

Auditor Office <aud@frcounty.org>

Goodman Appeal

1 message

Lily Heidebrink <doe.heidebrink@frcounty.org> To: Aaron Eberle <auditor.assistant@frcounty.org> Mon, Apr 25, 2022 at 12:56 PM

Could you please forward this to the Oglala Lakota Commissioners?

Attached are the revenue calculations from Julie Goodman for the last five years. Her recommendation is for a 13% reduction using an average that throws out the high and low. Because we do not have a full 8 years to do an Olympic average our office would prefer to use the average with all five years and apply a 10% reduction to the entire parcel.

In Fall River County the commissioners have agreed to similar criteria for comparing actual revenue to the assessed revenue with a 10% buffer. Meaning they are requiring that a property be at least 10% below the assessed revenue before they begin adjusting. However, the revenue reporting we are requiring in Fall River County is not as detailed as that provided by Goodman Ranch in OLC.

The soil type on the hill in question is KuC—Keith-Ulysses silt loams, 3 to 9 percent slopes

Map Unit Composition

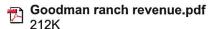
Keith and similar soils: 45 percent Ulysses and similar soils: 40 percent Minor components: 15 percent

Original value: \$233,510

Goodman Ranch Request: 13.2% reduction of parcel = \$203,160 (this is 13% we cannot do decimals)

DOE Recommendation: 10% reduction of parcel = \$210,160

Lily Heidebrink Director of Equalization Office Fall River & Oglala Lakota Counties 1029 N River St Hot Springs, SD 57747



Goodman Ranch LLC Actual Revenue Calculation

| | | | Remove | |
|----------------------|------|-----------|----------|-----------|
| Year | | Six Years | High/Low | Last Year |
| | 2021 | 78.01 | 78.01 | 78.01 |
| | 2020 | 64.06 | | |
| | 2019 | 128.76 | | |
| | 2018 | 102.67 | 102.67 | |
| | 2017 | 90.29 | 90.29 | |
| Average | | 92.75 | 90.32 | 78.01 |
| | | | | w less as |
| | | 104 | 104 | 104 |
| Ave above | | -92.75 | -90.32 | -78.01 |
| | | 11.25 | 13.68 | 25.99 |
| Percentage reduction | | 10.80% | 13.20% | 25.00% |

I would propose taking the high and the low out and using a 13.2% reduction Julie Goodman for Goodman Ranch LLC

4/15/2022

Goodman Ranch LLC 2021 Actual Revenue Calculation Summary of Revenue produced by section 6

| Hay Income | 37,672.00 |
|------------|-----------|
| Grazing | 12,482.85 |
| | 50,154.85 |
| Acres | 642.96 |
| Per Acre | 78.01 |

| | | | | | | RMA | |
|-----------------|-----------------|-----------|------------|--------------|--------|-------------|----------|
| Oglala Lakota S | ection 6 Hay Pr | oduction | | | | Established | Revenue |
| FSA # | acres | bales # | per bale | total #s | tons | 100 | per acre |
| insured | 180.23 | 158 | 1440 | 227520 | 113.76 | 11,376.00 | |
| Crop Insurance | received | | | | | 6,280.00 | |
| | | | | | | 17,656.00 | |
| uninsured | 462.73 | 278 | 1440 | 400320 | 200.16 | 20,016.00 | |
| no loss for NAP | | | | | _ | 0.00 | |
| | | | | | _ | 20,016.00 | |
| Hay & insurance | income | 436 | bales | | | 37,672.00 | 58.59 |
| | | | | | | | |
| cows to meado | WS | 10/17 | | | | | |
| started feeding | | 12/26 | 70.00 | days | | | |
| | | | | | | | |
| section 6 | 642.96 | 66.54% | | | | | |
| section 1 | 323.32 | 33.46% | | | | | |
| total acres | 966.28 | | | | | | |
| cows are run on | both sections | | | | | | |
| | 268 | cows | | | | | |
| | 1 | per cow p | er day-cor | n stalk rate | • | | |
| | 70 | days | | | | | |
| | 18760 | | | | | | |
| times sect 6 | 66.54% | | | | | | |
| | 12,482.85 | | | | | _ | 19.41 |

