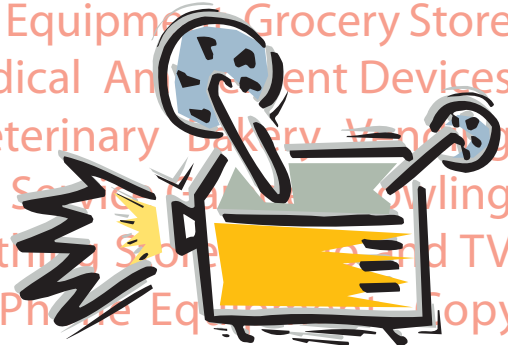
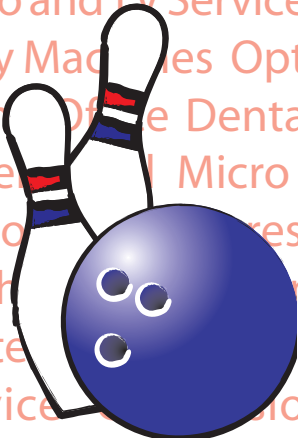
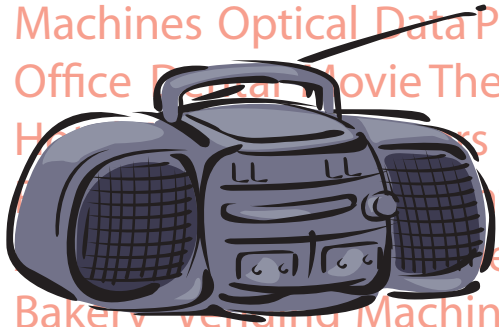


# Personal Property Valuation Guidelines 2006





# Personal Property Valuation Guidelines 2006

Compiled by  
Property Tax Division  
Assessment and Taxation Standards Section  
Oregon Department of Revenue  
Salem, Oregon

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Toll-free from Oregon prefix ..... 1-800-356-4222

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## TTY (hearing or speech impaired; machine only):

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# Introduction

The purpose of this publication is to:

- Provide county assessors, county and state appraisers, tax collectors, county boards of property tax appeals, and taxpayers with guidelines to value personal property of typical businesses, and
- Secure uniformity in the assessment of personal property according to Oregon's ad valorem tax laws [ORS 306.120(1)].

This document includes an alphabetical list of business types with typical equipment and cost new as well as information on taxable personal property (with examples shown on Table 1), reporting, valuation, and trade level concept. Table 2 lists *Personal Property Valuation Factors*. A special section on law libraries is located at the back of the document.

The "typical cost new" figures are guidelines only and do not exclude the use of other schedules or valuation information when conditions warrant, provided that the assessor or taxpayer has substantiating market data and documentation. The specific equipment items are not inclusive. They are only those items commonly found or used in the types of businesses listed.

To request a **copy** of this publication (No. 150-303-441), please contact:

Oregon Department of Revenue  
Property Tax Division  
955 Center Street NE  
Salem OR 97301-2555  
Phone: 503-945-8278

For **questions** concerning use of the guidelines, please contact:

Personal Property Analyst  
Oregon Department of Revenue  
Property Tax Division  
955 Center Street NE  
Salem OR 97301-2555  
Phone: 503-945-8278

The law library section and *Table 2: Personal Property Valuation Factors* (depreciation tables) are available on the Oregon Department of Revenue Web page at: [www.oregon.gov/DOR/publications.shtml](http://www.oregon.gov/DOR/publications.shtml).



# **I. Personal Property Assessment**



## **A. Taxable Personal Property**

Taxable personal property includes machinery, equipment, furniture, etc., used previously or presently in a business, including any property not currently being used, placed in storage, or held for sale. For examples of taxable personal property, see Table 1 on the next page.

The deadline for filing a *Confidential Personal Property Return* is March 1, 2006.

For more information on taxable and exempt personal property, tax return filing, penalties for late filing, and appeals, contact your local county assessor. You may request a copy of the *Personal Property Assessment and Taxation Information Circular* (No. 150-303-661) or contact a Personal Property Analyst at the Oregon Department of Revenue. (See address and phone number information on page iii.)

## **B. Reporting**

The first step in assessing personal property is to obtain a complete listing of all items owned, leased, or rented, in the possession of a business operator, and held or used.

The taxpayer is required by law to provide this information as part of the annual *Confidential Personal Property Return* and must include all detail information requested.

If the *Confidential Personal Property Return* is incomplete, the assessor should return the form and ask the taxpayer to furnish the data needed (ORS 308.285 and ORS 308.290).

When equipment acquisition cost data is lacking from the taxpayer, the *Personal Property Valuation Guidelines 2005* "typical cost new" figures are appropriate as a basis for estimating value.

Although personal property appraisers rely heavily on the data reported by the taxpayer, they should make periodic field audits. Appraisals should be made of the property and records checked to ensure adequate reporting.

## **C. Valuation**

The guidelines are issued to help achieve uniform assessment of tangible personal property. Items of equipment that depreciate at approximately the same rate have been listed in groups under the appropriate age/life column.

Allowance for depreciation must be based on the best information available to the assessor and documented supporting data must be noted for variations in value from the typical. Unique or unusual situations affecting the value of personal property such as preventative maintenance programs, equipment abuse, or equipment being "cannibalized" should be discussed with the local county assessor.

In valuing equipment, the method is essentially the same whether the property is reported on a **Cost New Basis** or **Secondhand Cost Basis**. However, when the items are reported on a Secondhand Cost Basis, the appraiser must estimate an original cost new for those items before using the valuation method.

## **D. Trade Level Concept**

In Oregon, all personal property is valued at the user or consumer level. However, there are five levels of trade you should be aware of and understand.

### **1. Manufacturer's Level**

This level is acknowledged when the property is in the hands of the manufacturer and in the local manufacturer's plant.

### **2. Wholesale Level**

As property moves through the channels of trade, it increases in value by virtue of freight, overhead, and intracompany profit. These costs are added to the property regardless of ownership. When the property moves from the manufacturer's level to the wholesale level, the increments of cost must be recognized.

### **3. Distributor Level**

In some cases, this level is synonymous with the wholesale level. However, in certain cases there is a difference and, if so, must be recognized.

### **4. Retail Level**

This will include the full "laid down cost" of the inventory up to this point. The increment of cost/value here is quite substantial since the inventory has moved to the level where it will be sold to the user or consumer.

### **5. User or Consumer Level**

At this level, the property has reached its final destination and now contains all associated costs. This level is representative of market value to the consumer.

## **Explanation of Age/Life Years**

Several items in Table 1 have multiage/life years that appear after their names. This means there is more than one item of taxable personal property that is used in this type of business. The proper factor can be obtained by looking up the age/life of that particular item of personal property.

*Example:* Under Aircraft equipment, one would find age/life numbers of:

3      5      10      15

This means that items in this field have different years of life.

3 year may be a computer;  
5 year may be a calculator;  
10 year may be a TV set;  
15 year may be a set of tools.

Many of the age/life factors apply to a single item and therefore do not have multiage/life years.

## **1. Valuation Method for Equipment Reported on Cost New Basis**

The recommended method for valuing equipment is:

- a. Locate the Valuation Factor for the year of acquisition from Table 2.
- b. Multiply the reported cost new by the Valuation Factor. The result is the market value of the item.

Example: Cost × Valuation Factor = Market Value

$$\$450 \times .63 = \$284 \text{ Market Value}$$

## 2. Valuation Method for Equipment Reported on a Secondhand Cost Basis

When equipment costs are reported on a Secondhand Cost Basis, the appraiser must estimate the original cost new of the item. This cost-new estimate is multiplied by the Valuation Factor for an indication of current market value. To estimate the original cost new of secondhand equipment, these sources of information are recommended:

- Analysis of local sales transactions;
- Advertisements in local trade and news publications;
- Comparisons with other personal property returns;
- Opinions of local equipment dealers and users;
- Published price guides.

## 3. Process to Estimate Real Market Value

**Step 1:** Determine appropriate Valuation Factor from Table 2, *Personal Property Valuation Factors*.

**Step 2:** Determine the knowns:

- Original cost new or acquisition cost and date;
- Age;
- Valuation Factor.

**Step 3:** Calculate estimated real market value.

*Example 1:* Estimate real market value from original cost new.  
Use 15-year age/life column (Table 2).

Knowns: Original cost new	\$25,000
Age or estimated age	10 years
Valuation Factor	.54

$\$25,000 \times .54 = \$13,500$  Real Market Value  
(Original cost new × valuation factor = real market value)

*Example 2:* Estimate real market value from acquisition cost.  
Use 15-year age/life column (Table 2).

Knowns: Acquisition cost	\$13,500
Age estimate	10 years
Valuation Factor	.54

$\$13,500 \div .54 = \$25,000$  Est. original cost new  
(Acquisition cost ÷ valuation factor = Est. original cost new)

Year 10	$\$25,000 \times \text{Factor of } .54 = \$13,500$ Real Market Value
Year 11	$\$25,000 \times \text{Factor of } .51 = \$12,750$ Real Market Value
Year 12	$\$25,000 \times \text{Factor of } .46 = \$11,500$ Real Market Value

*Example 3:* Estimate real market value if age is unknown.  
Determine Valuation Factor.  
Use 15-year Age/Life column (Table 2).

Knowns: Acquisition cost    \$13,500  
          Original cost new    \$25,000

$$\frac{\text{Acquisition cost}}{\text{Original cost new}} = \text{Valuation Factor}$$

$$\frac{\$13,500}{\$25,000} = .54 \text{ Valuation Factor}$$

.54 Valuation Factor is equal to 10 years old

Year 10 is  $\$25,000 \times .54 = \$13,500$  Real Market Value

Year 11 is  $\$25,000 \times .51 = \$12,750$  Real Market Value

Year 12 is  $\$25,000 \times .46 = \$11,500$  Real Market Value

#### 4. Minimum Value

Studies show equipment maintained in operating condition eventually stabilizes at a minimum value level. This applies particularly to older serviceable equipment which continues as a functional item.

Determine minimum value by multiplying equipment's cost when new by the lowest figure listed in Table 2, *Personal Property Valuation Factors*.

*Example:* Determine Minimum Value.

Use 15-year age/life column.

Cost New  $\times$  Valuation Factor = Minimum Value

$\$25,000 \times .30 = \$7,500$  Minimum Value

**Table 1**  
**Examples of Taxable Personal Property to be Reported**

	Age/Life	Age/Life	Age/Life	Age/Life
Air conditioners	10	10	Radio and TV broadcast	10
Aircraft equipment	3	12	Radio and TV repair equipment	5
Amusement devices	5	10	Recording studio equipment	5
Art work	100%	10	Rental equipment	individ. item
ATM machines portable	5	5	Restaurant equipment	10
Auto diagnostic electric	5	14	Retail store fixtures	10
Auto repair	15	5	Road construction equipment	14
Backbars	15	7	Safe deposit boxes	15
Bakery equipment	10	5	Safes	15
Barber shop equipment	15	10	Satellite dish relays	10
Battery chargers	15	10	Saw mills—portable	15
Beauty shop equipment	10	10	Scanners	5
Bowling equipment	12	5	Scientific equipment	3
Bulk plant	15	5	Service station	5
Butcher shop	10	10	Sewing/apparel equipment	15
Cabinet shop equipment	15	15	Shake mills—portable	15
Calculators	5	Special	Sheet metal fabrication	15
Cameras (digital)	6	50%	Shelving	10
Cameras (non-digital)	10	15	Shingle mills—portable	15
Car wash equipment	15	15	Signs	15
Cash register	5	15	Small tools (mechanics)	15
Chain saws	3	10	Small tools (medical)	5
Chairs	15	15	Soft drink equipment	10
Child care furniture	10	10	Steam cleaners	15
Coin-op laundry equipment	10	15	Survey equipment	5
Computers	4	15	Tanning equipment	5
Construction tools	3	5	Tavern equipment	10
Copiers	4	15	Telephone systems	5
Costume/tuxedo/bowling shoes rentals	3	15	Testing equipment	5
Decor	15	3	Theatre/projection	15
Dental equipment	5	10	Tire recapping	15
Desks	15	10	Tool boxes	15
Dictation equipment	10	10	Tractors	14
Dies (Table 4)	3	10	TV sets	10
Dry cleaning equipment	15	10	Typewriters	10
Dryers	10	15	Unlicensed vehicles	15
Electronic manufacturing	3	15	Utility trailers—unlicensed	15
Fiberglass/boat molds (Table 4)	3	10	VCRs	3
Filing cabinets	15	15	Vending carts	10
Fingerprint scanners	5	50%	Vending machines	15
Fish processing	3	8	Ventilating fans	10
Fitness equipment	8	10	Veterinary equipment	Same as medical
Fork lift trucks	14	3	Video and DVD cases	\$1.00
Foster home furniture and supply	3	8	Video and DVD games	3
Free standing appliances	10	10	Noncommercial video recording equipment	3
		3	Video tape and DVD rental	Special

