

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

<b>Tree Assistance Program 1-TAP (Revision 4)</b>	<b>Amendment 19</b>
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**Approved by:** Acting Deputy Administrator, Farm Programs



**Amendment Transmittal**

**A Reasons for Amendment**

Subparagraph 61 A has been amended for clarity and to add an example for the timeline to file CCC-899.

Subparagraph 62 G has been amended to remove the reference to losses that are also covered by a current CRP, ECP, or WRP contract from the TAP ineligible loss list because policy on receiving duplicate payments is covered in subparagraph 154 A.

Subparagraph 92 B has been removed since TAP is not subject to payment limitation, and paragraph 92 has been amended to remove references to payment limitation.

Subparagraph 122 B has been amended to clarify that FSA-578 must be filed at the time the producer files CCC-899, Part B.

Subparagraph 152 A has been amended to update the maximum payment rates for practice codes 01, 10, and 13.

<b>Page Control Chart</b>		
<b>TC</b>	<b>Text</b>	<b>Exhibit</b>
	3-1, 3-2 3-9, 3-10 4-5, 4-6 5-1, 5-2 6-1 through 6-4	



## Part 3 CCC-899's, Reimbursements, and Qualifying Losses

### 61 CCC-899, TAP Application for Assistance

#### A Filing CCC-899's

To apply for TAP benefits, an applicant **must** file an automated CCC-899 (paragraph 286) in the administrative County Office that maintains the farm records for the agricultural operation by crop type, stand, and producer share.

**Note:** See subparagraph 61.5 A on filing CCC-899 for losses because of plant disease.

Applicants who suffered eligible tree, bush, and vine losses after January 1, 2017, must **--**provide an application and supporting documentation to FSA within 90 calendar days of either of the following:

- the disaster event
- the date when the loss of the trees, bushes, or vines is apparent to the producer.

**Example:** A freeze event occurred on November 1, 2022. The loss was not apparent to the producer until January 1, 2023. The applicant has until April 1, 2023, (90 calendar days from the date the loss became apparent) to file his or her application.**--\***

**Important:** All CCC-899's must be loaded in the TAP automated software **before** the current year rollover of Farm Records.

**Note:** The program year is based on the calendar year in which the natural disaster event occurred.

**\*--Example:** On March 20, 2023, applicant reports the loss of fruit trees because of a freeze event that occurred in December 2022. Applicants must provide an application to FSA within 90 calendar days of each disaster event or date when the loss of trees, bushes, or vines is apparent. Although the damage was not apparent until March 2023, in this example the disaster event, freeze, occurred in December 2022.**--\***

Applicants who suffer multiple disasters during the calendar year may file multiple CCC-899's.

Applicants must certify that the losses were the direct result of an eligible natural disaster. If requested by COC, applicants must also provide adequate proof to support their certification.

**Notes:** Applicants must be active in SCIMS with a legacy link to the administrative county accepting CCC-899 to apply and receive benefits under TAP.

Applicants must be active on a farm in the administrative county accepting CCC-899 to apply and receive benefits under TAP.

## 61 CCC-899, TAP Application for Assistance (Continued)

**A Filing CCC-899's (Continued)**

If an applicant is not in SCIMS with a legacy link to the administrative county accepting CCC-899, do the following:

- add the applicant to SCIMS
- create the legacy link according to 1-CM.

\*--TAP funds are obligated when CCC-899 Part B, Applicants Stand Information, is entered into the automated system. CCC cannot incur obligations without TAP apportionment funding in place. When County Offices receive notification from the National Office that the TAP apportionment funding has been depleted, and that the TAP application software is being shut down, County Offices **must not**:

- accept manual CCC-899's
- enter CCC-899's into the automated system
- approve any CCC-899's until notified that funding is available.

