

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

**Tree Assistance Program
1-TAP (Revision 4)**

Amendment 8

Approved by: Acting Deputy Administrator, Farm Programs

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Amendment Transmittal

A Reasons for Amendment

Subparagraph 1 B has been amended to add 10-CM to the list of related handbooks.

Subparagraph 2 A through D have been amended to clarify the statutory, regulatory, and funding authority for TAP.

Subparagraph 3 A and B have been amended to clarify TAP limitations and modify provisions.

Subparagraph 4:

- A and B have been amended to clarify procedure on publicizing TAP program information
- C through E have been removed.

Subparagraph 5 A through H have been amended to clarify STC, SED, DD, COC, CED, and PT responsibilities.

Subparagraph 31 A through D have been amended to clarify general eligibility requirements.

Subparagraph 32 A through C have been amended to clarify equitable relief provisions for TAP.

Subparagraph 61 C, E, and F have been amended to clarify signing, certifying, deleting and acting on CCC-899.

Subparagraph 61.5 has been amended to clarify procedure on filing manual CCC-899's for plant disease.

Subparagraph 62 B through D have been amended to clarify reimbursement and qualifying losses.

Amendment Transmittal (Continued)

A Reasons for Amendment (Continued)

Subparagraph 63 A has been amended to:

- clarify that for 2015 and subsequent years, certified LA’s **shall** be used to perform field visits for TAP
- notify County Offices that certified LA’s may be used for any prior year TAP work being completed in 2015.

Subparagraph 64 B has been amended to update the loss examples.

Subparagraph 91 C has been amended to clarify guidance on deceased owners or dissolved entities.

Subparagraph 121 B through D have been amended to clarify payment provisions.

Subparagraph 152 C has been amended to add Aronia and Elderberries to the list of crop codes.

Subparagraph 153 B has been amended to update practice expiration regulations.

Paragraph 155 has been added to include CCC-770 information and instructions.

Exhibit 2 has been amended to clarify the definition of “farm”.

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Part 1 Handbook Purpose and Responsibilities

1 Handbook Purpose and Coverage

A Handbook Purpose

This handbook provides procedure for TAP authorized under the 2014 Farm Bill and implemented by DAFP through PECD.

B Related Handbooks

Related handbooks include the following.

IF the material concerns...	THEN see...
referring possible fraud cases to OIG	9-AO.
TAP appeals	1-APP.
State and County Office records operations	25-AS.
signatures, power of attorney, name and address, controlled substance, deceased individuals, or closed estates	1-CM.
digital photography	8-CM.
Common Payment System	9-CM.
--Farm Records	10-CM--
acreage reporting or compliance	2-CP.
HELC/WC provisions	6-CP.
requests for relief or finality rule	7-CP.
bankruptcy flags, claims, or withholdings	58-FI.
prompt payment interest	61-FI.
assignments or joint payees	63-FI.
establishing and reporting debts in CRS	67-FI.
information policies and procedures or information available to the public	2-INFO.
eligibility flags or payment limitation allocations	2-PL.
web-based subsidiary files	3-PL.
AGI/payment limitation	5-PL.
direct attribution	5-PL.
loss adjuster management	2-NAP.

2 Authority

A Statutory Authority

*--7 U.S.C. 8201-8205 provides the authority to implement TAP.

B Regulatory Authority

Regulations governing general provisions for supplemental agricultural disaster programs, including TAP, are at 7 CFR Part 1416, Subpart B. Regulations for TAP are at--* 7 CFR Part 1416, Subpart E.

C Regulatory Reference

The following table provides the regulatory references * * * for TAP.

*--

General Eligibility Provision	Regulatory Reference
Applicability and general statement	7 CFR 1416.1 and .400
Administration	7 CFR 1416.2 and .401
Eligible producers on a farm	7 CFR 1416.3
Equitable relief	7 CFR 1416.5
Payment limitation	7 CFR 1416.6
Misrepresentation	7 CFR 1416.7
Appeals	7 CFR 1416.8
Offsets, assignments, and debt settlement	7 CFR 1416.9
Records and inspections	7 CFR 1416.10
Refunds, joint and several liability	7 CFR 1416.11
Minors	7 CFR 1416.12
Deceased individuals or dissolved entities	7 CFR 1416.13
Miscellaneous	7 CFR 1416.14
Definitions	7 CFR 1416.402
Eligible Losses	7 CFR 1416.403
Eligible orchardists and nursery tree growers	7 CFR 1416.404
Application	7 CFR 1416.405
Payment calculation	7 CFR 1416.406
Obligations of participant	7 CFR 1416.407

D Funding Authority

TAP is administered by FSA using funds from CCC.--*

3 Internal Operating Guidelines

A Limitations

*--To the extent that more than 1 particular handbook provision appears to apply, the provision that is the most restrictive on benefits or eligibility applies.

This handbook is FSA's internal operating guideline issued by the Deputy Administrator for carrying out the provisions of regulations. Handbook provisions are considered interpretive of regulations. Whenever an unintended conflict appears to exist between any handbook provisions and the pertinent applicable Federal regulations, regulations apply. The Deputy Administrator is authorized to make determinations when there are questions about TAP regulations. Therefore, for issues or situations not specifically addressed by regulation, this handbook can reflect the Deputy Administrator's general applicable policy decision on those issues.

B Modifying Provisions

Provisions in this handbook must **not** be revised without prior written approval from the National Office.

Important: Revisions include adding, deleting, editing, clarifying, supplementing, or otherwise amending any procedure, form, or exhibit.

A separate State or county handbook must **not** be created.--*

***--4 Publicizing TAP**

A General Information

FSA will publicize details on TAP.

B Publicizing Program Information or Details

FSA will assist persons by providing TAP information in a variety of ways. However, because of limits on FSA resources, publication may or may **not** be by direct mail or on an individual basis. FSA meets its publication responsibilities by making broad program announcements in the press, print, and electronic media, FR documents, radio and television announcements, and through posting program information in USDA Service Centers.

The reality of limited resources has increased the participant's responsibility for being aware of program provisions. FSA **cannot** be responsible for reaching out to every potential program participant with all program information. Participants **must** seek information on program details and **not** wait for FSA to individually write or communicate with them about program provisions.

As resources permit, COC will ensure that TAP provisions are publicized and maintain a record of any and all publicity efforts, including postings in Service Centers.--*

5 Responsibilities

A STC Responsibilities

* * * STC's will:

- direct the administration of TAP
- establish maximum payment rates when they are lower than DAFP-established rates
- establish normal mortality rates
- ensure that State and County Offices follow TAP provisions
- thoroughly document all adverse actions in STC meeting minutes
- handle suspected fraud cases according to applicable procedure
- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- review and document in STC minutes, all CCC-899's approved or disapproved for State Office employees, COC members, CED's, County Office employees, and their spouses
- require reviews to be conducted by STC representative to ensure that TAP is implemented according to TAP provisions.

Note: STC may establish additional reviews to ensure that TAP is administered according to these provisions.

