

U. S. POSTAL SERVICE  
ZERO TAX CLAUSE RIDER

PARAGRAPH 22

- 1187 case 480
- 0.489
- (a) The lessor shall present to the Postal Service the general real estate tax bills of each taxing authority for taxes due and payable on the land and buildings hereby demised when said taxes apply to any year or part thereof within the term of this lease. General real estate taxes are taxes 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, for the purpose of funding general governmental services. Presentation of said tax bills shall be made in the manner and to the office shown in subparagraph (d) hereof to permit payment of said taxes in the manner set out herein before any fine, penalty, interest or cost may be added thereto for the non-payment thereof and in time to obtain any discount allowed by the taxing authority. After the presentation of said tax bills, the Postal Service shall pay to the lessor, as additional rent due hereunder, the net amount of said taxes by check made payable to the lessor and the taxing authority issuing said tax bill. The lessor shall thereafter promptly indorse said check and deliver the same to said taxing authority. The lessor shall pay all assessments and fees of every kind and nature other than general real estate taxes.
- (b) If a part of said general real estate taxes applies to any period prior to the commencement 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 shall be liable to pay the lessor in the aforesaid manner only that portion of said taxes applying to the period of time within the term of this lease.
- (c) In the event that general real estate taxes for any tax year or part thereof within the term hereby demised apply to the land only, the provisions of this entire tax article shall 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 shall furnish the Postal Service copies of all tax bills and 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. Such notices and tax bills shall be delivered or mailed within three days from the receipt thereof by the lessor to:  
Field Real Estate & Bldgs Office, USPS  
P. O. Box 22725, Tampa, FL 33622-2725  
or to such other officer as he may in writing direct. The lessor shall cause payment of said general real estate taxes to be made under protest when requested to do so by the Postal Service. The Postal Service may contest the amount or 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 the name of the lessor or in the names of both. The lessor, upon reasonable notice and request by the Postal Service, shall join in any such proceedings, but the lessor shall not be subject to any liability for the payment of penalties, costs or expenses in connection with any proceedings brought by the Postal Service and the Postal Service hereby covenants to indemnify and save harmless the lessor from any such penalties, costs, or expenses. The lessor shall cooperate with the Postal Service in any such contest or proceeding and execute any documents or pleadings required for such purpose provided the lessor shall reasonably be satisfied that the facts and data set forth in such documents or pleadings are accurate.
- (e) In the event the lessor fails to present to the Postal Service the general real estate tax bills within three days from the receipt thereof by lessor 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 payment of tax, the lessor will be responsible and liable for payment of such fine, penalty, interest, cost or the amount of lost discount and the Postal Service will be liable only for payment of the net taxes less such discount as would have been allowed for prompt payment.