

TO: PRODUCERS OF FRUIT TREE, NUT TREE, OLIVE TREES, AND GRAPEVINE NURSERY STOCK

SUBJECT: CALIFORNIA FRUIT TREE, NUT TREE, AND GRAPEVINE IMPROVEMENT ADVISORY BOARD
(IAB) ANNUAL ASSESSMENT

*If you produce deciduous pome or stone fruit tree, olive tree, nut tree, or grapevine nursery stock, you must pay an annual assessment of one percent (1%) of the gross sales made of such nursery stock in your most recently completed fiscal year. This assessment applies to fruit bearing, as well as ornamental pome and stone fruit trees, except for varieties specifically exempted (varieties listed on Attachment 1).

The assessment does not apply to retailers, but does apply to wholesale and retail sales by producers. For packaged or containerized stock, the assessment is levied on the producer's bare root price of plants.

Please complete the attached worksheet.

If assessment is due, return Attachment 2 with your check, made payable to: CDFA - 90055 no later than March 10, 2015.

If NO assessment is due, check the appropriate box on Attachment 2 and return it to the Department:

**Mail to: CDFA
Nursery Services, Room 344
1220 N Street
Sacramento, CA 95814**

If you have any questions, please call the Nursery, Seed and Cotton Program at 916.654.0435.

ADDITIONAL INFORMATION (Please read before completing worksheet attachment 2)

- License renewal fees are separate from assessment fees.
- The term "gross sales" means the total sales price of the nursery stock, including any amounts charged to the customer for royalties, the University of California's Foundation Plant Service (FPS) user fees, trim charges, and registration and certification charges. All claims are subject to audit.
- The assessment is applied at the point of sale where the nursery stock is sold by a producer to farmers or homeowners for planting or to wholesalers or retailers for resale. The assessment need not be paid on stock sold by a producer to another California producer.
- Assessment amounts charged to customers are subject to sales tax.

* Sections 6981 through 6988 of the California Food and Agricultural Code (attachment)

California Fruit Tree, Nut Tree, and Grapevine Improvement Program 2014 Sales – Assessment Exemption List

If you produce almond, apple, apricot, cherry, chestnut, nectarine, olive, peach, pear, plum, prune, quince, walnut, or grapevine nursery stock, including seeds, seedlings, rootstocks, budwood, graftwood, topstock, and cuttings, whether standard, dwarf, or semi-dwarf, fruit bearing or ornamental, you must pay an annual assessment of one percent (1%) of gross sales of such stock for your previous fiscal year.

Sales of the Following Nursery Stock are Exempt from the Assessment

Amur chokecherry (*Prunus maackii*)
 Butternut (*Juglans cinerea*)
 Canada red chokecherry (*Prunus virginiana* 'Shubert')
 Carolina laurel cherry (*Prunus caroliniana*)
 Catalina cherry (*Prunus lyonii*)
 Crabapple (*Malus* spp.)
 English laurel (*Prunus laurocerasus*)
 Evergreen pear (*Pyrus kawakamii*)
 Filbert (*Corylus* spp.)
 Flowering almond (*Prunus glandulosa* and *Prunus triloba*)
 Flowering plum (*Prunus americana* and *Prunus cistena*)
 Hazelnut (*Corylus* spp.)
 Hickory (*Carya* spp.)
 Hollyleaf cherry (*Prunus ilicifolia*)
 Macadamia (*Macadamia* spp.)
***Olive (*Manzanillo* and *Gordal Sevillano*)**
 Otto Luyken laurel (*Prunus laurocerasus*)
 Pecan (*Carya illinoensis*)
 Pistachio (*Pistacia* spp.)
 Portugal laurel (*Prunus lusitanica*)
 Zabel laurel (*Prunus laurocerasus* 'Zabeliana')

*CDFA authority to exempt certain table olive varieties from assessment.

2014 IAB ASSESSMENT DETERMINATION WORKSHEET

(Due March 10, 2015. A 20% delinquent charge applies after April 10, 2015)

Date: _____ Nursery License Number: _____

Nursery Name: _____

Fiscal year of your firm: _____ to _____
(Month and Day) (Month and Day)

Fiscal year most recently completed by your firm: _____, 20____ to _____, 20____

Gross sales (in your most recently completed fiscal year) of the items below:

1) Pome and *stone fruit tree nursery stock: \$ _____ x .01 = \$ _____

2) Nut tree nursery stock: \$ _____ x .01 = \$ _____

3) Olive trees: \$ _____ x .01 = \$ _____

4) Grapevine nursery stock: \$ _____ x .01 = \$ _____

Late fee (if paid after April 10th) total assessment \$ _____ x 20% = \$ _____**Total Assessment Due** = \$ _____**No Assessment Due (please check applicable box)**4) The IAB assessment does not apply to my firm 5) No sales during fiscal year 2014 6) Stock sold to another California producer

List Nurseries Sold To: _____

Please be advised that FAC, Section 6983(b), grants the Secretary the right to conduct audits to ensure that an assessment has been properly paid. FAC, Section 6987, states that the Secretary shall not renew a nursery license to any applicant who has failed to pay an assessment due within 60 days of the due date.

Signature: _____ Date: _____

Print Name: _____

Mail check to: CDFA - 90055
Nursery Services, Room 344
1220 N Street
Sacramento, CA 95814

Terms: Payable upon receipt of this bill and subject to a 20% collection charge if full payment not received by April 10, 2015.

Refer questions to Sean Dayyani at 916.654.0435, or via e-mail at sean.dayyani@cdfa.ca.gov.

*Almond and Olive are considered stone fruit trees