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# STATE TAX COMMISSION OF MISSOURI

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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.

*The State Tax Commission is only distributing this information not establishing the values.*