**County Offices will be notified by the National Office when the funding and application software is available.--\***

**62 Reimbursement and Qualifying Losses (Continued)****E Acreage Reports Determining Losses Without Physical Evidence**

An acreage report for trees, bushes, and vines must be filed according to 2-CP. If physical evidence of the lost trees, bushes, or vines no longer exists, the owner must provide evidence acceptable for COC to determine the eligible trees, bushes, or vines existed and were lost on each stand because of the approved eligible natural disaster condition. The owner has the burden of proof to substantiate previous existence of trees that no longer exist. Evidence that COC may determine acceptable includes the following:

- receipts for the original purchase of the eligible trees, bushes, or vines where TAP is requested
- documentation of labor and equipment used to plant or remove the eligible trees, bushes, or vines that were lost
- chemical, fertilizer, or other related receipts to substantiate the existence of the eligible trees, bushes, or vines
- RMA appraisal worksheet may be used by COC to substantiate applicant's certification of trees lost

**Note:** This may be considered; however, FSA is under **no** obligation to find or obtain these records.

- certifications of tree, bush, or vine losses by third parties (indirectly involved), such as consultants, Extension Service, universities, or Government personnel, but only if the following conditions are met:
  - there is no other documentation available
  - COC determines the cost estimates are reasonable for the practice compared to actual cost documentation submitted by other contractors or vendors for comparable practice components for that crop type and stand.

## 62 Reimbursement and Qualifying Losses (Continued)

### F Ineligible Trees, Bushes, or Vines

See Exhibit 2 for the definitions of trees, bushes, or vines.

The following are examples of trees, bushes, or vines **not** eligible for TAP:

- trees grown for pulp or timber
- other trees, bushes, or vines **not** grown for commercial sale or use or for production of annual crops
- tomatoes, pumpkins, watermelons, and pineapple
- trees, bushes, or vines that have reached or exceeded the industry standard, as established by STC, of commercial lifespan even if the loss is because of an eligible event.

### G Ineligible Losses

Losses ineligible for TAP include the following:

- trees replanted, but destroyed either before an application for payment is filed or paid by FSA, or destroyed within 1 year of replanting for other than natural disaster
- losses because of lack of irrigation systems, or other conditions not included in the definition of natural disaster (see Exhibit 2 for definition)
- losses that could have been prevented through readily available horticultural measures
- losses of trees, bushes, or vines that would have normally been replanted within the 12-month period following the loss, in absence of a natural disaster
- losses of fruit and nut trees that were not planted for commercial purposes

\* \* \*

- losses of plants grown outside USDA hardiness zone for the recognized crop type grown
- losses of trees grown for commercial timber or pulp
- losses not directly affected by an eligible natural disaster.

**Example:** Damaging weather interrupts electrical power service causing irrigation pumps to fail. The loss of trees, bushes, or vines because of the lack of water from the failure of the irrigation equipment is **not** eligible because natural disaster did not directly impact the trees, bushes, or vines.

**92 Successor-in-Interest (Continued)****A Eligibility of Successors (Continued)**

The extent of TAP payments that will be made available to successors on a CCC-899 is limited to that of the predecessor. This does **not** mean the successor will be paid what the predecessor may have been paid, it simply means that the successor **cannot** be paid more than what would have been paid the predecessor if there had been no succession.

County Offices will have to manually control payments to predecessors and successors.

\* \* \*

**B Inheritance**

If ownership of an eligible orchard or nursery is acquired because of inheritance, the heirs will be eligible for **only** TAP payments that the predecessor decedent would have been paid if not for the death of the decedent. \* \* \*

Heirs who succeed to decedents interests will have to provide legal documents attesting to the death of the predecessor and the heir's right to succeed. See subparagraph 91 B.

## 92 Successor-in-Interest (Continued)

**C Examples of Succession-in-Interests**

**Example 1:** Owner A owns a 10-acre stand of apples. On June 25, 2012, Owner A lost the apple trees because of loss from Hurricane Helen. Owner A timely filed CCC-899 for replanting the 10 acres of apple trees. COC approved Owner A's CCC-899 and Owner A met all eligibility requirements. In August 2012, Entity B acquired ownership of the 10 acres that was the subject of Owner A's CCC-899. Owner A submitted a written statement agreeing to allow Entity B to seek TAP benefits that Owner A would have obtained if Owner A had not conveyed the acreage to Entity B. Entity B signed CCC-899 assuming full responsibility for completing all approved incomplete practices.

