

Verification Report

City of Des Moines Urban Tree Planting 2022

City Forest Credits Project Number 037

February 22, 2023

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1 INTRODUCTION

Matthew Lee (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the **City of Des Moines Urban Tree Planting 2022** (Project) Des Moines, IA, for the period April 9, 2022 - November 3, 2022. 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 includes 1,727 trees planted throughout the City of Des Moines in the spring and fall of 2022. Tree planting locations were a mix of street tree plantings on city-owned rights-of-way and city-owned parks, but with the major focus on street tree plantings. The main species planted included oak (red, bur, swamp white), London planetree, American elm, northern hackberry, Kentucky coffeetree, honeylocust, crabapple, redbud, and Japanese tree lilac.

Throughout 2022, Trees Forever planted and cared for trees through the Growing Futures program, a youth-centered worker program, to address critical social, economic, and environmental needs in Des Moines. Growing Futures used a thoughtfully designed and hands-on approach to give Iowa's young people needed workplace skills and open doors for them to green careers all while planting trees.

1.2 CONTACT INFORMATION

Project Operator

Organization/Entity: Trees Forever

Address: 80 W. 8th Ave

City: Marion

State: Iowa

Zip: 52302

Primary Contact

Contact(s): Megan Schneider, Director of Programs Des Moines; Kiley Miller, CEO

Phone: 515-776-0335; 319-537-1550

Email: mschneider@treesforever.org; kmiller@treesforever.org

Verifier

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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 of 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 10, dated February 7 2022. This matches the Tree Planting Protocol identified in the Project Implementation Agreement dated on October 13, 2022.

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 within the city limits of the City of Des Moines, an incorporated city, specifically described in the Project Design Document.
- Period is April 9, 2022 through November 3, 2022.

- 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 maps, the shapefiles of tree planting locations and attributes, invoices, and signed letters and documents attesting to requirements identified in the protocol.
- 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 3,768 tons CO₂e over the 26-year Project Duration. Verifier reviewed the Project Operator's assertion that the Project results in GHG emissions mitigation of 376 tons CO₂e after initial tree planting.
- Verifier alerted City Forest Credits on the missing narrative in the Social Impact Statement Goal descriptions. The narrative descriptions for how the project satisfies Goal 14, Goal 15 and Goal 17 were missing. CFC requested additional information from the Project Operator on how the project met these goals. Verifier replaced the updated Social Impact document with the verification files and CFC filed it with their records.

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 and its 501c3 IRS Tax Letter dated January 20, 1995.
- Project Design Document (Section 3): Verifier reviewed and confirmed Project Design Document is complete and accurate.
- Project Implementation Agreement (Section 1.3, 3, and 4): Verifier confirmed fully executed Project Implementation Agreement on file.

- Location (Section 1.4): Verifier reviewed mapping and location data by importing Project Operator's shapefile into ArcPro and confirmed the spatial data as a series of latitudes and longitudes and physical address locations for each tree along with attributes (species and dbh). All location points were within the city boundary of Des Moines, Iowa.
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed an amendment to the agreement voted on and adopted by City Council and signed by the Mayor on February 6, 2023 to transfer the right to receive credits from the City of Des Moines, Iowa to Trees Forever for the 26-year period.
- Commencement (Section 2.4, 3): Verifier reviewed Approval of Application Letter. Verifier reviewed the Attestation of Planting and confirmed the date the last project tree was planted.
- Project Documentation (Section 3 and Appendix A): Verifier confirmed all required project documentation present.
- Additionality (Section 4): Verifier reviewed for additionality as follows:
 - Legal requirements test (Section 1.8) – no law or ordinance for Project Operator to plant trees.
 - Performance Standards Baseline (CFC Standard, Section 4.9) – 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 (Section 1.9)
 - Project Operator signed a Project Implementation Agreement with City Forest Credits for 26 years.
 - The 26-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 (Section 4).
- Permanence (Section 1.3, 2.2, and 8): Verifier confirmed Project Implementation Agreement imposes a legal obligation to Project Operator to conduct this project for 26 years, including a reversal obligation.
- Quantification (Section 10 and Appendix A):
 - Verifier confirmed Project Operator utilized Single Tree Quantification Method, the CFC quantification methodology described in Appendix A.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier reviewed spreadsheets with tree data for carbon quantification, tree data which included species, tree ID, addresses and latitude/longitude coordinates, and a shapefile with the same data listed as the tree data but viewed in Geographic Information Systems (GIS) software to verify all locations within the city's boundary.
 - Verifier reviewed the completed and signed Attestation of Planting and Attestation of Planting Affirmation.

- Co-Benefits (Appendix A): 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 (Section 5)
 - 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 the Project Operator and City Forest Credits. Project Operator updated their Social Impact Statement to be in compliance.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the **City of Des Moines Urban Tree Planting 2022** for the period April 9, 2022 through November 3, 2022 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 at Year 26.

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)
City of Des Moines Urban Tree Planting 2022	4,958	3,966	3,768	376
Cumulative	4,958	3,966	3,768	

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)	9,378.28	\$67,139.69

Air Quality (t/yr)	0.2906	\$1,342.24
Cooling – Electricity (kWh/yr)	284,758.16	\$21,613.14
Heating – Natural Gas (kBtu/yr)	4,134,587.89	\$40,249.11
Grand Total (\$/yr)		\$130,344.18

Verifier Signature



Matthew Lee