer. The deep river piers were put down by the Dravo Corp. Bethlehem Steel Co., for whom David S. Gendell, Jr., is general manager of erection and A. F. McLane, resident engineer, has the steel fabrication and erection contract.

All work on the bridge is scheduled to be completed by September.