



STATE TAX COMMISSION OF MISSOURI ASSESSOR MANUAL

CHAPTER:

LIVESTOCK VALUES

REVISION DATE: 2/1/2008

Page 1 of 1

7.5 LIVESTOCK VALUES

Each year the State Tax Commission meets with an assessors' livestock advisory committee to formulate values for the various types of livestock. This committee was formed to establish a minimum acceptable value for these types of livestock.

These minimums are calculated by using current market publications, such as the Weekly Market Summary published by the Missouri Department of Agriculture and the Missouri Crop & Livestock Reporter published by the Missouri Agricultural Statistics Service. If a county falls below these minimums, they are asked to provide additional information to the State Tax Commission explaining why they are not in compliance the established minimums.