



Taos Ski Valley

Disclosure Report

Date Submitted: March 25th, 2024



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- 1) Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company.



Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Alcohol	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Disclosure Firearms Weapons	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Mining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Pornography	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Tobacco	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy and Emissions Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Fossil fuels Gambling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Genetically Modified Organisms	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Illegal Products or Subject to Phase Out	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Industries at Risk of Human Rights Violations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payday, Short Term, or High Interest Lending	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Advisory Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Outcomes & Penalties

	Yes	No
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breaches of Confidential Information	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bribery, Fraud, or Corruption	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company has filed for bankruptcy	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial Reporting, Taxes, Investments, or Loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Labor Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Large Scale Land Conversion, Acquisition, or Relocation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
On-Site Fatality	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Penalties Assessed For Environmental Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Political Contributions or International Affairs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Recalls	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Significant Layoffs	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company prohibits freedom of association/collective bargaining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company workers are prisoners	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Confirmation of Right to Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does not transparently report corporate financials to government	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Employs Individuals on Zero-Hour Contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Facilities located in sensitive ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ID Cards Withheld or Penalties for Resignation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No formal Registration Under Domestic Regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No signed employment contracts for all workers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Overtime For Hourly Workers Is Compulsory	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payslips not provided to show wage calculation and deductions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers cannot leave site during non-working hours	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers not Provided Clean Drinking Water or Toilets	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers paid below minimum wage	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers Under Bond	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child or Forced Labor	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Environmental Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Social Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Significant Layoffs of >20% of Workforce

Issue Date	2017-2018, 2019-2020
Topic	Significant layoffs due to low snowfall and COVID-19
Summary of Issue	<p>During the 2017-2018 season, Taos Ski Valley experienced exceptionally low snowfall which resulted in a lack of business requiring us to decrease our staffing to maintain financial stability.</p> <p>During the 2019-2020 season, Taos Ski Valley experienced full operational shut down on March 15th, 2020 due to the COVID-19 pandemic.</p> <p>During the 2017-2018 season, the staff most affected by layoffs were J-1 work and travel students. The company made the decision to lay off this group of individuals in order to keep domestic staff employed as best as possible. Taos assisted the J-1 work and travel students in finding alternative employment including providing transportation to their new employment sites. The company reduced hours for all other FTYR and Seasonal staff but were able to maintain employment for most.</p> <p>During the 2019-2020 season, full operational shutdown affected 100% of staff in one way or another. Taos paid all staff for 2 weeks based on their scheduled time and assisted as best as possible with unemployment filing. They also paid out a seasonal bonus to the hourly staff, and paid FTYR staff an additional one week and then secured a PPP loan to help through the spring.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>2017-2018 - approximately 119 individuals were laid off between January and March. This represented 15% of our total staff at the time.</p> <p>2019-2020 - approximately 640 individuals were laid off after March 15th, 2020. This represented 82% of our total staff at the time.</p>



Implemented Management Practices	<p>For the 2017-2018 layoffs Taos provided the following: Assisted J-1 work and travel participants in finding alternative work at other resorts. Provided transportation to help them get to their new place of employment. We concentrated on having FTS and FTYR staff employed and focused on laying off our international students, PEAK staff and some Part-time staff, making sure the full time people had at least 30 hours/week of work.</p> <p>For the 2019-2020 layoffs Taos provided the following: 2 weeks paid for all scheduled hours to have been worked for all staff. Seasonal bonuses for all hourly staff. 3+ weeks paid for all scheduled hours to have been worked for all FTYR staff. Allowed staff to maintain employee housing at a reduced cost. Offered weekly newsletters that offered assistance in applying for unemployment benefits as well as highlighted job opportunities in surrounding areas. Offered staff to use their paid volunteer time to assist the community where needed. Obtained the Payroll Protection Program and secured a loan that helped us continue to keep our staff on payroll, whether they were working or not.</p>
Related Incidents (Yes/No)	2 rounds of layoffs: 2017-2018 and 2019-2020



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Facilities located in sensitive ecosystems