**Result 1:** Provided that Entity B meets all other eligibility requirements of paragraph 91, Entity B is eligible for TAP payments on the successor CCC-899 not to exceed the extent to which Owner A was eligible.

**Example 2:** N & H Nursery suffered an eligible loss of trees and had an approved CCC-899 with 100 percent of the 15 acres of lost trees. Based on the loss sustained on the 15 acres, N & H Nursery was eligible for TAP payments that would have been limited to \$100,000. N & H Nursery was sold and the 15 acres was divided among 4 different buyers. N & H Nursery submitted a written statement to FSA advising that it agreed to allow new owners to apply for TAP benefits that N & H Nursery would have obtained had N & H Nursery not conveyed the property to new owners. Two of the new owners signed a successor CCC-899 assuming full responsibility for completing all approved incomplete practices on the acreage that had been part of N & H Nursery.

**Result 2:** The eligibility of N & H Nursery was determined based on the entire 15-acre stand of trees. All the new owners who chose to be successors cannot be paid more than what N & H Nursery would have been paid irrespective of owners who chose not to succeed.

\* \* \*

93-120 (Reserved)



## Part 5 Payment, Acreage, and Compliance Provisions

### 121 Payment Provisions

#### A Availability of Funds

TAP will be administered by FSA using funds from CCC according to the 2014 Farm Bill. Approved CCC-899's will **not** be subject to a national payment factor.

#### B Prompt Payment Interest

The Prompt Payment Act provisions apply to TAP according to 61-FI, **except** that interest applies to payments issued more than 30 calendar days after **all** of the following have been completed:

- participant completed and signed CCC-899 along with all required forms
- all documentation required from the participant has been submitted, such as sales receipts, etc.
- all referrals to OIG have been returned or cases completed
- participant appeals have been finalized for CCC-899's disapproved by COC.

#### C Assignments and Offsets

County Offices will:

- accept assignments according to 63-FI
- apply offsets according to 58-FI.

#### D Payment Limitation

\*--The 2014 Farm Bill limited a person or legal entity to a \$125,000 payment limitation for losses that occurred after October 1, 2011, through December 31, 2016, for TAP.

The Bipartisan Budget Act of 2018 removed the payment limitation for losses that occurred after January 1, 2017. Follow procedure in 5-PL.--\*

#### E Foreign Person Provisions

All applicants **must** meet the foreign person requirements in 7 CFR Part 1400, Subpart E.

## 122 Acreage Provisions

### A Acreage Limitations

For losses that occurred on or after October 1, 2011, through December 31, 2016, the cumulative total quantity of acres planted to trees, bushes, or vines, where a person or legal entity receive TAP, must **not** exceed 500 acres annually.

For losses that occurred on or after January 1, 2017, the Bipartisan Budget Act of 2018 increased the cumulative total quantity of acres planted to trees, bushes, or vines, where a person or legal entity receive TAP from 500 to 1,000 acres annually.

### B FSA-578's

FSA-578 is required for TAP. Each CCC-899 requires the producer to identify the crop type, trees and acres in stand, and applicant's share. Geographical physical location can be identified with an aerial photocopy and filed in producer's farm folder. Therefore, FSA-578 **\*--must** be filed at the time the producer files CCC-899, Part B.

FSA-578 must reflect the acreage impacted at the time of loss.

