

Farm Service Agency
TAP

Tree Assistance Program

FACT SHEET
October 2019

Overview

The Tree Assistance Program (TAP) provides 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).

What Is Eligible?

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 not eligible for TAP assistance.



Eligible Losses

To be considered an eligible loss:

- A requisite death loss must first be sustained; a stand of eligible trees, bushes, or vines must have suffered more than a 15 percent mortality loss (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; 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 Orchardists and Nursery Tree Growers

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

- Have suffered a qualifying tree, bush or vine loss in excess of 15 percent mortality for the stand (adjusted for normal mortality) due to 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 owned eligible trees, bushes and vines are planted; and



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- Replace eligible trees, bushes and vines within 12 months from the date the TAP application is approved.

How It Works

Acreage Limitation

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 1,000 acres annually.

Payment Limitation and Average Adjusted Gross Income (AGI)

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 (AGI), a person or legal entity is ineligible for payment under TAP if the AGI of the person or legal entity for the relevant tax years exceeds \$900,000.

Direct attribution applies to TAP and is used for AGI purposes as well. 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 normal mortality); or
- The maximum eligible amount established for the practice by FSA.

The 2018 Farm Bill increased the reimbursement amount for applicants who meet the definition of a beginning or veteran farmer or rancher. The payment calculation is the lesser of the following:

- 75 percent of the actual cost of replanting, in excess of 15 percent mortality (adjusted for normal mortality), and, where applicable, 75 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
January 1, 2019, and subsequent years	Later of 60 calendar days after (date of publication in FR) or within 90 calendar days of: <ul style="list-style-type: none"> • 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 disaster.fsa.usda.gov.

Find your local USDA Service Center

To locate your local FSA office, visit farmers.gov/service-locator.