5 Responsibilities (Continued)

B SED Responsibilities

* * * SED's will:

- ensure that County Offices follow TAP provisions
- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- ensure DD's conduct required reviews according to subparagraph A

Note: SED may establish additional reviews to ensure that TAP is administered according to these provisions.

- *--ensure that County Offices publicize TAP provisions--*
- immediately notify the National Office of software problems, incomplete or incorrect procedures, and specific problems or findings
- ensure training is provided to FSA-certified LA's
- follow 2-NAP to obtain the services of certified LA's.

SED equitable relief authority in 7-CP applies to TAP.

C DD Responsibilities

*--DD's will:

- ensure that COC's and CED's properly carryout TAP provisions--*
- conduct reviews according to subparagraph A and any additional reviews established by STC and SED
- provide SED with a summary report of all reviews
- ensure County Offices publicize TAP provisions.

5 Responsibilities (Continued)

D COC Responsibilities

*--COC's will:

- follow this handbook and regulations to properly administer TAP
- ensure CCC-899's are accepted from all interested producers and processed according to this handbook
- act on all submitted and completed CCC-899's--*
- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- thoroughly document all adverse actions taken in COC minutes

Important: All of the following **must** be thoroughly documented for **all** TAP determinations made by COC:

- all factors reviewed or considered
 - all documentation reviewed
 - references to applicable handbooks, notices, and regulations
 - all sources of information obtained for review or consideration.
- ensure that applicants receive complete and accurate TAP information

Note: TAP information may be provided through the following:

- TAP leaflets, newsletters, and print media
 - meetings
 - radio, television, and video
 - County Office visits.
- handle suspected fraud cases according to applicable procedure
- *--ensure that TAP general provisions and other important items are publicized according to paragraph 4.--*

5 Responsibilities (Continued)

E CED Responsibilities

*--CED's will:

- follow this handbook and regulations to properly administer TAP
- ensure County Office employees are trained in and follow TAP provisions
- ensure certified FSA LA visits are completed in a timely manner
- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- ensure modifications to data by an applicant are accompanied by applicant initials and dates
- ensure a second party review is conducted before CCC-899 approval or disapproval
- immediately notify SED, through DD, of software problems and incomplete or incorrect procedures
- ensure general provisions and other important items are publicized according to paragraph 4.

F PT Responsibilities

PT's will:--*

- follow all TAP provisions
- immediately notify CED of software problems and incomplete or incorrect procedures
- ensure applicants receive complete and accurate information.

6-30 (Reserved)

Part 2 General Eligibility Requirements

31 General Eligibility Requirements

A TAP Assistance

TAP provides disaster assistance to eligible orchardists and nursery tree growers to replant or rehabilitate trees, bushes, and vines that were lost because of an eligible natural disaster.

TAP applies to orchardists and nursery tree growers who commercially raise perennial trees *--for production of an annual crop and sustain tree deaths in excess of 15 percent in a calendar year (or loss period in a case of plant disease) because of natural disaster after adjustment for normal mortality. TAP authorizes payments to eligible orchardists and nursery tree growers who actually replant or rehabilitate eligible trees, bushes, and vines and who produce nursery, ornamental, fruit, nut, or Christmas trees for commercial sale. To be eligible for TAP, an eligible owner of trees, bushes, or vines, or a grower of the annual crop produced from the trees, bushes, or vines with a claim to ownership share in the annual crop, **must** have trees bushes and vines that were directly affected by an eligible natural disaster.--*

Note: A marketing or production contract grower **must** have production history for commercial purposes on planted or existing trees. Any questions on the eligibility of a grower's marketing or production contract should be referred to the appropriate OGC regional attorney.

Eligible tree losses must have occurred on or after October 1, 2011.

B Eligible Losses

To be considered an eligible loss under TAP, eligible trees, bushes, or vines **must** have reached mortality (that is, died) above and below ground, as a result of an eligible natural disaster event, as identified in Exhibit 2. The stand must have sustained a mortality loss in excess of 15 percent after adjustment for normal mortality.

--If a tree, bush, or vine is damaged to such an extent that it is no longer commercially viable, the tree, bush, or vine may be considered dead in determining the 15 percent-- mortality loss threshold.

Note: Death of a plant's graft or scion that necessitates removal and replacement of the plant's rootstock may be counted toward the 15 percent mortality, adjusted for normal mortality.

31 General Eligibility Requirements (Continued)

C Qualifying Mortality Losses in the Case of Plant Disease

Determining mortality loss for plant disease differs from natural disaster because the time period between bacterial, fungal, or viral infection and symptom appearance can be from a few days to several years. Therefore, the 15 percent mortality threshold and normal mortality calculation for plant disease is cumulative based on the loss and time period, as approved by DAFP. STC's must submit documentation to DAFP for approval of STC determined loss and expected mortality time period according to subparagraph D.

D Requesting Cumulative Time Periods for Mortality for Plant Disease

For cumulative plant disease mortality losses, STC's **must** submit to DAFP, reliable--* documentation to support confirmed prognosis and the determined loss period for the claimed infected trees, bushes, or vines, such as:

- plant pathology reports
- entomology laboratory reports
- related environmental factors
- integrated pest management data that may include timing of application, including biological, cultural, and chemical controls, as appropriate
- any other related data on periphery of pathogen and stage of trees affected.

Note: There may be regional differences in disease severity within a State; therefore, STC **must** document requests by region.

County Offices **must** retain the producer's initial CCC-899 on insect infestation and disease confirmation, and forward a copy to CCC representative to complete CCC-899, Part D when producer reports total mortality in subsequent years.

* * *

--32 Equitable Relief [7 CFR Part 1416.5]*A Equitable Relief Requests**

Equitable relief provisions will not be used to obtain a different program result, payment, or benefit not otherwise available to a participant who satisfied all eligibility and compliance provisions.

Example: TAP requires a 15 percent mortality loss (after normal mortality) to be eligible for assistance. Relief provisions cannot be used to extend TAP when the minimum mortality loss has not occurred.

B COC Action

COC will:

- review each equitable relief request (programmatic, failure to fully comply, or misinformation/misaction) and in cases where COC determines relief is warranted, document the justification for recommending equitable relief to STC
- follow 7-CP for processing relief requests.

C STC Action

STC's will:

- review each request for equitable relief and in cases where STC determines relief is warranted, document the justification for recommending equitable relief to DAFP
- follow 7-CP for processing relief requests.--*

33-60 (Reserved)

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 for instructions on filing a manual CCC-899 for losses because of plant disease.

Applicants who suffered eligible tree, bush, and vine losses:

- **after** September 30, 2011, through the end of the 2014 calendar year must provide an application and supporting documentation to FSA by the later of January 31, 2015, or 90 calendar days after the disaster event or date when the loss is apparent to the producer
- on or after January 1, 2015, must provide an application and supporting documentation to FSA within 90 calendar days of each disaster event or date when the loss of trees, bushes, or vines is apparent to the producer.

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

Applicants must certify and provide adequate proof that the losses were the direct result of an eligible natural disaster.

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.

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.

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

A Filing CCC-899's (Continued)

Each eligible applicant with a share interest in a stand who wants TAP payments **must** complete and sign a separate CCC-899 for that share of the stand.

