



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Christopher C. Harding  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

## Re: Farm Animal Excise — FY 2019

To Boards of Assessors:

The Commissioner of Revenue, under the provisions of General Laws Chapter 59, section 8A, has determined the value of farm animals for the purpose of the Farm Animal Excise, as of January 1, 2018 for fiscal year 2019 to be as follows:

MULES .....	\$100.00
HORSES (BREEDING AND WORKING*)	
Prize Horses** .....	\$5,000.00-\$10,000.00
Horses .....	\$1,000.00
Ponies .....	\$500.00
Miniature Horses .....	\$700.00
DAIRY CATTLE	
Cows - Over two years .....	\$700.00
Bulls - Over two years .....	\$700.00
Yearlings - Less than two years .....	\$400.00
BEEF CATTLE	
Cows, Bulls, and Steers .....	\$700.00
Yearlings .....	\$400.00
OTHER LIVESTOCK	
Swine .....	\$80.00
Sheep .....	\$100.00
Goats .....	\$35.00
LLAMA & ALPACA .....	\$800.00
MISCELLANEOUS (BUFFALO, DEER, OXEN, ETC.) .....	\$250.00-\$700.00
DOMESTIC FOWL	
Chickens .....	\$2.00
Ducks .....	\$2.00
Geese .....	\$2.00
Turkeys .....	\$5.00
Ratites (Emu, Ostrich, Rhea) .....	\$100.00
MINK .....	\$35.00

\*Horses not used for breeding or work should be valued as personal property.

\*\*Prize Horses are those with recognized bloodlines that have been inspected and registered by world-recognized breeding associations to excel in the sport of dressage, show jumping or possesses other athletic or genetic excellence. G.L. Chapter 59, section 8A is not affected by Chapter 89, Acts of 1976.

Chapter 89 refers to neat cattle less than three (3) years old held for the personal use and consumption by the owner.

*Supporting a Commonwealth of Communities*

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