DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

Re: Farm Animal Excise — FY 2025

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, 2024, for Fiscal Year 2025 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 personal use and consumption by the owner.