

## LAW LIBRARIES

### SUGGESTED VALUES FOR JANUARY 1, 2007

This schedule has been prepared by the Property Tax Division of the Department of Revenue, State of Oregon, in cooperation with the Oregon State Bar. Owners of Law Libraries should declare the schedule values to the assessor. No further reduction should be made for depreciation, shopwear, or obsolescence. Space prevents a listing of all books that might be found in a Law Library. The lack of a listing does not indicate that individual books, sets, or volumes should not be reported. Such unlisted books, sets, or volumes should be reported in Section Q values unless personal knowledge indicates greater actual value on some sets.

Valuations and update cost figures based on best information available.

Index	Section	Index	Section	Index	Section
Advance Sheets & Pamphlets	No				
American Bar Association Reports	J	Digest	E	Oregon Session Laws	L
American Decisions	K	English Ruling Cases	A	Oregon Tax Court Reports	N
American Digest	E	Federal Cases	N	Other States' CD	T
American Jurisprudence	F	Federal Digest	E	Pacific Digest	E
American Jurisprudence Legal Forms Rev. Ed.	P	Federal Procedural Forms	P	Pacific Reporter	H
American Jurisprudence Pleading & Practice Rev. Ed.	P	Federal Reporter	H	Pacific States Reports	N
American Jurisprudence Trials	P	Federal Rules Decisions	H	Periodicals & Law Journals	J
American Maritime Cases	N	Federal Supplement	H	Prentice-Hall Services (Bound Vols.)	N
American Reports	K	"FICHE" (West Microfilm) Value Same as	H	Proof of Facts	P
American State Reports	K	Bound Volumes		Rabkin & Johnson Current Legal Forms	P
American Annotated Cases	K	Hillyer's Forms of Pleading & Practice	Q	Restatement of Law	P
American Law Reports	K	House & Senate Journals (Oregon)	L	Selected Case System	K
American Law Reports Federal	K	Labor Cases (C.C.H.) Bound Volumes	N	Senate & House Journals (Oregon)	L
American Trial Lawyers	J	Lawyer Reports Annotated	K	Session Laws	L
American & English Annotated Cases	K	Loose-Leaf Services (C.C.H. & P.H.)	G	Shepard's Citator Service	M
Atlantic Reporter	H	Modern Legal Forms	P	Southeastern Reporter	H
Attorney General Reports (Oregon)	I	N.A.C.C.A.	J	Southern Reporter	H
Automobile Cases (C.C.H.) Bound Volumes	N	Negligence Cases (C.C.H.) Bound Volumes	N	Southwestern Reporter	H
Bender's Federal Practice Forms	P	Negligence Compensation Cases Annotated	N	Tax Court Reports	N
Board of Tax Appeals Reports	N	New York Supplement	H	Texts	Q
British Ruling Cases	A	Nichols Cyclopedic of Legal Forms Rev. Tax Ed.	P	United States Code Annotated	C
California Reporter	H	Northeastern Reporter	H	United States Code Service	C
Charters & Ordinances	B	Northwestern Reporter	H	U.S. Code Congressional Service	C
Codes & Statutes	C	Opinions of the Atty. Gen. (Oregon and U.S.)	I	U.S. Supreme Court Reports	O
Commerce Clearing House (Loose Leaf Serv.)	G	Oregon Cases (West)	N	U.S. Supreme Court Report Digest	E
Commerce Clearing House (Bound Vols.)	N	Oregon Codes	C	West Bankruptcy Reporter	S
Corpus Juris	F	Oregon Court of Appeals Reports	N	West's Federal Forms	P
Corpus Juris Secundum	F	Oregon Digest	E	Winslow's Forms of Pleading & Practice	Q
Cumulative Bulletins (G.P.O.)	N	Oregon Law Review	J	Words & Phrases	D
Dictionaries	D	Oregon Reports	N		

Column I: Present value.

Column II: If set incomplete or lapsed deduct complete Column II total from Column I value.

Column III: If deduction of Column II exceeds valuation shown in Column I—value books at price shown and if no price indicated then value as shown in Section Q.

Section	Column I	Column II	Column III
A. BRITISH & ENGLISH			
British Ruling Cases, 16 Vols.	\$150.00		
English Ruling Cases, 26 Vols.—2 Vol. Index	130.00		
B. CHARTERS & ORDINANCES			
Miscellaneous Volumes	Value Section Q		