Example 1: John Brown and others suffered eligible fruit tree losses and have the following interests in 2 counties that are administered in Jefferson County:

- B and B General Partnership has a permanent TIN and owns citrus groves in Jefferson County
- John Brown as 100 percent individual owner of pecan trees in Jefferson County
- John Brown and Jane Brown share owners of huckleberry bushes in Jefferson County; John Brown and Jane Brown have separate TIN's and jointly own the bushes on a 25-75 percent share
- John Brown as 100 percent individual owner of a stand of citrus trees in De Soto County that is administered in Jefferson County.

Assuming John Brown and others want TAP payments for their share of each stand, the following CCC-899's would need to be submitted:

- one CCC-899 for B and B General Partnership for 100 percent share of the citrus trees in Jefferson County
- one CCC-899 for John Brown for 100 percent interest in the pecan stand in Jefferson County
- one CCC-899 for John Brown for 25 percent interest in the huckleberry bushes operation in Jefferson County he shares with Jane Brown
- one CCC-899 for Jane Brown for 75 percent share of the citrus grove in Jefferson County she shares with John Brown
- one CCC-899 for John Brown with 100 percent share of the citrus grove physically located in De Soto County, but administered in Jefferson County.

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

A Filing CCC-899's (Continued)

Example 2: Smith Brothers, Inc., incurred eligible fruit tree losses and has 100 percent interest in the fruit trees.

Only one CCC-899 would be submitted for Smith Brothers, Inc., for its 100 percent share regardless of who owns Smith Brothers, Inc., or how it is comprised. The producer who suffered the loss is the producer who signs CCC-899. In this example, the Smith Brothers, Inc., is the producer that suffered the loss, and consequently, is the eligible applicant for TAP. The individual stockholders did not suffer the loss and are not individually eligible for the tree losses suffered by the corporation. Only an authorized representative of the corporation can sign CCC-899 on behalf of the corporation.

B Completing CCC-899's

Complete CCC-899 according to the following:

- Parts A, B, and C are to be completed when CCC-899 is submitted
- Part D is to be completed following FSA's field visit to verify cause of loss and determine trees/acres in stand according to paragraph 63
- COC or designated representative shall then approve or disapprove the information entered in Part D, by signing Part E
- Part F is to be completed, and signed by applicant, after the applicant completes all practices and submits cost documentation for all components of the completed practices; receipts should include individual component cost indicating total cost for each practice, the date, and vendor's name and location

Note: If applicant chooses to replant different eligible trees, bushes, or vines than those initially lost, Part F must reflect the new crop, applicable practice codes, trees, acres, completed, and actual cost.

- COC or designated representative shall then approve or disapprove CCC-899, and sign Part G.

***--Note:** The signature date and approval date will be entered in the automated system--*
only after the actual cost data is entered and CCC-899 is ready for payment.

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

C Signing and Certifying CCC-899's

When signing CCC-899, item 17A the applicant is:

- applying for TAP benefits for the applicant listed on CCC-899, item 2A
- certifying **all** of the following:
 - all trees, bushes, or vines entered on CCC-899 were planted for commercial purposes, and were lost and/or damaged because of an eligible natural disaster, as defined in Exhibit 2
 - *--applicant owns eligible trees, bushes, or vines, or is a producer of an annual crop from the tree, bush, or vine
 - all information on CCC-899 and all supporting documents provided is true and correct
 - benefits received under any other Federal disaster payment program for the same--* loss has been or will be refunded, as applicable (paragraph 154)

Note: CCC-899's may be disapproved if information or evidence is false or in error, and other sanctions or penalties may apply.

- authorizing FSA officials to:
 - enter on, inspect, and verify **all** applicable acreage where the applicant has an interest for the purpose of confirming accuracy of the information provided
 - review, verify, and authenticate all information provided on CCC-899 and supporting documents.

D Signature Requirements

Follow 1-CM for signature requirements.

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

E Deleting CCC-899's

*--County Offices must not delete or remove from FSA records, copies of any signed CCC-899.

If an applicant requests to withdraw a signed CCC-899, the applicant must write “**Withdrawn**” on CCC-899, initial, and write the date next to “**Withdrawn**”. County Offices will then delete CCC-899 from the automated system (paragraph 288).

Notes: For succession-in-interest, a new CCC-899 **must** be initiated by the successor, and CCC-899 for the predecessor will be deleted from the automated system.--*

See paragraph 92 for succession-in-interest provisions.

F Acting on CCC-899's

COC or CED **must** act on all submitted and completed CCC-899's.

*--**Notes:** CED may delegate approval authority to PT's for routine cases. PT's will **not** be delegated authority to disapprove any CCC-899's.

STC's must review all CCC-899's approved or disapproved for State Office employees, COC members, CED's, County Office employees, and their spouses.--*

Before approving CCC-899, Part G, the approving official **must** ensure that **all** eligibility requirements are met, a field visit has been completed according to paragraph 63, and the approving official is satisfied with **all** of the following:

- stand is eligible according to paragraph 151
- *--applicant has a stand that sustained mortality loss in excess of 15 percent after--* adjustment for normal mortality
- applicant is considered an eligible owner according to paragraph 91

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

F Acting on CCC-899's (Continued)

- loss occurred because of an eligible natural disaster as defined in Exhibit 2
- *--FSA has made a decision about the number of acres and trees destroyed and damaged--*
- all signature requirements on CCC-899, Part F are met
- all practices claimed for payment on the stand are complete
- all documentation is provided in support of payment
- all signature requirements are met.

If all TAP eligibility requirements are **not** met, or it is determined that the information on CCC-899 or any additional supporting documentation provided by the applicant is *--inadequate or **not** accurate or justifiably reasonable, the following actions will be taken:--*

- disapprove CCC-899
- notify the applicant of disapproval
- provide the applicant applicable appeal rights according to 1-APP
- thoroughly document reasons for disapproval in COC minutes, if disapproved by COC.

***--61.5 Manual CCC-899**

A Filing Manual CCC-899's for Plant Disease

Producers suffering cumulative losses because of plant disease, such as citrus greening, must ***--**contact their administrative County Office to report the presence of the disease. For cases where STC has requested a loss period for plant disease and DAFP has approved that request, the loss period for the plant disease begins when the producer first recognizes the disease in the stand, and ends when an infected tree becomes either biologically dead or no longer commercially viable within the loss period established by STC and DAFP according to paragraph 31. The 15 percent mortality threshold and normal mortality calculation is cumulative based on the loss and time period; therefore, producers must file a manual CCC-899. Further, producers must, at least annually, report the number of trees lost, even though they may not file for assistance until a subsequent year in the loss period.

County Offices must maintain all manual CCC-899's in a pending file until a producer requests to file one cumulative CCC-899 capturing all loss in the loss period because of the disease.--*

Note: Cumulative CCC-899's must be filed according to the time line in subparagraph 31 C.

*--61.5 Manual CCC-899 (Continued)

B Completing Manual CCC-899

Complete manual CCC-899 according to this table.

