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## STATE TAX COMMISSION OF MISSOURI

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Date: January 5, 2023  
To: County Assessors  
From: Stacey Jacobs, Administrative Secretary  
Subject: Minimum Livestock Values for 2023

The Assessors' Livestock Advisory Committee has met and established the minimum livestock values for the 2023 tax year. Listed below are the minimum acceptable averages for cattle, hogs, sheep, horses and poultry:

	Average Market Value	Assessed Value
Cattle		
Calves (Under 600 lbs.)	\$292.00	\$35.00
Yearlings (Over 601 lbs.)	333.00	40.00
Cows/Bulls	417.00	50.00
Hogs		
Sows/Boars (400 lbs.)	\$75.00	\$9.00
Barrows/Gilts (250 lbs.)	50.00	6.00
Pigs (90 lbs.)	33.00	4.00
Sheep		
Slaughter Lambs (120 lbs.)	\$67.00	\$8.00
Replacement Ewes (150 lbs.)	50.00	6.00
Feeder Lambs (80 lbs.)	50.00	6.00
Horses/Colts	\$83.00	\$10.00
Poultry		
Broilers	\$ .83	\$ .10
Breeding Chickens/Layers	2.50	.30
Turkeys	3.33	.40

To assist in standardization of other livestock, Bison, Buffalo, and Elk should be assessed the same as Cows/Bulls. Llamas and Alpacas should be assessed the same as Horses/Colts.

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.