

CLAY COUNTY
BOARD OF APPEAL AND EQUALIZATION
6:30 PM, TUESDAY, JUNE 16, 2026
Meeting Room A / B – 3rd Floor – Courthouse

MINUTES

The Clay County Board of Appeal and Equalization met with the following members present: Commissioners Jenny Mongeau, Kevin Campbell, Ezra Baer, David Ebinger, Paul Krabbenhoft, and Auditor Lori Johnson. Others present: County Administrator Stephen Larson, Assistant County Administrator Darren Brooke, County Attorney Brian Melton, County Assessor Jill Murray, Deputy Appraisers Greg Kordosky, Lisa Kunze, Amanda Nelson & Assessment Associate Tracy Bedford.

Call to Order

Commissioner Mongeau called the meeting to order at 6:35 p.m.

Oath and Certification

Voting members signed an Oath of Office and CBAE Certification Form, confirming a quorum, training, and no conflict of interest.

County Overview

County Assessor, Jill Murray, presented an overview of the CBAE process and a 2026 assessment summary.

APPEALS

1. Walmart Inc. #1627 – PID 52.618.0010 & 52.618.0040

Walmart Inc. #1627, appeal by representative, the estimated market value of PID 52.618.0010 & 52.618.0040.

On motion by Commissioner Campbell, seconded by Commissioner Krabbenhoft, and unanimously carried, the Board approved adjusted estimated market value of \$ 9,400,000 for PID 52.618.0010. On motion by Commissioner Campbell, seconded by Commissioner Ebinger, and unanimously carried, the Board approved the estimated market value of \$ 76,800 to remain the same for PID 52.618.0040.

2. West Central Ag Services/CHS – PID 57.980.0020

Amanda Kegley, Property Tax Analyst for CHS, appeal the estimated market value on PID 57.980.0020.

On motion by Commissioner Krabbenhoft, seconded by Commissioner Ebinger, and unanimously carried, the Board approved adjusted estimated market value of \$ 55,100 for PID 57.980.0020.

3. Debra & Michael Steffens – PID 09.004.1103

Debra & Michael Steffens, appeal by owner, the estimated market value on PID 09.004.1103.

On motion by Commissioner Krabbenhoft, seconded by Commissioner Ebinger, and unanimously carried, the Board approved adjusted estimated market value of \$ 137,900 for PID 09.004.1103.

4. Brian Lee – PID 12.027.3500

Brian Lee, written appeal of estimated market value on PID 12.027.3500 requesting EMV of \$ 195,000.

On motion by Commissioner Krabbenhoft, seconded by Commissioner Baer, and unanimously carried, the Board approved adjusted estimated market value of \$ 214,700 for PID 12.027.3500.

5. Brian Wild – PID 25.033.4600

Brian Wild, written owner appeal of estimated market value on PID 25.033.4600.

On motion by Commissioner Baer, seconded by Commissioner Campbell, and unanimously carried, the Board approved adjusted estimated market value of \$ 414,000 for PID 25.033.4600.

6. David Ronsberg – PID 26.017.3500

David Ronsberg, appeal by representative, William Ronsberg, the estimated market value for PID 26.017.3500.

On motion by Commissioner Campbell, seconded by Commissioner Baer, and unanimously carried, the Board approved adjusted estimated market value of \$ 758,600 for PID 26.017.3500.

Adjourn

The meeting adjourned at 7:27 pm.

Jenny Mongeau, Chair
County Board of Appeal and Equalization