Item	Instructions
1A	Enter County Office name and address (including Zip Code).
1B	Enter County Office telephone number (including area code).
1C	Enter applicable program year.
Part A – Applicant Information To be completed by the County Office	
2A	Enter the applicant’s name.
2B	Enter the applicant’s address (including Zip Code).
Part B – Applicant’s Stand Information To be completed by applicant.	
3	Check: <ul style="list-style-type: none"> • “A” if you are an orchardist or nursery tree grower who planted the trees for commercial purposes • “B” if you did not plant the trees but have a production history for commercial purposes on the planted or existing trees.
4	Enter the disaster event.
5	Enter the date of the disaster event.
6	Enter the crop name.
7	Enter the stand number.
8	Enter the applicant’s share.
9	Enter the total number of acres in stand.
10	Enter the total number of acres damaged in stand.
11	Enter the total number of trees in stand.
12	Enter the total number of trees lost (reached mortality, i.e., died) in stand.
13	Enter the total number of trees damaged in stand.
14	Enter the total number of trees replanted.
15	Enter the applicable practice code(s).
16	Enter the number of trees and/or acres requested for each practice code in item 15.
Part C – Applicant Certification Statement To be completed by applicant.	
17A	Applicant must sign after reading certification statement.

--*

62 Reimbursement and Qualifying Losses

A Eligibility Overview

TAP provides replanting and rehabilitation assistance to eligible orchardists and nursery tree growers that suffered more than a 15 percent tree, bush, or vine mortality loss, adjusted for normal mortality, on a stand as a result of natural disaster.

Important: A stand that did not sustain a mortality loss is **not** eligible for payment.

*--B TAP Eligibility for Those Who Replant Trees

Eligible orchardists or nursery tree growers who planted trees for commercial production, but lost those previously planted trees because of an eligible natural disaster, may be reimbursed for the cost of replanting trees and/or rehabilitating trees damaged, in excess of 15 percent mortality (adjusted for normal tree mortality), as follows:--*

- for replanting and the cost of seedlings or cuttings, for tree, bush, or vine replacement the lesser of either of the following:
 - 65 percent of the actual total cost of the practice
 - total amount calculated using rates established by DAFP for the practice
- for the cost of pruning, removal, and other costs incurred for salvaging existing trees, bushes, or vines, or in the case of mortality, to prepare the land to replant trees, bushes, or vines, the lesser of either of the following:
 - 50 percent of the actual cost of the practice
 - amount calculated using rates established by DAFP for the practice.

62 Reimbursement and Qualifying Losses (Continued)

***--C Eligibility for Replanting or Rehabilitation Under TAP Following Natural Disaster**

Eligible orchardists or nursery tree growers who did not plant the trees that were lost or suffered damage because of an eligible natural disaster, but have a production history for commercial purposes on planted or existing trees may be eligible for TAP for rehabilitation of damaged trees if **both** of the following occur:

- tree mortality exceeds 15 percent (adjusted for normal mortality)
- tree damage exceeds 15 percent (adjusted for normal tree damage).

Notes: An eligible orchardist or nursery tree grower who rehabilitates will not be eligible for TAP payments for replanting practices.

Only an owner of planted trees or a lessee who had planted trees that were lost because of natural disaster, and who also replants the trees (all other eligibility and loss threshold provisions apply) is eligible for replanting of trees.--*

If there is tree damage, then tree loss (mortality plus normal mortality) **must** be met **before** eligibility for tree damage can be determined. Payments for pruning, removing, and other costs incurred for salvaging existing trees or, for tree mortality, to prepare the land to replant trees, is the lesser of the following:

- 50 percent of the actual total cost of the practice
- total amount calculated using rates established by DAFP for the practice.

Note: Losses from different stands with the same crop type will **not** be averaged to determine loss eligibility.

62 Reimbursement and Qualifying Losses (Continued)

D Determining Losses Without Physical Evidence

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.

*--COC must document third party certifications in COC minutes to indicate source data used. STC representative must either concur with COC recommendation or work with COC to establish acceptable evidence.

Notes: Whether provided by applicant or someone else, the TAP applicant is liable for any errors in reporting physical evidence.

County Office employees will conduct a field visit and determine all tree losses--* and acres on CCC-899, Part D, when physical evidence is available.

62 Reimbursement and Qualifying Losses (Continued)

E 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 production of annual crops
- tomatoes, pumpkins, watermelons, and pineapple.

F 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 eligible trees covered by a current CRP, ECP, or WRP contract (paragraph 154)
- 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.--*

63 Loss Adjustment Requirements

A Authorized Use of Certified FSA Loss Adjusters (LA) for TAP

For 2015 and subsequent years, certified FSA LA's shall be used to perform field visits for TAP. Certified LA's may also be used for any prior year TAP work being completed in 2015. Follow procedure in 2-NAP to obtain the services of certified LA's.

***--Note:** If a certified LA is unable to timely perform the field visit, an FSA representative may be used.--*

B Loss Adjustment Responsibilities for TAP

Responsibilities include, **but are not limited to**, the following:

- use and be proficient with the applicable loss adjustment equipment
- be familiar with TAP eligibility requirements, this handbook, TAP regulation (7 CFR §1416.400 – Subpart E), and CCC-899 (TAP Application)
- review applicant's CCC-899 and all supporting documentation; that is, review and verify acreage report, before performing on-site visual inspections to verify loss
- timely perform on-site visual inspections to verify **actual** qualifying losses and the number of tree and acres involved
- complete manual CCC-899 for losses caused by plant disease
- consult qualified experts, such as Department of Forestry, Universities, Extension Service, etc., for guidance in determining appropriate practices
- for plant disease mortality losses, consult with STC to verify the determined loss period established for a specific plant disease
- perform a second on-site visual inspection to verify practice completion.

C Field Visit to Verify Applicant's Claim

--Before COC approval of CCC-899, Part E, a certified FSA LA will perform a field visit-- and manually document the following on CCC-899, Part D:

- eligible disaster event
- date of disaster event
- name of lost and/or damaged crop
- stand number

--63 Loss Adjustment Requirements (Continued)*C Field Visit to Verify Applicant's Claim (Continued)**

- total determined number of trees in the stand
- total determined number of trees lost (reached mortality, i.e., dead, above and below ground) in the stand

Note: Death of a plant's graft or scion that necessitates removal and replacement of the plant's rootstock may be counted toward the 15 percent mortality adjusted for normal mortality.

- total determined number of trees lost (reached mortality, i.e., dead, above and below ground), eligible for payment
- total determined number of trees damaged in the stand
- total determined number of trees damaged in the stand eligible for payment
- total determined acres in the stand

Note: Review and verify the acreage report submitted by applicant.

- total determined damaged acres in the stand
- total determined damaged acres in the stand eligible for payment
- applicable DAFP-established practice codes
- trees and/or acres eligible for each practice code (see subparagraph 152 A for a list of eligible practice codes and maximum payment rates).

Note: LA's may consult qualified experts, i.e., Department of Forestry, Universities, Extension Service, etc., for guidance in determining appropriate practices.

