

Verification Report

Restoring Forests for Carbon Sequestration in Lucas County, OH

City Forest Credits Project Number 069

September 30, 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 “Restoring Forests for Carbon Sequestration in Lucas County, OH” (Project) Lucas County, Ohio, for the period between April 2022 and November 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

The Restoring Forests for Carbon Sequestration Planting Project was a project undertaken by Metroparks Toledo, starting in the spring of 2022. A total of 10 parcels were included in plantings done throughout the spring of 2022 until the fall of 2024, starting with the first trees being planted April 1st, 2022, and with the last tree being planted November 4th, 2024. Prior to these plantings, the preserves had various uses. Secor Metropark’s planting site was a golf course originally, Oak Openings’ site was farmland, Side Cut was a low-mow field, Ravine Park I was mowed turf, Ravine Park II was unmanaged with woody invasives and noxious weeds, and Glass City Metropark’s planting site was a brownfield prior to planting. Now that all of these properties are planting sites, the forest can be expanded and increased.

The 6 planting sites are scattered across 4 Metroparks that add up to 51.78 acres of Project Area, all owned and operated by Metroparks Toledo. Each planting project area is located within one of the Metroparks’ existing preserves. Across the 6 sites, 25,703 trees were planted, with the majority falling into the category of oak-hickory forest type. The Metroparks’ Natural Resources Division began seeking funding to support the long-term maintenance of the tree plantings and connected with Western Reserve Land Conservancy to learn more about their experience with City Forest Credits. This partnership began with the registration of Metroparks Toledo’s planting projects into the carbon market.

1.2 CONTACT INFORMATION

Project Operator

Metropolitan Park District of the Toledo Area (Metroparks Toledo)
5100 W Central Ave
Toledo, OH 43615
Contact: Zuri Carter
Email: Zuri.Carter@metroparkstoledo.com
Phone: 419-469-7213

Verifier

Matthew Lee
1307 Ashbourne Dr.
Lynchburg, VA 24501
Contact: Email: leemathew82@gmail.com; Phone: 434-426-2448

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 Planting Project (under the Afforestation and Reforestation Protocol – version 12, dated February 29, 2024). The protocol version listed here matches the version specified 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 Lucas County, Ohio, specifically described in the Project Design Document.
- Period is between April 2022 and November 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 and confirmed signed attestations to tree plantings with submitted paid invoices for tree seedlings and drone images of project planting sites. Signed affirmations to the tree plantings were also reviewed and confirmed the number of trees planted according to the PDD. These locations were confirmed by the project site maps and shapefile data location polygons of tree planting sites. A signed attestation of ownership of the properties by Metroparks Toledo also included maps with the parcels highlighted and corresponded to the maps verifying location sites. Baseline data reports using iTree were reviewed and confirmed against the raw data submitted from the analysis. A review of maps and shapefiles submitted as evidence of no double counting of project trees.
- 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 5,854 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 585 tons CO₂e.
 - Verifier submitted to the Project Operator Question: Requested an update of the geocoded photos shapefile to include Secor park and Ravine Park 2 photos. CFC updated the shapefile and resubmitted it. CFC also provided clarification on how regional baseline canopy was calculated using the NLCD Tree Canopy Cover dataset. The methodology aligns with best

practices for calculating regional tree canopy cover. All requests were completed and these issues resolved.

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 website, link: <https://metroparkstoledo.com/>. Verifier confirmed that the PO is a local government entity.
- 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 reviewing maps submitted of project sites by the PO and compared them to GIS data of tree planting locations in ESRI Arc Pro.
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed the signed attestation of landownership by the Chief Natural Resources Officer for Metroparks Toledo which included parcel maps highlighting project planting sites from the Lucas County Auditor's Office.
- 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 CFC quantification methodology described in Appendix A.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier viewed the photos and determined they captured the density of tree planting and extent outlined in the project area maps and shapefiles. Verifier reviewed geocoded photos shapefile in Arc Pro to corroborate their locations. The spreadsheet tool matched the area reforestation protocol 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 ESRI's Arc Pro Intersect Tool, which resulted in zero overlap between the tree planting location sites submitted by the PO and the CFC's geospatial database of Ohio tree planting sites. Verifier also reviewed the No Double Counting Evidence Tool submitted by the PO, a map showing the location of planting projects compared to other registered planting projects in Ohio. There was no visual overlap between existing registry projects and the ones planted by the PO in the state.

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 “Restoring Forests for Carbon Sequestration in Lucas County, OH” for the period between March 2022 and November 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 (mtCO ₂ e)	GHG Emissions, Adjusted for Canopy Baseline (mtCO ₂ e)	Regional Canopy adjustment deduction (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)
Restoring Forests for Carbon Sequestration in Lucas County, OH	6,313	6,246	6,163	5,854	585
Cumulative	6,313	6,246	6,163	5,854	585

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)	5,737.1	\$15,005.86
Air Quality (t/yr)	1.3375	\$3,241.62
Cooling – Electricity (kWh/yr)	61,325	\$4,654.55
Heating – Natural Gas (kBtu/yr)	32,526	\$337.96
Grand Total (\$/yr)		\$23,239.99

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