

Perry County Assessor's Office

Personal Property – Agriculture Grain

Grain and other agricultural crops in an unmanufactured condition shall mean grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley, kafir, rye, flax grain sorghums, cotton, and such other products as are usually stored in grain and other elevators and on farms; but excluding such grains and other agricultural crops after being processed into products of such processing, when packaged or sacked. The term "processing" shall not include hulling, cleaning, drying, grating or polishing. Grain and crops in an unmanufactured condition are assessed at 1/2 of 1% of market value. Market value of crops and grains in an unmanufactured condition are determined from public sources such as the Weekly Market Summary as published by the MO Department of Agriculture

Livestock

Livestock values are determined by the State Tax Commission and applied by local assessors. Livestock is valued at 12% of market value.

Farm Equipment

In 2005, changes to Missouri law affected business personal property, and includes farm machinery and equipment.

For more information outlining the changes to the reporting of business equipment, go to our [Business Personal Property](#) page.

Farm machinery used in the farming profession is valued based on the original acquisition cost and year purchased of each item; depreciation tables are then applied based on the age of each piece of equipment to determine value. Farm machinery is assessed at 12% of market value.