Important: In cases of plant disease or insect infestation, COC may require information from a qualified expert to determine the extent of loss.--*

64 Payment Calculations (Continued)

B Loss Examples (Continued)

Example 2: Gray, owner of stand 221, reported a total of 400 trees with loss of 30 lemon trees, and damage of 75 lemon trees on 2 acres of his 6-acre orchard. Gray indicated a producer’s share of 100 percent. COC representative visited the orchard and determined, because of eligible disaster condition, 30 lemon trees were lost, and 75 lemon trees were damaged on 2 acres.

Stand Information:	Stand Number	221
	Total Trees in Stand	400
	Total Acres in Stand	6
	Total Determined Lost Trees	30
	Total Determined Damaged Trees	75
	Total Acres Requested	2

- The first calculation is to determine if Gray is eligible for TAP.

Calculate loss threshold and normal mortality on trees/acres as follows.

400 trees in stand x 15% loss threshold =	60 trees
400 trees in stand x 3% normal mortality =	<u>12</u> trees
	72 trees

- Gray is **not** eligible for TAP * * * because the 30 trees that died did not exceed the 72 tree loss threshold and normal mortality requirement.

64 Payment Calculations (Continued)

B Loss Examples (Continued)

Example 3: Steven, owner of stand 378, reported a total of 500 apple trees with loss of 100 trees, and damage of 70 trees on the 5-acre orchard. Steven indicated a share of 100 percent. COC representative visited the orchard and determined, because of an eligible disaster condition, 100 apple trees were lost, and 70 apple trees were damaged on 5 acres.

Stand Information:	Stand Number	378
	Total Trees in Stand	500
	Total Acres in Stand	5
	Total Determined Lost Trees	100
	Total Determined Damaged Trees	70
	Total Acres Requested	3

- The first calculation is to determine if Steven is eligible for TAP.

Calculate loss threshold and normal mortality on trees * * * as follows.

500 trees in stand x 15% loss threshold =	75 trees
500 trees in stand x 3% normal mortality =	<u>15 trees</u>
	90 trees

- Steven is eligible for TAP because the 100 trees lost meets the loss threshold of 90 trees. Since Steven met the 15 percent mortality loss threshold, adjusted for normal mortality, Steven is eligible for payment on his damaged trees.

***--Calculate lost trees for payment as follows:**

100 trees lost	
<u>-18</u> (100 trees lost x 18% (15% loss threshold + 3% mortality = 18 trees))	
82 trees eligible for payment	

Calculate payment eligibility for trees damaged, as follows.

70 trees damaged in stand x 18% damage (15% loss threshold + 3% normal damage)=	13 trees
------------------------------------------------------------------------------------	----------

Determine damaged trees eligible for payment:	70 trees damaged
	<u>-13 trees</u>
	57 trees

- Steven is eligible for payment on 57 of the 70 damaged trees.

Calculate lost acres for payment as follows.--*

3.0 acres lost	
<u>-.5</u> acre (3 acres lost x 18% (15% loss threshold + 3% normal mortality) = .5 acre))	
2.5 acres eligible for payment.	

64 Payment Calculations (Continued)

B Loss Examples (Continued)

Example 3: (Continued)

- The following DAFP-established practice rates and payment levels were used to determine Steven’s maximum eligible payment amount.

Practice Code 01 – (Fruit and Nut Tree Replacement Per Tree = \$8)

*--82 trees x 100% (share) x \$8 per tree = \$ 656

Practice Code 02 – (Fruit and Nut Tree Rehabilitation Per Tree) = \$15)

57 trees x 100% (share) x \$15 per tree = 855

Practice Code 10 – (Tree Planting Cost Per Tree) = \$2

82 trees x 100% (share) x \$2 = 164

Practice Code 14 – (Site Preparation Per Acre) = \$500 per acre

2.5 acres x 100% (share) x \$500 = 1,250

\$2,925

Actual cost receipts submitted by Steven are calculated as follows:

Receipts for tree replacement: \$1,000 x 100% (share) x 65% (payment level) =	\$ 650
Receipts for rehabilitation: \$1,000 x 100% (share) x 50% (payment level) =	500
Receipts for tree planting: \$300 x 100% (share) x 65% (payment level) =	195
Receipts for site preparation: \$1,200 x 100% (share) x 50% (payment level) =	<u>600</u>
	\$1,945

- Steven is eligible for the lesser of the maximum payment or actual cost for each practice as follows:
 - practice code 01: \$650 (actual cost)
 - practice code 02: \$500 (actual cost)
 - practice code 10: \$164 (DAFP maximum payment rate)
 - practice code 14: \$600 (actual cost).

In this example, Steven’s estimated TAP payment amount is **\$1,914.--***

65 Approval and Disapproval Letters

A Issuing Approval or Disapproval Letters

--County Offices must issue approval or disapproval letters to all applicants.--

B Example of Approval Letter

This is an example of an approval letter.

(Enter County Office name, address, and telephone number)

(Enter applicant's name and address)

Dear (Enter applicant's name):

Your request for TAP assistance is approved.

--The following is a guide in completing and reporting the practices:--

- if the work has been performed, provide copies of all sales receipts, invoices, canceled checks, or other documentation necessary to determine costs
- if the work has not already been performed, make arrangements to replant or rehabilitate the eligible trees, bushes, or vines as soon as possible, but within the 12-month period from the date of COC application approval on CCC-899
- if the work cannot be completed within the 12-month period, notify the County Office
- report practice completion **immediately** to maintain eligibility.

Before TAP payments can be issued, an FSA employee will need to perform a site visit on your farm to verify practice completion.

County Executive Director

Part 4 Eligibility

91 Owner Eligibility for TAP

A Eligible Orchardists and Nursery Tree Growers

[7 CFR Part 1416.404] To be eligible for TAP payments, the eligible orchardist or nursery tree grower must:

- (1) Have planted, or be considered to have planted (by purchase prior to the loss of existing stock planted for commercial purposes) trees, bushes, or vines for commercial purposes, or have a production history, for commercial purposes, of planted or existing trees, bushes, or vines;
- (2) Have suffered eligible losses of eligible trees, bushes, or vines occurring on or after October 1, 2011, as a result of a natural disaster or related condition;
- (3) Have continuously owned the stand from the time of the disaster until the time that the TAP application is submitted.

A new owner of an orchard or nursery who does **not** meet the requirements in this subparagraph may receive TAP payments if the provisions of paragraph 92 are satisfied.

Federal, State, and local Governments, and political subdivisions thereof, are **not** eligible for TAP payments in any instance.

B Qualifying for Payments

To qualify for payments, applicants **must** satisfy subparagraph A or paragraph 92 and the applicant **must**:

- file CCC-899 according to paragraph 61

Note: Contract growers operating under marketing or production contracts **must** have production history for commercial purposes on planted or existing trees, bushes, and vines. Any eligibility questions about grower marketing or production contract stipulations shall be referred to the appropriate OGC regional attorney.

- **not** be ineligible under the restrictions applicable to citizenship and foreign corporations contained in 7 CFR Part 1416.3
- **not** be a Federal, State, or local Government, or political subdivision thereof

91 Owner Eligibility for TAP (Continued)

B Qualifying for Payments (Continued)

- meet **all** other requirements including, but **not** limited to, 7 CFR Part 1416, Subpart B that includes HEL/WC (6-CP).