Goodman Ranch LLC 2020 Actual Revenue Calculation Summary of Revenue produced by section 6

| Per Acre | 64.06 |
|------------|-----------|
| Acres | 642.96 |
| | 41,185.11 |
| Grazing | 16,193.11 |
| Hay Income | 24,992.00 |

| | | | | | | RMA | |
|-------------------|--|-----------|--------------|--------------|--------|-----------|----------|
| Oglala Lakota Sec | tion 6 Hay Production Established Reve | | | | | | Revenue |
| FSA # | acres | bales | # per bale | total #s | tons | 108 | per acre |
| insured | 193.57 | 217 | 1500 | 325500 | 162.75 | 17,577.00 | |
| Crop Insurance re | eceived | | | | | 440.00 | |
| | | | | | | 18,017.00 | |
| uninsured | 449.39 | 93 | 1500 | 139500 | 69.75 | 6,975.00 | |
| NAP loss | | | | | | 0.00 | |
| | | | | | | 6,975.00 | |
| Hay & insurance i | ncome | 310 | bales | | | 24,992.00 | 38.87 |
| | | | | | | | |
| cows to meadows | 5 | 10/2 | | | | | |
| started feeding | | 12/19 | 78.00 | days | | | |
| | | | | | | | |
| section 6 | 642.96 | 66.54% | | | | | |
| section 1 | 323.32 | 33.46% | | | | | |
| total acres | 966.28 | | | | | | |
| cows are run on b | oth sections | | | | | | |
| | 312 | cows | | | | | |
| | 1 | per cow (| per day-corr | n stalk rate | | | |
| _ | 78.00 | days | | | | | |
| | 24336 | | | | | | |
| times sect 6 | 66.54% | | | | | | |
| | 16,193.11 | | | | | | 25.19 |

Goodman Ranch LLC 2019 Actual Revenue Calculation Summary of Revenue produced by section 6

| Hay Incom | 70,205.00 |
|-----------|-----------|
| Grazing _ | 12,582.66 |
| | 82,787.66 |
| Acres | 642.96 |
| Per Acre | 128.76 |
| | |

| | | | | | | RMA | |
|-----------------------------------|--------------|-----------|------------|----------|--------|-----------|----------------------|
| Oglala Lakota | Section 6 Ha | y Product | ion | Revenue | | | |
| FSA # | acres | bales | # per bale | total #s | tons | 120 | per acre |
| insured | 193.57 | 588 | 1550 | 911400 | 455.7 | 54,684.00 | |
| Crop Insuran | ce received- | | | | | 0.00 | |
| | | | | | | 54,684.00 | |
| uninsured | 449.39 | 97 | 1550 | 150350 | 75.175 | 9,021.00 | - |
| clover bales | | 260 | 1250 | 325000 | 162.5 | 6,500.00 | used 1/3 of RMA rate |
| | | | | | | 15,521.00 | _ |
| Hay & insura | nce income | 945 | bales | | 109.19 | | |
| | | 4044 | | | | | |
| cows to mead | | 10/19 | | | | | |
| started feedi | ng | 12/20 | 62.00 (| days | | | |
| section 6 | 642.96 | CC F 40/ | | | | | |
| section 0 | | 66.54% | | | | | |
| total acres | 323.32 | 33.46% | | | | | |
| | 966.28 | | | | | | |
| cows are run | | | | | | | |
| | 305 c | | | | | | |
| 1 per cow per day-corn stalk rate | | | | | | | |
| | 62.00 d | ays | | | | | |
| | 18910 | | | | | | |
| times sect | 66.54% | | | | | | |
| | 12,582.66 | | | | | | 19.57 |

Goodman Ranch LLC 2018 Actual Revenue Calculation Summary of Revenue produced by section 6

| Per Acre | 102.67 |
|------------|-----------|
| Acres | 642.96 |
| | 66,009.84 |
| Grazing | 15,805.84 |
| Hay Income | 50,204.00 |

