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GREGORY K. ALLSBERRY  
CHIEF COUNSEL

**STATE TAX COMMISSION  
OF MISSOURI**

3705 MISSOURI BLVD., SUITE 100  
POST OFFICE BOX 146  
JEFFERSON CITY, MISSOURI 65102-0146  
TELEPHONE: 573/751-2414  
FAX: 573/751-1341  
<https://stc.mo.gov>

Date: January 8, 2025  
To: County Assessors  
From: Stacey Jacobs, Administrative Secretary  
Subject: Minimum Livestock Values for 2025

The Assessors' Livestock Advisory Committee has met and established the minimum livestock values for the 2025 tax year. Listed below are the minimum acceptable averages for cattle, hogs, sheep, horses, and poultry:

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