

Farm/Forest Replacement Dwelling Requirements

First and foremost, the dwelling to be replaced has to be or have been a lawfully established dwelling. [If you have a cabin with no septic then it is very likely that you do not have a legal dwelling even if the property appraiser is taxing it as a dwelling.]

If the dwelling still exists, it must have been taxed as a dwelling for the entire five years before the date you submit the application to the Planning Department, or from the date it was given a Certificate of Occupancy up to the date of application submittal if less than five years.

If the dwelling was destroyed or demolished (DoD), it must have been taxed as a dwelling for the entire five years prior to the DoD, or less than five years if the dwelling was less than 5 years old when it was DoD. For example, if a dwelling was DoD in 2014 but had ceased being assessed as a dwelling in 2012, then it cannot be replaced.

In either of the above two scenarios, the dwelling must have had the following *within the three years prior to the time you submit an application*:

- (1) Intact exterior walls and roof structure;
- (2) Indoor plumbing consisting of a kitchen sink, toilet and bathing facilities connected to a sanitary waste disposal system;
- (3) Interior wiring for interior lights; and
- (4) A heating system.

If you cannot prove that the dwelling had these within the time frame, then the dwelling cannot be replaced. Pictures are a typical way to provide proof. This may be something a family member took or the county's Assessment & Taxation office – or an assessment that they did that documents these items as intact.

There are two paths for replacement: 1) the dwelling still exists, and 2) the dwelling is gone.

Path #1 - If the dwelling still exists, you must provide photos showing that the dwelling still has or had in the past three years:

- (1) Intact exterior walls and roof structure;
- (2) Indoor plumbing consisting of a kitchen sink, toilet and bathing facilities connected to a sanitary waste disposal system;
- (3) Interior wiring for interior lights; and
- (4) A heating system.

Also, provide information regarding the following. This is necessary in order to show that the dwelling has standing to be replaced. Provide proof of your answers.

Is the dwelling still being taxed as a dwelling?

Has it been taxed as a dwelling for the past five years?

Path #2 - If the dwelling is gone, you must provide proof that the dwelling had the following within the past three years:

- (1) Intact exterior walls and roof structure;
- (2) Indoor plumbing consisting of a kitchen sink, toilet and bathing facilities connected to a sanitary waste disposal system;
- (3) Interior wiring for interior lights; and
- (4) A heating system.

Also, provide information regarding the following. This is necessary in order to show that the dwelling has standing to be replaced.

- You must provide documentation showing the date the dwelling was destroyed or demolished such as a demolition permit, fire department report if destroyed by fire, etc.
- You must provide proof that the structure was taxed as a dwelling for the five years prior to the dwelling being destroyed or demolished.