

Policy and Procedure 6-2

Emerald Ash Borer Cost-Share Program

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Codes/Mandates: N/A

References: N/A

Forms: Form 3.10 Multiple Landowners Supplement
Form 3.11 Cost-Share/AMP Project Amendment
Form 6.5 Emerald Ash Borer Program Cost-Share Application
Form W-9 Request for Taxpayer Identification Number(s) and Certification

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PURPOSE

To provide instructions for administering the Emerald Ash Borer Cost-Share Program, which enables landowners and organizations to protect ash trees in order to safeguard a core surviving population of ash from the devastation caused by the emerald ash borer, therefore improving the forest health in Virginia.

POLICY

It shall be the policy of the Virginia Department of Forestry to manage the Emerald Ash Borer Cost-Share Program in accordance with the requirements of the program as governed by the USDA Forest Service.

DEFINITIONS

“**Agency**” and “**VDOF**” means the Virginia Department of Forestry.

“**Commonwealth**” means the Commonwealth of Virginia.

“**DBH**” means diameter breast height.

“**Emerald Ash Borer or EAB**” means the insect “*Agrilus planipennis*” (Fairmaire) in any living stage.

“**EPA**” means the US Environmental Protection Agency.

“**Federal fiscal year**” means the 12-month accounting period observed by the US government which begins on October 1 and ends on September 30.

“**Organization**” means an entity seeking cost-share incentives, such as: municipalities, non-profit organizations, schools, universities, homeowner’s associations, etc. “Disregarded” tax identification entities such as sole proprietorships and LLCs do not classify as organizations.

“**VDACS**” means the Virginia Department of Agriculture and Consumer Services.

PROCEDURES

Cost-Share Incentive for Landowners or Organizations

Eligibility

- ◆ Ash (*Fraxinus*) species must be **green, white, black, pumpkin, Carolina or blue ash**.
- ◆ Tree(s) must be at least **12 inches DBH**.
- ◆ Estimated percentage of live crown at the time of treatment must be at least 70 percent (no more than 30 percent canopy loss).
- ◆ Only trunk injection treatment of an emamectin benzoate product will be cost-shared.
 - All treatment applications approved for cost-share must be conducted by a Certified Pesticide Applicator in good standing with VDACS.
 - All injection treatments must take place during the appropriate time period of May 15th through July 31st.
 - All treatment applications must be conducted in accordance with the directions for use as they appear on the product label that has been approved by the EPA.
 - Treatment should not be performed more frequently than as specified on the product label, therefore an applicant proposing this activity would disqualify for cost-share payment.

Location

- ◆ Program participation will **favor** use of funds on projects in counties or regions designated as “unconfirmed” or more recently invaded (post-2016) by the emerald ash borer, see VDOF’s EAB distribution map.
- ◆ Funds will be allocated as follows:
 - Eastern Region: \$20,000 available for all applicants (landowners and organizations)
 - Central Region: \$10,000 available for organizations only
 - Western Region: \$10,000 available for organizations only
- ◆ Exception may be made for rare ash species or ash of particular historical/ecological importance.
- ◆ No more than \$5,000 per federal fiscal year will be allocated per locality.

Reimbursement Payment

- ◆ Cost-share payment is a reimbursement up to 50 percent of direct project costs for the treatment of approved ash trees with injection of emamectin benzoate.
 - Department of Forestry services or outside consulting fees will not be considered as part of project costs for purposes of calculating cost-share.

- ◆ Cost-share payment will not exceed 50 percent of the bid/treatment quote submitted with the application prior to treatment. If select trees in a bid do not qualify for cost-share, an adjusted allotment will be detailed in the approval letter and cost-share payment shall not exceed that allotted amount.
- ◆ For organizations conducting treatments internally, the cost-share payment covers 50 percent of direct project costs, such as supplies, chemicals and labor (not to exceed the volunteer rate, \$27.20/hour).
- ◆ Receipts and/or invoices with a balance of \$0.00 must be submitted with the final application in order for the reimbursement payment to be disbursed.
- ◆ One cost-share payment will be computed upon completion of the project. Fiscal vouchers will be submitted to the State Treasurer for disbursement of the cost-share payment. The payment will be made within approximately 30 days.

