

# **III. Valuation guidelines for law libraries**



## Law Libraries

### Suggested values for January 1, 2019

This schedule has been prepared by the Property Tax Division of the Oregon Department of Revenue, State of Oregon, in cooperation with Multnomah Law Library and 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 using Section Q values unless personal knowledge indicates greater actual value on some sets.

#### Instructions

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 in column III, but if no price is indicated then value is as shown in Section Q.

Index	Section	Index	Section	Index	Section
Advanced Sheets and Pamphlets	No Value	Corpus Juris Secundum	F	Oregon Digest	E
American Bar Association Reports	J	Cumulative Bulletins (G.P.O.)	N	Oregon Law Review	J
American Decisions	K	Dictionaries	D	Oregon Reports	N
American Digest	E	Digest	E	Oregon Session Laws	L
American Jurisprudence	F	Encyclopedias	F	Oregon Tax Court Reports	N
American Jurisprudence Legal Forms Rev. Ed.	P	English Ruling Cases	A	Other States' CD	S
American Jurisprudence Pleading and Practice Rev Ed.	P	Federal Cases	N	Pacific Digest	E
American Jurisprudence Trials	P	Federal Digest	E	Pacific Reporter	H
American Maritime Cases	N	Federal Procedural Forms	P	Pacific States Reports	N
American Reports	K	Federal Reporter	H	Periodicals and Law Journals	J
American State Reports	K	Federal Rules Decisions	H	Prentice-Hall Services (Bound Volumes)	N
American Annotated Cases	K	Federal Supplement	H	Proof of Facts	P
American Law Reports	K	"FICHE" (West Microfilm) Value Same as Bound Vols.	H	Rabkin & Johnson Current Legal Forms	P
American Law Reports Federal	K	Hillyer's Forms of Pleading and Practice	Q	Restatement of Law	P
American Trial Lawyers	J	House and Senate Journals (Oregon)	L	Selected Case System	K
American and English Annotated Cases	K	Labor Cases (CCH) Bound Volumes	N	Senate and House Journals (Oregon)	L
Atlantic Reporter	H	Lawyer Reports Annotated	K	Session Laws	L
Attorney General Reports (Oregon)	I	Loose-Leaf Services (CCH, BNA and RIA)	G	Shepard's Citator Service	M
Automobile Cases (C.C.H.) Bound Volumes	N	Modern Legal Forms	P	Southeastern Reporter	H
Bender's Federal Practice Forms	P	NACCA	J	Southern Reporter	H
Board of Tax Appeals Reports	N	Negligence Cases (CCH) Bound Volumes	N	Southwestern Reporter	H
British Ruling Cases	A	Negligence Compensation Cases Annotated	N	Tax Court Reports	N
Cause of Action	R	New York Supplement	H	Texts	Q
California Reporter	H	Nichols Cyclopedia of Legal Forms Rev. Tax Ed.	P	United States Code Annotated	C
Charters and Ordinances	B	Northeastern Reporter	H	United States Code Service	C
CLEs	S	Northwestern Reporter	H	U.S. Code Congressional Service	C
Codes and Statutes	C	Opinions of the Attorney General (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 Volumes)	N	Oregon Codes	C	West Bankruptcy Reporter	S
Corpus Juris	F	Oregon Court of Appeals Reports	N	West's Federal Forms	P

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>A. British &amp; English</b>			
British Ruling Cases	Value Section Q		
English Ruling Cases	Value Section Q		
<b>B. Charters &amp; Ordinances</b>			
Miscellaneous Volumes	Value Section Q		
<b>C. Codes &amp; Statutes</b>			
Oregon Revised Statutes (2017)	\$695.00		
Oregon Revised Statutes 2018 Supplement	\$105.00		
West's Oregon Revised Statutes Annotated	\$2,116.00	\$928.00 annual supplement	\$141.00 volume
Oregon Codes Prior 1943	\$10.00/edition		
<b>U.S. Code Service (USCS) Complete</b>			
Individual Title (for example: Revenue)	\$4,293.00	\$3,975.00 annual supplement	
Individual Title (for example: Revenue)	\$671.00		\$50.00 volume
<b>U.S. Code Annotated (USCA) Complete</b>			
Individual Title (for example: Revenue)	\$23,215.00	\$5,224.00 annual supplement	
Individual Title (for example: Revenue)	\$362.00	\$332.00 per volume in title	\$332.00 volume
U.S. Code, Congressional and Administrative News	\$2,616.00	\$2,400.00 annual service	
<b>D. Dictionaries</b>			
Ballentine	\$15.00/edition		
Black's 10th	\$81.95		
Black's Early Editions	\$39.95/edition		
Bouvier	\$150.00/edition		
Miscellaneous Other Law Dictionaries	\$10.00/volume		
<b>E. Digests</b>			
<b>American Digest System:</b>			
Century Edition	\$300.00		
First Decennial	\$300.00		
Second Decennial	\$495.00		
Third Decennial	\$495.00		
Fourth Decennial	\$495.00		
Fifth Decennial	\$300.00		
Sixth Decennial	\$300.00		
Seventh Decennial	\$300.00		

