Tree Assistance Program

OVERVIEW

The 2014 Farm Bill authorized the Tree Assistance Program (TAP) to provide financial assistance to eligible orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines lost by natural disasters. TAP is administered by the Farm Service Agency (FSA) of the U.S. Department of Agriculture (USDA).

ELIGIBLE TREE TYPES

Eligible trees, bushes, and vines are those from which an annual crop is produced for commercial purposes. Nursery trees include ornamental, fruit, nut and Christmas trees produced for commercial sale. Trees used for pulp or timber are ineligible for TAP assistance.

ELIGIBLE LOSSES

To be considered an eligible loss:

- Eligible trees, bushes, or vines must have suffered more than a 15 percent mortality loss in a stand (after normal mortality) due to a natural disaster;
- Mortality loss on a stand of eligible trees, bushes, or vines is based on:
  - Each eligible disaster event, except for losses due to plant disease;
  - For plant disease, the time period as determined by the FSA for which the stand is infected.
- The loss must not have been preventable through reasonable and available measures;
- The loss must be visible and obvious to the FSA representative; if the loss is no longer visible, FSA may accept other loss evidence and determine whether that other evidence substantiates that an eligible loss due to natural disaster occurred;
- FSA may require information from a qualified expert to determine extent of loss in the case of plant disease or insect infestation.

ELIGIBLE PRODUCERS

To qualify for TAP, eligible orchardists and nursery tree growers must:

- Have suffered qualifying tree, bush or vine losses in excess of 15 percent mortality for the stand (adjusted for normal mortality) from an eligible natural disaster;
- Have owned the eligible trees, bushes and vines when the natural disaster occurred, but eligible growers are not required to own the land on which eligible trees, bushes and vines are planted;
- Replace eligible trees, bushes and vines within 12 months from the date the TAP application is approved.

ACREAGE LIMITATIONS

The cumulative total quantity of acres planted to trees, bushes, or vines for which an eligible orchardist or nursery tree grower can receive TAP payments cannot exceed 500 acres annually.

PAYMENT LIMITATION AND ADJUSTED GROSS INCOME (AGI)

For 2012 and subsequent program years, no person or legal entity, excluding a joint venture or general partnership, may receive, directly or indirectly, more than $125,000 total in payments under TAP.

In applying the limitation on average adjusted gross income, an individual or entity is ineligible for payment under TAP if the average AGI of the individual or entity exceeds $900,000.

Direct attribution provisions apply to TAP for 2011 and subsequent years. Under direct attribution, any payment to a legal entity will be considered (for payment limitation purposes) to be a payment to persons or legal entities with an interest in the legal entity or in a sub-entity.
PAYMENT CALCULATOR

For tree, bush, or vine replacement, replanting and/or rehabilitation, the payment calculation is the lesser of the following:

- 65 percent of the actual cost of replanting, in excess of 15 percent mortality (adjusted for normal mortality), and, where applicable, 50 percent of the actual cost of rehabilitation, in excess of 15 percent damage or mortality (adjusted for normal tree damage and mortality), or;
- The maximum eligible amount established for the practice by FSA.

APPLICATIONS

The following table provides the final dates to submit a TAP application and supporting documentation:

<table>
<thead>
<tr>
<th>Date of Loss</th>
<th>Final Date to Submit an Application and Supporting Documentation</th>
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<tbody>
<tr>
<td>Calendar year 2015 and</td>
<td>Later of 90 calendar days of:</td>
</tr>
<tr>
<td>subsequent years</td>
<td>• The disaster event, or</td>
</tr>
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<td></td>
<td>• The date when the loss is apparent.</td>
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FOR MORE INFORMATION

For more information on FSA disaster programs, visit http://disaster.fsa.usda.gov or visit your local FSA county office. To find your local FSA county office, visit http://offices.usda.gov.

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