Note: Regardless of whether an applicant is seeking payment as an initial applicant or as a successor (as a new owner, estate, or heir) all persons or entities seeking payment **must** be in compliance with common program eligibility provisions, such as citizenship, foreign ownership, and HEL/WC). See paragraph 92.

See subparagraph C for deceased persons and dissolved entities.

See subparagraph D for issuing payments to deceased persons, closed estates, and dissolved entities.

See subparagraph 92 D for inheritance provisions.

C Deceased Owners or Dissolved Entities

Authority to sign contracts, applications, and other documents on behalf of deceased applicants may vary according to State law. If an eligible applicant is now deceased or a dissolved entity, then an authorized representative of the deceased applicant or dissolved entity may sign CCC-899, if the authorized representative has authority to enter into a ***--contract for the deceased applicant or dissolved entity. See 1-CM.--***

Important: Proof of authority to sign for the eligible deceased applicant or dissolved entity **must** be on file in the County Office **before** FSA will act on CCC-899. Proof of authority includes any of the following:

- court order
- letter from Secretary of State
- document approved by an OGC regional attorney.

FSA-325 is:

- only used in situations where CCC-899 was filed by an individual who subsequently died, is declared incompetent, or is missing before the payment is issued
- **not** applicable for determining who may file CCC-899 for a deceased, incompetent, or missing individual.

91 Owner Eligibility for TAP (Continued)

C Deceased Owners or Dissolved Entities (Continued)

--State Offices will consult with an OGC regional attorney on the following types of cases:--

- documentation submitted does **not** clearly establish authority to enter into a contract or application on behalf of the deceased individual, closed estate, or dissolved entity
- CCC-899 request for issuing payments to heirs of a deceased individual without documentation establishes authority to enter into a contract or application on behalf of the deceased individual.

If subsequent to CCC-899 being signed by the eligible owner, the eligible owner dies, follow 1-CM procedure for completing FSA-325.

See subparagraph 92 D for inheritance provisions.

D Issuing Payments According to Deceased Individuals, Closed Estates, and Dissolved Entities

TAP payments for CCC-899’s involving deceased individuals, closed estates, or dissolved entities shall be made according to the following table if all other eligibility requirements are met.

IF the applicant is an...	AND CCC-899 is signed by an authorized representative of the...	THEN payments shall be issued...
individual who died before CCC-899 was filed	deceased according to subparagraph B	to any of the following, as applicable, using applicant’s TIN: <ul style="list-style-type: none"> • deceased individual • individual’s estate • the heirs, based on OGC determination, according to 1-CM, Part 26.
estate that closed before CCC-899 was filed	estate according to subparagraph B	
entity that dissolved before CCC-899 was filed	dissolved entity according to subparagraph B	using applicant’s TIN.
individual who dies, is declared incompetent, or is missing after filing CCC-899		to eligible payees executing FSA-325 according to 1-CM.

Notes: FSA-325 is **only** used when CCC-899 was filed by an individual who:

- subsequently died
- is declared incompetent
- is missing before payments are issued.

Heirs **cannot** succeed to a loss or file their own CCC-899 as an heir. Heirs **must** be otherwise eligible in their own right with respect to questions of common eligibility provisions. See subparagraph B.

92 Successor-in-Interest

A Eligibility of Successors

[7 CFR Part 1416.404] A new owner of an orchard or nursery who does not meet the requirements of paragraph (a) of this section may receive TAP payments approved for the previous owner of the orchard or nursery and not paid to the previous owner, if the previous owner of the orchard or nursery agrees to the succession in writing and if the new owner:

- (1) Acquires ownership of trees, bushes, or vines for which benefits have been approved;**
- (2) Agrees to complete all approved practices that the original owner has not completed; and**
- (3) Otherwise meets and assumes full responsibility for all provisions of this part, including refund of payments made to the previous owner, if applicable.**

Successor agreements to complete practices are on a “per stand” basis.

Except as provided in subparagraph D, predecessor on CCC-899 **must** agree in writing to the succession-in-interest. Once the predecessor’s written agreement is obtained, County Office will do **all** the following:

- make certain there is a hardcopy of the predecessor’s CCC-899 on file before deleting the predecessor’s CCC-899 (paragraph 288)
- initiate a new CCC-899 for the successor (paragraph 61)
- annotate on CCC-899 that the application is a succession-in-interest application and attach the predecessor’s CCC-899 (now deleted) to the successor’s CCC-899.

Notes: In the case of successors-in-interest, a successor’s eligibility for payments is limited to whatever would have been paid the eligible predecessor.

The predecessor on CCC-899 is subject to the provisions of paragraph 121. No payments will be issued to a predecessor or successor if predecessor fails to satisfy paragraph 121.

If a Federal, State, or local Government or political subdivision thereof acquires the ownership of an orchard or nursery from a predecessor, the Federal, State, or local Government, and political subdivision is still ineligible for TAP payments.

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 limits how much a person or legal entity can receive under TAP. The regulations at 7 CFR Part 1416, Subpart B, specify that a \$125,000 payment limitation applies to TAP. 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

The cumulative total quantity of acres planted to trees, bushes, or vines, where a producer *-may receive TAP, must **not** exceed 500 acres annually.

Example: On April 24, 2012, producer was approved for loss on 100 acres. On July 7, 2012, producer reported and was approved for another loss on 300 acres. Producer would **only** be eligible for payment on an additional 100 acres, for a total of 500 acres for all approved losses under TAP, for 2012.--*

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 **before** CCC-899 can be approved by COC.

* * *

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).	\$8
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). Notes: 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). Note: 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 per tree .	\$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.	\$2

153 TAP Practice Completion and Expiration (Continued)

C Replanting Different Eligible Trees, Bushes, or Vines (Continued)

- types planted may be replanted on the same farm in a different location than the lost stand.

***--Notes:** Payments for eligible owners who replant in a different field must **not** exceed--* the cost to replant in the field where the loss actually occurred, as determined by COC.

Applicants may choose to replace damaged trees in cases where the rehabilitation expense exceeds the cost of tree replacement.

D Cost Documentation

Eligible owners are required to submit actual cost documentation for all components of the completed practices. Receipts should include the following:

- date
- vendor's name
- vendor's location.

Important: Applicants receiving TAP payments, or any other legal entity or person who furnishes information for the purposes of enabling such participant to receive a payment **must**:

- maintain any books, records, and accounts supporting any information furnished for 3 years following the end of the calendar year that the request for payment was filed
- allow authorized representatives of USDA and OIG, during regular business hours, to inspect, examine, and make copies of such books or records, and to enter upon, inspect and verify **all** applicable acreage where the applicant has an interest for the purpose of confirming the accuracy of information provided by or for the applicant.

Producers who perform practices on their own land and/or trees, * * * may submit cost estimates for each component of a practice. COC may approve the cost estimates if they are determined reasonable for the practice compared to documentation of actual costs submitted by other contractors or vendors in the area for the same practice components. CED shall document justification for determinations in COC minutes.