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
Eighth Decennial	\$300.00		
Ninth Decennial—Part 1	\$800.00		
Ninth Decennial—Part 2	\$800.00		
Tenth Decennial—Part 1	\$2,621.00		
Tenth Decennial—Part 2	\$4,320.00		
Eleventh Decennial—Part 1	\$4,922.00		
Eleventh Decennial—Part 2	\$5,956.00		
Eleventh Decennial—Part 3	\$7,511.00		
Twelfth Decennial—Part 1	\$7,511.00		
Twelfth Decennial—Part 2	\$7,511.00	\$152.00/vol	
Twelfth Decennial—Part 3	\$6,052.00		
Fourteenth General (in progress)	\$12,281.00	\$628.00/vol	
Federal Digest (1754–1939)	\$100.00		Decorative value only
Modern Federal Practice Digest	\$250.00		
West's Federal Practice Digest, 2nd	\$395.00		
West's Federal Practice Digest, 3rd	\$3,962.00		
West's Federal Practice Digest, 4th and 5th	\$36,812.00	\$4,636.00 annual supplement	
New Oregon Digest (Red Binding)	\$15.00		Decorative value only
West's Oregon Digest (Green Binding)	\$5,926.00	\$773.00 annual supplement	
West's Bankruptcy Digest 1–25 Volumes in 70 Books	\$11,958.00	\$2,494.00 annual supplement	
Pacific Digest:			
Covering 1–300 Pacific	\$100.00		
1–100 Pacific 2nd	\$195.00		
101–366 Pacific 3rd	\$595.00		
367–584 Pacific 2nd	\$3,531.00		
525 Pacific 2nd–date	\$24,101.00	\$2,784.00 annual supplement	
U.S. Supreme Court Digest:			
Lawyer's Edition, 2nd	\$3,887.00		
West's Edition	\$7,029.00	\$2,364.00 annual supplement	
Roses' Notes with Supplement	\$10.00		

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>F. Encyclopedias</b>			
American Jurisprudence, 1st Complete	\$10.00		
American Jurisprudence, 2nd Complete	\$23,260.00	\$6,502.00 annual supplement	
Corpus Juris, Complete	\$10.00		
Corpus Juris Secundum, Complete	\$25,375.00	\$4,582.00 annual supplement	
<b>G. Loose Leaf Services</b>			
Sold on Calendar or Fiscal Year Basis, includes but not limited to: CCH, BNA, RIA Services	Subscription price of current year only		No value if not current
<b>H. National Reporter</b>			
			Deduct for missing National Reporter volumes:
Atlantic Reporter			1st series—\$1 per vol
1–200	\$495.00		2nd series—\$50 per vol
1 (2nd)—999 (2nd)	\$14,434.00	\$350.00/vol	
1 (3rd)—137 (3rd)	\$31,850.00	\$1,223.00/vol	
California Reporter			
1–286	\$2,860.00		
1 (2nd)—135 (2nd)	\$13,428.00	\$111.00/vol	
1 (3rd)—191 (3rd)	\$24,211.00	\$930.00/vol	
Federal Appendix			
1–640	\$25,284.00	\$516.00/vol	
Federal Reporter			
1–300	\$995.00		
1 (2nd)—999 (2nd)	\$14,985.00	\$146.00/vol	
1 (3rd)—822 (3rd)	\$30,408.00	\$742.00/vol	
Federal Rules Decisions			
1–313	\$7,681.00	\$1,010.00/vol	

