

Tax Year 2026

ERAP1

Township _____

APPLICATION FOR HEARING

CLAY COUNTY BOARD OF EQUALIZATION AND REVIEW
P.O. BOX 486 HAYESVILLE NC 28904
(828) 389-1266

I hereby request a hearing before the Clay County Board of Equalization and Review to appeal the **2026** appraisal of the property described below. I understand an appeal may result in the assessment being increased, decreased, or unchanged.

Owner: _____

Parcel ID # _____

Address: _____

Appealed By: _____

Relationship: _____

Appellants who do not hold an ownership interest in the subject property must file with this office a completed limited power of attorney form signed by the owner (s). Limited power of attorney forms are available upon request.

Is appeal being presented: in person in writing?

Value being appealed: \$ _____

Reason for appeal: _____

In your opinion, what was the market value of the property as of **Jan 1, 2026?** \$ _____

What evidence do you have to support your opinion of this value? _____

Attach to back of application

Date purchased: ___/___/___ Purchase price \$ _____

Was an independent appraisal made **BEFORE JAN 1 2026?** Yes No

(If yes, attach a COMPLETE copy to back of application)

Date of appraisal ___/___/___ Appraisal Co. Name: _____ Appraised Value: \$ _____

Property currently for sale? Yes No Time on Market: _____ Realtor: _____ Listed price: \$ _____

BURDEN OF PROOF FOR APPEAL LIES SOLELY ON THE TAXPAYER. TAXPAYER MUST PROVIDE DOCUMENTATION TO SUPPORT THEIR CLAIM TO VALUE DATING BACK TO THE COUNTY'S LAST REVALUATION WHICH WAS JAN 1 2026. The Board does not consider ANY comparables outside of 1/1/25 thru 12/31/25 due to the county's appraisal date of JAN 1 2026. Assessed values may only be appealed based on values being higher or lower than market value as of JAN 1 2026 and/or assessed values are inequitable to similar properties as of JAN 1 2026. Assessed values may not be appealed based on your financial ability to pay taxes.

I certify the above statements are true and correct. I understand ALL supporting documentation MUST be submitted at the time of application and I'll be contacted by the telephone number listed below to schedule my appointment.

Signature: _____ Telephone # _____ Date ___/___/___

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FOR OFFICE USE ONLY

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Decision of the Board of Equalization and Review:

Reduce Increase value from \$ _____ to \$ _____ No Change in Value

Signature _____ Date ___/___/___

Chairman, Board of Equalization and Review

CLAY COUNTY BOARD OF EQUALIZATION AND REVIEW
P.O. BOX 486
HAYESVILLE NC 28904
(828) 389-1266

June 1, 2026

Dear Taxpayer:

Enclosed, please find form **ERAP-1, APPLICATION FOR HEARING**. This form must be completed and returned to this office in order to file an appeal before the Clay County Board of Equalization and Review (BOER). An ERAP-1 application form **MUST** be filed for **EACH** parcel appealed unless you are appealing multiple subdivision lots. In that case, please ask our staff for an appeal continuation sheet. This application and all supporting documentation must be returned no later than **July 13, 2026 at 9am** to the Clay County Tax Office. Any applications received after that date and time without a valid US Postmark won't be considered timely filed and won't be heard.

Our office Will NOT accept faxed or emailed applications as original signatures are required.

Appeals can be heard either in person or in writing. Please be sure to select which type of appeal you are submitting on your application. In person appeals will be held at the Clay County Gov. Center in the Paul Jordan Conference Room. You will be contacted by telephone to schedule an appointment when Board hearing dates are decided. Due to limited available appointments, we can't guarantee in person appeals can be rescheduled to a different date/time. If you find you can't attend your appeal in person, you may call our office and request your appeal be changed to a written appeal. This will enable your appeal to still be considered instead of being dismissed. Written appeals will be given an appointed hearing date and time; however the taxpayer will not be notified when that will be, unless requested. Our office strongly advises all written appeals to include a cover letter addressed to the Board explaining reason(s) for appeal, as your appeal will not be presented by anyone from our office or by the Board.

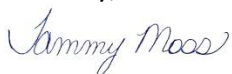
If you are represented by another party, that party must be authorized by you to speak before the Board as evidenced by a completed POWER OF ATTORNEY FORM filed with the Tax Office prior to the appeal appointment. It's your responsibility to notify your representative of your appointment time.

IMPORTANT

Clay County has a county wide reappraisal every eight years. January 1, 2026 through January 1, 2034 is the current cycle. On November 6, 2025, the Board of Commissioners adopted a Schedule of Values that were used to assess properties during this eight year cycle. ASSESSED VALUES ARE NOT ADJUSTED WITHIN THIS EIGHT YEAR CYCLE TO ACCOMMODATE WHAT IS HAPPENING IN THE CURRENT MARKET. Any appeal and supporting documentation should prove the assessment was incorrect as of January 1, 2026. The Board does not consider any comparables outside of 1/1/25 thru 12/31/25 because of the appraisal date of January 1, 2026.

If you have any questions concerning the appeal process, please contact this office at 828-389-1266!

Sincerely,



Tammy Moss
County Assessor
Clerk, Board of Equalization and Review
Enc.