**Example:** On March 20, 2023, the applicant reports the loss of nursery because of a freeze event that occurred in December 2022, which is the 2023 crop year for nursery crops. Applicants must provide an application to FSA within 90 calendar days of each disaster event or date when the loss is apparent. Although the damage was not apparent until March 2023, the disaster freeze event occurred in December 2022, so this event would be considered a 2022 program year loss. The acreage report on file at the time of loss, December 2022, would be for the 2023 crop year, and should be used since it reflects the acreage impacted at the time of loss.--\*

## Part 6 TAP Criteria

## 151 Stand Criteria

## A Stand

Stand means a contiguous acreage of the same type of trees (including Christmas trees, ornamental trees, nursery trees, and potted trees), bushes (including shrubs), or vines.

Stands **must**:

- have been impacted by an eligible cause of loss according to subparagraph A
- be grown for commercial purposes for the annual production of a crop, including immature trees
- sustain qualifying tree, bush, or vine deaths in excess of 15 percent because of an eligible natural disaster after adjustment for normal mortality for the stand.

## B Stand Eligibility

Eligible trees, bushes, or vines of the same crop type in a stand, but **not** in the same field or similar area, unless inter-planted, such as separated by a natural or man-made barrier, may be considered separate, individual stands, if COC determines there are significantly differing levels of loss susceptibility.

\*--Acreage stands with scattered plantings will be determined based on recommended--\* spacing requirements.

Differences in loss susceptibility may be because of factors that are **not** natural disasters, such as:

- species
- the age of the tree, bush, or vine
- natural site conditions
- other natural causes or barriers as determined by STC.

## 152 TAP Payment and Mortality Rates

### A Maximum Payment Rates

DAFP-established practice rates in the following table are maximum payment rates to eligible owners.

**Note:** STC may establish lower rates than the rates established by DAFP in this subparagraph. The rates established by STC must **not** exceed the maximum rates established by DAFP.

Practice Code	Practice	Maximum Rates
01	Fruit and nut tree replacement per tree (orchards).	*--\$12--*
02	Fruit and nut tree rehabilitation per tree (orchards).	\$15
03	Caneberry, grape, kiwi, and passion fruit replacement per vine.	\$4
04	Caneberry, grape, kiwi, and passion fruit rehabilitation per vine.	\$3
05	Maple tree for syrup replacement per tree.	\$8
06	Maple tree for syrup rehabilitation per tree.	\$15
07	Nursery tree (fruit, nut, ornamental, and Christmas trees) replacement per tree (field and container).  <b>Notes:</b> Trees in a nursery operation, including Christmas trees, etc., are paid under this practice code.  Research indicates that smaller than 25 gallon containerized potted trees are not ordinarily rehabilitated, but are replaced.	\$5
08	Nursery tree rehabilitation per tree (field and container).  <b>Note:</b> Rehabilitation for nursery tree containers is applicable to only industry standard large-size containers (25 gallon and above).	\$3
09	Pecans rehabilitation, including pruning, site preparation, and debris removal <b>per tree</b> .	\$40
10	Planting cost per eligible tree (including Christmas trees, fruit and nut trees, ornamental trees, nursery trees, and potted trees), bushes (including shrubs), and vines.	*--\$3--*

## 152 TAP Payment and Mortality Rates (Continued)

## A Maximum Payment Rates (Continued)

Practice Code	Practice	Maximum Rates
11	Pruning cost per eligible tree. <u>1</u> /  <b>Notes:</b> Applies to rehabilitation <b>only</b> .  Does <b>not</b> apply to TAP pecans.	\$7
12	Rehabilitation cost per eligible tree (including Christmas trees and ornamental trees), bushes (including shrubs), and vines <b>on a tree farm</b> .  <b>Note:</b> Research indicates that potted trees are not ordinarily rehabilitated, but are replaced.	\$4
13	Replacement cost per eligible tree (including Christmas trees, ornamental trees, and potted trees), bushes (including shrubs), and vines <b>on a tree farm</b> .	*--\$3--*
14	Site preparation per acre (including cleanup, tree and debris removal, and tillage).  <b>Note:</b> Not applicable to Practice Code 09 (pecan rehabilitation).	\$500
15	Replacement cost per eligible cranberry plant.	\$0.06
16	Planting cost per eligible cranberry plant.	\$0.03
17	Hawaii papaya replacement cost per hill.	\$0.67
18	Hawaii papaya replanting cost per hill.	\$1.04

**Notes:** See subparagraph C for practice code applicability.

TAP does not provide cost share for royalty or shipping expenses.