Maximum Allowance

Approved landowners and organizations will be reimbursed 50 percent of the direct project costs for applying appropriate pesticide treatment upon the approved ash tree(s) not to exceed:

- ◆ \$7.50 per diameter inch; matched by landowner or organization for a total rate of \$15 per inch.
- ◆ \$1,250 per **landowner, sole proprietorship, or single-owner LLC (“disregarded” tax identification entity)** per federal fiscal year; matched by landowner for a total project cost of \$2,500.
- ◆ \$5,000 per **organization, partnership, corporation, government agency, or non-profit entity** per federal fiscal year; matched by organization for a total project cost of \$10,000.

Application Process

Application

Use Form 6.5 Emerald Ash Borer Program Cost-Share Application to apply. If the landowner reports multiple landowners in Section 1, a completed Form 3.10 will be required.

In order to be considered for cost-share, the landowner/organization must provide the following to a VDOF forester by the publicized Application deadline:

- ◆ Sections 1-3 of Form 6.5 completed
 - **Ash Preservation Strategy** (Section 2) – This should include as much detail as possible about the applicant’s past dedication and future intentions for continued ash care in the next 5 to 10 years and may include:
 - Maintenance – To encourage tree recovery and long-term health, proper pruning, mulching, fertilization and irrigation should be carried out under the direction of a qualified forester or arborist.
 - Monitoring – Insecticide treatment does not guarantee the survival of a tree; therefore, it is strongly suggested the health of the tree is monitored after treatment to determine follow-up maintenance needs.
 - Re-treatment – Insecticide treatment is not curative. It will protect the tree for up to two – three years, at which time the tree must be re-treated for ongoing protection.
 - Outreach/Education Efforts – For organizations, consider hanging proper signage on treated trees and hosting educational events to raise awareness about EAB and the endangerment of ash.
- ◆ Estimation of costs in the form of a treatment quote or bid from a certified pesticide applicator.

The area forester must visit or have visited the parcel for which an application is being submitted to ensure it meets the requirements of the program. If treatment is performed and/or paid for prior to forester approval (disregarding previous treatment cycles), the application will be automatically rejected. Area foresters should not approve the application without first taking this step. In order to approve the application, the area forester must sign (Section 4 of Form 6.5) and send a **hard-copy** of the application to the Forest Health Technician at the Headquarters Office for ranking and assignment of an EAB cost-share application number. No follow-up inspections are required, this is the point where the local forester’s obligations end.

- ◆ The Enrollment deadline (In-House use only) is the latest an application package can be submitted to the Forest Health Technician by the involved forester. This is one week after the Application deadline to allow the forester time to perform a site visit when applicants submit their portion very near the publicized Application deadline.
- ◆ Sign-up will occur on a continuous basis during the open enrollment period or until funds are depleted. The Forest Health Budget Manager may discontinue the program and application process at any time when sufficient funding is no longer available.
- The open enrollment period will be as follows:

Application opens	April 12, 2021
(Landowner) Application deadline	June 10, 2021
Enrollment deadline (In-House only)	June 18, 2021
Notification date	Continuous, no later than July 2
Complete documentation deadline (Approved Applicants only)	September 22, 2021

- The Forest Health Technician will process and rank the applications, and will send approval or rejection letters, via the US Postal Service, within 14 days following each application submittal. If approved, the letter will include a State W-9 form, Section 5 of Form 6.5 Emerald Ash Borer Program Cost-Share Application, and Form 3.10 Multiple Landowners Supplement (if applicable) which will need to be completed by the applicant and returned to the Forest Health Technician by the “Complete documentation” deadline.

Incomplete or non-relevant applications will be rejected outright or sent back to the area forester and/or landowner for modification. If modifications are made, the updated application must be submitted to HQ prior to the Enrollment deadline in order to be considered for cost-share funding.