**Fixed Load and Mobile Equipment (10, 14, 15)**

- Air compressors
- Air drills
- Asphalt plants
- Asphalt spreaders
- Backhoe/Loaders
- Bituminous mixer
- Bituminous plants
- Bituminous spreaders
- Carryalls
- Cement mixers/Spreaders
- Crusher/Crushing plant
- Crawler Cranes/Tractors
- Ditchers/Diggers
- Earthmoving scrapers
- Electric generating equipment
- Excavators
- Fork lifts
- Front end loaders/Bucket loaders
- Log loaders
- Mixmobiles
- Motor graders/Leveling graders
- Paving equipment
- Portable storage bins
- Portable storage tanks
- Portable shop
- Power hoists
- Power shovels
- Roadrollers/Sheepsfoot rollers
- Sand classifiers and drags
- Sawmill portables
- Scarifiers and rollers
- Scrap metal balers
- Scrubber screens and plant feeders
- Welder
- Wiring equipment

**Table 2**  
**Personal Property Valuation Factors**

Year Acquired	3 Years	3 Years	4 Years	5 Years	5 Years	7 Years	8 Years
2005	.71	.65	.58	.75	.75	.76	.83
2004	.20	.45	.32	.60	.50	.60	.73
2003	.15	.30	.19	.47	.35	.43	.63
2002			.10	.39	.30	.32	.56
2001				.30	.25	.23	.49
2000						.14	.42
1999						.10	.37
1998							.30
1997							
1996							
1995							
1994							
1993							
1992							
<b>1991 &amp; older</b>							
	Flipper Games Video Games	Barber & Beauty Hand Tools Chain Saw Costumes/Tuxedo/ Bowling Shoes Rentals Pagers Video & DVD Cameras & Recorders, Photo	CAD/CAM Equipment Digital Cameras Digital Copiers Micro-computers Personal Computers and Peripherals Robotics Word Processors	ATM Portable Machines Amusement Juke Boxes Auto Diagnostics—Electric Blood Pressure Gauge Cash and Coin Dispensing Machine Cash Register Cellular Phone Christmas Decorations—Exterior Coin Master Machines Coinstar Machines Diagnostic Scanners Digitizers Electronic Cash Registers Electronic Test Equipment Engine Analyzer FAX Machine Fingerprint Scanner Flower Display Stands High-Tech Medical Diagnostic Medical-Dental Hand Tools Mobile Phone/Radio Phone Equipment Phone System Point of Sale Systems Radio & TV Repair Equipment Rental Furniture Scanner Tanning Equipment Testing Equipment Timing Light Ultrasonic Medical Equipment Wine Barrels	A/V Equipment Analog Copiers Calculators	Anesthesia Machine Christmas Decorations— Interior Data Processing Heart Monitor High Tech Medical Electronic Equipment Lottery Video Terminals Mainframes and Peripherals Microscope	Cardiovascular/ Computerized Conditioning Fitness Equipment Pay Phone Pool Tables Shopping carts (all) Time clocks

**EXAMPLE:**  
Amusement Juke Boxes Purchased in 2005  
Cost New \$10,000  
Valuation Factor .75 (7 year table)  
Cost x Valuation Factor = Depreciated Value  
10,000 x .75 = 7,500

**VIDEO:**  
Rental tapes to be reported at cost and assessed @ 24% of cost.  
If no cost information, then use: videos (2005) - \$13.00; videos (2004 & prior) - \$5.00; DVDs (2005) - \$17.00; DVDs (2004 & prior) - \$10.00

**NOTE:** As long as an item remains available for use, regardless of age, the valuation factor will not be less than the lowest factor shown.

**Table 2 (continued)**  
**Personal Property Valuation Factors**

Year Acquired	10 Years	12 Years	
2005	.83	.85	
2004	.76	.80	
2003	.66	.74	
2002	.59	.68	
2001	.52	.61	
2000	.45	.56	
1999	.39	.51	
1998	.37	.50	
1997	.33	.44	
1996	.30	.39	
1995		.34	
1994		.30	
1993			
1992			
1991 & older			
Acoustic Gun	Intercom System	Shipping Container	Bowling Alley
Actuated Powder Fastener	Jig Saw	Small Hand Tools	Furnishings
Adding Machine	Lawn Maintenance	Sod Cutter	Refrigerated Cases
Air Compressors - Small	Equipment	Space Heaters	& Frozen Food Cases
Air Conditioner	Aerators, Blowers, Hedge	Stereo (includes CD Players)	Walk-in Cooler
Air Impact Tools:	Trimmer, Lawn Edger, Lawn	Storage Cabinets	Walk-in Freezers
Air Boards, Air Drills,	Mowers, Thatcher, Tillers,	Television	
Mechanical, Nailers,	Weed Eaters	Tile Saw	
Pavement Breaker, Ratchets,	Level Builders	Tile Stripper - Electric	
Staplers, Wrench	Magnet - Standard Hand	Tine Tiller - Front	
Apt. Motel & Hotel	Measuring Wheel	Torch Set Cart	
Furnishings	Medical Lab Equip.	Transmission Jack - Small	
Arch Spreader	Medical Rehab. Equip.	Trencher	
Arrow Board - Solar Powered	Medical Surgical Equip.	Trencher - Riding	
Auger	Metal Detector	Trencher - Walk Behind	
Backfill Tamper - Air	Mitre Saw	Troller	
Bakery Equip.	Mortar Mixer	TV/Radio Broadcast	
Barber & Beauty Equip.	Movie Production Equip.	Typewriter	
BBQ Grill/Broiler-Propane	Musical Rental Equip.	Vending Carts	
Blower - Back Pack	Office Equip.	Vent Fans	
Breaker - Gasoline	Oilier with Pan	Vib Plate MD Narrow	
Broiler	Optical Equip.	Wallpaper Steamer	
Bus Cart	Overseeder - Lawn	Washer & Dryer	
Butcher Shop Equip.	Ozone Machine	Water Ram	
Cameras	Paint Sprayer - Airless	Wet/Dry Vacuum	
Can Opener Counter	Paper Bailer		
Can/Bottle Crusher	Photographic Equip.		
Carpentry Hand Tools	Pipe Cutter		
Carpet Blower Dryer	Pipe Threader Powered		

**Table 2 (continued)**  
**Personal Property Valuation Factors**

Year Acquired	14 Years	15 Years	15 Years	15 Years		
2005	.70	.65	.83	.88		
2004	.67	.63	.73	.83		
2003	.63	.58	.66	.79		
2002	.59	.52	.59	.74		
2001	.54	.46	.52	.71		
2000	.47	.42	.45	.66		
1999	.42	.38	.39	.63		
1998	.38	.34	.37	.60		
1997	.34	.31	.35	.57		
1996	.31	.28	.30	.54		
1995	.28	.25	.30	.51		
1994	.25	.23	.25	.46		
1993	.20	.21	.20	.41		
1992	.18	.20	.20	.37		
1991 & older	.18	.18	.15	.30		
	Air Compressor - Large (Stationary) Backhoe Buggy 16 Cu Ft Power Bush Hog Tractor Commercial Mower Compaction Equip. Crawler Loader Crawler Tractor Dozers Excavators Farm Tractors (nonfarming) Fork Lift Forklift Work Basket Hydraulic Excavator Landscape Tractor Light Tower - Towable	Delimber Dozer Low Ground Press Dozer Standard Track Feller Buncher Forward Log Loader Log Stacker Logging Equip. (except Yards) Pusharounds Rod Runner Roller - Single Drum Skid Steer Loader Skidder Skidder Steer Auger Skidder Steer Planer Attachment Slash Buster Tree Harvester	Alarm Systems Arc Welder Auto Repair Equip. Backbars Battery Chargers Battery Testers Bearing Packer Bench Grinder Boats-Fiberglass (Unlic.) Brake Bleeder Bulk Plant Equip. Cabinet Shop Equip. Car Wash Equip. Chain Hoist Chippers - Large Compressor— Stationary Concrete Vibrator Concession Equip. Decor Distributor Machine Drill Press Dry Cleaning Equip. Electric Welder Exam. Rm. Cabinets Exam. Table Filing Cabinet	Fire Extinguisher Fire Protection Equip. Floor Jack Free Weights Gas Cylinders Gas Welder Gear Oil Dispenser Generator "H" Frame Hyd. Press Hand Trucks Hardwood Edger Hardwood Sander Headlight-Aimer Hydraulic Jack Instrument Table Jack - Wall Lathes Log Splitter Lube Equip. Machine Shop Equip. Major Medical Equip. Manhold Shield Medical Office Mikes & Gauges Mining Equip. Mobile Floor Crane Movie Theatre Equip.	Non-Rental Pianos Office Furniture Office Trailer Oil Drain Receiver Painting Equipment Pallet Jacks Pallet Truck Parts Washer Tank Portable Lights - Lrg Porta-power Tools Power Sweeper Printing Equipment RamCTI Roust A Bout Safes Saw Mill Portable Scaffolds Scales Service Garage Tools Shake Mill Portable Sheet Metal Fab. Shelving Shingle Mill Portable Signs Stainless Steel Sounding Equip. Spark Plug Cleaner Steam Cleaner	Sterilizer Stump Grinder Suction Pump Surgical Light Surgical Table Tire Equipment Tool box Tool Chest & Carts Tool Storage Bin Transmission Jack - Lrg Trench Box Unlicensed Vehicles Util. Trailer (unlic.) Vacuum - Industrial Warehouse Equip. Welder - Wire Feed Wheel Balancer Wine Chillers Winery Equipment- Stainless Steel Woodworking Equip. Workbench X-Ray Equipment



**Table 3**  
**High-Tech Medical Valuation**

<b>High-Tech Medical Diagnostic                      5 Years</b>	<b>High-Tech Electronic Medical                      7 Years</b>	<b>Medical Diagnostic                      15 Years</b>
Cardiac Ultrasonic Scanners, CAT (Comp Tomography) Scanners, Diagnostic Ultrasounds, General Ultrasonic Scanners, MRI (Magnetic) Scanners, Nuclear Medicine Cameras, Ob/Gyn Ultrasonic Scanners, PET Scanners (Positron) Emission, All Portable Units of Same.	Patient Service Related, i.e., Monitors of all Kinds, Anesthesia Monitors, Apnea Monitors, Blood Pressure Monitors, Chart Recorders, Defibs, Detox Analyzers, Dopplers, EEG Machines, EKG Machines, External Pace Makers, Heart Rate Devices, Neurological Monitors, Oximeters, Oxygen Analyzers, Spirometers, Systolic Monitors, Temperature Monitors.	Angiographic X-ray Units, Chest X-ray Units, Dental X-ray Units, Fluorographic X-ray Units, Mammographic X-ray Units, Medical Laser Units, Portable X-ray Units, Radiographic X-ray Units, Special Procedure X-ray Units, All Portable Units of Same.

**Table 4**  
**Molds, Patterns, Jigs, Dies, Fixtures, Forms, Tooling**  
**Depreciation Schedules**  
**Effective January 1, 2006**  
**2006 Personal Property Table**

	<b>MOLDS LONG LIFE</b>	<b>MOLDS SHORT LIFE</b>
<b>Depreciation Code</b>	<b>ML</b>	<b>MS</b>
<b>Age/Life of Asset</b>	<b>10 Years</b>	<b>3 Years</b>
<b>Year of Mfg.</b>		
2005	0.77	0.65
2004	0.60	0.25
2003	0.46	0.15
2002	0.36	0.00
2001	0.28	0.00
2000	0.22	0.00
1999	0.17	0.00
1998	0.13	0.00
1997	0.10	0.00
1996	0.00	0.00
1995	0.00	0.00
1994	0.00	0.00

**Molds, long life**, includes Molds, Patterns, Jigs, Dies, Fixtures, Forms, and Tooling that are physically designed for a long service life and the parts produced have long product lives. Examples include: molds for plant pots used by nurseries and patterns used to cast replaceable wearing parts on mining equipment.