1/ Practice code 11 (Pruning - \$7) is only used, if pruning is the only practice completed. In all other cases, where stakes, ties, fertilizer, trellis, etc. are added to practice completion, practice code 02 (Rehabilitation - \$15) for orchards, which includes pruning, is eligible for payment. For orchards, applicant would never be eligible for both practice codes 02 and 11.

## B Normal Mortality

Eligible orchardists and nursery tree growers may be eligible for TAP if the **tree mortality**, as a result of an eligible cause of loss, exceeds 15 percent (adjusted for normal mortality).

**Note:** State Offices are responsible for establishing normal mortality rates for their State.

## 152 TAP Payment and Mortality Rates (Continued)

**C Practice Code Applicability**

The following table provides the list of crop codes and practices to where they can be applied.

**Note:** Beginning in crop year 2017, bananas and plantains will no longer be eligible for TAP.

<b>Crop Code</b>	<b>Crop</b>	<b>Crop Abbreviation</b>	<b>Eligible Practice Codes</b>
0023	Oranges	ORANG	01, 02, 10, 11, 14
0024	Tangelo	TANGL	01, 02, 10, 11, 14
0028	Almonds	ALMND	01, 02, 10, 11, 14
0029	Walnuts	WLNUT	01, 02, 10, 11, 14
0030	Grapefruit	GFRUT	01, 02, 10, 11, 14
0032	Elderberries	ELDER	10, 12, 13, 14
0034	Peaches	PEACH	01, 02, 10, 11, 14
0035	Lemons	LEMON	01, 02, 10, 11, 14
0036	Limes	LIMES	01, 02, 10, 11, 14
0048	Tangerines	TANGR	01, 02, 10, 11, 14
0053	Grapes	GRAPE	03, 04, 10, 14
0054	Apples	APPLE	01, 02, 10, 11, 14
0058	Cranberries	CRNBR	14, 15, 16
0060	Figs	FIGS	01, 02, 10, 11, 14
0086	Prunes	PRUNS	01, 02, 03, 04
0100	Maple	MAPSP	05, 06, 10, 11, 14
0106	Avocado	AVOCD	01, 02, 10, 11, 14
0108	Blueberries	BLUBR	10, 12, 13, 14
0128	Cherries	CHERY	01, 02, 10, 11, 14
0143	Aronia (Photinia Melanocarpa, formerly Aronia Melanocarpa)	ARONIA	10, 12, 13, 14
0144	Pears	PEARS	01, 02, 10, 11, 14
0146	Pecans	PECAN	01, 09, 10
0175	Coconuts	COCON	01, 02, 10, 11, 14
0176	Coffee	COFFE	01, 02, 10, 11, 14
*--0179	Tea	TEA	01, 02, 10, 11, 14--*
0181	Papaya	PAPAY	01, 02, 10, 11, 14, 17, 18
0182	Cacao	CACAO	01, 02, 10, 11, 14
0250	Nectarines	NECTR	01, 02, 10, 11, 14
0254	Plums	PLUMS	01, 02, 10, 11, 14
0326	Apricots	APRCT	01, 02, 10, 11, 14
0370	Mulberries	MULBR	01, 02, 10, 12, 13, 14
0375	Chestnuts	CHENT	01, 02, 10, 11, 14
0376	Hazel Nuts	HAZNT	01, 02, 10, 11, 14
0380	Dragonfruit	DRAGFR	03, 04, 10, 14
0381	Pawpaw Trees	PAWPA	01, 02, 10, 11, 14
0421	Noni	NONI	01, 02, 10, 11, 14
0463	Kiwifruit	KIWIF	03, 04, 10, 14