United States Department of Agriculture

DISASTER ASSISTANCE

Farm Service Agency

TAP

Tree Assistance Program

FACT SHEET
May 2018

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 (adjusted for normal mortality) due to an eligible 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; and
  - 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; and
- 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; and
- 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 for losses that occurred prior to December 31, 2016.

The Bipartisan Budget Act of 2018 increased 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 from 500 acres annually to 1,000 acres annually for losses that occurred on or after January 1, 2017.

Payment Limitation and Adjusted Gross Income (AGI)

For losses that occurred prior to December 31, 2016, the cumulative total quantity of acres planted to trees, bushes or vines for which a producer can receive TAP payments cannot exceed 500 acres annually.

For losses that occurred on or after January 1, 2017, there is no payment limitation for TAP.

In applying the limitation on average adjusted gross income, an individual or entity is ineligible for payment under TAP if the average Adjusted Gross Income (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 Calculation

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:

Date of Loss	Final Date to Submit an Application and Supporting Documentation
Calendar year 2015 through December 31, 2016	Later of 90 calendar days of: • the disaster event; or • the date when the loss is apparent to the producer.
January 1, 2017, and subsequent years	Later of 60 calendar days after (date of publication in Federal Register) or within 90 calendar days of: • the disaster event; or • the date when the loss is apparent to the producer.

For More Information

This fact sheet is for informational purposes only; other restrictions may apply. For more information about FSA disaster programs, visit **http://disaster.fsa.usda.gov** or contact your local FSA office. To find your local FSA office, visit **http://offices.usda.gov**.

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