

March 2026

# THE HOUSEHOLDER BULLETIN

The Monthly Newsletter of Leut Services, P.C.

## SMITHFIELD PLEDGES COMMITMENT

While cities, like Lexington, Nebraska, are saying goodbye to packing plants, Smithfield Foods has reaffirmed its commitment to hog producers in the tri-state region. We are particularly excited about this announcement because it directly impacts many of our readers and clients. On February 16, Smithfield, the City of Sioux Falls, the Sioux Falls Development Foundation, and the State of South Dakota held a press conference to announce the construction of a new processing facility in northwest Sioux Falls, near the intersections of Interstates 29 and 90. The current Smithfield plant, situated near downtown Sioux Falls, has been a cornerstone of the region's economy for over a century. Smithfield employs around 3,200 people, provides \$200 million in wages annually, and generates significant indirect economic benefits for the agricultural sector and many other sectors. The existing downtown site will be purchased by the Sioux Falls Development Foundation through a \$50 million donation from T. Denny Sanford, and the area will *(Continued on next page)*



Photo by Smithfield Foods

## A NOTE FROM YOUR *Attorney*

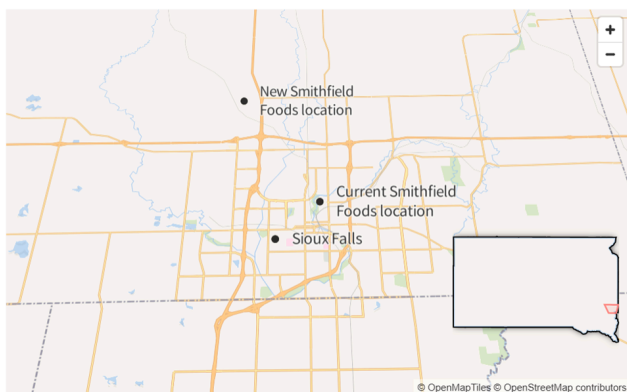
There is a new farm crisis on the rise, and that crisis is caused by inadequate estate and succession planning. Nowadays, passing down the farm has become more detrimental than divorce. It divides families, fragments fields, and ends operations. Traditionally, farms are handed down from one generation to the next. This approach worked when children returned to operate the family farm. But that is no longer the case. Today, less than 2% of Americans are involved in production agriculture. The farm crisis of the 1980s led many farm kids to seek off-farm jobs. While the occupations of farm kids have changed, the method of passing down the farm has not. The practice of gifting farmland to all children started in Europe, and, quite frankly, it should have been dumped in the Boston Harbor with the tea. Dividing a farm's acreage in the name of "inheritance" leads to small farms that struggle to *(Continued on next page)*

## INSIDE THIS ISSUE:

- 1 Note from Attorney  
Smithfield's Commitment
- 2 Note from Attorney *(continued)*  
Smithfield's Commitment *(continued)*
- 3 DYK w/ Joe
- 4 Prop 12  
SDSU Swine Expansion
- 5 Journey to Citizenship  
TIF#27
- 6 Recipe of the Month  
Events & Activities

***(Smithfield continued)***

be renamed in his honor. The new site is expected to cost around \$1.3 billion and be the most advanced of its kind in the U.S., thanks to cutting-edge automation technology. This facility will be capable of processing 20,000 more hogs per day than the current plant. However, its construction hinges on obtaining the necessary permits and regulatory approvals. To date, the conditional use permit was approved 6-1 by the Sioux Falls Planning Commission. The groundbreaking is expected to begin in 2027, with production starting at the end of 2028. The current plant, which was originally built by John Morrell in 1909, came under Smithfield's ownership in 1995. In 2014, Smithfield was acquired by the WH Group, a prominent meat-packing company based in Hong Kong with significant operations in China. In recent years, Smithfield has closed plants in Massachusetts (2026), Iowa (2024), California (2023), North Carolina (2023), and Virginia (2021). Sioux Falls is fortunate to have been selected for this project. It is important to note that Wholstone Farms halted its pork packing plant in Sioux Falls in 2023 after facing numerous challenges, such as a ballot initiative, a lawsuit, and more than \$1 million in donations to stop the project. Hopefully, Sioux Falls residents take a more welcoming approach to this project.



