CITY FOREST CREDITS

Summary of Tree Planting Protocol – 26 Years

Eligibility Checklist for Potential Projects

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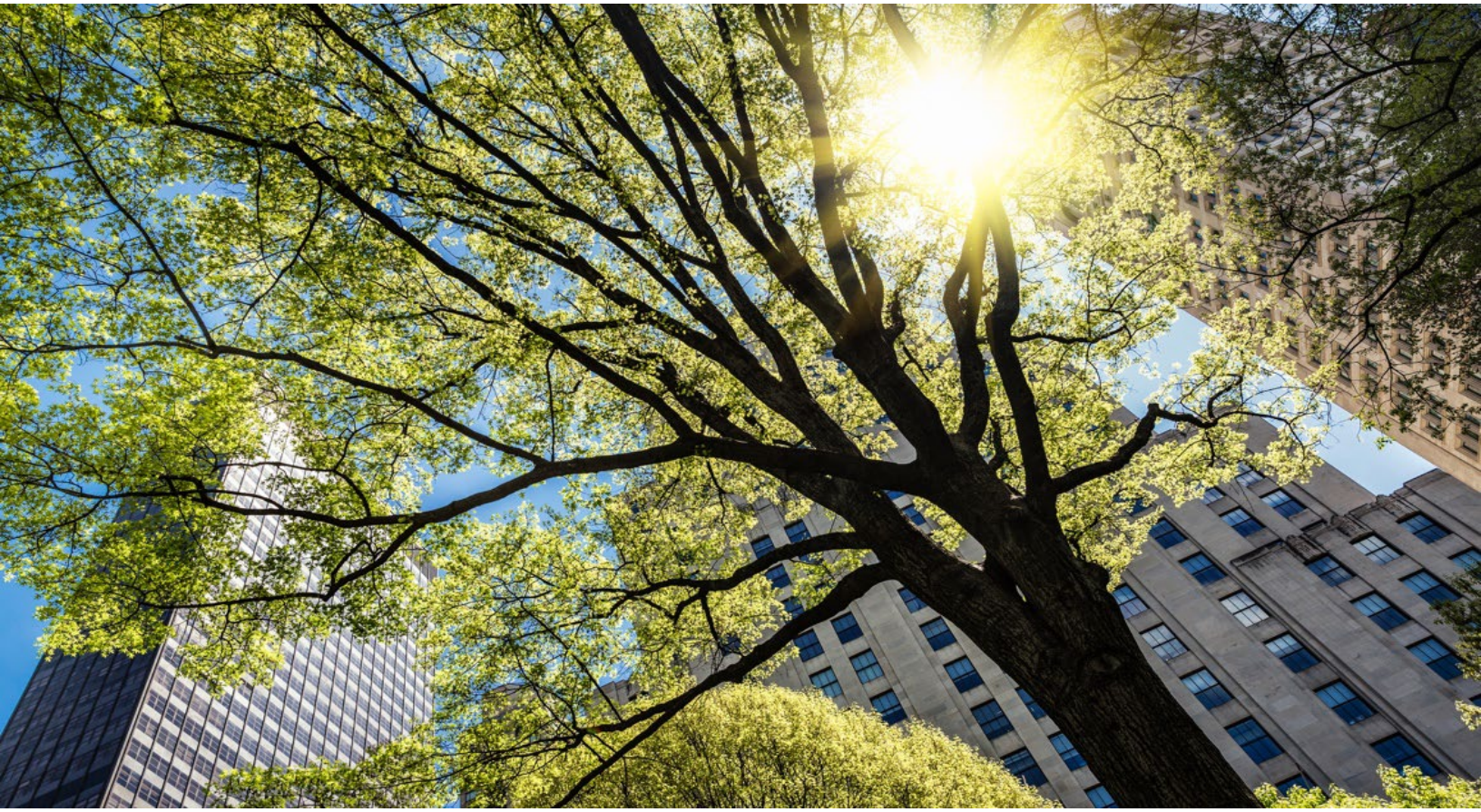

- ✓ **Identify Project Operator (Section 1.1)**
  A Project requires one Project Operator, which can be an entity organized and licensed under the laws of its jurisdiction or a governmental body. This is the entity who takes legal responsibility for the project and its reporting.

- ✓ **Commit to 26-year project duration and sign Project Implementation Agreement (Section 1.3, 2.2)**
  This is the 26-year agreement between the Project Operator and City Forest Credits (the "Registry") for an urban forest carbon project.

- ✓ **Documentation (Section 3)**
  Templates for all documentation for carbon crediting supplied by the Registry including application, project implementation agreement, ownership or right to receive credits, project design document, attestations, monitoring reports, and more.

- ✓ **Project location (Section 1.4)**
  Project must be located in or along the boundary of one of the following:
    - "Urban Area" per Census Bureau maps; see https://www.census.gov/geographies/reference-maps/2010/geo/2010-census-urban-areas.html
    - The boundary of any incorporated city or town created under the law of its state;
    - The boundary of any unincorporated city, town, or unincorporated urban area created or designated under the law of its state;
    - The boundary of any regional metropolitan planning agency or council established by legislative action or public charter. Examples include the Metropolitan Area Planning Council in Boston, the Chicago Municipal Planning Agency, the Capital Area Council of Governments (CAPCOG) in the Austin area, and the Southeastern Michigan Council of Governments (SEMCOG)
    - The boundary of land owned, designated, and used by a municipal or quasi-municipal entity for source water or watershed protection. Examples include Seattle City Light South Fork Tolt River Municipal Watershed (8,399 acres owned and managed by the City and closed to public access);
    - A transportation, power transmission, or utility right of way, provided the right of way begins, ends, or passes through some portion of above criteria.

