LAW LIBRARIES SUGGESTED VALUES FOR JANUARY 1, 2010

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				
Advance Sheets & Pamphlets	No Value	Index	Section	Index	Section
American Bar Association Reports	J	Digest	F	Oregon Session Laws	1
American Decisions	K	English Ruling Cases	Δ	Oregon Tax Court Reports	N
American Digest	E	Federal Cases	N	Other States' CD	Т
American Jurisprudence	F	Federal Digest	IN E	Pacific Digest	F
American Jurisprudence Legal Forms Rev. Ed.	Р	Federal Procedural Forms	D	Pacific Reporter	L L
American Jurisprudence Pleading & Practice Rev. Ed.	Р	Federal Reporter	I H	Pacific States Reports	N
American Jurisprudence Trials	Р	Federal Rules Decisions	H	Periodicals & Law Journals	1
American Maritime Cases	N	Federal Supplement	H	Prentice-Hall Services (Bound Vols.)	J
American Reports	K	"FICHE" (West Microfilm) Value Same as	Н	Proof of Facts	IN D
American State Reports	K	Bound Volumes		Rabkin & Johnson Current Legal Forms	F D
American Annotated Cases	K	Hillyer's Forms of Pleading & Practice	Q	Restatement of Law	F D
American Law Reports	K	House & Senate Journals (Oregon)	U I	Selected Case System	r V
American Law Reports Federal	K	Labor Cases (C.C.H.) Bound Volumes	L	Senate & House Journals (Oregon)	r I
American Trial Lawyers	J	Lawyer Reports Annotated	N	Sension Laws	L
American & English Annotated Cases	K		r C		L
Atlantic Reporter	Н	Loose-Leaf Services (C.C.H. & P.H.)	G	Shepard's Citator Service	IVI
Attorney General Reports (Oregon)	I	Modern Legal Forms	P	Southeastern Reporter	п
Automobile Cases (C.C.H.) Bound Volumes	Ν	N.A.C.C.A.	J	Southern Reporter	н
Bender's Federal Practice Forms	Р	Negligence Cases (C.C.H.) Bound Volumes	N	Southwestern Reporter	П
Board of Tax Appeals Reports	Ν	Negligence Compensation Cases Annotated	N	Tax Court Reports	N
British Ruling Cases	Α	New York Supplement	н	Texts	ų
California Reporter	Н	Nichols Cyclopedia of Legal Forms Rev. Tax Ed.	Р	United States Code Annotated	C O
Charters & Ordinances	В	Northeastern Reporter	н	United States Code Service	C
Codes & Statutes	С	Northwestern Reporter	н	U.S. Code Congressional Service	C
Commerce Clearing House (Loose Leaf Serv.)	G	Opinions of the Atty. Gen. (Oregon and U.S.)	1	U.S. Supreme Court Reports	0
Commerce Clearing House (Bound Vols.)	N	Oregon Cases (West)	N	U.S. Supreme Court Report Digest	E
Corpus Juris	F	Oregon Codes	C	West Bankruptcy Reporter	S
Corpus Juris Secundum	F	Oregon Court of Appeals Reports	N	West's Federal Forms	Р
Cumulative Bulletins (G.P.O.)	Ν	Oregon Digest	E	Winslow's Forms of Pleading & Practice	Q
Dictionaries	D	Oregon Law Review	J	Words & Phrases	D
		Oregon Reports	Ν		