Graphic: Molly Wetsch/South Dakota News Watch

Photo by Molly Wetsch/South Dakota News Watch

***(Note from Your Attorney continued)***

make a profit. This method creates division and greed among family members and absentee landowners. Land is an important asset in any farming operation. It can build equity, serve as collateral, grow crops and livestock, and so forth. So why do some farmers give it away to those with no skin in the game? Farming is a business, yet we often fail to treat it as such when it comes to succession planning. When a business searches for its next CEO, they don't recruit the McDonald's fry cook. Instead, they search for someone who has experience and expertise in the industry or promote someone from within who has received training and understands the company's values. Transitioning farm management should be no different. While it's true that off-farm children may inherit a lesser value compared to their on-farm siblings, inheritance is ultimately a gift, and no one is entitled to it. Many individuals in Generation X opted for off-farm jobs following the farm crisis. That decision is justified, and many have built successful careers, complete with life insurance, retirement plans, and health benefits. However, if we are to treat farming as a business, then your off-farm children are not your employees. Equal is not fair. People should be treated based on their contributions and circumstances. By trying to make things equal, you will only make things worse. The worst form of inequality is to try to make unequal things equal. While our law firm does not handle wills and trusts, we would be happy to find you one that does. *Farming looks mighty easy when your plow is a pencil, and you're a thousand miles from the corn field.* -- President Dwight D. Eisenhower  
As always, **Consult Your Attorney**,

***Kiera Leddy***

# DID YOU KNOW *with Grandpa Joe*

Hillside Colony began in 1958 near Doland, South Dakota. Hillside is a daughter of Huron Colony. They raise crops, beef cattle, turkeys, and hogs. They have one daughter colony, Newdale.



*Leona Glanzer with her sketch of her cousin, Matthew.*



*Chicken Barn*



*Hog Barn*



*Garage*



*Butcher Shop*



*Milk Barn*

Thank you to our dear friend at Hillside for providing us with these historical photos.

## PROP 12 ROUND 12?

While the One Big Beautiful Bill addressed some provisions of the farm bill, there is still work left to be done. The Farm, Food, and National Security Act is designed to reauthorize the remaining provisions relating to rural development, specialty crops, research, conservation, and more. The House bill includes language to address California's Proposition 12 by prohibiting any state from imposing agricultural production requirements on products raised in other states. Congressmen and women claim this should prevent a patchwork of regulatory frameworks across the nation. Additionally, the Act aims to increase operating loan limits from \$2 million to \$3 million, as well as increase the caps on many other loan programs. The bill passed out of the House Agriculture Committee on Thursday, March 5. The current farm bill extension is set to expire on September 30, so action is needed on Capitol Hill.



Tune in to Coffee with Kiera on Wednesday, March 11, at 10 a.m. This month's topics: FSA/NRCS appeals, sales tax on QBO, our upcoming seminar, and more. Email or text Kellie if you would like the link. *Available to clients only.*

## ROUNDUP SETTLEMENT

Last month, we addressed how the U.S. Supreme Court will hear a Bayer Roundup case, which could end numerous product liability lawsuits across the nation related to glyphosate. Now, Bayer has proposed a \$7.25 billion settlement to resolve thousands of active lawsuits. These lawsuits claim Bayer/Monsanto failed to warn consumers that Roundup could cause cancer. If the court approves the settlement, it would not only resolve current lawsuits but also future claims through a long-term claims program. That program would be paid out over the course of 21 years. The settlement would apply to individuals exposed to Roundup before February 17, 2026, and either have non-Hodgkin lymphoma or have received a diagnosis within 16 years of the court's settlement approval. Regardless of how the Supreme Court rules, the settlement agreement would help to resolve ongoing litigation, according to Bayer.