| Onlola Labata Ca | | ř.,. | | | | RMA | |
|------------------|------------------|-----------|--------------|--------------|--------|-------------|----------|
| Oglala Lakota Se | ection 6 Hay Pro | | | | | Established | Revenue |
| FSA # | acres | bales | # per bale | total #s | tons | 100 | per acre |
| insured | 193.57 | 547 | 1540 | 842380 | 421.19 | 42119 | |
| Crop Insurance r | eceived | | | | | 0.00 | |
| | | | | | | 42,119.00 | |
| uninsured | 449.39 | 105 | 1540 | 161700 | 80.85 | 8,085.00 | |
| no loss for NAP | | | | | | Ω.00 | |
| | | 652 | | | _ | 8,085.00 | |
| Hay & insurance | income | | | | | 50,204.00 | 78.08 |
| | | | | | | | |
| cows to meadow | /S | 10/30 | | | | | |
| started feeding | | 1/12 | 74.00 | days | | | |
| | | | | | | | |
| section 6 | 642.96 | 66.54% | | | | | |
| section 1 | 323.32 | 33.46% | | | | | |
| total acres | 966.28 | | | | | | |
| cows are run on | both sections | | | | | | |
| | 321 | cows | | | | | |
| | 1 | per cow ! | per day-cori | n stalk rate | | | |
| | 74.00 | days | | | | | |
| , | 23754 | | | | | | |
| times sect 6 | 66.54% | | | | | | |
| | 15,805.84 | | | | | | 24.58 |

Goodman Ranch LLC 2017 Actual Revenue Calculation Summary of Revenue produced by section 6

| Hay Income | 44,217.00 |
|------------|--|
| Grazing | 13,833.61 |
| | 58,050.61 |
| Acres | 642.96 |
| Per Acre | 90.29 |
| | The second secon |

| Oglala Lakota So | ction C House | d., ati a | | | | RMA | _ |
|------------------|---------------|-----------|--------------|--------------|---------|-------------|----------|
| Oglala Lakota Se | • | | | | | Established | Revenue |
| FSA # | acres | bales | # per bale | total #s | tons | 104 | per acre |
| insured | 193.6 | 405 | 1530 | 619650 | 309.825 | 30982.5 | |
| Crop Insurance r | eceived | | | | | 0.00 | |
| | | | | | | 30,982.50 | |
| uninsured | 449.36 | 173 | 1530 | 264690 | 132.345 | 13,234.50 | |
| no loss for NAP | | | | | _ | 0.00 | |
| | | | | | | 13,234.50 | |
| Hay & insurance | income | | | | - | 44,217.00 | 68.77 |
| | | | | | | | |
| cows to meadow | rs | 10/15 | | | | | |
| started feeding | | 12/20 | 66.00 | days | | | |
| | | | | | | | |
| section 6 | 642.96 | 66.54% | | | | | |
| section 1 | 323.32 | 33.46% | | | | | |
| total acres | 966.28 | | | | | | |
| cows are run on | both sections | | | | | | |
| | 315 | cows | | | | | |
| | 1 | per cow l | per day-cori | n stalk rate | | | |
| | 66.00 | days | | | | | |
| | 20790 | | | | | | |
| times sect 6 | 66.54% | | | | | | |
| · | 13,833.61 | | | | | _ | 21.52 |

COMPLAINT FORM

| *Name of person making ComplaintDaniel Cullen Fall River County VSO |
|---|
| *Residential AddressFall River County |
| *Postal Address906 N River St Hot Springs, SD 57747 |
| *Contact Number/s(605) 745-5146 Emailveterans@frcounty.org |
| COMPLAINT DETAILS: |
| Date of Incident (if relevant) Time |
| Location of incident |
| Who/What is the subject of your ComplaintDeath Certificates not being completed |
| Summary of Complaint/Issue |
| I have several spouses of Veterans that are unable to file for benefits due to the veterans Death Certificates not being finished. Death Certificates are normally ready from the state within two weeks. I have a widow that has waited 54 days already and the death certificate is not finished. This is a recent problem with death certificates in Oglala Lakota County. This is completely unacceptable to make these widows wait this long to file for benefit due to such a long time for a death certificate. The public deserves better assistance from county employees. |
| WITNESS DETAILS (if applicable): |
| Name |
| Address Daytime Contact # |
| (More on reverse) |
| COMPLAINT OUTCOME: |
| As a result of making this complaint, is there any outcome you would like? Yes \Box No \Box |

| f yes, please provide details | |
|--|----------------------------|
| Finish death certificates within 10 days, there is no reason the | ey should take longer than |
| hat | |
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| Additional space for continuation of any portion | |
| Additional space for continuation of any portion | |
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| | |
| ignature of Complainant | Date |
| ignature of Individual accepting the Complaint | |
| | |
| ate | |
| RESPONSE OR ACTION: | |
| | |
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| | |