Producers must provide COC the documentation of actual costs to complete the practices, such as receipts for labor costs, equipment rental, and purchases of seedlings or cuttings. If the documentation is not available, COC **must** review CCC-899 and determine if the costs are reasonable and acceptable.

154 Payment Policy

A Duplicate Benefits

Eligible applicants may not receive TAP benefits and benefits under any other disaster program for the same loss.

The following table provides guidance if an eligible owner:

- is eligible for a TAP payment
- qualifies for benefits for the same loss under another program.

IF an owner is eligible to receive TAP payment, and for the same loss, is also eligible for...	THEN the eligible owner...
NAP (7 CFR Part 1437)	can receive payment under both NAP and TAP.
indemnity payments under crop insurance policies, including pilots, for orchard trees	can receive both * * *.
emergency loans	can receive both.
ECP benefits, the Biomass Crop Assistance Program, CRP, EQIP, WRP, or any other program where duplication of benefits are received	cannot receive compensation for the same or similar type of practices for the same or similar loss.

154 Payment Policy (Continued)**B Receiving Benefits on Both ECP and TAP**

An applicant may be eligible to receive benefits on the same stand for both ECP and TAP, providing the compensation is **not** approved for the same type of practice.

Example: If an applicant used ECP practices EC-1 (Debris Removal) and EC-2 (Grading, Shaping, Re-leveling), then the applicant would not be eligible to use TAP Practice 14 (Site Preparation). The applicant could be eligible for Practice 10 (Tree Planting Cost) and Practice 01 (Tree Replacement Cost) under TAP.

Note: All CCC-899's for payment that use both ECP and TAP practices for the same loss **must** be approved by a STC representative and documented in COC minutes.

C Payment Amount

Payments are limited to the lesser of either of the following:

- DAFP-established practice rates (subparagraph 152 A) **or**
- 65 percent of the actual cost of replanting trees on the * * * stand, in excess of 15 percent mortality (adjusted for normal mortality) **and**
- reimbursement of 50 percent of the cost of pruning, removing, and other costs incurred to salvage existing trees or, in the case of tree mortality, to prepare the land to replant the trees, in excess of 15 percent damage or mortality (adjusted for normal tree damage and mortality).

154 Payment Policy (Continued)**D Timing of Payments**

Payments will be made after the latest of the following:

- regulations have been published
- owner's submission of documentation that the practice was completed
- COC approval of CCC-899, Part G.

E Payments

Payments are computed using the smaller of either of the following:

- maximum trees/acres determined and approved for payment by COC on CCC-899, Part G
- the trees/acres actually completed and certified by the applicant from CCC-899, Part F.

The following are examples of payments.

Example 1: The applicant requested 3 stands with each stand having Practice 14 (Site Preparation), Practice 10 (Tree Planting Cost), and Practice 13 (Tree Replacement Cost) on CCC-899, Part B. The applicant completed all 3 practices on 1 stand and completed CCC-899, Part F. This applicant is eligible for a payment on the stand that was completed.

Example 2: The applicant requested 1 stand with Practice 14 (Site Preparation), Practice 10 (Tree Planting Cost), and Practice 13 (Tree Replacement Cost) on CCC-899, Part B. The applicant completed site preparation, but is able to complete only half of the tree planting and tree replacement on that stand because of the unavailability of trees. The applicant is **not** eligible for payment on any of the practices associated with the acreage, because all 3 practices **must** be completed.

--155 CCC-770 TAP, TAP Checklist*A Introduction**

CC-770 TAP was developed to address areas of concern to ensure that TAP payments are issued properly.

B Using CCC-770 TAP

CCC-770 TAP:

- may be used as a management tool to help address deficiencies identified by a review or spot check of whether TAP policies or procedures are being followed before issuing a TAP payment
- may be used when CCC-899, Part F is filed by the applicant
- is applicant specific
- does **not** negate STC, SED, State Office, DD, COC, CED, and County Office responsibility for administering all provisions applicable to TAP.

Note: CCC-770 TAP was developed by the National Office and is the **only** authorized checklist for TAP. County Offices shall **not** use State- or locally-generated checklists for administering TAP.

C Maintaining CCC-770 TAP

CCC-770 TAP:

- is applicable for each applicant by administrative county
- is designed to enable County Offices to update CCC-770 TAP as actions are taken
- shall be filed in the applicant's TAP folder.--*

--155 CCC-770 TAP, TAP Checklist (Continued)*D Retention Period**

All CCC-770 TAP shall be retained in the applicant's TAP folder with CCC-899. If a new CCC-770 TAP is initiated, then the original CCC-770 TAP shall be retained, along with the newly initiated CCC-770 TAP. CCC-770 TAP shall be destroyed when CCC-899 is destroyed.

E County Offices Using CCC-770 TAP

The County Office may complete CCC-770 TAP to address deficiencies identified by a review or spot check on whether TAP policies and procedures are followed **before** issuing a TAP payment.

The County Office employee who completes each item on CCC-770 TAP is certifying the applicable TAP provisions have, or have not, been met. As an alternative, County Offices may choose to review all items after COC approval, if applicable.

After all questions on CCC-770 TAP are answered in a manner that supports approving the applicable forms, the County Office employee shall sign CCC-770 TAP, item 17A as the preparer.

Note: In cases involving multiple preparers, the preparer can use item 20, Remarks Section, to indicate items they verified.

Additionally, County Offices shall refer to the applicable handbook provisions, as specified, for additional information.

Reminder: County Offices **cannot** rely solely on using CCC-770 TAP for administering TAP. All TAP provisions **must** be met, **not** just the items included on CCC-770 TAP. CCC-770 TAP is used to assist with administering TAP and includes the major areas where deficiencies are identified, but is **not**, nor intended to be, inclusive of all TAP provisions.--*

***--155 CCC-770 TAP, TAP Checklist (Continued)**

F Determining When to Use CCC-770 TAP

SED, STC or designee, DD, or CED shall determine:

- when County Offices are to complete CCC-770 TAP if apparent control deficiencies are found during CED, STC representative, or DD reviews
- whether CCC-770 TAP is necessary to avoid findings indicated by CORP reviews
- when additional internal controls are necessary to reduce improper payments.--*

*--155 CCC-770 TAP, TAP Checklist (Continued)

G Example of CCC-770 TAP

This is an example of CCC-770-TAP.

This form is available electronically.

