

## 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	Index	Section	Index	Section
Advance Sheets & Pamphlets	No Value				
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
<b>A. BRITISH &amp; ENGLISH</b>			
British Ruling Cases, 16 Vols.	\$75.00		
English Ruling Cases, 26 Vols.—2 Vol. Index	65.00		
<b>B. CHARTERS &amp; ORDINANCES</b>			
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 (2007) 21 Vols.	\$ 356.00		
West Oregon Annotated 47 Vols. + Index	490.00	418.00 annual supplement	
Oregon Compiled Laws Annotated 10 Vols. (1943)	10.00		
Misc. Oregon Codes Prior 1940	10.00/edition		
U.S. Code Service	3,200.00	2,011.00 annual supplement	
United States Code Annotated, complete	6,791.00	4,193.00 annual supplement	Value Section Q
United States Code and Administrative News	36.00/Vol.		
U.S. Congressional Service	1,828.00	511.00 annual service	
<b>D. DICTIONARIES</b>			
Ballentine	15.00/edition		
Black's 9th	75.00		
Black's 8th (2004)	15.00		
Black's 7th Edition Revised (93)	15.00		
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 with current pocket parts and all revised volumes to date	6,008.00	\$4,660.00 annual supplement	Value Section Q
<b>E. DIGESTS</b>			
American Digest through 11th Edition, part three	\$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
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Fifth Decennial 52 Vols.		500.00	
Sixth Decennial 36 Vols.		500.00	
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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 Decennial—part 3 1-36 Vols.	4,620.00		
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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	11,180.00	2,414.00 annual pocket parts	
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New Oregon Digest—2nd Edition 55 Vols. (Green Binding)	1,547.00	830.00 annual pocket parts	
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(to be complete it must include)			
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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		
154 Vols.—Digesting 585-date	6,269.00	2,528.00 annual supplement	
U.S. Supreme Court Digest, Lawyers' Co-op Edition, current to date	2,011.00	175.00/year for each year delinquent	Section Q
U.S. Supreme Court Digest, West Publ. Co. Editions, current to date	1,954.00	949.00 annual pocket parts	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
<b>F. ENCYCLOPEDIAS</b>			
American Jurisprudence 1st Series Complete	\$78.00		
American Jurisprudence 2nd Series Complete	6,994.00	\$289.00/Vol. 6,456.00 annual supplement	
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<b>G. LOOSE LEAF SERVICES (Commerce Clearing House Bureau of National Affairs loose-leaf publications)</b> 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	
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Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
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