---

## SDSU TO EXPAND SWINE FACILITY

On February 24, SD Governor Larry Rhoden signed a bill authorizing the expansion of South Dakota State University's swine wean-to-finish education and research facility. The facility was originally built in 2016. The expansion aims to increase finishing capacity, enabling the facility to raise all pigs born there. This investment will provide students with more hands-on experience and expand research opportunities. The groundbreaking is expected to take place in the summer of 2026. The initiative received support from the South Dakota Pork Producers Council, South Dakota Corn, and South Dakota Soybean.

# JOURNEY TO CITIZENSHIP

By Kellie Ripp

Two trending topics in our country today are ICE (Immigration and Customs Enforcement) and deportation. This can be very scary for those in the U.S. on a visa who are not U.S. citizens. Recently, I had the opportunity to assist with a naturalization application. You might ask, "What is naturalization?" Naturalization is the legal process by which a person who was not born a U.S. citizen becomes a citizen after obtaining a Permanent Resident card (aka a "green card"). A green card is obtained once the federal government approves your lawful permanent residence. A green card is good for ten years. However, it is best to apply for naturalization once you are eligible. For most of our clients, they become naturalized through marriage to a U.S. citizen, but there are other ways. When applying for naturalization through marriage, you must be a green card holder, be married to a U.S. citizen, and live in the U.S. for at least three years. Obtaining naturalization status (becoming a U.S. citizen) provides peace of mind, protects you from deportation, and opens the door to opportunities available to U.S. citizens. Many of the deportations you see on the news today are triggered by criminal activity. Leut Services allows the naturalization process to be a walk in the park for our clients. If you are interested in applying for naturalization for yourself or someone you know, please reach out! We are happy to help.

---

## RED TAPE RED MEAT

On February 17, SD Governor Larry Rhoden signed a bill that would reduce red tape related to direct-to-consumer meat sales, pending changes to federal law by Congress. Currently, consumers cannot buy meat that has not been processed at a state or federally inspected facility. Consumers can get around

*(Red Tape Red Meat continued)*

this law applies to buying the live animal and then having it processed at a meat locker. This process is known as "custom-exempt" status. The newly signed bill would allow South Dakotans to buy meat from farmers if the meat was processed at a custom-exempt facility, contingent upon federal law changes. Consumers would no longer have to buy the entire live animal beforehand. The law restricts these meat sales to direct, in-person transactions at the producer's residence, farmers' market, or temporary sales venue.

---

## TIF#27

Since the announcement of Smithfield's relocation, you likely have heard the word "TIF" buzzing around. A TIF stands for Tax Increment Financing, and it is a financing method used by local governments to fund economic development. Local government laws govern this process and likely require notice, hearing, and a vote. A local government first creates a TIF district. This district is a designated geographical region where private companies plan to build businesses and infrastructure. The government then borrows money from a bank to loan to a private company within the district with the idea that the company's development of the district will lead to increased tax revenue. This increased revenue is supposed to stay in the district to support other projects. The private company pays back the loan to the government over time. The original purpose of TIFs was to stimulate private investment in areas in need of economic development. The idea is that the TIF is essentially required by the company to complete the development project. Without the TIF, the project could not be completed. To date, the Sioux Falls Planning Commission approved boundaries for TIF#27, a \$90 million TIF for the Smithfield project. Now, it goes before the city council.