**Molds, short life**, includes Molds, Patterns, Jigs, Dies, Fixtures, Forms, and Tooling that have short product lives. Examples include: an injection mold for plastic parts of a high-tech device or a mold used in heavy production that wears out relatively quickly.



## **II. Valuation Guidelines for Typical Businesses and Equipment**



# AMUSEMENT

Item	Typical Cost New
Games:	
Basketball Games	\$4,995
Billiard Tables (complete*)	
7 foot	2,495
8 foot	2,695
9 foot	2,895
Extra set of Cue Balls (replacement cost)	85
Extra Cue Stick (replacement cost)	19
Extra set of all accessories (replacement cost)	325
Countertop Touch Machine	3,495
Deluxe "Sit-Down" Video	\$14,995/17,995
Electric Crane Machines	
Singles	4,695
Triples	7,495
Flipper & Arcade:	
Bowlers & Shuffles	3,695
Flipper Games	3,695
Kiddie Rides	3,295
Music:	
CD Players (loaded)	6,995
CD Players (unloaded)	5,495
Digital Downloading Jukebox	7,995
Pool Tables (complete*)	
7 foot	2,495
8 foot	2,695
Pool Table Light	200
Redemption Machines	\$3,995-14,995
Video and TV	3,995

\* Complete includes freight and set-up, set of balls, rack, 4-cue sticks, wall mount cue stick rack, crutch cue, and table dust cover.

# APARTMENT, HOTEL AND MOTEL

## Apartment

Item	Typical Cost New		
	Fair	Average	Good
Armoire	\$235	\$ 250	\$ 420
Beds			
Queen—set (includes mattress, box spring, and frame)	210	250	375
Double—set (same)	190	240	330
Bookcase	100	160	225
Chest	280	245	325
Cocktail Table	87	133	210
Credenza	175	245	300
Dinette Set—Table and 4 Chairs	310	445	565
Drapes—Per Window		105	150
Dresser	230	290	370
Floor Lamp	30	42	105
Game Table (30 inch)	81	110	155
Headboard—Queen/Double	42	81	116
Love Seat	325	444	635
Mirror	40	51	74
Nightstand	87	121	197
Occasional Table	116	185	320
Pictures (each)	28	40	74
Pillows	6	12	17
Pit Groups—Per Piece		352	508
Recliner		263	394
Refrigerator		571	650
Sectional Units		693	1,386
Side Chairs	58	81	116
Sleeper Sofa—Queen		578	809
Sofa		462	809
Table Lamp	28	46	74
TV	202	289	347
Upholstered Chair	82	143	289
Washer & Dryer (Coin-op), per pair		2,166	2,888

# APARTMENT, HOTEL AND MOTEL (CONT.)

## Hotel and Motel

Item	Typical Cost New		
	Fair	Average	Good
Armoire	\$ 253	\$ 374	\$ 539
Beds (Includes Mattress, Box Spring, & Frame)			
King	375	438	517
Queen	250	300	388
Double	225	250	363
Twin	188	212	345
Clock Radio with CD	49	77	127
Coffee Maker—4 cup	26	38	46
Credenza—4-drawer	225	396	545
Credenza—2-drawer	204	275	462
Crib	127	154	171
Desk	132	220	363
Desk Chair	110	143	220
Drapes (60 × 40)	77	105	139
Dresser—4-drawer	264	286	330
Dresser—6-drawer	374	627	847
DVD Player	55	132	187
Floor Lamp	38	61	77
Game Table	110	132	176
Hair Dryer	30	33	53
Headboards—Queen/Double	82	165	253
King	103	185	270
Ice Machine	4,725 – 5,550		
Iron	20	31	50
Ironing Board	17	21	25
Iron/Ironing Board Combo	94	100	
Lounge Chair	88	176	253
Low Chest—3-drawer	215	248	385
Luggage Cart	242	330	517
Luggage Rack—Metal Folding	25	31	50
Maid's Cart (Housekeeping)	375	500	763
Mirrors	44	66	110
Nightstands			
Wall Mounted	93	127	138
Free Standing	104	182	308
Pictures	21	28	66
Radio	9	17	22
Roll-A-Way Beds	181	238	325
Round or Game Table	99	104	187
Sleeper Sofa—Queen Size	510	750	913
Slider	180	295	382
Spreads—Queen	44	71	93
Table Lamp	28	55	88
Towels & Bedding (per single unit)	254	318	352
TV Stand	78	84	88
TV 19-inch Color, w / remote control	275	303	
TV 25-inch Color, w / remote control	358	385	407

# APARTMENT, HOTEL AND MOTEL (CONT.)

## Hotel and Motel

Item	Typical Cost New		
	Fair	Average	Good
TV 27-inch Color, w/remote control	407	440	473
Video Player	44	82	110
Wall Hanging Lamp—Single Arm	27	37	52
Double Arm	49	71	88
Washer & Dryer (Coinop) per pair	1,550	2,166	2,888

V.I.P. rooms, add \$2,100 if unit is furnished with round or heartshaped bed.

# APARTMENT, HOTEL AND MOTEL (CONT.)

## Hotel and Motel

Hotel and Motel Typical Unit Costs include these items:

### Single Rooms

#### Fair Quality

Double Bed  
Frame  
Headboard  
Table Lamps (3)  
Dresser/Desk  
Desk Chair  
Lounge Chairs (2)  
Mirror  
Pictures (3)  
Luggage Rack—Metal  
Spread  
TV 19-inch  
Towels & Bedding  
Drapes  
Game Table

#### Average Quality

Queen Bed  
Frame  
Headboard  
Table Lamps (3)  
Dresser/Desk  
Desk Chair  
Game Table  
Lounge Chairs (2)  
Mirror  
Pictures (2)  
Luggage Rack—Metal  
Spread  
TV 20-inch  
Towels & Bedding  
Drapes

#### Good Quality

Queen Bed  
Frame  
Headboard  
Table Lamps (3)  
Low Chest  
Dresser/Desk  
Desk Chair  
Game Table  
Lounge Chairs (2)  
Mirror  
Pictures (3)  
Luggage Rack—Wood  
Spread  
TV 25-inch or 27-inch w / remote  
Towels & Bedding  
Drapes  
Floor Lamp  
Clock Radio  
Iron  
Ironing Board  
Coffee Maker  
Hair Dryer

### Double Rooms

#### Fair Quality

Double Beds (2)  
Frames (2)  
Headboards (2)  
Table Lamps (2)  
Dresser/Desk  
Desk Chair  
Tub Chairs (2)  
Mirror  
Pictures (2)  
Luggage Rack—Metal  
Spreads (2)  
TV 19-inch  
Towels & Bedding (2)  
Drapes

#### Average Quality

Queen Beds (2)  
Frames (2)  
Headboards (2)  
Table Lamps (2)  
Dresser/Desk  
Desk Chair  
Game Table  
Tub Chair (2)  
Mirror  
Pictures (2)  
Luggage Rack—Metal  
Spreads (2)  
TV 20-inch  
Towels & Bedding (2)  
Drapes  
Nightstand (1)

#### Good Quality

Queen Beds (2)  
Frames (2)  
Headboards (2)  
Table Lamps (2)  
Low Chest  
Dresser/Desk  
Desk Chair  
Game Table  
Lounge Chairs (2)  
Mirror  
Pictures (3)  
Luggage Rack—Wood  
Spreads (2)  
TV 25-inch or 27-inch w / remote  
Towels & Bedding (2)  
Drapes  
Floor Lamp  
Clock Radio  
Iron  
Ironing Board  
Coffee Maker  
Hair Dryer

## BAKERY

Item	Typical Cost New	Installation Cost
Bagel Display (Self-service, Refrigerated)	\$ 6,000	\$ 400
Baker Label Printer	2,900	
Bench, Ingredient	600	
Bread Divider	6,385	
Bread Rack, Midget	1,500	
Bread Slicer and Bagger	6,340–7,300	
Bun Divider, Rounder	6,000	
Bun Slicer	800	
Cart, Cake Box	920	
Case, Bakery		
Refrigerated		
144" W × 54" H	12,000	
96" W × 54" H	8,000	
Nonrefrigerated		
57" W × 85" H w/ doors	3,500	
75" W × 85" H w/ doors	4,000	
57" × 30" × 85" (Self-service)	3,500	
75" × 30" × 85" (Self-service)	3,800	
Cookie Display	980	
Cookie Machine	2,145	
Dishwasher	15,000	
Donut		
Cutter	700	
Depositor	980–1,820	
Fryer - Electric	2,940–3,960	
Fryer - Gas	3,450–4,450	
Glazer	2,500	
Hood, Donut Fryer 4½ feet × 8½ feet	5,000	
Icing Finisher	1,000–3,360	
Machine	1,000	
Proofer	6,500	
Dough Hook 40-Quart	350	
Dough Sheeter	4,750	
Freezer, Bakery—8 × 10	4,500	
Glazer	525	
Heavy Duty Wire Whip	363	
Kook-E-King	4,500	
Mixers, Bakery		
20-Quart	3,190	
60-Quart	6,000	
80-Quart	8,800	
150-Quart	15,900	
Molding Machine, French Bread	5,400	
Oven, Bakery	15,800	3,300
Oven, Pan	6,250–19,100	
Pastry Filling Injector	1,410	
Pot Rack	312	

## BAKERY (CONT.)

Item	Typical Cost New	Installation Cost
Projector, Designer	\$ 460	
Proofer	6,000	
Retarder (walk-in)	2,600	
Sink, Bakery	1,300	\$100
Spice Rack, 8 feet	705	
Stove:		
Pastry	654	
Candy	897	
Table		
Bakery Decorate	1,000	
Bakery Display	290	
Bakery Euro	3,212	
Bakery Icing	1,415	
Bakery Mapletex	1,410	
Bakery Scaling	756	
Bakery Work 3' x 10' Stainless Steel	665	
Bakery Work 4' x 8' Mapletex	1,125	
Wire Shelving and Accessories (unassembled breakdown)		
Dunnage Racks (base for wire rack assembly)		
Stationary Rack (1-inch tubing, 1,500-pound capacity)		
18" x 36"	85	
24" x 48"	193	
Mobile Rack (1-inch tubing, 800-pound capacity, 5-inch casters)		
18" x 36"	300	
24" x 48"	350	
Post (Chrome) 62 <sup>1</sup> / <sub>2</sub> " (1 post each corner)	125	
Shelf Dividers		
18"	20	
24"	23	
Shelf Ledges (4" high) (1 ledge each side)		
18"	10	
24"	12	
36"	14	
48"	18	
72"	23	
Shelves (zinc) Add 30% for coated wires		
18" x 48"	40	
18" x 72"	55	
24" x 48"	52	
24" x 72"	70	
Tray Slides (chrome) holds 12 trays		
18"	60	
24"	70	
Wire Whip, Heavy Duty	450	

# BARBER AND BEAUTY SHOP

## Barber Shop

Overall Cost	Typical Cost New	
	Fair	Good
Barber Shop—per chair		\$1,600
Styling Shop—per chair		600
<b>Per Item Cost</b>		
All Purpose Chair	\$ 510	710
Back Bar	675	1,000
Barber Chair	750	1,820
Blow Dryers	30	220
Chair/Dryer Combination	320	720
Dryer, Free Standing	189	225
Electric Clippers	45	80
Hot Lather Machine	100	350
Miscellaneous Hand Tools	100	350
Shampoo Bowl (cast iron)	350	650
Shampoo Bowl (fiberglass)	249	300
Shampoo Chair	230	455
Vacuum Cleaner	250	500
Wet Station	700	1,600