CCC-770 TAP (02-24-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation		1. Applicant's Name		2. State Name		
TREE ASSISTANCE PROGRAM (TAP) CHECKLIST				3. County FSA Office Name		4. Crop Year		
Office Staff Actions				Applicable Handbooks		YES	NO	N/A
5. Has the FSA-578 Crop Report been timely filed and signed by the participant, including acreage of the eligible crop?				2-CP (Rev. 15), Part 2, and 1-TAP (Rev. 4), Paragraph 122				
6. Has the participant filed the required AGI certification and has the certification information been recorded in the web-based eligibility system?				5-PL, Paragraphs 3 and 41, and 1-TAP (Rev. 4) Subparagraph 121D				
7. Has the participant filed the required AD-1026 and has the eligibility information been recorded in the web-based eligibility system?				6-CP (Rev. 4), and 1-TAP (Rev. 4) Paragraph 123				
8. Did the stand sustain a mortality loss in excess of 15 percent after adjustment for normal mortality due to an eligible natural disaster?				1-TAP (Rev. 4), Paragraph 3				
9. Was the participant's stand information correctly recorded in Part B of the CCC-899?				1-TAP (Rev. 4), Paragraph 61				
10. Was Part C of the CCC-899 (Applicant Certification Statement) signed by a person or legal entity who has signature authority on file (if the person is signing in a representative capacity)?				1-CM (Rev. 3), Part 25, and 1-TAP (Rev. 4) Paragraph 61				
11. Has a loss adjuster completed a preliminary field visit to verify the loss, does Part D of the CCC-899 accurately reflect the field visit findings, and were the applicable practice codes recorded?				1-TAP (Rev. 4), Paragraph 63				
12. Was CCC-899, Part E, signed, dated, and approved by COC, or authorized representative, and recorded in the COC minutes?				1-TAP (Rev. 4), Paragraph 61				
13. Was an approval/disapproval letter issued to participant regarding the COC or authorized representative's decision for Part E?				1-TAP (Rev. 4), Paragraphs 61 and 65				
14. Has participant submitted applicable cost documentation for all components on the stand for the completed practices?				1-TAP (Rev. 4), Paragraph 153				
15. Has a loss adjuster completed a final inspection to verify practice completion?				1-TAP (Rev. 4), Paragraph 63				
16. Was the CCC-899, Part G, (Approval or Disapproval for TAP Payment) signed and dated by COC or authorized representative, and recorded in the COC minutes?				1-TAP (Rev. 4), Paragraph 61				
Certification:								
17A. Signature of Preparer(s)						17B. Date (MM-DD-YYYY)		
18A. I concur/do not concur the above items have been verified and updated.						<input type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur		
18B. CED Signature for Spotcheck						18C. Date (MM-DD-YYYY)		
19A. I concur/do not concur the above items have been verified and updated.						<input type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur		
19B. DD Signature for Spotcheck						19C. Date (MM-DD-YYYY)		

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.assr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

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***--155 CCC-770 TAP, TAP Checklist (Continued)**

G Example of CCC-770 TAP (Continued)

CCC-770 TAP (02-24-16)	Page 2 of 2
20. Remarks:	

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***--155 CCC-770 TAP, TAP Checklist (Continued)**

H Completing CCC-770 TAP

Complete CCC-770 TAP according to the following table.

Item	Instructions
1	Enter name of the applicant.
2	Enter applicable State name.
3	Enter administrative County Office name that is completing CCC-770 TAP.
4	Enter applicable crop year.
5 through 16	Check (✓) “Yes”, “No”, or ENTER “N/A”.
17A and 17B	County Office employee who reviews items 5 through 13 shall sign, as preparer, and enter the current date.
18A	When applicable, CED or designated representative shall indicate whether or not they concur with the accuracy of items 5 through 13.
18B and 18C	CED or designated representative who completed item 15 A shall sign and enter the current date.
19A	When applicable, STC or their representative shall indicate whether or not they concur with the accuracy of items 5 through 13.
19B and 19C	STC or its representative who completed item 16 A shall sign and enter the current date.
20	Enter applicable remarks.

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156-180 (Reserved)

Parts 7-9 (Reserved)

181-270 (Reserved)

Reports, Forms, Abbreviations, and Delegations of Authority

Reports

None

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification		123, 401, 403
CCC-36	Assignment of Payment		403
CCC-37	Joint Payment Authorization		403
CCC-526	2008 Payment Eligibility Average Adjusted Gross Income Certification		401
CCC-770	TAP Checklist	155	155
CCC-899	Tree Assistance Program Application for Trees, Bushes, and Vines	61	Text
CCC-901	Members Information 2009 and Subsequent Years		403
CCC-941	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information - Agricultural Act of 2014		403
FSA-325	Application for Payment of Amounts Due Persons Who Have Died, Disappeared, or Have Been Declared Incompetent		91, 401
FSA-578	Report of Acreage		122

Reports, Forms, Abbreviations, and Delegations of Authority (Continued)

Abbreviations Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

Approved Abbreviations	Term	Reference
2002 Farm Bill	The Farm Security and Rural Investment Act of 2002 (Pub. L. 107-171)	401
2014 Farm Bill	Agricultural Act of 2014 (Pub. L. 113-79)	1, 2, 121
ECPR	Estimated Calculated Payment Report	411
HTML	hyper-text markup language	271,376

Redelegations of Authority

This table lists redelegations of authority in this handbook.

Redelegation	Reference
CED may redelegate approval authority to PT's for routine cases.	5, 61
Note: PT's shall not be delegated authority to disapprove any CCC-899's.	

Definitions of Terms Used in This Handbook

Bush

Bush means a low, branching, woody plant from which, at maturity of the bush, an annual fruit or vegetable crop is produced for commercial purposes, such as a blueberry bush. The definition does not cover plants that produce a bush after the normal crop is harvested such as asparagus.

Commercial Use

Commercial use means used in the operation of a business activity engaged in as a means of livelihood for profit by an eligible grower.

County Committee (COC)

COC means the respective FSA COC.

County Office

County Office means the FSA or USDA Service Center that is responsible for servicing the farm on which trees, bushes, or vines are located.

Cutting

Cutting means a piece of vine which was planted in the ground to propagate a new vine for the commercial production of fruit, such as grapes, kiwi fruit, passion fruit or similar fruit.

Eligible Nursery Tree Grower

Eligible Nursery Tree Grower means a person or legal entity that produces nursery, ornamental, fruit, nut, or Christmas trees for commercial sale.

Eligible Orchardist

Eligible orchardist means a person or legal entity that produces annual crops from trees, bushes, or vines for commercial purposes.

Farm

-Farm means, for determining TAP eligibility, a tract or tracts of land that are considered to be a separate operation. Where multiple tracts of land are to be treated as 1 farm, the tracts must have the same operator, and must also have the same owner, except that tracts of land having different owners may be combined if all owners agree to the treatment of multiple tracts as 1 farm. Each farm has an identifier of “farm serial number”. See 10-CM.--

Definitions of Terms Used in This Handbook (Continued)**Fruit Tree**

Fruit tree means a woody perennial plant having a single main trunk, commonly exceeding 10 feet in height and usually devoid of branches below, but bearing a head of branches and foliage or crown of leaves at the summit that is grown for the production of an annual crop, including nuts, for commercial market.

* * *

Lost

--Lost means, with respect to the extent of damage to a tree or other plant, that the plant is destroyed or the damage is such that it would, as determined by FSA, be more cost effective-- to replace the tree or other plant than to leave it in its deteriorated, low-producing state.

Mortality

Mortality means tree, bush, or vines that died * * * during a specific growing period, because of natural disaster.

Natural Disaster

Natural disaster means:

- drought
- excessive rain and wind damage
- earthquake
- fire
- flood
- freeze