

Verification Report

MPRB 2024

City Forest Credits Project Number 065

June 20, 2025

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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 Minneapolis Park and Recreation Board Planting Project 2024 (Project) Minneapolis, Minnesota, for the period April 8, 2024 to October 4, 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

Green Cities Accord and the Minneapolis Park and Recreation Board (MPRB) are partnering on a fourth urban tree planting project to issue carbon offsets in the State of Minnesota. Green Cities Accord will serve as the Project Operator and MPRB has planted and will maintain the trees. This project includes 6,576 trees that were planted within the city limits of Minneapolis, MN from April 8, 2024 to October 4, 2024 by the MPRB. The trees have been planted in public right-of-way along city streets as well as on other park board land where MPRB has the authority to plant and maintain trees. The method of planting is Single Tree Planting Design under the Afforestation and Reforestation Protocol – version 12, dated February 29, 2024. The Project Operator has committed to the 26-year project duration.

1.2 CONTACT INFORMATION

Project Operator

Green Cities Accord

PO BOX 582877, Minneapolis, MN 55458

Contact:

Michaela Neu, Director of Programs & Operations

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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 12, dated February 29, 2024, which matches the stated Protocol listed in the signed Project Implementation Agreement (PIA).

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 the City of Minneapolis, Minnesota, specifically described in the Project Design Document.
- Period is from April 8, 2024 to October 4, 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 the maps submitted which showed the location of individual trees planted along with the density of tree planting and number of trees planted by Census designated “Urban Area” and neighborhood. Verifier reviewed the Attestation of Planting which included photos of tree planting events and recent trees planted. The Attestation of Planting also contained invoices for the purchase of a large quantity of trees on par with the scale of planting attested by the PO in the Project Design Document. The Attestation of Planting and the Attestation of Additionality both confirmed that these trees met the legal requirements test that they were not required by law or ordinance. Verifier reviewed the City’s Trees and Vegetation Ordinance (Chapter 10) on Municode and did not find any language compelling the MPRB to plant these trees. The GIS data, the Tree Data spreadsheet and the Carbon Quantification Initial Credit Tool all corroborate the number of trees planted as part of this project. An analysis in Arc Pro GIS using the “Intersect Tool”, the PDD tree data shapefile intersected with CFC’s database of tree planting projects in Minnesota resulted in No Double Counting (NDC) of Trees. The PO’s NDC tool also confirmed that there is no double counting of trees in this project.
- 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 13,236 tons CO₂e 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 1,324 tons CO₂e.
- Verifier submitted to the Project Operator the request for a revised map of the project location to indicate the project was within a U.S. Census designated “Urban Area” rather than only within the City of Minneapolis due to two small clusters of tree plantings falling just outside of the city’s jurisdictional boundary. A new map was created and submitted by the PO which fulfilled the requirement that the trees be planted in an urban area. The PDD was revised to reflect how the project met the location requirement in the protocol to be an “Urban Area” and was also submitted. In addition, the PO discovered two signatures from the parks attorney were missing from the PIA and the Agreement to Collaborate. Both of these documents were resubmitted with the added signature.

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's 2024 W9, which states it is a registered 501 (c)3 nonprofit. The organization has previously changed its name over the years from "Greening Downtown Minneapolis" to "Green Minneapolis" to now "Green Cities Accord". The bylaws for Green Minneapolis were submitted as documentation. The Verifier visited the Green Cities Accord's website: <https://greencitiesaccord.org/> which also confirms the organization's status as a 501c3 nonprofit and its name change from "Green Minneapolis" to "Green Cities Accord".
- 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 submitted by the PO. These maps and data confirmed this project is located at multiple sites within the City of Minneapolis, MN, meeting the project area eligibility criteria of being in an incorporated city (section 1.4.B).
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed that the Minneapolis Park and Recreation Board (MPRB) is the Tree Owner and through a vote on April 2, 2025 passed (resolution 2025-56) the right to receive and sell credits to the Project Operator, Green Cities Accord, a local 501c3 nonprofit located in the City of Minneapolis, MN.
- 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 Single Tree Planting Design and Quantification Method described in Appendix A.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier reviewed GIS data of tree planting locations, spreadsheets with tree data for carbon quantification, planting event photos and copies of invoices for tree purchases submitted by the PO. All of this data and documentation supports the number of trees planted as part of this urban tree planting project. The carbon quantification tool was accurately filled out by the PO and the carbon quantities match the PDD and account for the mortality deduction (20%) and the deduction for the reversal pool (5%).
 - 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 carbon afforestation and reforestation projects geospatial Minnesota Single Tree database provided by CFC. Verifier used ESRI's ArcPro Intersect Tool, which resulted in zero overlap between the tree planting locations submitted by the PO and the CFC's geospatial database. Verifier also reviewed the No Double Counting Evidence Tool submitted by the PO, an Excel spreadsheet that assesses if there is overlap between existing registry trees and the ones planted by the PO. The tool returned no overlap in the tree planting data and the registry's other tree plantings (e.g. "True" value in the tool).

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.

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 the Project Manager at City Forest Credits.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Minneapolis Park and Recreation Board Planting Project 2024 for the period April 8, 2024 to October 4, 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.

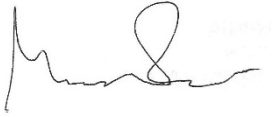
Table 1. Project GHG Removals

Project Name	GHG Removals Attributed to the Project (mtCO₂e)	GHG Removals After Deductions for Mortality (20%) (mtCO₂e)	GHG Removals After Deductions for Reversal Pool Account (5%) (mtCO₂e)	City Forest Carbon Forward Removal Credits to be Issued to Project (mtCO₂e)
Minneapolis Park and Recreation Board Planting Project 2024	17,416	13,933	13,236	1,324
Cumulative	17,416	13,933	13,236	1,324

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)	33,528	\$240,031
Air Quality (t/yr)	.9942	\$4,120
Cooling – Electricity (kWh/yr)	1,065,030	\$80,836
Heating – Natural Gas (kBtu/yr)	15,044,922	\$146,458
Grand Total (\$/yr)		\$471,445

Verifier Signature

A handwritten signature in black ink, appearing to read 'Matthew Lee', with a large loop at the end of the last name.

Matthew Lee