NOTICE OF DEADLINE FOR VOTER REGISTRATION

Voter registration for the Special Referendum Election to be held on November 17, 2026, will close on October November 2, 2026 at 5:00 p.m. Failure to register by this date will cause forfeiture of voting rights for this election. If you are in doubt about whether you are registered, check the Voter Information Portal at www.sdsos.gov or call the County Auditor (605) 677-7120.

Registration may be completed during regular business hours at the County Auditor's office, municipal finance office, Secretary of State's office, and those locations which provide driver's licenses, SNAP, TANF, WIC, military recruitment, and assistance to the disabled as provided by the Department of Human Services. You may contact the County Auditor to request a mail-in registration form or access a mail-in form at (www.sdsos.gov or www.claycountysd.org/auditorelections.cfm).

Any voter who needs assistance, pursuant to the Americans with Disabilities Act, may contact the County Auditor for information and special assistance in voter registration.

Carri R. Crum, County Auditor
Clay County, South Dakota

Publish October 15/16 and 22/23, 2026.

NOTICE OF SPECIAL REFERENDUM ELECTION

A General Election will be held on Tuesday, November 17, 2026, in all the voting precincts in Clay County.

The election polls will be open from seven a.m. to seven p.m. central time on the day of the election.

The polling place in each precinct of this county is as follows:

Rural Ward #1: SESD Experimental Farm, 29974 University Rd., Beresford, SD
Rural Ward #2: Gingrich-Dixon Post #13 Legion Hall, 101 Montana St., Wakonda, SD
Rural Ward #3: 4-H Center/Fairgrounds, 515 High St., Vermillion, SD
Vermillion City-All Precincts: National Guard Armory, 603 Princeton St., Vermillion, SD (Central 1 & 2/Northeast 1 & 2/Northwest 1 & 2/Southeast 1 & 2)

Any voter who needs assistance, pursuant to the Americans with Disabilities Act, may contact the County Auditor at (605) 677-7120 before the election for information on polling place accessibility for people with disabilities.

Carri R. Crum, County Auditor
Clay County

Please publish once each November 5/6 & 12/13, 2026.

NOTICE OF TESTING OF AUTOMATIC TABULATING EQUIPMENT

Notice is hereby given that the automatic tabulating equipment will be tested to ascertain that it will correctly count the votes for all offices and measures that are to be cast at the Special Referendum Election held on the 17th day of November, 2026. The test will be conducted on the 12th day of November, 2026 at 3:00 p.m. in the County Auditor's Office at 211 West Main, Vermillion, SD.

Carri R. Crum, Clay County Auditor

Publish once November 5/6, 2026.

NOTICE OF ELECTION FOR REFERRED ORDINANCE

Notice is hereby given that a Referendum Election will be held in which Ordinance #2026-05, An Ordinance Imposing a County Gross Receipts Tax and a Use Tax for Clay County, South Dakota will be submitted to the registered voters of Clay County, SD. The election will be held from 7:00 a.m.-7:00 p.m. on Tuesday, November 17, 2026. The full text of the adopted ordinance is as follows.

ORDINANCE #2026-05

AN ORDINANCE IMPOSING A COUNTY GROSS RECEIPTS TAX AND A USE TAX FOR CLAY COUNTY, SOUTH DAKOTA

BE IT ORDAINED BY CLAY COUNTY, SOUTH DAKOTA.

Section 1. PURPOSE: The purpose of this ordinance is to provide additional needed revenue for Clay County, South Dakota, by imposing county gross receipts tax pursuant to the powers granted to the county by the State of South Dakota by SDCL 10-52B. The purpose of the county gross receipts tax is to provide property tax relief on the county property tax levy for all property classified as owner-occupied. All monies collected by the county from the gross receipts tax must be deposited into a property tax reduction fund, whereby passage of this ordinance shall hereby create.

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX: From and after the first day of January, 2027, there is hereby imposed as a county gross receipts tax of one-half percent (0.5%) on the gross receipts of all persons engaged in business within the jurisdiction of Clay County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

Section 3. USE TAX: In addition, there is hereby imposed a gross receipts tax on the privilege of use, storage, and consumption within the jurisdiction of the county of items purchased from and after the first of January, 2027, at the same rate as the county gross receipt tax upon all transactions or use, storage, and consumption which are subject to the South Dakota Use Tax, SDCL 10-46, and acts amendatory thereto.

Section 4. COLLECTION: Such tax is levied pursuant to authorization granted by SDCL 10-52B and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue in accordance with the same rules and regulations applicable to the State Sales Tax and under such additional rules and regulations as the Secretary of Revenue of the State of South Dakota shall lawfully prescribe.

Section 5. INTERPRETATION: It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto and the South Dakota Use Tax, SDCL 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Section 6. COUNTY ADMINISTRATIVE FEES: There shall be allocated from the Property Tax Reduction Fund established herein, amounts necessary to implement this ordinance in the amount of two percent (2%) of all monies deposited in the property tax reduction fund during the first year of implementation and $20,000 per year thereafter.

Section 7. PENALTY: Any person failing or refusing to make reports or payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be subject to all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory thereto.

Section 8. SEVERABILITY: If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby.

Dated this 25 day of August, 2026.

_____
Chairman, Clay County Board of Commissioners

ATTEST:

_____
Auditor

(SEAL)

First Reading: August 18, 2026
Second Reading and Adoption: August 25, 2026
Publication Date: August 27/28 & Sept. 3/4, 2026

Please publish November 5/6 & 12/13, 2026.