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>Federal Supplement</b>			
1-999	\$1,995.00		
1 (2nd)-999 (2nd)	\$33,508.00	\$890.00/vol	
1 (3rd)-151 (3rd)	\$59,360.00	\$890.00/vol	
<b>New York Supplement</b>			
1-300	\$695.00		
1(2nd)-999 (2nd)	\$22,400.00	\$622.00/vol	
1 (3rd)-30 (3rd)	\$13,000.00	\$896.00/vol	
<b>Northeastern Reporter</b>			
1-200	\$695.00		
1 (2nd)-999 (2nd)	\$15,333.00	\$710.00/vol	
1 (3rd)-49 (3rd)	\$27,016.00	\$1,474.00/vol	
<b>Northwestern Reporter</b>			
1-300	\$695.00		
1 (2nd)-880 (2nd)	\$16,896.00	\$1,267.00/vol	
<b>Pacific Reporter</b>			
1-300	\$995.00		
1 (2nd)-999 (2nd)	\$3,428.00	\$84.00/vol	
1 (3rd)-371 (3rd)	\$37,049.00	\$1,194.00/vol	
<b>Southeastern Reporter</b>			
1-200	\$995.00		
1 (2nd)-785 (2nd)	\$22,101.00	\$1,358.00/vol	
<b>Southern Reporter</b>			
1-200	\$995.00		
1 (2nd)-999 (2nd)	\$14,985.00		
1 (3rd)-191 (3rd)	\$38,029.00	\$1,463.00/vol	
<b>Southwestern Reporter</b>			
1-300	\$995.00		
1 (2nd)-999 (2nd)	\$12,480.00		
1 (3rd)-488 (3rd)	\$43,200.00	\$1,440.00/vol	

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>I. Opinions Of Attorney General</b>			
Oregon 1–49	\$921.00	\$70.00/vol	
Letters Of Advice 1969–2013 + Index	\$360.00		
<b>J. Periodical and Law Journals</b>			
Bound Volumes	\$20.00/vol (\$22.00 to bind)		
Pamphlets	No value		
<b>K. Selected Case Systems</b>			
American Decisions, 100 volumes	\$25.00		\$0.50/vol
American Reports, 60 volumes	\$10.00		\$0.50/vol
American State Reports, 140 volumes	\$10.00		\$0.50/vol
Am and English Anno. Cases, 53 volumes	\$10.00		\$0.50/vol
Lawyers Reports Annotated:			
Original Series, 70 volumes	\$30.99		\$0.50/vol
New Series, 52 volumes	\$10.00		\$0.50/vol
Letter Series (1915A–1918F), 24 volumes	\$10.00		\$0.50/vol
Digest, 10 volumes	\$5.00		\$0.50/vol
<b>American Law Reports (ALR)</b>			
1st 1–175 and Permanent Digest	\$595.00		\$1.00/vol
2nd 1–100	\$695.00		\$5.00/vol
Later Case Service 2nd Series	\$5,742.00		
Permanent Digest 2nd Series			No value
3rd 1–100	\$4,885.00		\$5.00/vol
4th 1–90	\$4,153.00		\$5.00/vol
5th 1–125	\$2,473.00		\$6.00/vol
6th 1–104	\$8,681.00	\$505.00/vol	\$10.00/vol
ALR Digest	\$1,794.00	\$372.00 annual supplement	\$152.00/vol
ALR Index	\$432.00	\$432.00 annual supplement	
<b>American Law Reports Federal</b>			
1st 1–9	\$4,535.00		\$6.00/vol
2nd 1–94	\$10,399.00	\$585.00/vol	\$10.00/vol
<b>American Law Reports International</b>			
1st 1–10	\$1,195.00	\$362.00/vol	



