



Clay County Tax Office  
 PO Box 486  
 Hayesville NC 28904

**2026**  
**NOTICE OF REAL ESTATE ASSESSED VALUE**

DATE: April 21, 2026

Neighborhood #	
Parcel #	
Description	
Acres/Lots	
Prior Value	
New Assessed Value	
Deferred Value	
Taxable Value	

RETAIN THIS PORTION FOR YOUR RECORDS

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 DETACH ONLY IF YOU WISH TO APPEAL THE NEW ASSESSED VALUE SHOWN

EFFECTIVE DATE	NEIGHBORHOOD #	PARCEL #	DESCRIPTION		
01/01/2026					
ACRES/LOTS	PRIOR ASSESSED VALUE	NEW ASSESSED VALUE	DEFERRED VALUE	TAXABLE VALUE	

North Carolina General Statute 105-283 requires ALL property to be appraised at 100% of its true market value as of the effective date of the most recent county wide revaluation.

TAXPAYERS WISHING TO APPEAL THIS NEW ASSESSMENT MAY DO SO FOR THE FOLLOWING REASONS:

- The assessed value is significantly higher or lower than the actual fair market value of the property.
- The assessed value is inconsistent with the values of similar properties.

APPEALS CANNOT BE CONSIDERED FOR THE FOLLOWING REASONS:

- The percentage of increase from the previous assessed value.
- The percentage of increase as compared to any area's average increase (countrywide, region, community, etc.).
- Your financial ability to pay any anticipated tax (NOTE: An increase in value does not mean you will pay more taxes) (Taxes on the new assessment cannot be determined until the millage rate is set in July)

If you feel the assessed value shown fairly represents market value, no appeal is necessary - do not return this form. If you feel it does not, please complete the appeal form on the reverse side and return it to the address below with a postmark of **Wednesday May 20<sup>th</sup>**, or earlier. You may also appeal by phone or in person by APPOINTMENT ONLY.

WRITTEN APPEALS MUST BE SUBMITTED TO :

Clay County Tax Office  
 PO Box 486  
 Hayesville NC 28904

Phone: 800-767-0856

Please call the number above to schedule an informal appeal for either in person or by phone by **4pm May 20<sup>th</sup>, 2026**.

Prior to making your decision to appeal, make sure that you review all relevant data concerning the value of your property, including recent qualified sales that have occurred in your area, current construction costs, and the county property record card. You can access the county property record cards by visiting <https://tax.claync.us>.

**AFFIRMATION** Under penalties prescribed by law, I hereby affirm to the best of my knowledge and belief all information submitted on this appeal form, including any accompanying statements and other information, is true and complete. I understand an appeal of this property will result in the assessment being: (1) LEFT UNCHANGED (2) REDUCED (3) INCREASED

Signature of owner: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Contact Information (Who should we contact for additional information?)

Name: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_ Home Phone: \_\_\_\_\_

STANDARDS FOR APPRAISAL AND ASSESSMENT: North Carolina General Statute 105-283 Uniform Appraisal Standards states "All property, real and personal, shall as far as practicable, be appraised or valued at its true value in money..., the words "true value" shall be interpreted as meaning "market value"; that is, the price estimated in terms of money at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

**INFORMAL APPEAL PROCESS:** All appeals will be reviewed. Anyone that appeals will receive a subsequent notice of any change. CHANGES IN VALUE WILL BE CONSIDERED ONLY IF IT IS DEMONSTRATED THAT THE ASSESSED VALUE IS SUBSTANTIALLY HIGHER OR LESS THAN THE MARKET VALUE. Written appeals can be submitted by completing the Informal Appeal Form below in its entirety and returning it to the Clay County Tax Office **ON OR BEFORE WEDNESDAY MAY 20<sup>TH</sup>, 2026**. On occasion information is obtained that may warrant the increase or decrease in the value of a property or group of properties. If this does occur, a new assessment notice will be sent to anyone affected by the change in value.

**BOARD OF EQUALIZATION & REVIEW:** If you disagree with the results of the informal appeal process, you have a right to file an appeal with the Board of Equalization & Review. Keep in mind the Board of Equalization & Review is bound by the same rules, schedules, and statutes as the Assessor's Office. The Board of Equalization & Review will meet (by appointment ONLY) AFTER ALL INFORMAL APPEALS HAVE BEEN PROCESSED and revised assessment notices have been sent. More information about the Board of Equalization & Review can be obtained by contacting the Clay County Tax Office AFTER THE INFORMAL APPEAL PROCESS HAS BEEN COMPLETED.

\*\*\* DETACH HERE ONLY IF YOU WISH TO APPEAL \*\*\*

THE COMPLETION OF THIS FORM WILL RESULT IN A THOROUGH REVIEW OF THE PROPERTY WHICH MAY INCLUDE AN ON-SITE REVIEW TO VERIFY DATA

OPINION OF VALUE: If you were selling this property today, what do you believe the market value would be? \$ \_\_\_\_\_  
**Your opinion is based on** (Check the circles that apply and include copies of appraisals, closing statements, offers to sell or any other supporting documents):  
 Personal Judgement     Recent Purchase     Recent Asking Price  
 Recent Appraisal     Recent Construction Cost     Comparable Sale

**BUILDING INFORMATION:** (For properties with buildings, to include rental properties, check as appropriate and fill in the blanks)  
**This building is:**     My home     Duplex     Condominium     Other- Describe: \_\_\_\_\_  
**This property is:**     Single family dwelling     Duplex     Condominium     Manufactured home  
**Total number of:** Bedrooms \_\_\_\_\_ Bathrooms \_\_\_\_\_ Half Bathroom(s) \_\_\_\_\_ # of stories \_\_\_\_\_  
**This building has:**     Central heating     Central A/C     Other – Describe: \_\_\_\_\_     Number of fireplaces \_\_\_\_\_  
 Completely finished basement     Partially finished basement     Unfinished basement  
 Finished garage     Unfinished garage     Attached     Detached  
**Garage has a room over it:**     Which is completely finished     Partially finished     Unfinished  
**The property has a:**     Swimming pool     Pier     Dock  
**The total heated area of**  
**This residence is:** \_\_\_\_\_ sq. ft.     Actual     Estimated     Unknown

**INCOME INFORMATION:** (for properties rented or leased to others):    The total rental income for 1 year is \$ \_\_\_\_\_  
 Utilities are paid by the:     Tenant     Owner

**ADDITIONAL INFORMATION:** (that supports your opinion): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\*\*\*\*\* FOR OFFICE USE ONLY \*\*\*\*\*

**STATUS OF APPEAL:**    \_\_\_\_\_ Withdraw    \_\_\_\_\_ Adjustment Made    \_\_\_\_\_ No Change  
 Value Appealed: \$ \_\_\_\_\_  
 Value Changed To: \$ \_\_\_\_\_

**REVIEW:** On-site inspection done?    Yes    No    Photographs take:    Yes    No

**APPRAISER COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Appraiser Signature: \_\_\_\_\_    Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_