## Beauty Shop

Overall Cost		
Beauty Shop—per station		\$2,500
<b>Per Item Cost</b>		
Blow Dryers	30	75
Chair/Dryer Combination	320	720
Curling Iron	25	40
Dry Station	350	1,300
Dryer, Freestanding	195	225
Eight-in-One Function	1,695	3,600
Electric Clippers	20	80
Facial Station		
Facial Bed	350	650
Facial Chair w/pump	750	1,120
Facial Steamer	450	500
Miscellaneous Equipment		10,000
Vichy-shower	5,000	8,300
5× Magnifier Lamp with Stand	150	300
Hair Processors	900	1,585
Hot Towel Sterilizer	160	320
Hydraulic Styling Chair	265	630
Hygienic Mat—Half Circle	89	150
Rectangle	75	150
Manicure Stool	68	150
Manicure Table— Vented	69	550
Non-vented	299	450

## BARBER AND BEAUTY SHOP (CONT.)

<b>Overall Cost</b>	<b>Typical Cost New</b>	
	<b>Fair</b>	<b>Good</b>
Microderm Abrasion	\$6,000	\$12,600
Miscellaneous Hand Tools	100	400
Nail Table, Nonvented	329	450
Nail Table, Vented	400	550
Pedicure Spa Portable	450	1,100
Perm Topper Stand	30	125
Retail Casing—6-foot case	445	1,500
Rollabout Cart/Stand—Locking	99	180
Non-locking	54	145
Shampoo Back Bar (shampoo bowl, storage, etc.)	800	1,700
Shampoo Bowl (cast iron system)	350	650
Shampoo Bowl (fiberglass)	249	300
Shampoo Chair	149	455
Tanning Bed—Stand-up style	12,000	25,000
Lay-down style	2,500	6,500
Wet Station (all-inclusive)	1,500	3,280
includes: continental wet booth	1,100	1,925
mirror	110	185
marble bowl	239	460
chair		710

## BOWLING CENTER

Item	Typical Cost New
Ash Trays	\$55
Ball Cleaner and Polishing Machine	Zot—7,485 Brunswick—8,968
Ball, House (7 per lane) each	urethane 47 polyester 35
Ball Spinner	375
Ball Storage Racks (portable)	
5-Ball Unit	150
12-Ball Unit	300
18-Ball Unit	495
Basic Bowling Light package, per lane	750–2,000
Bowling Pins (2 sets per lane, 1 extra set per 10 lanes—1 year life) cost per set*	135
Buffing Machine	1,295
Chairs (for spectator tables)	50
swivel	200
Dodo scale (used to balance bowling balls)	1,045
Drilling Machine (includes 38 bits, measuring device and jigs)	1,650
extra bits (each)	21–75
21 bits	460
38 bits	850
Mill-Drill complete	6,945–10,000
Gutter Mop	29
refill heads (per head)	16
Lane Cleaner (5 gallon)	75
Lane Monitor System	2,050
Lane Oil (5 gallon)	200
Lane Oiler (LED readout)	5,795–8,350
Lane Oiling and Cleaning Combo	7,000–25,000
League Summary Sheets (per 1,000)	57
Lino Cloth (box)	75
Lino Duster (lane dragger)	310
Lockers (5 per lane) each 10 unit bank	700
Measuring Ball (for finger layout)	995
Model Wall Free Standing Table	205
Name Engraver	1,095
Open Play Sheets (per 1,000)	38
Pencils (per gross)	13
Pin Cleaner (5 gallon)	50
Pin Cleaning Machine—manual	1,950
Shoes (8 pair per lane) each pair	13–27
Spectator Tables (48-inch round Formica)	95–205
Table & 4 Stationary Chairs	815
Table w/4 Swivel Chairs	1,225
Tool Kit (for pin setting machine)	650–1,200
Waste Receptacles	90

\*Most bowling alleys have duplicate sets of pins which are used when others are being repaired.

# CLOTHING STORE

Item	Typical Cost New		
	Fair	Average	Good
<b>Accessory Racks</b>			
Bag Displayer, Counter Model	\$60	\$99	\$120
Standing, 4-way, 40 bags	90	115	
Belt and Tie, Counter Model, 12 arms	55	58	64
Revolving, 53" high, 20 arms		91	
4 way, 60" high, 48 arms		130	155
Hat, Counter Model, 12 hats		65	75
Standing, 24 hats		65	75
<b>Cases/Counters</b>			
<b>Display Cases</b>			
Full/Half Vision,			
38"-40" high, 6' long	550	700	
Custom, 38"-40" high, 6' long			990
<b>Overcounter,</b>			
18" high, 24" long	160	170	
Upright, 72" high, 4-6' long	500	820	1,050
Wall Mount,			
30" high, 4' long	355		475
Register Stand, 38" high, 24" wide	150	250	325
Wrap Counter, 32"-36" high, 5' long	278	600	
Custom			820
<b>Garment Hangers, per 100</b>			
Dress/box of hundred	24	35	
Pant/Skirt/box of hundred	39	46	
Wishbone/box of hundred	158		
<b>Garment Racks</b>			
Circular, Half-Round, 42" diameter		175	
Round, Column-mounted, 42" diameter (including standards)	54	64	
Revolving, 36" diameter		130	
Stationary, with glass top, 36" diameter		80	
42" diameter		90	
Three-Level Coordinate, 40" diameter		90	175
Casters for circular racks	10	10	10
Costumers, 2-Way Face-Out, straight arms		50	65
ball slant arms		50	65
4-Way Face-Out, (4 arms at right angles & facing same direction),			
straight arms		50	85
ball slant arms		50	88
Spiral		70	
Pant, 100 pair, 38" high, 46" diameter		800	1,000
200 pair, 42" high, 52" diameter		900	1,000
Straight Bar Rack, 63" high, 5' long,			
single bar	25	70	100
double bar	55	105	139
Horizontal Pant Rack double-sided 60" (all-inclusive)		500	
<b>Grid Panels (hangers are extra)</b>			
2' x 4'		16	
2' x 6'		19	
2' x 7'		22	
2' x 8'		25	

## CLOTHING STORE (CONT.)

Item	Typical Cost New		
	Fair	Average	Good
Hang face out & misc. hardware		3.00 ea.	
Mannequins/ Figure Forms			
Figure Forms, Fiberglass,			
Action (full forms)	\$410	\$510	
Blouse/Sweater/ Shirt	15	60	\$120
Torso		47	75
Head Forms (rattan, velour, wire)		15	
Mannequins, Child	307	410	
Man	410	510	
Woman	410	510	
Merchandisers			
Display Table, metal legs, 5' long	89	105	
Glass Cubes, 10" x 16", 6 per side,			
cost per cube with base		60	
12 per side, cost per cube with base		75	
Glass Shelf Displayer,			
Island Unit, 4' high, base 36" x 60"			
without storage	168		
with storage	450	645	780
Modular System, chrome plated tubing			
5 shelf unit, 30" x 12" x 66"	183	300	
10 shelf unit, 60" x 12" x 66"	329	520	
Gondola Combination Unit, 60" x 48" x 16-22"	132		238
Wall Unit, 5' high, base 36" x 48"	120		226
Mirrors			
Counter Model	33	84	
Freestanding,			
3 Way, center 20" x 60", wings 18" x 60"	483	509	573
Wall-mounted, Single Panel,			
18" wide, 68" high		47	147
3 Way, center 20" x 60", wings 18" x 60"	420	446	504
Perimeter Wall Displays			
Hang rods mounted on brackets			
8' long (hardware only)	63	89	127
Outriggers, 8' long (hardware only,			
wall panels not inc.)	139	255	686
Vertical slatted, each 4' x 8' panel	44	114	202
Arm fixtures (including hang-on adapters)			
Straight arms		5	
Ball/slant arms		5	
Picture Frame Card Holders			
Bulletin, weighted metal base,			
30" high, 14" x 22"		47	126
22" x 28"		60	126
Card (inc. stand), 5 1/2" x 7"	4	15	
11" x 14"	7	18	



## COPY MACHINES

Depreciation factors to be applied to original cost new. As long as an item remains in use, regardless of age, the assessment will not be less than 5 percent of original cost new on Analog copiers and 8 percent of replacement cost new on Digital Copiers.

Analog — 6-year Life	Digital — 6-year Life
1st year     45.0	1st year     51.0
2nd year     30.0	2nd year     39.0
3rd year     27.0	3rd year     24.0
4th year     21.0	4th year     20.0
5th year     14.0	5th year     11.0
6th year     5.0	6th year     8.0
7th year     5.0	7th year     8.0

## DATA PROCESSING EQUIPMENT AND MAIN FRAME

### Reporting And Valuation Guidelines

The following procedures are recommended for assessment of Data Processing equipment. Items to be reported and valued under these guidelines include a wide range of processing and tabulating machines, such as central processing units, optic readers, printers, terminals, sorters, and related items.

Original cost new shall be the beginning point for determining values under this guideline.

Economic lives of six (6) years for systems machines and non-systems machines are considered applicable. Percentage factors (Percent Good) will be applied to each item's original cost new depending on the date of manufacture as follows:

	<b>Percent Good</b>
1st assessment year	66
2nd assessment year	33
3rd assessment year	28
4th assessment year	23
5th assessment year	19
6th assessment year	15
7th assessment year (and thereafter)	11

As long as an item remains in use, regardless of age, the assessment will not be less than 11 percent of original cost new.

## MICRO-COMPUTERS

Because of the many options available it would be very difficult to list the "Typical Cost New" for all the personal computers being used at the present time.

The factors listed below are to be applied to the original cost new.

<b>Assessment Year</b>	<b>Percent Good</b>
1st	27
2nd	17
3rd	13
4th	9
5th (& thereafter)	2

# DENTAL

Per Item Cost	Typical Cost New
<b>Hygiene/Treatment Room Equipment</b>	
Air Abrasive Cavity Prep Unit	11,500
Air Abrasive Economy Model	\$ 2,995
Amalgamator	510
Assistant's Cart	2,800
Cabinetry	
Doctor's sink console	3,200
Assistant's sink console	3,200
Split entry console	9,800
Rear treatment console with delivery system	7,700
Rear treatment console without controls	5,400
CDI Player and Patient Education Disc	3,400
Chair	6,800
Compressor	3,600
Curing Lights	975
Dark Room Equipment (includes safe light, mixing valve, developing tank, duplicator, etc.)	1,500
Delivery System (3 hand piece over patient)	5,200
With Cuspidor	5,850
Digital X-Ray System	20,000
Hand Instruments (fiber optic handpiece kits)	1,400
Hand Tools (per treatment room)	1,400
Intra-oral Camera Cart System	8,500
Intra-oral Camera System—multi-op network—per room	3,500
Laboratory Items (includes model trimmer, plaster bin, lathe, plaster tray, vibrator, etc.)	2,200
Lights (track mount)	2,600
Lights (unit mount)	1,650
Nitrous Oxide System (built in)	6,500
Nitrous Oxide System, portable (cart, head, 2 regulators)	3,800
Sterilizer	4,200
Stools (Doctors and Assistant) per pair	1,200
Ultrasonic Cleaner (benchtop)	500
Ultrasonic Instrument Cleaner (recessed)	1,100
Ultrasonic Scaler	1,800
Vacuum Pump (built in)	3,200
X-Ray Illuminator	75
X-Ray Machine (commonly one of the following)	
GE 90 machine complete	4,200
additional heads	4,200
70 KV machine complete	4,000
X-Ray Processor	5,100
X-Ray Room	
Panoramic machine (full view) extraoral in addition to the GE 90 or 70KV X-Ray machines above	24,000

# GROCERY STORE

Item	Typical Cost New	Installation Cost
Alarm Systems—Full Camera System	\$42,000–100,000	Inc.
Checkpoint (front doors)	19,500	
Box (storage)		
Dairy with customer doors 18 × 38 × 9	20,000	\$4,500
Freezer 10 × 11 × 8	5,000	1,500
Freezer 15 × 42 × 9	13,500	1,000
Floral 8 × 8 × 8	4,500	800
Produce 20 × 24 × 9	7,500	1,000
Cardboard Compactor and Tube	7,000	4,000
Cart		
Electric	1,200	
Shopping	80	
Cabinet, Video (locked storage)	800	
Case		
Cheese (6' × 14')	28,000	
Frozen Food/Ice Cream		
1 Door (23 cu. ft.)	2,214	
2 Door (49 cu. ft.)	4,075	
3 Door (72 cu. ft.)	4,700	
3 Door (8' sectional)	5,020	
5 Door (12' sectional)	6,140	
Refrigerated (beverage, dairy, etc.)		
1 Door (23 cu. ft.)	1,172	
2 Door (49 cu. ft.)	1,785	
3 Door (72 cu. ft.)	2,355–2,922	
5 Door (12' sectional)	2,929–4,066	
Produce (12' sectional)	3,840	
Cash Registers (electronic)	3,200	
Check Out Scanner Units (processor, terminal, scanner) 10 checkstands complete	70,000	
Checkstands	3,700	
(Belt Type)	3,500	
Counter		
Floral 10'	1,750	
Video 8'	1,400	
Video 20'	3,000	
Display		
Bulk Food	9,914	
Cosmetic	5,622	420
End, Peg Board	850	
End, Business News	3,175	
Flower Plant 14 <sup>1</sup> / <sub>2</sub> '	1,074	
Flower, Step	1,632	
Produce, Spot	369	
Disposal Unit—Produce	3,700	
Dock Board	1,328–2,400	
Garbage Compactor, 20-yard	15,000	5,000
Generator 30 kw	7,500	474

