

COMMISSIONERS

GARY ROMINE, CHAIRMAN
DEBBI MCGINNIS, MEMBER
GREG RAZER, MEMBER



STACEY JACOBS
ADMINISTRATIVE SECRETARY

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, 2026
To: County Assessors
From: Stacey Jacobs, Administrative Secretary
Subject: Minimum Livestock Values for 2026

The **Missouri State Assessors' Association Livestock Advisory Committee** has met, and that committee established the **minimum** livestock values for the 2026 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, meaning values cannot be lower than what is listed. County assessors should analyze their local market activity and value livestock in accordance with their local market value, if they are higher than these **minimum** values.