

Verification Report

Minneapolis Park & Recreation Board Planting Project 2021

City Forest Credits Project Number 021

October 16, 2022

Dan Hintz

810 2nd Ave NW

Issaquah, WA

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1 INTRODUCTION

Dan Hintz (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the Minneapolis Park & Recreation Board Planting Project 2021 (Project) in Minneapolis, Minnesota, for the period of April 1, 2019 through October 31, 2021. The goal of the verification is to ensure that the GHG assertion is materially correct, and that the assertions made by the project are well documented.

1.1 PROJECT BACKGROUND

This project is recognizing the successful planting of 23,755 trees in the city limits of Minneapolis, MN from April 1, 2019, to October 31, 2021 by the Minneapolis Park and Recreation Board (MPRB). The trees have been planted in public right-of-way along city streets as well as on other public lands where MPRB has the authority to plant and maintain trees. The project used the single-tree planting design and quantification method.

In addition to sequestering carbon, this project has many other positive impacts on the residents of Minneapolis. This project helps address environmental equity disparities by prioritizing tree-planting in areas of Minneapolis that have high rates of poverty and low percentage tree canopy cover. Trees planted in this project will reduce heat island effects, reduce storm water runoff, and capture particulate air pollution.

Green Minneapolis has been a strategic partner with MPRB for greening initiatives since 2014 and is serving as the Project Operator (PO) for this Project. Green Minneapolis and MPRB expect this to be the first of many annual urban tree planting and maintenance carbon offset projects they will perform together. Proceeds from the sale of carbon credits related to these projects will be reinvested in additional tree planting and maintenance performed by the MPRB.

1.2 CONTACT INFORMATION

Project Operator

Green Minneapolis

81 S 9th St Suite 260

Minneapolis, MN 55402

Contact: David Wilson, 904-404-2669, dwilson@greenminneapolis.org

Verification Body

Dan Hintz

810 2nd Ave NW Apt 4

Issaquah, WA 98027

Daniel.j.hintz@gmail.com

630-740-8947

1.3 OBJECTIVE

The goal of this GHG emission removal verification is to ensure that the GHG assertion made by the Project is materially correct, that the assertions and assumptions used in the offset calculations are appropriate, that the offset calculations conform to the City Forest Credits (CFC) Protocol, and that the Project is in compliance with all CFC requirements relating to eligibility, accounting, and documentation.

2 VERIFICATION CRITERIA

2.1 GENERAL

The Registry will accredit VVBs to act as third-party verifiers who meet the Registry's qualifications and complete training. Those accredited VVBs can then act to verify compliance with this Tree Planting Protocol per International Standards Organization 14064-3. Specifically, the Registry adopts and utilizes the following standards from ISO 14064-3:

- Upon receiving a Project Design Document with data on eligibility, quantification of carbon and co-benefits, and a request for credits, the Registry will conduct a validation. If it validates the project at that stage, the Registry will retain a VVB to act as third-party verifier to verify compliance with this Protocol.
- The Registry requires a reasonable level of assurance in the accuracy the asserted GHG removals to a reasonable level.
- The verification items identified in Tables 1 and 2 are all material elements, and any asserted GHG removals must be free of errors, misstatements, or omissions regarding those elements.
- The Registry will record, store, and track all quantification and verification data and either display it for public review or make it available for public review upon request.

2.2 PROTOCOL

The verification was conducted to the City Forest Credits Tree Planting Protocol, version 9, February 7, 2021.

2.3 LEVEL OF ASSURANCE

This verification was conducted to a reasonable level of assurance. The Verification Report accurately reflects the documentation contained in the Project Design Document and supporting documents.

3 SCOPE OF VERIFICATION

- The Project is located in Minneapolis, MN, specifically described in the Project Design Document.
- Period is April 1, 2019 through October 31, 2021.

- The verification includes review of documents, data, imagery, and other evidence provided by the Project Operator; independent checking of selected data; checking of calculations for accuracy and conformance with the Protocol.

4 VERIFICATION PROCESS

4.1 VERIFICATION ACTIVITIES

The verification process consisted of the following activities:

- Verifier checked all requirements in the Protocol, confirmed that documentation satisfies the requirements of the Protocol, and that values extracted from the documents and conclusions drawn from the document are accurate and appropriate
- Verifier checked project area and regional maps, tree data provided in spreadsheet from Project Operator (including species planted, date planted, latitude/longitude of planting location for all trees planted), and all attestations, including photos of planting events and tree purchase invoices included in the Attestation of Planting
- Verifier reviewed the accuracy of the carbon quantification and City Forest Carbon Forward Removal Credit calculations. Verifier reviewed the Project Operator's assertion that the Project results in total GHG emissions mitigation of 48,865 tons CO₂e over the 25-year Project Duration. Verifier reviewed the Project Operator's assertion that the Project results in GHG emissions mitigation of 4,887 tons CO₂e after initial tree planting
- Verifier submitted to City Forest Credits a comment on typos in the contact information for City Forest Credits signature in the Project Implementation Agreement, request for clarification on the partnership between Minneapolis Park & Recreation Board and Green Minneapolis, request for clarification on the social impacts document review process, and a comment on the number of trees documented in invoices included in the Attestation of Planting. There was documentation of 18,205 trees purchased in the invoices provided. The Attestation of Planting acknowledges there are invoices included for most, but not all trees (23,755) planted. This is documentation of 77% of trees planted which seems reasonable considering the scale and timeframe of the project.