## GROCERY STORE (CONT.)

Item	Typical Cost New	Installation Cost
Humidifier		
Produce Mist	\$5,059	\$500
Mobile Mist	1,728	200
Ice Machine (1,000 & cab)	4,300	500
Ice Merchandiser	1,691	
Juice Machine	8,000	
Labeler, Automatic	6,545	
Magazine & Card Racks (10')	1,500	
Merchandiser		
Dough (Refrigerated)	3,100	
Egg (Refrigerated)	4,700	
Wine 8' (Refrigerated)	5,400	
Pallet Trucks (electric)	3,700	
(manual)	395	
(straddle)	14,985	
Paper Baler	5,000–7,200	
Pineapple Corer	1,120	
Polisher/Scrubber	4,700	
Safes (5–7 cu. ft.)	1,800	
Scales		
Electronic	2,800	
Produce	60	
Checkstand	957	
Scanner Units	2,450	
Sealer, Belt Type	2,716	
Shelving		
Wall Type (per linear foot)	55	
Gondola, Center Aisle, (per linear foot)	110	
Units (12')		
2-tier	650	
3-tier	1,000	
Sink, Preparation	600	
Telephone/Intercom	19,000	8,000
Television Surveillance—Entire store	70,000	Included
Terminals (electronic)	3,380	
Time Clocks	795	
Trash Receptacle (concrete)	400	
Metal		100

### Walk-In Cooler

Includes exterior and interior finish, insulation, doors, compressor, coils, and installation costs. Apply to square feet of floor area.

Floor Area	Temperature Range	
	+35° F.	–10° F.
50 sq. ft.	\$35.00	\$45.00
100	35.00	45.00
200	35.00	45.00
400	35.00	45.00
600	35.00	45.00
1,200	35.00	45.00
2,000	35.00	45.00

# GROCERY STORE (CONT.)

<b>Item</b>	<b>Typical Cost New</b>	<b>Installation Cost</b>
Wet Vacuum	\$1,032	
Wine Chiller	1,475	
With 2 Timers, add	80	
With Solid Surfacing Sheet, add	90	

# MEAT AND DELI SHOPS

## Meat Shop

Item	Typical Cost New	Installation Cost
Bone Dust Remover	\$ 3,000	
Box, Meat 15" × 40" × 9" (storage)	13,000	\$1,000
Case		
Fish/Meat (curved front glass)		
8'	12,000	
12'	14,000	
Meat		
8' Open Sectional Base Unit	1,930	
8' Open Sectional Multi Deck	3,270	
12' Open Sectional Base Unit	2,440	
12' Open Sectional Multi Deck		4,300
Cleaner, Grout Hog (clean tile floors)	835	
Disposal Unit, Meat and Fish	4,663	
Fat Tester	700	
Grinder		
Chopper	3,500	
Mixer	5,450	
Lobster Tank	10,000	
Packaging Machine (heat seal)	19,595	
Packaging Scale	3,349	
Pan, Chicken Drain	1,233	
Saw, Meat	3,780	
Sealer, Belt (meat wrapping system)	2,800	
Sink, Meat	2,000	
Table, Meat Cutting (boning)	825	
Tenderizer	1,230	
Weigh Wrap System	32,000	1,000
Weighing System		
Wrapper Station		
Wrapping System		

## MEAT AND DELI SHOPS (CONT.)

### Deli Shop

Item	Typical Cost New	Installation Cost
BBQ Cooker/Rotisserie	\$6,600	\$163
Box Deli 9' × 12' × 8' (storage)	4,500	100
Cabinets (utility/storage)		
12' Base	2,000	300
18' Base	3,000	400
Case, Deli (display)		
Refrigerated		
48" W × 50" H	5,710	
59" W × 50" H	6,140	
77" W × 50" H	6,490	
8' Sectional	2,030	
12' Sectional	2,570	
Refrigerated—Maxi		
4' W × 54" H	6,690	
6' W × 54" H	7,695	
8' W × 54" H	9,030	
Hot—Maxi		
4' W × 54" H	5,960	
6' W × 54" H	8,000	
8' W × 54" H	11,220	
Combi-Therm Oven—Single	13,300	
Combi-Therm Oven—Double	28,000	
Dishwasher (see Restaurant section)		
Fat Vat	270	
Food Processor (commercial)	1,565	
Freezer (see Restaurant section)		
Fryer, Deep Fat (see Restaurant section)		
Fryer, Pressure	6,000	
Hood, Service Deli (4' × 13')	8,000	500
w/Fire Protection		
Island, Deli 8'	7,662	
Microwave (see Restaurant section)		
Oven, Convection (see Restaurant section)		
Oven, Pizza (see Restaurant for large oven)		
Countertop (2) 18" Pizza Capacity	653–1,597	
Countertop (4) 18" Pizza Capacity	913	
Pizza Station (display)	999	
Refrigerator (see Restaurant section)		
Salad Bar, 5' × 16', refrigerated, self-contained, w/sneeze guard	13,489	
Sink (see Restaurant section)		
Slicing Machine		
Manual	1,300	
Automatic	1,800	
Sneeze Guard	541/708	
Steamer (warmer)	716/2,852	

## MEAT AND DELI SHOPS (CONT.)

Item	Typical Cost New	Installation Cost
Tables		
Buffet (portable)		
Hot	\$1,307	
Cold	1,159	
Pizza Preparation (refrigerated—stainless steel)		
16 Pans	2,227	
28 Pans	3,363	
Salad Top/Work Top (refrigerated—stainless steel)		
8 Pans	950	
12 Pans	1,300	
18 Pans	1,750	
Serve Deli	440/979	
Warmer, Display (see Restaurant section)		

# MEDICAL

<b>Overall Cost</b>	<b>Typical Cost New</b>
Examining Rooms	\$4,500
Laboratory	8,500
Minor Surgery Room	19,000
<b>Per Item Cost</b>	
Blood Analyzer (Serometer)	21,000
Blood Pressure Gauge	
Table Model	120
Wall Mounted	120
Centrifuge	350–1,500
Diagnostic Set	1,000
Drug Cabinet	400
EKG Machine	4,000
Examining Table	1,000
Examining Room Cabinets	1,500
Fluoroscopic X-Ray	
Small Clinic	198,340
Large Clinic	459,300
Goose Neck Lamp	75
Instruments	3,000
Microscope	1,500
Mini Mass Spectrometer	22,200
Reference Libraries	810
Sterilizer	3,500
Stools	250
Suction Pump	250
Surgery Room Cabinets (5')	800
Surgery Room Lights	3,000
Surgery Table—Minor/Procedure	7,000
Major	15,000
Tablet Counter	1,170
Ultraviolet Exam Light (Woods)	330
Waste Receivers	110
X-Ray Machine	52,400

# MOVIE THEATER EQUIPMENT

Item	Typical Cost New
Cash Register/Printer	\$ 500
Crowd Control Pole and Rope	90 each
Pacer Ticket and Concession System	
Small System—1 Ticket Outlet and 3 Concession Terminals	22,000
Large System—Unlimited Ticket Outlets and Concession Terminals	36,200
Projector w/ Reel Transport System (includes lenses, makeup table, platter, transport)	21,000
Projectors (older system)	8,250 each
Note: 2 required per screen	
Screens (includes frame and installation) per square foot (15 x 30)	5.00 white 6.00 silver
Sound System	
Mono	1,500
Dolby System	15,000
THX (add to Dolby)	1,500
Digital Audio add	6,600
Splicing Machine	375
Ticket Machine (triplex)	2,700

## Concession Equipment

Ampli Speakers Ticket Booth	500
Cash Register electronic point of sale	750
Hot Dog Merchandiser—Countertop Unit w/ Bun Warmer	1,000
Ice Machine	3,900
Nacho Cheese Warmer	300
Nacho Chip Case	330
Omni Max Projector (sound extra)	110,000
Popcorn Machine	
Warmer added 36 inch	1,900
8 oz. Kettle (stainless steel)	900
12 oz. Kettle (stainless steel)	1,000
16 oz. Kettle (economy)	1,100
16 oz. Kettle (stainless steel)	1,900
20 oz. Kettle (stainless steel)	5,000
32 oz. Kettle (stainless steel)	5,750
Video Store	1,000
Pretzel Bake and Serve Unit	835

# OFFICE

Item	Typical Cost New				
	Furniture		Average	Good	
Bookcases	<b>Painted Board</b>	<b>Wood</b>		<b>Metal</b>	
		<b>Average</b>	<b>Good</b>	<b>Average</b>	<b>Good</b>
2-Shelf	\$30	\$130	\$170	\$90	\$150
3-Shelf	40	150	200	100	190
4-Shelf		180	230	130	220
5-Shelf	50	220	260	190	250
6-Shelf		250		209	
Chair Dolly				45	140
Chair—Exec.					
Leather				105	1,300
Posture				200	1,910
Reclining				800	1,100
Conference Table					
Wood—6'				300	990
Wood—8'				390	1,845
Round—42-inch diameter				350	725
48-inch diameter				370	790
60-inch diameter				528	
Credenza					
Wood				360	1,400
Steel				310	750
Computer				340	1,400
Desk—Steel					
Computer				120	460
Executive				350	760
Economy				150	475
Single Pedestal				220	550
Desk—Wood					
Computer				150	740
Exec.				550	2,900
Economy				260	850
L-Workstation				330	2,300
Single Pedestal				260	1,100
Super Economy				80	200
Display Case				198	1,800
Drafting Chair				100	350
Drafting Table (w/o base)				140	250
Drafting Table Base				350	480

## OFFICE (CONT.)

File Cabinets	Letter		Legal		Fire Proof	
	Average	Good	Average	Good	Average	Good
2-Drawer	\$40	\$200	\$120	\$250	\$330	\$1,300
4-Drawer	90	300	160	330	670	1,850
5-Drawer	230	300	270	320		
File Cabinets, Lateral—Steel—36" wide					Fire Proof	
			Average	Good	Average	Good
2-Drawer			\$265	\$450	\$1,300	\$1,850
3-Drawer			350	420	\$1,800	2,000
4-Drawer			435	600	2,340	3,510
5-Drawer			580	700		
File Cabinets—Map						
5-Drawer					380	850
10-Drawer					1,000	
Folding Chairs						
Steel					10	40
Steel—Padded					22	60
Steel with arm & table					45	75
Guest Chair						
Wood					150	480
Steel—Padded					130	500
Reception Room						
Sofa					550	1,800
Settee					480	890
Love Seat					500	1,600
Chair					150	1,300
Corner Table					140	330
Coffee Table					100	400
Plant Encasement					270	330
Secretarial Work Station						
Wood					925	1,615
Steel					1,430	1,605
Stacking Chairs						
Steel—Plastic					26	140
Steel—Padded					35	380
Steno/Task Chair						
w/ Arms					50	1000
w/o Arms					40	440
Typewriter Table						
Steel						125
Melamine					215	
Work Table—6'						
Wood					140	400
Steel					130	280
Folding					44	330