- ◆ A prioritization system will be used by the EAB committee to rank complete applications in the following way:
 - Highest preference will be given to treatment projects:
 - in counties reporting “unconfirmed” or no EAB presence
 - treating trees larger than 12 inches DBH
 - treating trees with historical or cultural value
 - treating trees with minimal EAB damage and canopy loss
 - with a detailed and sustainable ash preservation strategy
 - that exhibit regeneration or future ash seed source potential (i.e., public lands)
 - that include rare ash species (black, pumpkin, blue or Carolina)
 - Lowest preference will be given to treatment projects:
 - in counties where EAB presence was confirmed prior to 2016 and trees have gone untreated
 - treating trees with a low percentage of live crown and multiple outward symptoms of EAB infestation (epicormics sprouts, bark stripping by woodpeckers, bark splits)
 - with a weak ash preservation strategy
- ◆ If approved by the forest health budget manager, application will be assigned an allotted cost-share amount and will be returned to the landowner or organization representative.
- ◆ The Forest Health Technician will notify the area forester of the approved application via email. At this point, work may begin on the project.
- ◆ The treatment must be completed within the appropriate treatment time frame (May 15th through July 31st) to be eligible for reimbursement. Applicants may schedule the treatment(s) prior to receiving approval if they plan to treat their tree(s) regardless of cost-share approval or denial.

Canceling a Project

When canceling a project after approval, the applicant must notify the Forest Health Technician via email as soon as possible so the funds may be reallocated. The original application will be marked as cancelled.

Amending a Project

When it is necessary to amend a project from the original approved application, a Form 3.11 Cost-Share/AMP Project Amendment must be completed and approved. This must be submitted by the Enrollment Deadline in order to be considered for additional funding.

Completion of Project

- ◆ The final application (Form 6.5, Section 5) is completed by entering:
 - Final project cost
 - Date Treatment Performed
 - Final cost-share amount (VDOF or consulting fees should not be included.)
 - Landowner/organization agent must sign certifying that the project was completed as specified and approved.
- ◆ The landowner/organization must send the application package to the Forest Health Technician at the Headquarters Office containing the following:
 - Final completed Form 6.5 Emerald Ash Borer Program Cost-Share Application
 - Virginia State W-9 Request(s) for Taxpayer Identification Number(s) and Certification for the landowner (SSN) or organization (EIN)
 - Receipts/invoices with a balance of \$0.00 showing clearly that it has been paid
 - Form 3.10 Multiple Landowners Supplement delegating cost-share percentages between Multiple Landowners (if applicable). If the cost-share payment is being split amongst multiple landowners, one W-9 per landowner must be submitted.
- ◆ The Forest Health Technician or Forest Health Program Support Technician will request a Cardinal Vendor Number for each landowner/organization and submit with final application package to the Finance Branch for reimbursement.

IRS Requirements

The landowner or organization representative must complete, sign and date the State Form W9. The applicant(s) will send the Form W9 directly to the Headquarters Office where it will be held on file to comply with IRS 1099 reporting regulations. Form W9 needs to be submitted only one time, as long as the information requested remains valid.

Headquarters Office

The Forest Health Technician will review final applications:

- ◆ Verify completion of Form 6.5 Emerald Ash Borer Program Cost-Share Application.
- ◆ Ensure accurate final project cost and cost-share amount.
- ◆ Obtain final approval from the forest health budget manager.
- ◆ Forward original application to Finance Office with supporting documentation.
- ◆ Finance Office will then process the reimbursement payment.

All projects must be completed by September 30th of the year they enrolled for consideration for payment.

IFRIS Time Reporting

Any and all relevant VDOF personnel time spent on this program should be documented in IFRIS under the code Grants, Funds Dedicated, GrandSLAM19LaSR.

IFRIS Accomplishment "Cost Share Plan/Application" will be used for area foresters to report their involvement on end-of-year evaluations.

AUTHORITY

This policy and procedure is issued by the Virginia state forester.

INTERPRETATION

The forest health program manager is responsible for the interpretation of this policy and procedure.

APPROVAL

I certify that this policy and procedure is approved and ready for publication.

Lori Chamberlin

Forest Health Program Manager Name (Print)

Forest Health Program Manager Signature

Dean Cumbia

Director of Forest Resource Management Name (Print)

Director of Forest Resource Management Signature

Ed Zimmer

Deputy State Forester Name (Print)

Deputy State Forester Signature