

LAW LIBRARIES SUGGESTED VALUES FOR JANUARY 1, 2004

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 Value	Digest	E	Oregon Session Laws	L
American Bar Association Reports	J	English Ruling Cases	A	Oregon Tax Court Reports	N
American Decisions	K	Federal Cases	N	Other States' CD	S
American Digest	E	Federal Digest	E	Pacific Digest	E
American Jurisprudence	F	Federal Procedural Forms	P	Pacific Reporter	H
American Jurisprudence Legal Forms Rev. Ed.	P	Federal Reporter	H	Pacific States Reports	N
American Jurisprudence Pleading & Practice Rev. Ed.	P	Federal Rules Decisions	H	Periodicals & Law Journals	J
American Jurisprudence Trials	P	Federal Supplement	H	Prentice-Hall Services (Loose-Leaf)	G
American Maritime Cases	N	"FICHE" (West Microfilm) Value Same as	H	Prentice-Hall Services (Bound Vols.)	N
American Reports	K	Bound Volumes		Proof of Facts	P
American State Reports	K	Hillyer's Forms of Pleading & Practice	Q	Rabkin & Johnson Current Legal Forms	Q
American Annotated Cases	K	House & Senate Journals (Oregon)	L	Restatement of Law	P
American Law Reports	K	Labor Cases (C.C.H.) Bound Volumes	N	Selected Case System	K
American Law Reports Federal	K	Lawyer Reports Annotated	K	Senate & House Journals (Oregon)	L
American Trial Lawyers	J	Loose-Leaf Services (C.C.H. & P.H.)	G	Session Laws	L
American & English Annotated Cases	K	Modern Legal Forms	P	Shepard's Citator Service	M
Atlantic Reporter	H	N.A.C.C.A.	J	Southeastern Reporter	H
Attorney General Reports (Oregon)	I	Negligence Cases (C.C.H.) Bound Volumes	N	Southern Reporter	H
Automobile Cases (C.C.H.) Bound Volumes	N	Negligence Compensation Cases Annotated	N	Southwestern Reporter	H
Bender's Federal Practice Forms	P	New York Supplement	H	Tax Court Reports	N
Board of Tax Appeals Reports	N	Nichols Cyclopedic of Legal Forms Rev. Tax Ed.	P	Texts	Q
British Ruling Cases	A	Northeastern Reporter	H	United States Code Annotated	C
California Reporter	H	Northwestern Reporter	H	United States Code Service	C
Charters & Ordinances	B	Opinions of the Atty. Gen. (Oregon and U.S.)	I	U.S. Code Congressional Service	C
Codes & Statutes	C	Oregon Cases (West)	N	U.S. Supreme Court Reports	O
Commerce Clearing House (Loose Leaf Serv.)	G	Oregon Codes	C	U.S. Supreme Court Report Digest	E
Commerce Clearing House (Bound Vols.)	N	Oregon Court of Appeals Reports	N	West Bankruptcy Reporter	R
Corpus Juris	F	Oregon Digest	E	West's Federal Forms	P
Corpus Juris Secundum	F	Oregon Law Review	J	Winslow's Forms of Pleading & Practice	Q
Cumulative Bulletins (G.P.O.)	N	Oregon Reports	N	Words & Phrases	D
Dictionaries	D				

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
C. CODES & STATUTES			
Oregon Revised Statutes (2001) 19 Vols.	\$ 260.00		
Oregon Compiled Laws Annotated 10 Vols. (1943)	10.00		
Misc. Oregon Codes Prior 1940	10.00/edition		
U.S. Code Service	677.00	Monthly Price includes annual supplement	
United States Code Annotated, complete	845.00	Monthly Price includes annual supplement	Value Section Q
United States Code and Administrative News	129.00/Vol.		
U.S. Congressional Service	20.00/Vol.		
D. DICTIONARIES			
Ballentine	15.00/edition		
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	\$220.00/year for annual pocket parts	Value Section Q
E. DIGESTS			
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	
Tenth Decennial—part 1 1-44 Vols.		900.00	
Tenth Decennial—part 2 1-64 Vols.	1,200.00		
Eleventh Decennial 64 Vols.	1,745.00		
Ninth General	0.00		
Tenth General 41 Vols.	1,750.00	85.00/Vol.	
Federal Digest (1754-1939)(Red Binding) 1-58	500.00		
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	605.00		
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)	880.00		
Pacific Digest—Complete	1,390.00		
(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		
67 Vols.—Digesting 585-date	995.00	82.00/Vol.	
U.S. Supreme Court Digest, Lawyers' Co-op Edition, current to date	527.00	175.00/year for each year delinquent	Section Q
U.S. Supreme Court Digest, West Publ. Co. Editions, current to date	895.00	175.00/year for each year delinquent	Section Q
Rose's Notes, 20 Vols. and 10 Vol. Supp.	195.00		

