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 CHIEF COUNSEL

**STATE TAX COMMISSION
 OF MISSOURI**

301 WEST HIGH STREET, ROOM 840
 POST OFFICE BOX 146
 JEFFERSON CITY, MISSOURI 65102-0146
 TELEPHONE: 573/751-2414
 FAX: 573/751-1341
 www.stc.mo.gov

Date: January 4, 2017
 To: County Assessors
 From: Sandy Wankum, Administrative Secretary
 Subject: Minimum Livestock Values for 2017

The Assessors' Livestock Advisory Committee has met and established the minimum livestock values for the 2017 tax year. Listed below are the minimum acceptable averages for cattle, hogs, sheep, horses and poultry:

	Average Market Value	Assessed Value
Cattle		
Calves (300-600 lbs.)	\$375.00	\$45.00
Yearlings (600 lbs. & over)	458.00	55.00
Cows/Bulls	542.00	65.00
Hogs		
Sows/Boars (400 lbs.)	\$92.00	\$11.00
Barrows/Gilts (250 lbs.)	58.00	7.00
Pigs (90 lbs.)	42.00	5.00
Sheep		
Slaughter Lambs (120 lbs.)	\$83.00	\$10.00
Replacement Ewes (150 lbs.)	58.00	7.00
Feeder Lambs (80 lbs.)	58.00	7.00
Horses/Colts	\$83.00	\$10.00
Poultry		
Broilers	\$.83	\$.10
Breeding Chickens/Layers	2.50	.30
Turkeys	3.33	.40

The above-mentioned figures are to be minimums for each category. Should your local market activity indicate a higher value, you may use the local figures.

When determining value for tangible personal property, the Commission recommends the utilization of valuation schedules that are applicable to the type of property being valued.

If you have any questions concerning the valuation of personal property in your county, please do not hesitate to contact our office.