Topic	Company has a ski slope located in the Carson National Forest Taos County, New Mexico
Summary of Issue	Taos Ski Valley has operations in the Carson National Forest in Taos County and operates under a Forest Service Issue Special Use Permit authorizing the use of National Forest Service lands for the purposes of constructing, maintaining and operating a winter sports resort including food service, rental, retail sales, and other ancillary facilities. The Special Use Permit covers 1,268 acres on the Questa Ranger District.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	86% of the ski area under the control of the company is located on United States Forest Service land. The majority of the company's facilities and infrastructure is located on private lands that are not classed as a sensitive ecosystem.
Impact on Stakeholder(s)	Potential risks from operations located in sensitive ecosystems include damage to local environments from human and mechanical impacts, as well as indirect impacts from land conversion use and risks to flora and fauna.
Implemented Management Practices	In accordance with the 1986 Carson Forest Plan, a Management Development Plan was created by the company to identify goals and opportunities for management of the winter sports resort on forest lands. The most recent Management Development Plan was submitted by the company in 2010. Where the company plans any actions that may affect the surrounding ecosystems, they must undergo a review by the Forest Service who in turns prepares an Environmental Impact Statement that discloses potential direct, indirect, and cumulative environmental effects on the human and biological environment estimated to result with implementation of the proposed action. Topics covered include: Vegetation, Wildlife and Aquatic, Vehicular and Pedestrian Circulation, Winter and Summer Recreation Experiences, Social and Economic Factors, Environmental Justice, Visual Quality, Soils, Air Quality and Climate Change, and Eligible Wild and Scenic River/Wilderness.

	<p>Management practices that TSV puts in place to mitigate environmental impacts from their operations are both self-imposed internal best practices and external practices to comply with all USFS, NMED, and EPA regulations. These practices include instituting SWPPP (Storm Water Pollution Prevention Plans) for all projects that create ground disturbance over the threshold required to do so. They invest in proper re-vegetation and monitoring of any areas that have been disturbed, and see this all the way through until it has reached it's normal vegetative state. They have documented and analyzed our current wetlands areas to ensure that they avoid disturbance in these areas. They also have current SPCC (Spill Prevention, Control, and Countermeasure) plans, where they consistently monitor and mitigate any impacts to their environment. As part of their Master Development Plans and environmental review for new projects, each project gets reviewed for wildlife, biological, and archeological impacts before approval.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: On-Site Fatality

Topic	Fatality of two skiers due to an avalanche while skiing at the Tao Ski Valley.
Summary of Issue	In January 2019, two skiers were buried under an avalanche at the Tao Ski Valley Resort in an extreme skiing terrain on the mountain in one of the avalanche chutes off of Kachina Peak. The area was previously only accessible by hiking, but a chairlift was installed in 2015. The avalanche was triggered by the weight of the skiers.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Two fatalities. There were no associated penalties or lawsuits.
Impact on Stakeholder(s)	Loss of life experienced by the deceased people and the related loss experienced by their family.
Resolution	The Forest Service performed an incident review after the fatalities which was completed in 2019.
Implemented Management Practices	<p>The company continues to operate the mountain in the safest and most responsible manner possible in accordance with the Forest Service, their insurance companies, and NSAA guidelines. There are inherent risks to skiing including avalanches, collisions, tree strikes, etc.</p> <p>The safety page on the company website outlines all customer communication on the warnings and inherent dangers here: https://www.skitaos.com/ski-ride/mountain-and-services/health-safety. This messaging is also on their trail map, as well as signage throughout the mountain. They have also dedicated some social media posts throughout the winter to these messages.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Products and Services

Taos Ski Valley Inc. is involved in the production or sale of animal products and services, meaning that they are more likely to have significant impacts on the environment and animal welfare. Certified B Corps are required to make transparent their involvement in such industries.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Alcohol

Taos Ski Valley Inc. is involved in the production or sale of alcohol. Alcohol may have a negative impact on the health and well-being of individuals and their communities, particularly in cases of over-consumption, addiction, or under-age drinking. Certified B Corps are required to make transparent their involvement in such industries.