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	1,295.00	\$50.00/Vol. 740.00 P.P. subscription	
Corpus Juris 1-78 with revised Vol. 14A	200.00		
Corpus Juris Secundum—Complete with current pocket parts (1-101A) + Index	1,250.00	\$668.00/year P.P. subscription	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.
1-822 (2nd)	1,495.00	102.00/Vol.	
California Reporter			
1-286	895.00		If cost of updating set exceeds value shown in Column I—then assess value of volumes on hand at values noted.
1-125 (2nd)	1,200.00	37.50/Vol.	
Federal Reporter			
*1-300	995.00		
1-999 (2nd)	395.00		
1-330 (3rd)	1,695.00	69.00/Vol.	
Federal Rules Decisions			
1-214	995.00	61.50/Vol.	
Federal Supplement			
1-999 Complete	1,995.00		
1-255 (2nd)	1,195.00	51.25/Vol.	
New York Supplement			
*1-300	695.00		First Series —Assess value of \$3.00 per volume.
1-775 (2nd)	1,295.00	72.00/Vol.	
Northeastern Reporter			
*1-200	695.00		Second Series —Assess value of \$5.00 per volume.
1-788(2nd)	895.00	79.50/Vol.	
Northwestern Reporter			
*1-300	695.00		
1-661 (2nd)	1,495.00	94.25/Vol.	
Pacific Reporter			
*1-300	995.00		
1-999 (2nd)	995.00		
1-68 (3rd)	500.00	111.50/Vol.	
Southeastern Reporter			
*1-200	995.00		
1-580 (2nd)	1,595.00	101.00/Vol.	
Southern Reporter			
*1-200	895.00		
1-845 (2nd)	1,695.00	117.25/Vol.	
Southwestern Reporter			
*1-300	995.00		
1-999 (2nd)	1,295.00		
1-104(3rd)	600.00	101.25/Vol.	
* Federal Appendix			
1-63	1,260.00	35.00/Vol.	

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
I. OPINIONS OF ATTORNEY GENERAL			
Per Volume (Oregon) Now 49 Vol.	\$ 480.00	\$70.00/Vol.	
Letters of Advice—24 Vols. + Index	250.00		
J. PERIODICALS & LAW JOURNALS			
Bound Volumes	25.00/Vol.		
Pamphlets	No Value		
K. SELECTED CASE SYSTEM			
American Decisions 100 Vol.	\$295.00		
American Reports 60 Vol.	195.00		
American State Reports 140 Vol.	495.00		
American & English Anno. Cases 53 Vol.	60.00		
Lawyers Reports Annotated:			
Original Series 70 Vol.	\$100.00		
New Series 52 Vol.	100.00		
Letter Series (1915A–1918F) 24 Vol.	50.00		
10 Volume Digest			
American Law Reports—Complete	2,195.00		
(to be complete it must include all of the following):			
(First Series)			
1–100 and side books	595.00		\$3.00/Vol.
101–175 and side books	275.00		3.50/Vol.
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(Second Series)			
1–100 and side books	295.00	10.00/Vol.	3.00/Vol.
Later Case Service 2nd Series	175.00	18.00/Vol.	
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1–100 and side books	245.00	47.00/Vol.	6.00/Vol.
(Fourth Series)			
1–101	295.00		
(Fifth Series) 1–111	625.00	112.00/Vol.	
American Law Reports Federal 1–189	795.00	112.00/Vol.	6.00/Vol.
L. SESSION LAWS & HOUSE SENATE JOURNALS			
Prior to 1900, each	\$40.00		
1900–1950	10.00		
1951–1995	30.00		
1996–current	90.00		
M. SHEPARD'S CITATIONS (Current Edition)			
Atlantic	\$1,067.00		
Federal	1,899.00		
New York Supplement	989.00		
Northeastern	1,067.00		
Northwestern	1,067.00		
Oregon	840.00		
Pacific	1,067.00		
Southeastern	1,067.00		
Southern	1,067.00		
Southwestern	1,067.00		
U.S. Report	1,064.00		
Supreme Court Reporter	1,064.00		
Law Edition	1,064.00		