## OFFICE (CONT.)

<b>Equipment</b>	<b>Typical Cost New</b>	
	<b>Average</b>	<b>Good</b>
Calculator		
Desk Model		
Ink Roll and Display Printer	\$16	\$180
Hand Held	4	150
Digital Camera	130	1,000
Digital Projector	2,200	4,200
Digital Wall Display DLP Projector		6,000
Easel (Dry Erase and Pad)	110	550
Electronic Labeling System	50	500
Electronic Whiteboard		
w/o easel—4x3'	2,250	2,500
with easel	2,700	3,000
Fax Machines		
Programmable	2,500	6,000
Thermal Paper	350	750
Plain Paper	120	1,100
Fax/Copier/Scanner/Printer		
Color	100	700
Laminator	80	500
LCD Projector	800	1,300
Multi-Function Communication Center	499	1,800
Multimedia Projector		1,600
Overhead Projector	130	350
Palm Assistant—Digital	130	600
Printer —Personal		
Apollo P2200	\$ 70	
Brother HL1270N	500	
Brother HL1240	300	
Canon BJC85 Portable	300	
Cannon 5530 Color BJ Photo	150	
Canon BJC3000 Bubble Jet	150	
Canon BJC2100 Bubble Jet	100	
Canon Bubble Jet S600	200	
Canon Bubble Jet S800	300	
Canon 5830 Color Photo	300	
Canon I470D Color Photo	150	
HP 2230 Business Inkjet	400	
HP Deskjet 5550	100	
HP Deskjet 3820	80	
HP Deskjet 2000SE	500	
HP Deskjet 1220CSE	400	
HP Deskjet 1100SE	430	
HP Deskjet 990Cse	350	
HP Deskjet 970CSE	400	
HP Deskjet 960Cse	200	
HP Deskjet 952C	300	

## OFFICE (CONT.)

HP Deskjet 940Cse	150
HP Deskjet 932C	200
HP Deskjet 842C	130
HP Deskjet 648C	100
HP Deskjet 612C	100
HP Deskjet 350C Mobile	270
HP Inkjet 1160	300
HP Laser 4500	2,500
HP Laser 4050	1,150
HP Laser 2100TN	1,100
HP Laser 2100SE	700
HP P1000 Photo	300
HP Photosmart 130	180
HP Photosmart 1215	350
HP Photosmart 7150	180
HP Photosmart 7350	250
HP Photosmart 7550	300
HP Laserjet 5500	3,250
HP Laserjet 3500N	3,600
HP Laserjet 5500 DN	3,800
HP Laserjet 5500DTN	5,000
HP Laserjet 5500 HDN	5,900
Epson C62 Inkjet	70
Epson C82 Inkjet	100
Epson LQ-570E Impact Printer	270
Epson Stylus Photo 2200 Color	700
Epson Stylus Color SC1160	400
Epson Stylus Photo Color 870	300
Epson Stylus Photo Color 960	350
Epson Stylus Photo Color 925	250
Epson Stylus Color 900	200
Epson Stylus Color 880	150
Epson Stylus Color 860	200
Epson Stylus Color 740	150
Epson Stylus Color 670	90
Lexmark Z65	200
Lexmark Z53	140
Lexmark Z52	180
Lexmark Z45	90
Lexmark Z42	150
Lexmark Z32	100
Lexmark Z31	100
Lexmark Z22	80
Minolta 2300W Color Laser	700
Okidata Microline 320 Turbo Dot Matrix	380
Xerox Docuprint M750	150

	<b>Average</b>	<b>Good</b>
Safe	\$130	\$2,000
Scanner—Flatbed	60	500
Shredder	50	2,200
Typewriters—Electronic (memory and display)	280	700
Typewriters—Portable		
Electronic	110	550
Word Processor	300	600

# OPTICAL

<b>Overall Cost</b>	<b>Typical Cost New</b>
Examining Rooms	\$28,500
Laboratory only	3,200
Laboratory with Edger	11,000
Laboratory with Automated Edger	26,000
<b>Per Item Cost</b>	
Automatic Refractor with Keratometer	13,300
Chair and Stand Optometrics	4,000
Chair and Stand (includes Sit Lamp, Autoprojector, and Phorofter)	12,000
Contact Lens Center (CLC) (table, mirror, sink, and modification unit)	1,500
Corneal Topographer	14,000
Handheld	9,000
Direct Ophtalmoscope (head only)	170
Handle	120
Fundus Camera	
Non-mydriatric	19,200
Mydriatric	23,700
Hand Instruments	550
Hand Tools (10 @ \$30)	200
Indirect Ophtalmoscope	1,790
Head	1,295
Transformer	435
Keratometer	1,000–2,000
Lensometer	
Manual	1,300
Automated	2,650
Perimeter	9,800–22,000
Projector (includes screen, slides, and mounts)	
Non-automated	600–950
Automated	1,400
Mirror set	225
Radius Gauge or Scope	1,800
Refractor (manual)	3,500
Refractor (automatic)	9,000
Retinscope	240
Salt Pan & Frame Warmer	170
Slit Lamp	4,000–10,000
Stool (each)	190
Tonometer	
Noncontact	8,000
Applanation	900
Transilluminator	75
Trial Lens Set & Frame	700
Ultrasonic Cleaner	190

## PHONE EQUIPMENT

	<b>Typical Cost New</b>
Pay Phone (includes installation)	
Coin only	\$ 315
Coin/ credit card	385/min
Used (electric line)	300
Enclosures	
Wall Mount (inside or outside)	35
Full Enclosure (Superman booth)	
New	400
Reconditioned	200-300
Illuminated Telephone Sign	75
TTY Equipment (Telecommunication Device for the Deaf) (add on)	
Hearing feature	30 keypad
Braille key pad	55 keypad
TTY equipment is required when a bank of five or more phones is present.	Can be as much as \$900 depending upon technology.

## RADIO AND TV SERVICE

Item	Typical Cost New
Audio Sine & Square Wave Generator	\$ 250 269
Capacity Checker	150
Color Bar/Cross Hatch Generator	189-299
Color TV Monitor—19 inch	200-900
Computer Monitor Video Generator	150-650
CRT Analyzer	1,195
CRT Restorer (average/good)	740-1,100
DC Power Supply	150-450
Degauss Coil	45
Digital Logic Probe	45
Digital Multi-Meter (DMM) Port./Bench	20-900
Dual Trace Oscilloscope (35 mhz/100mhz)	550-3,795
EPROM Programming	130-700
Field Strength Meter	320-1850
Frequency Counter 100mhz/550mhz	200-600
High Voltage Probe (40kv or higher)	100
Isolation Transformer/dual	65-225
Misc. Hand Tools	562
Mobile Power Supply	100
MTS TV-Stereo Generator	400
NTSC Generator (Hand held)	300
NTSC Signal Generator	570-1,200
R.F. Signal Generator	275
Service Manuals (factory 200/HW Sams yearly) 168 @ 12 each	2,500-25,000
Soldering Station	100-500
Desoldering Station	300-2,000
Sweep Marker Generator	700-900
Telephone Product Analyzer	2,260
Telephone Product Tester	600
Tone Test Set w/Inductive Amplifier	30-145
Transistor Tester	35-445
TV Analyst	3,200
Universal Programmer, PC Cord Interface	595
VCR Analyzer	450-2,300
Video Monitor Tester	190-400
Waveform Generator	1,495

# RESTAURANT EQUIPMENT

Item	Typical Cost New
Blender—Liquid	\$85-450
Blender—Food	450-1,035
Blending Station	805-1,045
Broiler, Char—Electric 24"	1,980
Broiler, Char—Electric 36"	2,345
Broiler, Char—Gas 12", w/Stand add \$965	340-515
15"	540-760
18"	600-895
24"	724-1,925
36"	957-2,520
48"	1,250-3,060
Broiler, Salamander 36"	1,465-1,605
Buffet Table	
Portable Hot Food	1,070-1,225
Portable Cold Food—Salad Bar	770-1,325
Sneeze Shield, add	380
Bun Toaster—Conveyer	555-1,635
Bun Warmer	555-805
Bus Cart	130-245
Can Opener, manual	75-430
electric	440-1,038
Chairs:	
Folding	11-22
Fair Quality	27-90
Average Quality	125-215
Superior Quality	205-315
Economy Stackable	21-32
Formal Dining Stackable	125-195
Barstool w/ Padded Back and Foot rail	90-118
Barstool w/ Foot Rail—No Back	32-59
Lounge Armchair—Padded w/ Casters	235
Chair Risers (child's booster seat)	21-43
High Chair	43-145
Coffee Brewer	
1 warmer	245-345
2 warmers	250-590
3 warmers	305-610
Add 1 decanter for each warmer	6-24
Coffee Urn, 100 cups	225-255
Convection Oven	
Half size	430-1,640
Full size with stand	
Gas—Single	2,140-4,950
Double	4,815-9,630
Electric—Single	2,440-2,540
Double	4,880
Deep Fryer—Single Basket/Single Well (gas with stainless wells), stand-alone	805
Double Basket/Single Well (gas with stainless wells), stand-alone	2,205-2,740
Double Basket/Single Well, countertop	385-1,125
Double Basket/Double Well, countertop	1,335-1,470
Triple Basket/Double Well (gas with stainless wells)	3,205

## RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Dishwasher—High temp.	6,345-9,015
Low temp.	2,910-3,290
Dishwasher—Under Counter Models	
High Temp.	3,290-4,525
Low Temp.	2,970-3,105
Conveyor Model	8,055-11,500
Drink Dispenser	
Single 5 gallon, refrigerated	940
Twin 5 gallon	1,300
Triple 5 gallon	1,605
Espresso Machine	
Single Head	3,640
Double Head	4,590
Grinder	1,060
Fat Vat	310
Food Processor with bowl, continuous feed and 2 plates	445-2,255
Each additional plate add	52
Freezers—2 Door	3,210
3 Door	4,280
Granita Machine	1,985
Griddle—Gas Counter Model	
4 Foot	960-2,105
6 Foot	2,130-5,350
Grill w/oven—Gas (34" grill w/29" oven)	3,905
Electric	3,800
Heat Lamps with base	
2-bulb	170
3-bulb	330
Hot Chocolate Machine	
Auto	745
Manual	670
Hot Dog Broiler/Bun Warmer	330-790
Hot Dog Grill	700-1,845
Hot Plate—Gas (double)	315-535
Electric (double coil)	225-405
Ice Cream Machine	
Robotic Arm	5,340
Spiral	3,960
Ice Machine—Flaker w/70# storage bin	1,745
Contour Cuber w/400# storage bin	2,815
Ice Tea Brewer	675-760
Meat Grinder	1,280
Meat Slicer	
½hp—automatic	4,665
½ hp—manual	3,115
Microwave Oven (1,000 watt—touch control and variable power)	355-600
Milk Dispenser (double—5 gallon)	1,810

## RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Mixer—with S/S bowl, beater and wire whip	
12-Quart Bowl	\$ 3,620
20-Quart Bowl	4,055
30-Quart Bowl	6,760
40-Quart Bowl	8,965
60-Quart Bowl	10,765
80-Quart Bowl	17,050
Nacho Cheese Melter/Warmer	310-400
Nacho Chip Warmer	355
Oven-Conveyer	
Gas	5,680-6,955
Electric	3,260-4,185
Oven-Slow Roast/Hold 72" H x 23" W x 33" D	5,985
Oriental Wok Stove (display cooking) 18" wide	805
Panini Grill	650
Pasta Cooker, stand-alone	5,115
Pie Case—refrigerated 48" wall mount unit	1,885
Pizza Dough Mixer—63-Quart bowl w/hook—3 hp	9,095
Pizza Dough Sheeter—single pass roller—3/4 hp	3,050
Pizza Ovens—Countertop	460-2,020
Pizza Ovens—Gas	
Single	5,690
Double	11,265
Pizza Ovens—Electric	
Single	3,720
Double	8,380
Triple	10,700
Popcorn Butter Dispenser	490-1,165
Popcorn Machine	415-1,975
Portion Blending System	2,355-2,460
Pretzel Display	
36	490
48	895
72	1,385
Range—Gas (34" range—6 open burners & 29" oven)	1,480
Electric (36" range—6 open burners & standard oven)	3,880
Refrigerated Back Bar Cooler—under counter	
2 Keg or 134—6-pack storage	1,600
3 Keg or 161—6-pack storage	1,710
4 Keg or 209—6-pack storage	1,955
Refrigerated Chefs Salad Top	
1-Door, 27" long	1,135
2-Door, 48" long	1,750
3-Door, 72" long	2,240
Refrigerated Direct Draw Draft Beer Dispenser	
1 Keg	1,105
2 Keg	1,915
3 Keg	2,065
w/ glass or mug storage compartment, add	350

## RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Refrigerated Glass and Plate Chiller	\$1,520
Refrigerated Pizza Preparation Table	
2-Door, 67" long	2,650
3-Door, 93" long	3,210
Refrigerator	
2-Door	2,140
3-Door	3,210
Revolving Display Case	4,915
Roll Warming Drawers (4-5 dozen per drawer)	
One Drawer (4-5 dozen per drawer)	815
Two Drawer (4-5 dozen per drawer)	1,455
Three Drawer (4-5 dozen per drawer)	1,940
Shake Mixers	
1 head	235
3 heads	550
Sinks—Stainless Steel	
Single Bowl, Single Drainboard (38" × 23" × 36")	375
Single Bowl, Double Drainboard (53" × 23" × 36")	460
Double Bowl, Single Drainboard (57" × 23" × 36")	535
Double Bowl, Double Drainboard (72" × 23" × 36")	575
Snow Cone Machine	725
Soft Ice Cream Machine—	
Double	14,895
Single	9,390
Steam Cooker	1,600-3,820
Steam Tables	
Gas	
Two Openings	695
Three Openings	845
Four Openings	1,015
Five Openings	1,240
Electric	
Two Openings	690
Three Openings	780
Four Openings	1,060
Five Openings	1,330
Portable	
Two Openings	815
Three Openings	880
Four Openings	1,215
Five Openings	1,550
Straw Dispensers	43-64
Tables	
30" × 96"	135
60" round	215
Toaster (4 slice)	320-565
Topping Dispensers	255
Vegetable Cutter—add \$128 per blade	1,435
Waffle Baker	
Single	490
Double	825

## RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Waffle Baker Belgian—Single	\$650
Wine Cooler	820-1,340
Work Tables—Maple Top	
24" × 36"	355
24" × 48"	430
24" × 60"	495
24" × 72"	535
Stainless Steel	
24" × 36"	320
24" × 48"	330
24" × 60"	350
24" × 72"	385
Based on seating capacity of 100 patrons	21,400
Dishes	
Glasses	
Pots and Pans	
Silverware	
Utensils and Miscellaneous	

## SERVICE GARAGE

Item	Typical Cost New
Air Compressor (5 hp), 40 gallon	\$ 800
60 gallon	1,695
100 gallon	1,995
Wormgear (no tank)	5,000
Air Impact Tools ( $\frac{1}{2}$ " drive)	160
Anti-Freezer Recycler	3,600
Battery Chargers	320
Battery Testers	
Portable	170
Floor Model	180
Bearing Packer	150
Bench Grinder (6")	150
Body Shop Repair Manual (1 manual, paper)	70
Microfiche Viewer system	744
Brake Bleeder	189
CD Service Manual	3,900
Computerized Wheel Alignment Equipment	
Model year 1997-00	15,000–22,000
1995-96 (eight arms)	12,000–15,000
1989-94	3,500–5,500
1982-89	500–1,500
Drill Press	700–900
Dwell-Tach Gauges (hand held)	120
Electric Drills	
$\frac{1}{4}$ "	90
$\frac{3}{8}$ "	190
Electric Welder	1,330–3,000
Engine Analyzer (5 gas)	12,000–15,000
Fire Extinguishers	
Small each	50
Large each	130
Floor Jacks	
(2 ton)	295
One End Lift	1,250
Gas Welder	320
Gear Oil Dispenser	435
"H" Frame Hydraulic Press (12 ton)	513
Hand Tools	
Service Mechanic	3,000–20,000 & up
Body Shop Mechanic	1,945–15,000 & up

## SERVICE GARAGE (CONT.)

Item	Typical Cost New
Headlight Aimer	
(less screen)	\$ 255
(with screen)	303
Hoist (above-ground, portable) 10,000 lb. capacity	3,100–3,800
Lube Equipment (portable chassis)	945
Hand Pump	38
Mikes and Gauges (assorted)	350
Mobile Floor Crane (1 ton)	900
Oil Drain Receiver	370
Parts Washing Tanks	
Small	660
Large	935
Porta-Power Tools (10 ton)	295
Portable Engine Stands	250
Power Broom	700
Repair Manual	70
Spark Plug Cleaner	
Cleaner only	45
Cleaner & tester	105
Steel Shelving	
36" × 72" (per linear foot)	15
Timing Lights	100
Tire Dismount Equipment (air-powered)	2,500 & up
Tool Chests and Carts	520 & up
Transmission Jack	
Floor Model	650
Stand	1,150
Wheel Balancers	
Electronic	3,745
Work Benches	
48" × 29" × 34" (per lin. ft.)	40

# VENDING MACHINES

Item	Typical Cost New
Bill Changer	
Multiple bills: \$1, \$5, \$20	\$2,414
Regular freestanding	2,414
Mini	1,395
Bill Changer, add to any machine	350
Canned Beverage—Bill Changer included	
Can (8 select)	2,000
Can (10 & 12 select)	2,400
Glass front multi-selection (ECC)	3,800
Cigarette Dispenser	2,495
Cold Food—Bill Changer included	
431 Shoppertron	6,200
548 Rowe	6,195
648 Rowe	6,730
Flavored Coffee Machine	1,100
Glass Front Snack	
Bill Changer included	2,915
Medium, Bill Changer included	2,895
Small, Bill Changer included	2,245
Mini, Bill Changer included	1,765
Hot & Cold Comb. Drinks	5,495
Hot Drink Machine	
Various cup size	4,750
One-cup size, Freeze Dry Coffee	3,055
Ice Cream	
Robotic arm	4,990
Spiral	4,700
Junior Snack—countertop model	900
Microwave Ovens	
Dial	196
Push Button	273
Office Coffee Machines—countertop	
Dual—commercial grade	2,500
Single—commercial grade	2,350
Water Machines	
Water Cooler	75-125
Stand	75

# VETERINARY

<b>Overall Cost</b>	<b>Typical Cost New</b>
Examining Rooms	\$ 770
Holding Area	5,380
Laboratory	8,335
Laundry Room	220
Surgery Rooms	5,500
<b>Per Item Cost</b>	
Anesthesia Machine	1,630–5,000
Cages (set of 5)	
Stainless steel	1,750
Cage Dryer	220–620
Centrifuge	280–2,600
Dental Polisher (complete)	400–800
Dental Scaler	750–1,200
Complete Unit	1,500–4,000
Electrosurgery Unit	735–2,000
Examining Table or Counter (wall mount)	1,330
with scale	2,400
with lift and scale	4,400
Freezer	350
Hand Instruments	2,100–5,000
Heart Monitor	2,500–13,000
Incubator	250–370
Induction Tank	40–150
Instruments in Examining Room	500
Instrument Table (stainless steel)	1,200
Microscope	750–3,000
Ophthalmoscope (head only)	220–595
Otoscope (complete)	160
Prep Table (stainless steel)	660
Refrigerator	650
Scale	600–800
Sterilizer (autoclaves)	2,375–5,190
Surgery Lights	1,100–12,500
Surgery Table	
Flat Top—Electric Table	1,200–2,430
Hydraulic Flat Top	1,180
(Most common) “V” Top	1,400–3,000
Hydraulic “V” Top	2,200–3,700
Table Top Refrigerator	205
Vet Test (blood chemistry analyzer)	10,000
Washer & Dryer	815
X-Ray Machine (including accessories)	12,000–27,000
X-Ray Machine, portable	8,000–12,000

## VIDEO RENTAL STORES

Item	Typical Cost New
Cameras	\$850
Recorders	300

Video rental tapes are to be reported by the taxpayer at cost and assessed at 24 percent of cost.

Example: Cost  $\times$  Valuation Factor = Market Value

100 tapes @ \$50 = \$5,000

100 tapes @ \$40 = 4,000

500 tapes @ \$30 = 15,000

400 tapes @ \$10 = 4,000

Total cost           \$38,000

$\$38,000 \times .24 = \$9,120$  (Market Value)

If taxpayer cannot or does not report tapes by cost, use the following schedule:

