



UNION COUNTY

Planning Department

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Planning Director

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Farm/Forest Replacement Dwelling Information Sheet

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. Also, the parcel the dwelling is located on must be a lawfully created parcel.

If the dwelling still exists, it must have been assessed as a dwelling for property tax purposes for the five years before the date you submit your application. If the dwelling was built less than five years before you apply, it must have been assessed as a dwelling from the date the structure being used for the dwelling was built and first became subject to property tax assessment.

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, you must prove that the dwelling was habitable by possessing certain **livability elements**. These must be or have been present within the past three years' time frame:

- (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.

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 or 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 the livability elements described above.

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 assessed as a dwelling for the five years before your application date (or since it was built, if newer)?

Path #2 - If the dwelling is gone, you must provide proof that the dwelling had the livability elements described above within the past three years.

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.

- Documentation showing the date the dwelling was destroyed or demolished such as a demolition permit, fire department report if destroyed by fire, etc.
- The structure must have been assessed as a dwelling for the five years before it was destroyed or demolished (or since it was built, if it was less than five years old).

Questions?

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🕒 Mon–Thu, 8:30–5:00 (closed 12–1)