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- ✓ **Ownership or eligibility to receive credits (Section 1.7)**
  The Project Operator meets one of following:
    - Own the land, trees, and potential credits upon which Project trees are located
    - Own an easement or equivalent property interest for a public right of way which Project trees are located, own the Project trees and credits within the easement, and accepts ownership of Project trees by assuming responsibility for maintenance and liability for them
    - Have an agreement from the landowner, granting ownership to the Project Operator of any credits for carbon storage, other greenhouse gas benefits, and other co-benefits delivered by Project trees on that landowner's land

- ✓ **Defining the Project Area (Section 1.5)**
  Project Operators may include more than one planting site in a project. The initial planting of trees for all properties in a project must occur within a 36-month period or less.

  Project Operators may include multiple properties under one project. The final Project Design Document and request of credits shall be submitted after the last tree is planted in a project with multiple properties; i.e., all trees must be planted before a Project Operator submits its Project Design Document to request credits.

- ✓ **Planting designs and quantification for credits (Section 1.2, 10)**
  All Projects must use one of three different methods for quantifying CO_2. The quantification method used depends on the planting design. The Registry has developed spreadsheets and methods for Project Operators. The quantification methods include:

    - Single Tree Quantification Method: trees planted in a dispersed or scattered design that are planted at least 10 feet apart (i.e. street trees). This method requires tracking of individual trees and tree survival for sampling and quantification.

    - Clustered Quantification Method: trees planted at least 10 feet apart but are relatively contiguous and designed to create canopy over an area (i.e. park-like settings). This method requires tracking change in canopy, not individual tree survival.

    - Area Reforestation Quantification Method: tree planting areas greater than 5 acres and where many trees are planted closer than 10 feet. Higher tree

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mortality is expected and the goals are to create canopy and a forest ecosystem. Project Operators have several quantification models to choose from, all of which produce a carbon index on a per-acre basis.

Protocol Appendix A contains more detail on these planting designs and quantification methods. In all cases, the estimated amount of CO_2 stored 26-years after planting is calculated.

✓ **Additionality (Section 4)**
Project Operators must demonstrate compliance with the following additionality requirements:

- A Legal Requirements Test that declares city trees planted due to an enacted law or ordinance not eligible (Section 1.8);
- Either 1) a project-specific baseline or 2) the current version of the Registry's performance standard baseline developed in adherence with the WRI GHG Protocol (CFC Standard);
- Sign and comply with a Project Implementation Agreement with the Registry that requires a 26-year Project Duration.

Project Operators must also sign an Attestation of Additionality stating that its 26-year Project Duration commitment is additional to and longer than any commitment it makes to non-carbon project tree plantings.

✓ **Attestations of No Net Harm and No Double Counting (Section 5)**
Project Operators must sign attestations that no project shall cause net harm and no project shall seek credits on trees, properties, or projects that have already received credits.

✓ **Social Impacts (Section 11)**
Project Operators will describe how the Project impacts contribute towards achievement of the global UN Sustainable Development Goals (SDGs). The Registry will supply a template to evaluate how the Project aligns with the SDGs.

✓ **Validation and verification by third-party verifiers (Sections 12 & Appendix B)**
Project compliance and quantification must be verified by a third-party verifier known as a Validation and Verification Body approved by the Registry. Protocol Appendix B provides more detail.

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- ✓ **Issuance of Ex Ante Carbon Forward Removal Credits to Project Operator (Section 6)**
  The forecasted amount of CO_2 stored during the project duration is the value from which the Registry issues ex ante Carbon Forward Removal Credits™. To ensure performance of the credits, the Registry issues credits at five times during the 26-year Project Duration:
  - 10% of projected credits after planting
  - 30% of projected credits at Year 4
  - 30% of projected credits at Year 6
  - 10% of projected credits at Year 14
  - Remaining credits issued based on quantification of CO_2e at Year 26

- ✓ **Credits for Reversal Pool Account (Section 6.3)**
  The Registry will issue 95% of Project credits earned and requested and will hold 5% in the Registry's Reversal Pool Account.

- ✓ **Understand Reversals (Section 8)**
  If the Project Area loses credited carbon stock, the Project Operator must return or compensate for those credits if the tree loss is due to intentional acts or gross negligence of Project Operator. If tree loss is due to fire, pests, or other acts of god (i.e., not due to the Project Operator's intentional acts or gross negligence), the Registry covers the reversed credits from its Reversal Pool Account of credits held back from all projects.

- ✓ **Commit to monitoring and reporting (Section 7)**
  Project Operators must submit an annual monitoring report to the Registry every year for the Project Duration. The reports must be in writing, and the Project Operator must attest to the accuracy of the reports.

- ✓ **Tree sampling, measurement, and imaging requirements (Appendix A)**
  To ensure performance of the credits, Project Operators must commit to the following based on the appropriate quantification method. Appendix A provides details.
  - Year 4 - sampling and mortality check or imaging and calculating canopy
  - Year 6 - sampling and mortality check or imaging and calculating canopy
  - Year 14 - measuring sampled trees or imaging and calculating canopy
  - Year 26 - "true-up" credits after measuring sampled trees or imaging and calculating canopy

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