

# Clark County Commissioners meet as Board of Equalization

CLARK COUNTY  
COMMISSIONER PROCEEDINGS  
APRIL 14, 2026  
APPROVED

The Clark County Board of Equalization was called to order at 8:00 a.m. on April 14, 2026 by Chairman Sara Gjerde. Chris Sass, Francis Hass, David Spieker and Terry Schlagel all present in the Commissioner Room of the Courthouse. Also present acting member Auditor Tarbox and Director of Equalization (DOE) Reidburn.

**AGENDA:** Motion by Schlagel, second by Spieker to approve the agenda for April 14, 2026 Board of Equalization meeting. All voting aye. Motion carried.

According to SDCL 10-11-25, the board proceeded to take their oath of office to act as a County Board of Equalization.

**ASSESSMENT FREEZE FOR ELDERLY AND DISABLED:** Motion by Sass, second by Hass to allow the director to freeze assessment values of senior citizens on base year according to SDCL 10-6A-2. Information presented by DOE Reidburn. Twenty four prior applicants and nine new applicants benefited from the tax freeze. All voting aye. Motion carried.

**APPEALS:** The following appeals were presented to the Board by Director Reidburn.

#1-26: Parcel #1626- Janice Mitchell. Request approval for online application for flooded land. Motion by Hass, second by Schlagel to approve the online application. All voting aye. Motion carried.

#2-26: Parcel #5873- Chad Fjelland. Assessor Value: \$499,135, Local Board value: \$342,029. Assessors Recommendation: \$403,291. Motion by Spieker, second by Hass to accept assessor recommendation. All voting aye. Motion carried.

#3-26: Parcel # 5871 - Thomas and Victoria Borns. Assessor Value: \$362,373. Local Board value: \$264,700. Assessors Recommendation: \$301,182. Motion by Sass, second by Schlagel to approve Assessor Recommendation. All voting aye. Motion carried.

#4-26: Parcel # 8186- Jason and

Kylie Steen. Assessor Value NA-D-S: \$45,261, Local Board: 24,894. Assessor Recommendation: \$33,946. Assessor Value NADIS: \$531,109, Local Board: \$436,469. Assess Recommendation: \$531,109. Motion by Sass, second by Spieker to change NA-D-S value to \$33,946. All voting aye. Motion carried.

5-26: Parcel # 5345 - Sandra Hansen present. Correct data entry error. Assessor valuation: \$319,966. Motion by Schlagel, second by Spieker to approve the correction. All voting aye. Motion carried.

6-26: Parcel #3837 - Allen Stacey. Approve late application for owner occupied status. Motion by Hass, second by Sass to approve the request. All voting aye. Motion carried.

**ASSESSMENT FREEZE FOR DISABLED/PARAPLEGIC VETERAN:** Motion by Schlagel, second by Spieker to allow the director to freeze assessment values of disabled veterans according to SDCL 10-4-40. Eleven applicants benefited from the disabled tax freeze and one freeze assessment for paraplegic veteran. All voting aye. Motion carried.

**ASSESSMENT FREEZE FOR DISABLED VETERAN:** Motion by Hass, second by Spieker to approve one late application. All voting aye. Motion carried.

**CORRECTIONS:** None.

**ADJOURN:** Motion by Spieker, second by Sass to adjourn at 8:40 a.m. until next regular meeting, April 21, 2024. All voting aye. Motion carried.

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Sara Gjerde, Chairman  
Clark County  
Board of Commissioners

ATTEST:  
(SEAL)

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Christine Tarbox,  
Clark County Auditor

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