(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>L. Session Laws and House-Senate Journals</b>			
Oregon			
Prior to 1900, each	\$40.00		
1900–1950	\$20.00		
1951–1995	\$40.00		
1996–2001	\$90.00		
2003–2009	\$265.00		
2010–2012	\$245.00		
2013–2014	\$295.00		
2015–2016	\$300.00		
<b>M. Shepard's Citations (Current Edition)</b>			
Atlantic Reporter	\$3,330.00		
Federal Reports	\$3,707.00		
New York Supplement Reporter	\$3,354.00		
Northeastern Reporter	\$3,362.00		
Northwestern Reporter	\$3,202.00		
Oregon Reports	\$2,856.00		
Pacific Reporter	\$3,330.00		
Southeastern Reporter	\$3,395.00		
Southern Reporter	\$3,330.00		
Southwestern Reporter	\$3,330.00		
U.S. Reports	\$3,759.00/each GPO, West's, Law Ed. editions		
Federal Statutes	\$2,191.00		
Miscellaneous:			
States other than Oregon	\$3,386.00		
Subjects (for example: Labor Law, Tax Law)	\$2,856.00		
Old Editions	No value		
<b>N. Reports</b>			
State:			
Oregon Court of Appeals Reports 1–274	\$4,400.00	\$85.00/vol	
Oregon Reports 1–358 Part Leather	\$2,252.00	\$85.00/vol	
Oregon Reports 1–358 All Buckram	\$3,000.00	\$85.00/vol	

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
Oregon Cases (West) 1967–Date	\$8,488.00	\$961.00/vol	
Oregon Reports with Oregon Cases To Update	\$10,366.00	\$961.00/vol	
Oregon Tax Court Reports 1–18	\$965.00	\$85.00/vol (ceased publication)	
Pre-Reporter States' Reports			\$1.00/vol
<b>Miscellaneous:</b>			
Board Of Tax Appeals Reports 1924–1942 (47 Volume)	\$595.00		\$1.00/vol
U.S Tax Court Reports 1942–Date	\$2,444.00	\$24.00/vol	\$3.00/vol
Cumulative Bulletins (GPO) 1919–2015	\$3,670.00	\$84.00/vol	\$3.00/vol
American Maritime Cases 1923–Date	\$14,025.00	\$1,275.00 annual supplement	\$5.00/vol
Specialty Reports (Bound) Labor, Tax, Arbitration, etc.	\$12.00/vol		
Negligence Compensation Cases Annotated, Complete	Value Section Q		
An Incomplete NCCA Set	Value Section P		
West's Bankruptcy Reporter 1–550	\$34,663.00	\$1,331.00/vol	
<b>O. U.S. Supreme Court Reports</b>			
U.S. Supreme Court Reports, GPO 1–563	\$6,746.00	\$96.00/vol	
U.S. Supreme Court Reports, Law Ed			
1–100	\$975.00		
1 (2nd)–186 (2nd)	\$8,224.00	\$355.00/vol	
U.S. Supreme Court Reporter (West)			
1–128A	\$11,431.00	\$748.00/vol	
<b>P. Text and Forms Book Sets (List Specifically)</b>			
	\$10.00 /vol		
<b>Q. Miscellaneous Set not Listed Elsewhere</b>			
(a) Value under Q those items specifically listed as Q	\$3.00/vol		
(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		
<b>R. Causes of Action</b>			
1–30 (1st)	\$1,962.00	\$16.00/vol	
1 (2nd)–73 (2nd)	\$7,330.00	\$2,831.00/annual supplement \$872.00/vol	

