



Tree Assistance Program

Overview

USDA Farm Service Agency's (FSA) Tree Assistance Program (TAP) provides financial assistance to qualifying orchardists to replace eligible trees, bushes, and vines damaged by natural disasters. TAP was authorized by the 2002 Farm Bill.

Eligible Tree Types

Eligible trees, bushes, and vines are those from which an annual crop is produced for commercial purposes. Plantain and banana plants are also eligible. Trees used for pulp, timber, Christmas trees, and nursery tree stock are ineligible.

Eligible Applicants

To qualify for TAP, eligible orchardists must:

- suffer qualifying tree, bush, or vine losses of 15 percent or greater from a natural disaster for the individual stand, adjusted for normal mortality;
- have owned the eligible trees, bushes, and vines when the natural disaster occurred; however, eligible orchardists are not required to own the land on which eligible trees, bushes, and vines are planted;
- be in compliance with highly erodible land conservation and wetland conservation provisions;
- not (as a person) have an adjusted gross income exceeding \$2.5 million for the preceding tax year; and

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

Providing Evidence of Loss

To be considered an eligible loss, the tree, bush, or vine damage must be visible and obvious to the local FSA county committee. If, however, physical evidence of the lost trees, bushes, and vines no longer exists, the applicant must provide acceptable evidence for FSA to determine that the trees, bushes, and vines existed and were lost due to a natural disaster. Acceptable evidence may include the following:

- receipts for the original purchase of the eligible trees, bushes, and vines;
- documentation of labor and equipment used to plant or remove the eligible trees, bushes, and vines; and
- chemical, fertilizer, or other related receipts.

Program Payments

Subject to the availability of TAP funds, program participants are reimbursed for the lesser of:

- 1) 75 percent of the actual costs to replant the number of eligible trees, bushes, and vines; or
- 2) the calculated amount using the established rates.

TAP program participants are limited to \$75,000 per "person" in TAP payments for the 2004 through 2007 crop years. In addition, each person is limited to 500 qualifying acres for all TAP payments.

Replanting Trees, Bushes, and Vines

Trees, bushes, and vines may be replanted on a field that is not the field where the losses originally occurred. Also, replanted trees, bushes, and vines may be different than those damaged as long as they have the same general end use, as determined by FSA.

For More Information

More information on TAP is available at local FSA offices and on FSA's Web site at: www.fsa.usda.gov

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