Videotapes	
2004	\$13
2003 and prior	5
DVDs	
2004	\$17
2003 and prior	10

# Law Library



## LAW LIBRARIES

### SUGGESTED VALUES FOR JANUARY 1, 2005

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	No Value	Index	Section	Index	Section	Section
Advance Sheets & Pamphlets	J		Digest	E	Oregon Session Laws		L
American Bar Association Reports	K		English Ruling Cases	A	Oregon Tax Court Reports		N
American Decisions	E		Federal Cases	N	Other States' CD		S
American Digest	F		Federal Digest	E	Pacific Digest		E
American Jurisprudence	P		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	N		Federal Supplement	H	Prentice-Hall Services (Bound Vols.)		N
American Maritime Cases	K		"FICHE" (West Microfilm)	H	Proof of Facts		P
American Reports	K		Bound Volumes	K	Rabkin & Johnson Current Legal Forms		Q
American State Reports	K		Hillyer's Forms of Pleading & Practice	Q	Restatement of Law		Q
American Annotated Cases	K		House & Senate Journals (Oregon)	L	Selected Case System		P
American Law Reports	K		Labor Cases (C.C.H.) Bound Volumes	N	Senate & House Journals (Oregon)		K
American Law Reports Federal	J		Lawyer Reports Annotated	K	Session Laws		L
American Trial Lawyers	K		Loose-Leaf Services (C.C.H. & P.H.)	G	Shepard's Citator Service		L
American & English Annotated Cases	H		Modern Legal Forms	P	Southeastern Reporter		M
Atlantic Reporter	I		N.A.C.C.A.	J	Southern Reporter		H
Attorney General Reports (Oregon)	N		Negligence Cases (C.C.H.) Bound Volumes	N	Southwestern Reporter		H
Automobile Cases (C.C.H.) Bound Volumes	N		Negligence Compensation Cases Annotated	N	Tax Court Reports		N
Bender's Federal Practice Forms	P		New York Supplement	H	Texts		Q
Board of Tax Appeals Reports	N		Nichols Encyclopedia of Legal Forms Rev. Tax Ed.	P	United States Code Annotated		C
British Ruling Cases	A		Northwestern Reporter	H	United States Code Service		C
California Reporter	H		Opinions of the Atty. Gen. (Oregon and U.S.)	I	U.S. Code Congressional Service		C
Charters & Ordinances	B		Oregon Codes (West)	N	U.S. Supreme Court Reports		O
Codes & Statutes	C		Oregon Court of Appeals Reports	C	U.S. Supreme Court Report Digest		E
Commerce Clearing House (Loose Leaf Serv.)	G		Oregon Digest	N	West Bankruptcy Reporter		R
Commerce Clearing House (Bound Vols.)	N		Oregon Law Review	E	West's Federal Forms		R
Corpus Juris	F		Oregon Reports	J	Winslow's Forms of Pleading & Practice		P
Corpus Juris Secundum	F			N	Words & Phrases		Q
Cumulative Bulletins (G.P.O.)	N			E			Q
Dictionaries	D			N			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
<b>C. CODES &amp; STATUTES</b>			
Oregon Revised Statutes (2003) 19 Vols.	\$ 339.00		
West Oregon Annotated 47 Vols. + Index	425.00		
Oregon Compiled Laws Annotated 10 Vols. (1943)	10.00		
Misc. Oregon Codes Prior 1940	10.00/edition		
U.S. Code Service	1,650.00	Monthly Price includes annual supplement	Value Section Q
United States Code Annotated, complete	2,478.00	Monthly Price includes annual supplement	Value Section Q
United States Code and Administrative News	129.00/Vol.		
U.S. Congressional Service	20.00/Vol.		
<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.		
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 2	1-64 Vols.		
Eleventh Decennial—part 1	64 Vols.		
Ninth General	57 Vols.		
Tenth General	57 Vols.		
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		
New Oregon Digest—2nd Edition 44 Vol. (Green Binding)	912.00	195.00/year for annual pocket parts	
Pacific Digest—Complete (to be complete it must include)	2,635.00	111.50 pocket parts	
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		
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	3,500.00	\$50.00/Vol. 740.00 P.P. subscription	
Corpus Juris 1-78 with revised Vol. 14A	200.00	\$668.00/year P.P. subscription	Value Section Q
Corpus Juris Secundum—Complete with current pocket parts (1-101A) + Index	2,692.00		
G. LOOSE LEAF SERVICES (Commerce Clearing House Bureau of National Affairs loose-leaf publications)	\$300.00/3,500.00	\$1,100/year for an annual service	
Note: These services are sold on calendar or fiscal year service basis	Current year only	No value if not current	
H. "FICHE" (West Microfilm)	\$3.00/Vol		
NATIONAL REPORTER			
Atlantic Reporter			
*1-200	\$ 695.00		Deduct \$1.00 per volume for missing volumes of FIRST SERIES.
1-847 (2nd)	1,975.00	102.00/Vol.	
California Reporter			
1-286	895.00		If cost of updating set exceeds
1-135 (2nd) Complete			value shown in Column I—then
Vol. 1 (3rd)	1,730.00	37.50/Vol.	assess value of volumes on hand
Federal Reporter			at values noted.
*1-300	995.00		
1-999 (2nd)	395.00		
1-366 (3rd)	3,455.00	69.00/Vol.	
Federal Rules Decisions			
1-220	1,740.00	61.50/Vol.	
Federal Supplement			
1-999 Complete	1,995.00		
1-312 (2nd)	3,850.00	51.25/Vol.	
New York Supplement			
*1-300	695.00		First Series—Assess value of \$3.00 per volume.
1-770 (2nd)	2,045.00	72.00/Vol.	
Northeastern Reporter			
*1-200	695.00	79.50/Vol.	Second Series—Assess value of \$5.00 per volume.
1-805 (2nd)	3,122.00		
Northwestern Reporter			
*1-300	695.00		
1-679 (2nd)	3,385.00	94.25/Vol.	
Pacific Reporter			
*1-300	995.00		
1-999 (2nd)	995.00		
1-88 (3rd)	3,740.00	111.50/Vol.	
Southeastern Reporter			
*1-200	995.00		
1-594 (2nd)	3,144.00	101.00/Vol.	
Southern Reporter			
*1-200	895.00		
1-871 (2nd)	3,945.00	117.25/Vol.	
Southwestern Reporter			
*1-300	995.00		
1-999 (2nd)	1,295.00		
1-132(3rd)	2,856.00	101.25/Vol.	
* Federal Appendix			
1-95	2,712.00	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. Letters of Advice—24 Vols. + Index	\$ 480.00 250.00	\$70.00/Vol.	
J. PERIODICALS & LAW JOURNALS Bound Volumes	25.00/Vol.		
Pamphlets	No Value		
K. SELECTED CASE SYSTEM			
American Decisions	\$295.00		\$3.00/Vol. 3.50/Vol.
American Reports	195.00		
American State Reports	140 Vol. 495.00		
American & English Anno. Cases Lawyers Reports Annotated:	60.00		
Original Series	\$100.00		
New Series	100.00		
Letter Series (1915A-1918F)	50.00		
10 Volume Digest			
American Law Reports—Complete (to be complete it must include all of the following):	2,195.00		
(First Series)			
1-100 and side books	595.00		
101-175 and side books	275.00		
12 Vol. Perm. Digest	25.00		
(Second Series)			
1-100 and side books	295.00	10.00/Vol. 18.00/Vol.	3.00/Vol.
Later Case Service 2nd Series	175.00		
7 Vol. Perm. Digest (2nd)	25.00		
(Third Series)			
1-100 and side books	245.00	47.00/Vol.	6.00/Vol.
(Fourth Series)			
1-101			
(Fifth Series) 1-120	295.00		
American Law Reports Federal 1-195	1,500.00 2,100.00	112.00/Vol. 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 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		
<b>N. *STATE &amp; MISCELLANEOUS REPORTS</b>		(Columns II, III See instructions page 55)	
Board of Tax Appeal Reports 1924-42 (47v.)	\$295.00	\$50.00/Vol.	
U.S. Tax Court Reports 1942-date (119v.)	1,050.00		
Cumulative Bulletins (G.P.O.) 1919-date	1,000.00		
American Maritime Cases (Bound Vols.) Set	5,675.00	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	890.00	10.00/Vol.	
Oregon Court of Appeals Reports 1-191	1,310.00	35.00/Vol.	
Oregon Report-1-335 Vols. part sheep bound	985.00	35.00/Vol.	
Oregon Report-1-335 Vols. all buckram bound	1,420.00	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 "I") and those above specifically listed. Classify all others as Class Q			
<b>O. U.S. SUPREME COURT REPORTS</b>			
U.S. Supreme Court Reports Official Ed. 536 Vols.	\$5,434.00	\$67.00/Vol.	\$3.00/Vol.
U.S. Supreme Court Reports (Lawyers Co-op Ed.)	975.00	9.50/Vol.	2.50/Vol.
1-100 (1st)	1,415.00	55.00/Vol.	3.50/Vol.
1-153 (2nd)			
U.S. Supreme Court Reporter (West Ed.)	1,729.00	51.00/Vol.	2.50/Vol.
Vols. 1-123B (Interim Ed.)			
U.S. Digests—See digests	3.50/Vol.		
<b>P. SPECIFICALLY LISTED TEXT AND FORMS BOOK SETS</b>			
<b>Q. MISCELLANEOUS SETS NOT LISTED ELSEWHERE</b>			
(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.			
<b>R. CAUSE OF ACTION</b>			
v.1-30 1st Series and v.1-25 (2nd)	780.00	338.00, P.P. subscription	
<b>S. WEST BANKRUPTCY REPORTER 1-308</b>	\$4,950.00	123.75/Vol.	
<b>WEST BANKRUPTCY DIGEST 1-25</b>	850.00	326.00/annual supplement	

Section	NEW
T. OTHER STATES' CD	
California	\$ 465.00
Florida	85.00
U. WEST LAW CD	2,400.00
CLES	
ADMINISTRATIVE LAW	
Oregon Administrative Law	\$ 85.00
2001 1 vol.	85.00
CD-ROM	
ALTERNATE DISPUTE RESOLUTION	
Arbitration and Mediation	190.00
1996 1 vol w/2001 supp and forms on disk	190.00
CD-ROM	
2001 Supp with forms on disk	105.00
CD-ROM	105.00
APPELLATE PRACTICE	
Appeal and Review	180.00
1993 1 vol w/2002 cum supp	180.00
CD-ROM	
2002 supp	85.00
CD-ROM	85.00
BUSINESS LAW	
Advising Oregon Businesses	
Volumes 1 and 2	
2001 2 vols w/o binders	155.00
2001 2 vols w/binders	175.00
CD-ROM	175.00
Volumes 3 and 4	
2003 2 vols w/o binders	155.00
2003 2 vols w/binders	175.00
CD-ROM	175.00
Volume 5	
1991 1 vol w/1998 cum supp and forms on disk	165.00
CD-ROM	165.00
1998 cum supp and forms on disk	75.00
All Volumes	
All five volumes w/supplements and forms on disk	465.00
CD-ROM	465.00

Section	NEW
COMPUTER LAW	
Computer Law	
Volume 1	
1992 1 vol w/1996 supp and forms on disk	85.00
CD-ROM	85.00
1996 supp and forms on disk	45.00
Volume 2	
1998 1 vol	75.00
CD-ROM	75.00
All Volumes	
Volumes 1 and 2 with supp and forms on disk	145.00
CONSTRUCTION LAW	
Construction Law	
1989 2 vols w/1997 cum supp	165.00
CD-ROM	165.00
1997 cum supp	65.00
CONTRACT LAW	
Contract Law in Oregon	
2003 1 vol w/binder	135.00
2003 1 vol w/o binder	125.00
CD-ROM	135.00
CRIMINAL LAW	
Criminal Law	
1994 2 vols w/1995 softbound supp and forms on disk	190.00
CD-ROM	190.00
1998 softbound supp and forms on disk	85.00
DEBTOR/CREDITOR	
Debtor Law	
1999 2 vols and forms on disk w/o binders	195.00
1999 2 vols and forms on disk w/binders	215.00
CD-ROM	215.00
Consumer Law in Oregon	
1996 1 vol w/2000 supp	185.00
CD-ROM	185.00
2000 supp	90.00
Creditors' Rights and Remedies	
2002 1 vol w/o binder and w/forms on disk	125.00
2002 1 vol w/binder and forms on disk	135.00
CD-ROM	135.00

Section	NEW
Foreclosing Security Interests 1997 1 vol w/2001 supp and forms on disk CD-ROM	160.00 160.00
2001 supp and forms on disk CD-ROM	85.00 85.00
ELDER LAW Elder Law 2000 1 vol w/forms on disk CD-ROM	175.00 175.00
ENVIRONMENTAL LAW Environmental and Natural Resources Law 2002 1 vol w/binder CD-ROM	165.00 165.00
ESTATE PLANNING & ADMINISTRATION Administering Oregon Estates 1991 1 vol w/2000 cum supp and forms on disk CD-ROM	92.00 185.00
2000 cum supp w/forms on disk CD-ROM	45.00 90.00
Administering Trusts in Oregon 1995 1 vol w/2000 supp and forms on disk CD-ROM	77.00 155.00
2000 supp with forms on disk CD-ROM	45.00 90.00
Guardianships, Conservatorships, and Transfers to Minors 2004 revision w/forms on disk CD-ROM	70.00 70.00
ETHICS The Ethical Oregon Lawyer 2003 1 vol w/o binder w/forms on disk 2003 1 vol w/binder and forms on disk CD-ROM	120.00 130.00 130.00
Oregon Formal Ethics Opinions 1991 1 vol w/1993-2004 annual supps 2004 supp	90.00 40.00
FAMILY AND JUVENILE LAW Family Law 2002 2 vols w/2004 supp and forms on disk CD-ROM	225.00 225.00
2004 supp with forms on disk CD-ROM	90.00 90.00

Section	NEW
Juvenile Law 1995 1 vol w/2000 cum supp CD-ROM	160.00 160.00
2000 cum supp CD-ROM	80.00 80.00
INSURANCE LAW Insurance 1996 2 vols w/2003 cum supp CD-ROM	225.00 225.00
2003 cum supp CD-ROM	95.00 95.00
LABOR & EMPLOYMENT LAW Private Sector 2002 1 vol w/o binder 2002 1 vol w/binder CD-ROM	155.00 165.00 165.00
Public Sector 2002 1 vol w/o binder 2002 1 vol w/binder CD-ROM	155.00 165.00 165.00
LAW PRACTICE MANAGEMENT Fee Agreement Compendium 2001 1 vol softbound w/forms on disk CD-ROM	65.00 65.00
LEGISLATION 2003 Oregon Legislation Highlights 2003 1 vol softbound with addendum CD-ROM	65.00 65.00
MEDICAL & HEALTH LAW Oregon Health Law Manual Series Vol 1: Consent, Confidentiality, and Reporting 2003 1 vol softbound CD-ROM	75.00 75.00
Vol 2: Life and Death Decisions 1997 1 vol softbound CD-ROM	40.00 40.00
Vol 3: Delivering Health Care 1998 1 vol softbound CD-ROM	60.00 60.00

Section	NEW
Vol 4: Payment for Health Care 2001 1 vol softbound CD-ROM	85.00 85.00
All Volumes Volume 1, 2, 3, and 4 CD-ROM	225.00 225.00
REAL PROPERTY Land Use 1994 1 vol w/2000 supp CD-ROM	220.00 220.00
2000 supp	95.00
Real Property Series Documentation of Real Estate Transactions 2001 1 vol w/o binder w/forms on disk 2001 1 vol w/binder w/forms on disk CD-ROM	120.00 130.00 130.00
Fundamentals of Real Estate Transactions 1992 1 vol w/2001 cum supp CD-ROM	155.00 155.00
2001 cum supp CD-ROM	85.00 85.00
Principles of Oregon Real Estate Law 1995 1 vol w/2003 cum supp and forms on disk CD-ROM	155.00 155.00
2003 cum supp and forms on disk CD-ROM	85.00 85.00
Real Estate Disputes 1993 1 vol w/2002 cum supp and forms on disk CD-ROM	155.00 155.00
2002 cum supp w/forms on disk CD-ROM	90.00 90.00
Regulation and Taxation of Real Estate 1995 1 vol w/2003 cum supp and forms on disk CD-ROM	160.00 160.00
2003 cum supp with forms on disk CD-ROM	95.00 95.00

Section	NEW
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2002 supp CD-ROM	95.00 95.00
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