Section	Column I	Column II	Column III
Misc. State (Other than Oregon)	275.00		
Misc. Subjects (i.e., labor law)	325.00 per subject		
Old or incomplete editions	No Value		
(Columns II, III See instructions page 55)			
N. *STATE & MISCELLANEOUS REPORTS			
Board of Tax Appeal Reports 1924-42 (47v.)	\$295.00		
U.S. Tax Court Reports 1942-date (119v.)	1,050.00	\$50.00/Vol.	
Cumulative Bulletins (G.P.O.) 1919-date	1,000.00		
American Maritime Cases (Bound Vols.) Set	5,250.00	5.00/Vol.	
Negligence Compensation Cases Annotated Complete (to be complete sets must include following "units"):	Value Class Q		
1-39 "Current Series" 2 Vol. Index		35.00	
1-30 "New Series" 4 Vol. Index		50.00	
1-30 "Third Series" 3 Vol. Index		55.00	
1-82 "Fourth Series" 1 Vol. Index		55.00	
Note: If any NCCA series is incomplete, value as class "P"			
Oregon Cases (West) 1967-date	690.00	10.00/Vol.	
Oregon Court of Appeals Reports 1-186	1,100.00	35.00/Vol.	
Oregon Report-1-334 Vols. part sheep bound	985.00	35.00/Vol.	
Oregon Report-1-334 Vols. all buckram bound	1,385.00	35.00/Vol.	
Oregon Reports first portion with Oregon Cases to update set	1,195.00		
Oregon Tax Court Reports 1-16	260.00	35.00/Vol.	
Specialty Bound Reports, Labor, Tax, etc.	5.00/Vol.	If incomplete, value Section Q	
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			
O. U.S. SUPREME COURT REPORTS			
U.S. Supreme Court Reports Official Ed. 534 Vols.	\$5,300.00	\$67.00/Vol.	\$3.00/Vol.
U.S. Supreme Court Reports (Lawyers Co-op Ed.) 1-100 (1st)	975.00	9.50/Vol.	2.50/Vol.
1-150 (2nd)	1,250.00	55.00/Vol.	3.50/Vol.
U.S. Supreme Court Reporter (West. Ed.) Vols. 1-122B	1,627.00	51.00/Vol.	2.50/Vol.
U.S. Digests—See digests			
P. SPECIFICALLY LISTED TEXT AND FORMS BOOK SETS	3.50/Vol.		
Q. MISCELLANEOUS SETS NOT LISTED ELSEWHERE			
(a) Value under Q those items specifically listed as Q, also	300.00		
(b) When no minimum value is shown in Column III and total of Column II exceeds value shown in Column I.	Value at 3.00/Vol.		
(c) Books and sets not specifically listed	3.00/Vol.		
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.			
R. CAUSE OF ACTION v.1-30 1st Series and v.1-22 (2nd)	630.00	338.00, P.P. subscription	
S. WEST BANKRUPTCY REPORTER 1-292	\$2,892.00	123.75/Vol.	
WEST BANKRUPTCY DIGEST 1-25	850.00	310.00/annual supplement	

Section	NEW
T. OTHER STATES' CD	
California	\$ 465.00
Florida	85.00
U. WEST LAW CD	2,400.00

CLEs

Appellate Review with 2002 Supplement	180.00
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Regulation & Taxation of Real Estate 1995 with 1999 Supplement	140.00
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