

Verification Report

Minneapolis Park and Recreation Board Planting Project 2023

City Forest Credits Project Number 064

7/11/2024

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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 2023(Project) Minneapolis, Minnesota for the period April 17, 2023 to September 25,2023. 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 third urban tree planting project to issue carbon offsets in the State of Minnesota. Green Cities Accord will serve as the Project Operator and MPRB will plant and maintain the trees. This project includes 6,973 trees that were planted within the city limits of Minneapolis, MN from April 17, 2023 to September 25,2023 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 dispersed. The carbon quantification tool is “The Single Tree Initial Credit Tool for the Midwest Climate Zone”.

1.2 CONTACT INFORMATION

Project Operator

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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, 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 is located in Minneapolis, MN, specifically described in the Project Design Document.
- Period is April 17, 2023 to September 25, 2023.
- 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 maps of project location and the GIS data submitted of tree planting locations. Verifier also checked the attestation of planting which was signed and contained images of tree plantings and receipts of trees purchased for the project. MPRB staff affirmed the tree plantings happened during the period described in the Project Design Document.
- 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 14,124 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 1,412 tons CO₂e.

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 Articles of Incorporation and bylaws for the organization which were submitted with other project verification documents. Verifier confirmed identity by reviewing Project Operator website <https://greencitiesaccord.org/>
- Project Design Document (Section 3): Verifier reviewed and confirmed Project Design ~~Document~~ 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 meeting protocol criteria by showing GIS locations of planting sites.
- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed a signed Agreement to Collaborate document that transfers the carbon credits to Green Cities Accord.

- 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 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.
 - 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 “Intersect” tool on 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 Preservation Protocol. The Verifier makes no further recommendations.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Minneapolis Park and Recreation Board Planting Project 2023 for the period April 17, 2023 to September 25, 2023 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 2023	18,583	18,583 - 3716	14,867 - 743	1,412
Cumulative	18,583	14,867	14,124	

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

Ecosystem Services	Resource Units	Value
Rainfall Interception (m3/yr)	35,976	257,551
Air Quality (t/yr)	1.0442	4,220

Cooling – Electricity (kWh/yr)	1,135,340	155,880
Heating – Natural Gas (kBtu/yr)	16,012,775	155,880
Grand Total (\$/yr)		503,823

Verifier Signature

Brian Goodall

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