

**U.S. Postal Service
Facilities Department
Tax Rider - Reimbursement of Paid Taxes**



Assessor's Parcel Number:

a. The lessor agrees to pay all general real estate taxes levied on the land and buildings hereby demised. Upon final payment of the annual taxes due, the Postal Service will reimburse the lessor, as additional rent, for all general real estate taxes applicable to any period of time within the term of the lease. The lessor shall pay the general real estate taxes covered herein at such time and in such manner and amount as to obtain any discount allowed by the taxing authority and before any fine, penalty, interest, or cost may be imposed for late or nonpayment. In the event the lessor fails to pay the general real estate taxes at such time and in such manner and amount and such failure results in the addition of any fine, penalty, interest, or cost to the amount of tax, or the loss of any discount which would have been allowed by the taxing authority for prompt or early payment, the lessor will be responsible and liable for payment of such fine, penalty, interest, cost, or the amount of lost discount. The Postal Service will be liable only for payment of the net taxes less such discount as would have been allowed for prompt or early payment. The lessor must submit satisfactory proof of payment and correctness of the tax bill with the claim for reimbursement. Presentation of receipted tax bills must be made to the office shown in paragraph (d) of this rider. General real estate taxes are those which are assessed on an ad valorem basis, against all taxable real property in the taxing authority's jurisdiction without regard to benefit to the property, and for the purpose of funding general government services. The lessor must pay all assessment and fees of every kind and nature other than general real estate taxes without reimbursement by the Postal Service. Assessments, "special assessments," or like charges are not considered general real estate taxes under the terms of this lease.

b. If a part of the general real estate taxes applies to any period prior to the commencement of this lease or subsequent to the expiration of the term of this lease and the remainder of the general real estate taxes applies to the period of time within the term of this lease, the Postal Service will be liable to reimburse the lessor in the aforesaid manner for only that portion of said taxes applying to the period of time within the term of the lease.

c. In the event that general real estate taxes for any tax year or part thereof within the term demised apply to the land only, the provisions of this entire article will be and remain operative in the same manner and to the same extent as though said taxes applied to both land and buildings.

d. The lessor must furnish the Postal Service copies of all notices which may affect the valuation of said land and buildings for general real estate tax purposes or which may affect the levy or assessment of general real estate taxes thereon.

In the event that the lessor does not furnish such notices relating to valuation changes, and a protest or appeal of this assessment valuation in a subsequent year demonstrates that the valuation was excessive, the lessor will be charged, retroactively, an amount represented by the overpayment of taxes attributable to the excessive assessment, for the year that the lessee lost the opportunity to appeal.

Such notices and tax bills must be delivered or mailed within three days from the receipt thereof by the lessor to:

**Contracting Officer
DALLAS FSO
7800 N STEMMONS FREEWAY
SUITE 400
DALLAS, TX 75266 7180**

or to such other office as the Postal Service may later direct in writing. The lessor must pay said general real estate taxes under protest when requested to do so by the Postal Service. The Postal Service may contest the validity of any valuation for general real estate tax purposes or of any levy or assessment of any general real estate taxes by appropriate legal proceedings either in the name of the Postal Service or in the name of the lessor or in the names of both. The lessor, upon reasonable notice and request by the Postal Service, must join in any proceedings, but will not be subject for the payment of penalties, costs, or legal expenses in connection with any proceedings brought by the Postal Service. The Postal Service hereby covenants to indemnify and save harmless the lessor from any such penalties, costs, or expenses. The lessor must cooperate with the Postal Service in any such proceeding and execute any document or pleadings required for such purpose provided the lessor will be reasonably satisfied that the facts and data set forth in such documents or pleadings are accurate.

e. As the payer of the general real estate taxes, the Postal Service is entitled to any and all monies obtained through refunds and remissions of general real estate taxes that have been paid in any year subsequent to the commencement of the lease. In the event that any of the monies paid as general real estate taxes, in accordance with terms noted above, are refunded to the lessor, as a result of an assessment appeal or protest actions, the settlement of such action, or for any other reason whatsoever, such refunded monies must be forwarded within ten days to the Postal Service. If lessor is informed that he is entitled to a refund or remission of monies paid as general real estate taxes upon the submission of an application, the lessor will promptly make and file such application and upon receipt of such refund or remission, forward it within ten (10) days to the Postal Service. The Postal Service reserves the right to offset refund and remission payments not so forwarded, against rental or other payments due the lessor.