4.2 CITY FOREST CREDITS TREE PLANTING PROTOCOL REQUIREMENTS

Verifier reviewed the Project against all CFC Tree Planting Protocol requirements and confirmed the following:

- Project Operator Identity (Section 1.1): Verifier confirmed identity by reviewing Project Operator website or state/local records.
- Project Design Document (Section 13, Appendix A): Verifier reviewed and confirmed Project Design Document is complete and accurate.

- Project Implementation Agreement (Section 1.2, Appendix A): Verifier confirmed fully executed Project Implementation Agreement on file.
- Location (Section 1.3): Verifier reviewed mapping and location data.
- Land Ownership or Right to Receive Credits (Section 2): Verifier confirmed a signed Agreement to Transfer Credits.
- Commencement (Appendix A): Verifier reviewed Approval of Application Letter.
- Project Documentation (Appendix A and Appendix C): Verifier confirmed all required project documentation present.
- Additionality (Section 4): Verifier reviewed for additionality as follows:
 - Legal requirements test – no law or ordinance for Project Operator to plant trees (Section 4.1)
 - Performance Standards Baseline (Appendix D) – per the program wide performance standard baseline showing net tree loss, these trees are additional. The performance standard baseline is attached to the Project Design Document.
 - The Project did not plant trees on sites that were forested and then cleared of healthy trees within the prior ten years (Section 4.2)
 - Project Operator signed a Project Implementation Agreement with City Forest Credits for 25 years. (Section 1.2, Appendix A)
 - The 25-year Project Duration commitment is additional to and longer than any commitment the Project Operator makes to non-carbon project tree plantings.
 - Project Operator completed and signed the Attestation of Additionality
- Permanence (Section 1.2, 5, and 10): Verifier confirmed Project Implementation Agreement imposes a legal obligation to Project Operator to conduct this project for 25 years, including a reversal obligation.
- Quantification (Section 12 and Appendix B):
 - Verifier confirmed Project Operator utilized the Single Tree City Forest Credits quantification methodology described in Appendix B.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier reviewed project area and regional maps, tree data provided in spreadsheet from Project Operator (including species planted, date planted, latitude/longitude of planting location for all trees planted), and all attestations, including photos of planting events and tree purchase invoices included in the Attestation of Planting.
 - Verifier reviewed the completed and signed Attestation of Planting and Attestation of Planting Affirmation.

- Co-Benefits (Appendix B): Verifier confirmed the calculation of ecosystem co-benefits as set forth in the City Forest Credits quantification tool.
- Attestation of No Double Counting of Credits and No Net Harm
 - Verifier reviewed the completed and signed Attestation of No Double Counting of Credits and No Net Harm.

5 VERIFICATION FINDINGS

All issues raised by Verifier were clarified or corrected by the Project Operator and all issues were closed by appropriate responses by Green Minneapolis.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Minneapolis Park & Recreation Board Planting Project 2021 for the period of April 1, 2019 through October 31, 2021 was completed in a manner consistent with ISO 14064-3 and in conformance with relevant CFC standards and guidelines.

The table below is a summary of the verified GHG emissions removals for the Project for initial credit issuance. These City Forest Carbon Forward Removal Credits are ex-ante credits based on forecasted removals and subject to multiple safeguards, including sampling and which convert to ex-post after Year 25.

Table 1. Project GHG Removals

Project Name	GHG Removals Attributed to the Project (mtCO ₂ e)	GHG Removals After Deductions for Mortality (20%) (mtCO ₂ e)	GHG Removals After Deductions for Reversal Pool Account (5%) (mtCO ₂ e)	City Forest Carbon Forward Removal Credits to be Issued to Project (mtCO ₂ e)
Minneapolis Park & Recreation Board Planting Project 2021	64,296	51,437	48,865	4,887
Cumulative	64,296	51,437	48,865	

Table 2. Ecosystem Co-Benefits per Year After 25 Years

<i>Ecosystem Services</i>	<i>Resource Units</i>	<i>Value</i>
Rainfall Interception (m3/yr)	124,911.99	\$894,252.94
Air Quality (t/yr)	3.7169	\$15,302.66
Energy: Cooling – Electricity (kWh/yr)	3,983,352.77	\$302,336.48
Energy: Heating – Natural Gas (kBtu/yr)	55,614,135.61	\$541,388.71
Grand Total (\$/yr)		\$1,753,280.78

Verifier Signature



Dan Hintz