13. TAXES: Lessee shall pay all real estate taxes and assessments levied, assessed or imposed upon the demised premises and upon all improvements erected thereon as and when the same shall become due and payable.

In connection herewith, any amount due to the Lessor under the provisions of this paragraph shall be payable within fifteen (15) days after receipt by the Lessee of a notice from the Lessor that the real estate taxes are due, said notice setting forth the total amount of such taxes due and the amount of the increase of such taxes as hereinabove defined. Lessor shall, at the time of sending such notice to Lessee, submit to Lessee the tax bill received by Lessor from the taxing authorities or a photostatic copy thereof. In no event shall Lessee be obligated to pay any interest or penalty imposed upon Lessor for late payment or otherwise if such delay is created by Lessor. Both Lessor and Lessee shall have the right to diligently contest in good faith by proper legal proceeding any tax assessment, levy or other governmental charge or imposition, the expense of which shall be paid by the moving party desiring to so contest. In connection herewith, Lessor and Lessee agree, at the expense of the moving party, to cooperate and to execute and deliver all appropriate papers, documents or other instruments which may be necessary or proper to permit the moving party to contest any such tax assessment or levies.

DEMISED PREMISES: In the event Lessor decides to sell the demised premises, Lessor hereby grants unto the Lessee the exclusive right to make the first offer of purchase for the demised premises, said offer to be based upon a valid offer received by the Lessor from a third party other than a party to this lease. In connection herewith, Lessee shall have thirty (30) days from the date notice of said offer is transmitted to the Lessee with which to give the Lessor notice that the Lessee