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. English Ruling Cases, 26 Vols.—2 Vol. Index	\$75.00 65.00		
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 (2007) 21 Vols. West Oregon Annotated 47 Vols. + Index Oregon Complied Laws Annotated 10 Vols. (1943) Misc. Oregon Codes Prior 1940	\$ 356.00 490.00 10.00 10.00/edition	418.00 annual supplement	
U.S. Code Service United States Code Annotated, complete United States Code and Administrative News U.S. Congressional Service	3,200.00 6,791.00 36.00/Vol. 1,828.00	2,011.00 annual supplement 4,193.00 annual supplement 511.00 annual service	Value Section Q
D. DICTIONARIES Ballentine Black's 9th Black's 8th (2004) Black's 7th Edition Revised (93) Black's Early Bouvier 2 or 3 Vols., Rawles Revised Edition 1914 Miscellaneous other law dictionaries Words and Phrases Revised Edition with current pocket parts and all revised volumes to date	15.00/edition 75.00 15.00 15.00 15.00/edition 150.00 10.00/Vol. 6,008.00	\$4,660.00 annual supplement	Value Section Q
E. DIGESTS American Digest through 11th Edition, part three Century Edition 50 Vols. First Decennial 25 Vols. Second Decennial 24 Vols. Third Decennial 29 Vols. Fourth Decennial 34 Vols. Fifth Decennial 52 Vols. Sixth Decennial 36 Vols. Seventh Decennial 38 Vols. Eighth Decennial 1–50 Vols. Ninth Decennial—part 1 1–38 Vols. " " —part 2 1–48 Vols. Tenth Decennial—part 1 1–44 Vols. Tenth Decennial—part 1 1–44 Vols. Eleventh Decennial—part 2 1–64 Vols. Eleventh Decennial—part 1 64 Vols. Eleventh Decennial—part 2 62 Vols. Eleventh Decennial—part 3 1-36 Vols. Twelfth General 1-26 Vols. (in progress) Federal Digest (1754–1939)(Red Binding) 1–58 Modern Federal Practice Digest 78 Vols. (Green Binding) West's Federal Practice Digest (3rd) 1–120 West's Federal Practice Digest (3rd) 1–120 West's Federal Practice Digest (3rd) 1–14 New Oregon Digest—2nd Edition 55 Vols. (Green Binding) New Tegon Digest—Complete (to be complete it must include) 40 Vols.—Digesting 1–300 Pacific 15 Vols.—Digesting 1–100 Pacific (2nd) 67 Vols.—Digesting 101–366 P (2nd) 60 Vols.—Digesting 367–584	\$8,000.00 1,200.00 1,745.00 1,600.00 4,620.00 395.00 395.00 395.00 395.00 395.00 11,180.00 50.00 1,547.00 3,400.00 100.00 250.00 695.00	\$800.00 600.00 500.00 500.00 500.00 600.00 700.00 700.00 700.00 900.00 100.00/Vol. 100.00/Vol. 100.00/vear for each year delinquent 2,414.00 annual pocket parts 830.00 annual pocket parts	Value Decennials as indicated
154 Vols.—Digesting 585–date U.S. Supreme Court Digest, Lawyers' Co-op Edition, current to date U.S. Supreme Court Digest, West Publ. Co. Editions, current to date Rose's Notes, 20 Vols. and 10 Vol. Supp.	6,269.00 2,011.00 1,954.00 30.00	2,528.00 annual supplement 175.00/year for each year delinquent 949.00 annual pocket parts	Section Q Section Q

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
F. ENCYCLOPEDIAS American Jurisprudence 1st Series Complete American Jurisprudence 2nd Series Complete	\$78.00 6,994.00	\$289.00/Vol.	
Corpus Juris 1–78 with revised Vol. 14A Corpus Juris Secundum—Complete with current pocket parts (1-101A) + Index	78.00 7,205.00	6,456.00 annual supplement \$5,186.00 annual supplement 245.00/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	
Atlantic Reporter *1–200 1–967 (2nd)	\$ 695.00 4,430.00	schedules on last page. 186.00/Vol.	Deduct \$1.00 per volume for missing volumes of FIRST SERIES.
California Reporter 1–286 1–135 (2nd) Complete	895.00		If cost of updating set exceeds
Vol. 1-62 (3rd) Federal Reporter	3,138.00	137.00/Vol.	value shown in Column I—then assess value of volumes on hand
*1–300 1–999 (2nd) 1–561 (3rd)	995.00 2,997.00 8,049.00	110.00/Vol.	at values noted.
Federal Rules Decisions 1–255 Federal Supplement	3,170.00	119.00/Vol.	
1–999 Complete 1–603 (2nd)	1,995.00 9,089.00	110.00/Vol.	
New York Supplement *1–300 1–855 (2nd)	695.00 4,203.00	110.00/Vol.	First Series—Assess value of \$3.00 per volume.
Northeastern Reporter *1–200 1–901 (2nd)	695.00 6,248.00	186.00/Vol.	Second Series—Assess value of \$5.00 per volume.
Northwestern Reporter *1–300 1–763 (2nd)	695.00 5,190.00	150.00/Vol.	
Pacific Reporter *1–300 1–999 (2nd)	995.00 2,997.00		
1–203 (3rd) Southeastern Reporter	6,460.00	178.00/Vol.	
*1–200 1–673 (2nd) Southern Reporter	995.00 5,893.00	159.00/Vol.	
*1–200 1–999 (2nd) 1-5 (3rd)	895.00 6,997.00	186.00/Vol.	
Southwestern Reporter *1-300	995.00		
1–999 (2nd) 1–279 (3rd) * Federal Appendix	1,295.00 7,441.00	169.00/Vol.	
1-309	5,195.00	76.00/Vol.	

