

- (b) The real estate taxes, assessments, water and sewer rents, utilities, and other charges, for the tax year in which the term of this lease shall begin, as well as for the year in which this lease shall end, shall be apportioned so that the Lessee shall pay only those portions thereof which correspond with the portions of such years as are within the lease term. Nothing in this lease shall require or be construed to obligate the Lessee to pay any tax, assessment, charge or levy upon the rent reserved under this lease; provided, however, that in any case where a tax must be levied, assessed or imposed upon the rent reserved hereunder, in lieu of or as a substitute, in whole or in part, for taxes levied, assessed, or imposed upon the leased premises, the Lessee shall pay the same, but only to the extent that such substitution shall relieve the Lessee in whole or in part from the payment of any real estate taxes, assessments, water and sewer rents, or other charges. In the event the parties do not agree as to the extent to which such substitution relieves the Lessee, the matter shall be determined by arbitration.
- (c) The Lessee may, if it shall so desire, endeavor at any time to contest the validity of any assessment, or to obtain a lowering of the assessed valuation upon the leased premises for the purpose of reducing any assessment. In such event, the Lessors will offer no objection, and at the request of the Lessee, but without expense or liability to the Lessors, will cooperate with the Lessee. If requested by the Lessee, the Lessors will execute any document which may be necessary and proper for any such proceedings, provided the Lessee holds the Lessors harmless from any and all liability, and expenses, including attorneys' fees, as a result thereof. Any refund shall be the property of the Lessee to the extent to which it may be based on a payment of an assessment made by the Lessee.