

**"Manufacturing/Energy Issues – Including Carbon Tax/Obsolescence,"  
Council on State Taxation (COST)  
Property Tax Workshop, held in  
cooperation with the International  
Property Tax Workshop (IPTI)**

Speaking Engagement  
September 28, 2017 | 2:30 p.m.  
Oak Brook, IL

**Related Services**

Property Tax  
Tax

Manufacturers and energy companies share many of the same property tax challenges. Their property values can be impacted by market forces such as product supply and demand and by various types of government regulation.

Michelle DeLappe and Joe Glennon of Ernst & Young LLP will address how to handle these challenges. The discussion of regulations will focus in particular on carbon measures (taxes or other mechanisms) that can affect the valuation of manufacturing property whether the measures are already in place or a future possibility.

For more information and to register, visit [COST's website](#).