Section	Column I	Column II (Columns II, III See instructio	Column III
I. OPINIONS OF ATTORNEY GENERAL Oregon 1–49 Letters of Advice—24 Vols. + Index	\$ 480.00 250.00	\$70.00/Vol.	
J. PERIODICALS & LAW JOURNALS Bound Volumes Pamphlets	25.00/ No Value	Vol.	
K. SELECTED CASE SYSTEM American Decisions 100 V American Reports 60 V American State Reports 140 V American State Reports 140 V American & English Anno. Cases 53 V Lawyers Reports Annotated: 0 Original Series 70 V New Series 52 V Letter Series (1915A–1918F) 24 V 10 Volume Digest 24 V American Law Reports—Complete (to be complete it must include all of the followi	fol. 195.00 fol. 495.00 fol. 60.00 fol. \$100.00 fol. 100.00 fol. 50.00 2,195.00 2,195.00		
(First Series) 1–100 and side books 101–175 and side books 12 Vol. Perm. Digest	595.00 275.00 80.00		\$3.00/Vol. 3.50/Vol.
(Second Series) 1–100 and side books Later Case Service 2nd Series 22 Vel. Porm. Digast (2nd)	295.00 175.00 865.00	10.00/Vol.	3.00/Vol.
22 Vol. Perm. Digest (2nd) (Third Series) 1–100 and side books (Fourth Series) 1–90 (Fifth Series) 1–125	1,061.00 295.00 3,404.00	144.00 annual pocket parts 158.00/Vol.	6.00/Vol.
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L. SESSION LAWS & HOUSE SENATE JOURNALS Prior to 1900, each 1900–1950 1951–1995 1996–current	\$40.00 10.00 30.00 90.00		
M. SHEPARD'S CITATIONS (Current Edition) Atlantic Federal New York Supplement Northeastern Ortegon Pacific Southeastern Southern Southern U.S. Report Supreme Court Reporter	\$1,286.00 3,679.00 1,771.00 2,007.00 2,007.00 2,007.00 2,007.00 2,007.00 2,007.00 2,007.00 2,007.00 1,169.00 1,169.00	(all inclusive, i.e., Fed reports and Fed Supp)	

	Section	Column I	Column II	Column III
	Law Edition Misc. State (Other than Oregon) Misc. Subjects (i.e., labor law) Old or incomplete editions	1,169.00 1,225.00 1,204.00 per subject No Value	(Columns II, III See instructions page 55)	
N.	*STATE & MISCELLANEOUS REPORTS Board of Tax Appeal Reports 1924–42 (47v.) U.S. Tax Court Reports 1942—date (126v.) Cumulative Bulletins (G.P.O.) 1919—date American Maritime Cases (Bound Vols.) Set Negligence Compensation Cases Annotated Complete	\$295.00 1,400.00 1,000.00 6,075.00 Value Class Q	\$52.00/Vol. 10.00/Vol.	
	(to be complete sets must include following "units"):1-39 "Current Series"2 Vol. Index1-30 "New Series"4 Vol. Index1-30 "Third Series"3 Vol. Index1-82 "Fourth Series"1 Vol. IndexNote: If any NCCA series is incomplete, value as class "P"		35.00 50.00 55.00 55.00	
	Oregon Cases (West) 1967—date Oregon Court of Appeals Reports 1–224 Oregon Report—1–344 Vols. part sheep bound Oregon Report—1–344 Vols. all buckram bound Oregon Reports first portion	1,010.00 1,120.00 1,305.00 1,570.00	50.00/Vol. 50.00/Vol. 50.00/Vol. 50.00/Vol.	
	with Oregon Cases to update set Oregon Tax Court Reports 1–18 Specialty Bound Reports, Labor, Tax, etc. State Reports up to National Reporter Miscellaneous Reports—other than National Reporter (see "II") and those above specifically listed. Classify all others as Class Q	1,355.00 330.00 5.00/Vol. Value Section Q	35.00/Vol. If incomplete, value Section Q	
0.	U.S. SUPREME COURT REPORTS U.S. Supreme Court Reports Official Ed. 547 Vols. U.S. Supreme Court Reports (Lawyers Co-op Ed.) 1–100 (1st) 1–163 (2nd)	\$5,942.00 975.00 4,936.00	\$76.00/Vol. 9.50/Vol. 71.00/Vol.	\$3.00/Vol. 2.50/Vol. 3.50/Vol.
	U.S. Supreme Court Reporter (West. Ed.) Vols. 1–128 (Interim Ed.) U.S. Digests—See digests	2,557.00	85.50/Vol.	2.50/Vol.
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 (b) When no minimum value is shown in Column III and total of Column II exceeds value shown in Column I. (c) Books and sets not specifically listed Note: If you have insurated as that unlisted to the or pate in your library have a value of the patent set of the set of the patent set of the set	300.00 Value at 3.00/Vol. 3.00/Vol.		
	Note: If you have knowledge that unlisted texts or sets in your library have a v shown in this section—such increase should be reflected in your report			
R.	CAUSE OF ACTION v.1–30 1st Series and v.1–40 (2nd)	1,515.00	361.00, P.P. subscription	
S.	WEST BANKRUPTCY REPORTER 1–403 WEST BANKRUPTCY DIGEST 1–25 Vols. in 70 books	\$6,274.00 1,234.00	192.00/Vol. 1,299.00/annual supplement	

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U. WEST LAW CD (discontinued)

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