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
<b>C. CODES &amp; STATUTES</b>			
Oregon Revised Statutes (2005) 21 Vols.	\$ 356.00		
West Oregon Annotated 47 Vols. + Index	446.00		
Oregon Compiled Laws Annotated 10 Vols. (1943)	10.00		
Misc. Oregon Codes Prior 1940	10.00/edition		
U.S. Code Service	1,650.00	95.00/Month Price includes annual supplement	
United States Code Annotated, complete	3,391.00	Monthly Price includes annual supplement	Value Section Q
United States Code and Administrative News	129.00/Vol.	20.00/Volume	
U.S. Congressional Service	1,308.00		
<b>D. DICTIONARIES</b>			
Ballentine	15.00/edition		
Black's 8th (New)	78.00		
Black's 7th Edition Revised (93)	25.00		
Black's Early	15.00/edition		
Bouvier 2 or 3 Vols., Rawles Revised Edition 1914	150.00		
Miscellaneous other law dictionaries	10.00/Vol.		
Words and Phrases Revised Edition 1-46 with current pocket parts and all revised volumes to date	850.00	\$550.00/year for annual pocket parts	Value Section Q
<b>E. DIGESTS</b>			
American Digest through 11th Edition, part one	\$8,000.00		
Century Edition 50 Vols.		\$800.00	
First Decennial 25 Vols.		600.00	
Second Decennial 24 Vols.		600.00	
Third Decennial 29 Vols.		500.00	Value Decennials as indicated
Fourth Decennial 34 Vols.		500.00	
Fifth Decennial 52 Vols.		500.00	
Sixth Decennial 36 Vols.		500.00	
Seventh Decennial 38 Vols.		600.00	
Eighth Decennial 1-50 Vols.		700.00	
Ninth Decennial—part 1 1-38 Vols.		700.00	
“ ” —part 2 1-48 Vols.		800.00	
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Tenth Decennial—part 2 1-64 Vols.	1,200.00		
Eleventh Decennial—part 1 64 Vols.	1,745.00		
Eleventh Decennial—part 2 62 Vols.	1,600.00		
Eleventh General 1-34 Vols.	3,759.00	85.00/Vol.	
Federal Digest (1754-1939)(Red Binding) 1-58	776.00		
Modern Federal Practice Digest 78 Vols. (Green Binding)	395.00		
West's Federal Practice Digest (2nd) 1-106 (Blue Bindings)	395.00	100.00/year for each year delinquent	
West's Federal Practice Digest (3rd) 1-120	395.00		
West's Federal Practice Digest (4th) 1-114	4,142.00		
New Oregon Digest—34 Vols. (Red Binding)	50.00	195.00/year for annual pocket parts	
New Oregon Digest—2nd Edition 44 Vol. (Green Binding)	912.00	111.50 pocket parts	
Pacific Digest—Complete	2,635.00		
(to be complete it must include)			
40 Vols.—Digesting 1-300 Pacific	100.00		
15 Vols.—Digesting 1-100 Pacific (2nd)	250.00		
67 Vols.—Digesting 101-366 P (2nd)	595.00		
60 Vols.—Digesting 367-584	695.00		
134 Vols.—Digesting 585-date	2,050.00	82.00/Vol.	
U.S. Supreme Court Digest, Lawyers' Co-op Edition, current to date	625.00	175.00/year for each year delinquent	Section Q
U.S. Supreme Court Digest, West Publ. Co. Editions, current to date	995.00	175.00/year for each year delinquent	Section Q
Rose's Notes, 20 Vols. and 10 Vol. Supp.	30.00		

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
F. ENCYCLOPEDIAS			
American Jurisprudence 1st Series Complete	\$175.00		
American Jurisprudence 2nd Series Complete	4,960.00	\$187.00/Vol. 1,298.00 P.P. subscription	
Corpus Juris 1-78 with revised Vol. 14A	200.00		
Corpus Juris Secundum—Complete with current pocket parts (1-101A) + Index	5,419.00	\$913.00/year P.P. subscription 158.00/Vol.	Value Section Q
G. LOOSE LEAF SERVICES (Commerce Clearing House Bureau of National Affairs loose-leaf publications) Note: These services are sold on calendar or fiscal year service basis	\$300.00/3,500.00 Current year only	\$1,100/year for an annual service No value if not current	
H. "FICHE" (West Microfilm)	\$3.00/Vol		
NATIONAL REPORTER		For National Reporter Deductions on lapsed sets of SECOND SERIES see schedules on last page.	
Atlantic Reporter *1-200	\$ 695.00		Deduct \$1.00 per volume for missing volumes of FIRST SERIES.
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California Reporter 1-286	895.00		If cost of updating set exceeds
1-135 (2nd) Complete Vol. 1-26	2,090.00	118.00/Vol.	value shown in Column I—then assess value of volumes on hand at values noted.
Federal Reporter *1-300	995.00		
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Federal Supplement 1-999 Complete	1,995.00		
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Pacific Reporter *1-300	995.00		
1-999 (2nd)	995.00		
1-132 (3rd)	4,620.00	152.00/Vol.	
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Southern Reporter *1-200	895.00		
1-926 (2nd)	5,045.00	160.50/Vol.	
Southwestern Reporter *1-300	995.00		
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1-188 (3rd)	5,095.00	146.00/Vol.	
* Federal Appendix 1-169	3,432.00	54.50/Vol.	

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
I. OPINIONS OF ATTORNEY GENERAL			
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Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
Law Edition	1,607.00		
Misc. State (Other than Oregon)	850.00		
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<b>N. *STATE &amp; MISCELLANEOUS REPORTS</b>			
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U.S. Tax Court Reports 1942—date (119v.)	1,050.00	\$50.00/Vol.	
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Note: If any NCCA series is incomplete, value as class "P"			
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State Reports up to National Reporter	Value Section Q		
Miscellaneous Reports—other than National Reporter (see "II") and those above specifically listed. Classify all others as Class Q			
<b>O. U.S. SUPREME COURT REPORTS</b>			
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U.S. Supreme Court Reports (Lawyers Co-op Ed.)      1-100 (1st)	975.00	9.50/Vol.	2.50/Vol.
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Note: If you have knowledge that unlisted texts or sets in your library have a valuation higher than price shown in this section—such increase should be reflected in your reporting of values.			
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