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
<b>S. Oregon State Bar Publications—CLEs</b>			
	New		
Oregon Administrative Law, 2010. 1 Volume	\$204.00		
Arbitration and Mediation, 1996. 2 Volume with 2008 Supp and Forms On CD	\$98.00		
Appeal and Review: Basics, 2010. 1 Volume	\$228.00		
Appeal and Review: Beyond the Basics, 2014. 1 Volume	\$144.00		
Advising Oregon Businesses with CD, Complete	\$585.00		
2001 Volumes 1 and 2 with 2007 Supp	\$225.00	\$135.00 2007 supp only	
2003 Volumes 3 and 4 with 2009 Supp and Binders	\$235.00	\$140.00 2009 supp only	
2003 Volumes 3 and 4 without Binders	\$155.00		
2010 Volume 5 with Binder and Forms On CD	\$175.00		
2010 Volume 5 without Binder, with Forms On CD	\$165.00		
Construction Law 2011, 2 Volumes with Binders and Forms On CD	\$282.00		
2011 2 Volumes without Binders and with Forms On CD	\$215.00		
Contract Law in Oregon, 2003, 1 Volume with 2008 Supp	\$210.00	\$75.00 2008 supp only	
Oregon Constitutional Law, 2013, 1 Volume	\$180.00		
Criminal Law, 2013. 3 Volumes with Binder	\$432.00		
Criminal Law, 2013. 3 Volumes without Binder	\$325.00		
Bankruptcy Law 1999. 2 Volumes with 2007 Supp and Forms On CD	\$142.00		
Consumer Law in Oregon 2013, 2 Volumes with Binders	\$320.00		
Consumer Law in Oregon 2013, 2 Volumes without Binders	\$245.00		
Creditor's Rights and Remedies, 2016, 1 Volume with Binder	\$315.00		
Foreclosing Security Interests, 1997, 1 Volume with 2005 Supp and Forms On CD	\$52.50		
Elder Law, 2000, 1 Volume with 2005 Supp and Forms On CD	\$215.00	\$65.00 2005 supp with CD	
Environmental Law, Regulation and Permitting, 1 Volume Soft Bound	\$180.00		
Administering Oregon Estates, 2012, 1 Volume with Binder	\$285.00		
Administering Oregon Estates. 2012, 1 Volume without Binder	\$225.00		
Administering Trusts in Oregon, 2007, 1 Volume with Binder and Forms On CD	\$81.00		
Administering Trusts in Oregon, 2007, 1 Volume without Binder and Forms On CD	\$66.00		
Guardianships, Conservatorships, and Transfers To Minors, 2009, 1 Volume Soft Bound	\$105.00		
The Ethical Lawyer, 2015, 1 Volume with Binder	\$275.00		
The Ethical Lawyer, 2015, 1 Volume	\$220.00		
Oregon Formal Ethics Opinions, 2016, with 2007, 2010–11, 2014 Supps. 1 Volume	\$210.00		
Family Law, 2013, 3 Volumes with Binder	\$398.00		
Family Law, 2013, 3 Volumes without Binder	\$295.00		

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
Juvenile Law, 2007, 1 Volume with Binder	\$114.00		
Insurance Law, 1996, 2 Volumes with 2003 Supp	\$25.00		
Insurance Law: the Basics, 2011, 1 Volume with Binder	\$162.00		
Labor and Employment Law: Private Sector, 2011, 2 Volume with Binder	\$253.00		
Labor and Employment Law: Public Sector, 2011, 2 Volume with Binder	\$235.00		
Oregon Attorney Fee Codebook, 2014, 2 Volume	\$126.00		
Oregon Legislation Highlights:			
Pre 2009	\$30.00		
2009	\$85.00		
2010	\$25.00		
2011	\$25.00		
2012	\$10.00		
2013	\$15.00		
2014 through 2016	\$15.00 ea.		
Land Use, 2010, 2 Volumes with Binder	\$438.00		
Real Estate Deskbook Series 2015, complete in 5 Volumes	\$1,633.00		
Individual Volumes of Series	\$354.00		
Torts, 2012, 2 Volumes with Binders	\$339.00		
Torts, 2012, 2 Volumes without Binders	\$295.00		
Damages, 1998, 2 Volumes with 2007 Supp	\$225.00	\$120.00 2007 supp	
Federal Civil Litigation in Oregon, 2009, 2 Volumes with Forms On CD	\$114.00		
Oregon Civil Litigation Manual, 2004, 2 Volumes with 2009 Supp, Binders, and CD	\$165.00	\$57.50 2009 supp and forms on CD	
Oregon Civil Pleading and Practice, 2012, 2 Volumes with Binders and Forms On CD	\$328.00		
Oregon Civil Pleading and Practice, 2012, without Binders and with Forms On CD	\$255.00		
Oregon Trial Objections, 2009, 1 Volume Spiral Bound	\$76.00		
Oregon Uniform Civil Jury Instructions, 2005, 1 Volume			
with 2006–2015 Supps and Forms On CD	\$465.00		
Oregon Uniform Criminal Jury Instructions, 2009, 2 Volume			
with 2015 Supp and Forms On CD	\$488.00		
Worker's Compensation, 2008, 2 Volumes with Binders	\$81.00		