

Verification Report

Minneapolis Park and Recreation Board Planting Project 2022

City Forest Credits Project Number 040

7/7/2023

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1 INTRODUCTION

Brian Goodall (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the Minneapolis Park and Recreation Board Planting Project 2022 (Project) Minneapolis, MN, for the period April to October 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

The groups Green Minneapolis and the Minneapolis Park and Recreation Board (MPRB) partnered on a second urban tree planting project. Green Minneapolis was the project operator and MPRB planted and maintained the trees. MPRB planted 8,598 trees from April to October 2022 within the city limits of Minneapolis, MN. The trees were planted along the city streets in the public right of way as well as in one other park land. The method of planting was single-tree dispersed.

1.2 CONTACT INFORMATION

Project Operator

Green Minneapolis

81 South 9th Street, Suite 260

Minneapolis, MN 55402

Contact: Michaela Neu, 904-404-2669, mneu@greenminneapolis.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 Afforestation and Reforestation 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 Afforestation and Reforestation Protocol, Version 11, February 24, 2023.

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 multiple sites within the City of Minneapolis, MN, specifically described in the Project Design Document.
- Period is April 11 to October 26, 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 mapping and geospatial data, spreadsheets with tree data provided by the Project Operator, imaging, attestations and invoices of tree purchase, and other documentation.
- 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 17,882 tons CO₂e over the 26-year Project Duration. Verifier reviewed the Project Operator's assertion that the Project results in GHG emissions mitigation of 1,788 tons CO₂e after initial tree planting.

4.2 CITY FOREST CREDITS AFFORESTATION AND REFORESTATION PROTOCOL REQUIREMENTS

Verifier reviewed the Project against all CFC Afforestation and Reforestation Protocol requirements and confirmed the following:

- Project Operator Identity (Section 1.1): Verifier confirmed identity by reviewing Project Operator state/local records, including the Articles of Incorporation and organization bylaws.
- 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.
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed a signed Agreement to Transfer Credits, here called an Agreement to Collaborate.
- 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 the Single Tree Planting Design and Quantification Method CFC quantification methodology described in Appendix A.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier reviewed project area maps, spreadsheets and geospatial data with planted tree information such as species, location, date of planting for carbon quantification.
 - 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.
 - Verifier compared the Project geospatial data to the registered urban forest carbon afforestation and reforestation projects geospatial database using ArcGIS and determined no overlap was present.

5 VERIFICATION FINDINGS

The Project documents and data were reviewed, and the Verifier found that the emission reductions claimed are reasonable and in accordance with the Afforestation and Reforestation Protocol and quantification methods for the single tree planting design. The Verifier makes no further recommendations.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Minneapolis Park and Recreation Board Planting Project 2022 for the period April 11 to October 26, 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)
Minneapolis Park and Recreation Board Planting Project 2022	23,529	18,823	17,882	1,788
Cumulative	23,529	18,823	17,882	1,788

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

<i>Ecosystem Services</i>	<i>Resource Units</i>	<i>Value</i>
Rainfall Interception (m ³ /yr)	46,511	\$332,977
Air Quality (t/yr)	1.33	\$5,250
Cooling – Electricity (kWh/yr)	1,456,708	\$110,564
Heating – Natural Gas (kBtu/yr)	20,281,064	\$197,431
Grand Total (\$/yr)		\$646,222

Verifier Signature

Brian Goodall

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