## RECIPE OF THE MONTH

### Cardamom Coffee Cake

*Featured on Kiera's Status*

#### Cake

1 stick of butter, room temperature  
¾ cup packed brown sugar  
2 tsp vanilla extract  
2 eggs  
1 cup plain Greek yogurt or sour cream  
2 cups all-purpose flour  
2 tsp baking powder  
½ tsp baking soda  
1 tsp cinnamon  
¼ tsp cardamom  
¼ tsp salt  
½ cup coffee

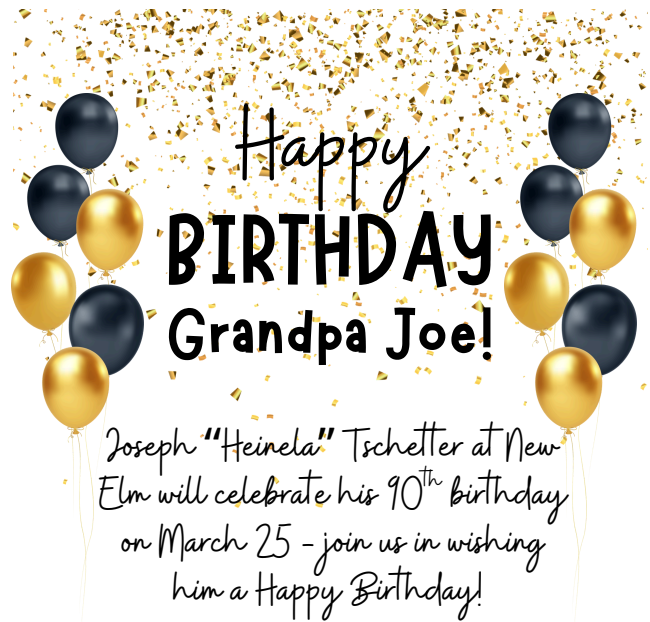
#### Streusel

½ cup brown sugar  
2 tsp cinnamon  
¾ cup all-purpose flour  
6 tbsp cold butter, grated

#### Glaze

1 ¼ cup powdered sugar  
2-3 tbsp whole milk  
½ tsp vanilla extract  
1 tsp instant coffee powder

Preheat the oven to 350° F. Butter a 9-inch circular pan. In a large mixing bowl, beat together the butter and brown sugar until combined. Add the sour cream/Greek yogurt and vanilla. Beat in the eggs, one at a time, until combined. Add the flour, baking powder, baking soda, cinnamon, cardamom, and salt. Slowly mix in the coffee until combined; do not overmix. To make the streusel, in a small bowl, combine ¼ cup brown sugar and 1 teaspoon cinnamon. In a medium bowl, combine the flour, ¼ cup brown sugar, and 1 teaspoon cinnamon. Add the butter and, using your fingers or a fork, mix it into the flour until a crumbly texture forms. Sprinkle the streusel mixture evenly over the batter. Bake for 50-55 minutes, or until a toothpick inserted into the center comes out clean. To make the glaze, whisk together the powdered sugar, milk, vanilla, and coffee powder. Drizzle the glaze evenly over the cake and let it stand for 10 minutes. Serve the cake slightly warm or at room temperature. Enjoy! *Recipe by Half Baked Harvest.*



---

## EVENTS & ACTIVITIES

March 11 // Coffee with Kiera  
March 19 // Seminar for Stewards  
April 3 // Office Closed  
April 5 // Easter  
April 6-7 // Office Closed  
May 3 // Leut's 2<sup>nd</sup> Anniversary  
May 14 // Office Closed  
May 25-26 // Office Closed

---

## CONTACT US

### **Kiera Leddy, Attorney**

[kleddy@leutservicespc.com](mailto:kleddy@leutservicespc.com)  
605-924-0271

### **Daneen Petty, Legal Assistant & Compliance Manager**

[dpetty@leutservicespc.com](mailto:dpetty@leutservicespc.com)  
702-277-3401

### **Kellie Ripp, Legal Assistant & Client Coordinator**

[kripp@leutservicespc.com](mailto:kripp@leutservicespc.com)  
605-656-8344

### **Rebecka Butz, Bookkeeping Specialist**

[rbutz@leutservicespc.com](mailto:rbutz@leutservicespc.com)  
605-656-6525