

# Verification Report

## **Skagit 2023-24 Planting Project**

City Forest Credits Project Number 061

10/11/2024

Brian Goodall

6756 Degood Road

Ostrander, OH 43061

# Table of Contents

- 1 INTRODUCTION..... 3
  - 1.1 PROJECT BACKGROUND ..... 3
  - 1.2 CONTACT INFORMATION ..... 3
  - 1.3 OBJECTIVE ..... 4
- 2 VERIFICATION CRITERIA ..... 4
  - 2.1 GENERAL..... 4
  - 2.2 PROTOCOL..... 4
  - 2.3 LEVEL OF ASSURANCE..... 4
- 3 SCOPE OF VERIFICATION ..... 4
- 4 VERIFICATION PROCESS ..... 5
  - 4.1 VERIFICATION ACTIVITIES ..... 5
  - 4.2 CITY FOREST CREDITS AFFORESTATION AND REFORESTATION PROTOCOL REQUIREMENTS ..... 5
- 5 VERIFICATION FINDINGS..... 7
- 6 VERIFICATION RESULTS AND CONCLUSION ..... 7

# 1 INTRODUCTION

---

Brian Goodall (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the Skagit 2023-24 Planting Project (Project) Skagit County, WA for the periods March 15, 2023 to March 24, 2024. 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 Skagit County 2023-24 Planting Project includes 12.75 acres with two plantings on separate, non-contiguous sites. The Site 1 planting, led by the Skagit Conservation District ("the District"), restores 10.79 acres of riparian vegetation along Friday Creek and a tributary to Friday Creek on a private property in Alger, Washington. The property is owned by a private landowner, who has agreed to transfer the carbon credits rights to the District as part of this carbon project. Approximately 4,200 trees have been installed. Main tree species include Sitka spruce, western redcedar, shore pine, cascara and red alder. Seedlings were planted on an approximate 10-foot spacing. The area was planted March 1 to 24 of 2024.

The Site 2 planting, also led by the District, restores 1.96 acres of riparian buffer along the Samish River in Sedro Woolley, WA. The property is owned by a private landowner, who has also agreed to transfer the carbon rights to the District. Approximately 2,445 seedlings were planted. The wetland area of the site was planted with hooker willow and red osier dogwood on a 6-foot spacing. The upland area was planted on a 10-foot spacing with a mix of conifer and hardwoods, consisting mostly of western redcedar, Sitka spruce, shore pine and cascara. Both wetland and upland areas on the site were planted March 15 to 30 of 2023.

The method of planting is area reforestation. The carbon quantification tool is "The Area Reforestation Initial Credit Tool for the Pacific Northwest, East Zone".

## 1.2 CONTACT INFORMATION

### Project Operator

Project Operator Name: Skagit Conservation District

Project Operator Contact Information:

Address: 2021 East College Way, Suite 203

City: Mount Vernon

State: Washington

Zip: 98273

Contact(s): Emmett Wild, Joe Holtcamp

Phone: 360.428.4313

Email: emmett@skagitcd.org, joe@skagitcd.org

### Verifier

Brian Goodall

6756 Degood Road, Ostrander, Oh 43061  
Contact: [goodallarborist@gmail.com](mailto:goodallarborist@gmail.com)/614.701.6839

### 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 12, February 29, 2024.

### 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 includes two planting sites, both located within the boundaries of the Skagit Council of Governments, specifically described in the Project Design Document.
  - Period is March 15, 2023 to March 24, 2024.
  - 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, tree data, imaging, attestations, 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 1775 tons CO<sub>2</sub>e over the 26-year Project Duration. Verifier reviewed the Project Operator's assertion that, per Protocol guidelines, 10% of the Project GHG emissions mitigation is issued after initial tree planting, or 178 tons CO<sub>2</sub>e.

### 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 website <https://www.skagitcd.org/>
- 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 met protocol criteria by showing GIS locations of planting sites.
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed Agreement to Transfer Credits.
- 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 (except for replacement trees planted in place of removed trees for specific reasons).
  - 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 Operator provided local canopy change data to support the use of the Performance Standard Baseline.
  - The Project did not plant trees on sites that were forested and then cleared of healthy, non-invasive 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.
  - The Project activities are not common practice.
  - The carbon revenues will play a material role in project success.
  - 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 Area Reforestation planting design and 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, geocoded photos, imaging.
  - 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 Google Earth Pro 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 Preservation Protocol. The Verifier makes no further recommendations.

## 6 VERIFICATION RESULTS AND CONCLUSION

---

This verification of the Skagit 2023-24 Planting Project for the periods March 15, 2023 to March 24, 2024 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**

<b>Project Name</b>	<b>GHG Removals Attributed to</b>	<b>GHG Removals After Deductions</b>	<b>GHG Removals After Deductions</b>	<b>City Forest Carbon Forward Removal Credits to be</b>
	<b>the Project (mtCO<sub>2</sub>e)</b>	<b>for Mortality (mtCO<sub>2</sub>e)</b>	<b>for Reversal Pool Account (5%) (mtCO<sub>2</sub>e)</b>	<b>Issued to Project (mtCO<sub>2</sub>e)</b>
Skagit 2023-24 Planting Project	1868	N/A	1868-93	178
Cumulative	1868	N/A	1775	

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

<b><i>Ecosystem Services</i></b>	<b><i>Resource Units</i></b>	<b><i>Value</i></b>
Rainfall Interception (m <sup>3</sup> /yr)	2202.4	\$16170
Air Quality (t/yr)	-0.2674	\$52
Cooling – Electricity (kWh/yr)	7218	\$370
Heating – Natural Gas (kBtu/yr)	13906	\$158
<b>Grand Total (\$/yr)</b>		<b>\$16750</b>

**Verifier Signature**

*Brian Goodall*

Brian Goodall