levies and assessments levied upon the demised premises during the continuation of this lease. Lessee also covenants that it will pay all water, gas, electricity and utility taxes thereon used on the demised premises during the continuance of this lease. Ad valorem real property taxes on the demised premises for the tax year in which of this lease shall commence and ad valorem real estate taxes on the demised premises and improvements thereon for the tax year in which this lease shall terminate or expire will be prorated per diem between Lessor and Lessee.

The Lessee shall have the right to participate in all negotiations of tax assessments. Lessee shall have the right to contest the validity or the amount of any tax or assessment levied against the taxable premises by such appellate or other proceedings as may be appropriate in the jurisdiction, and may defer payment of such obligations, pay same under protest, or take such other steps as Lessee may deem appropriate; provided, however, Lessee shall take no action which will cause or allow the institution of any foreclosure proceedings or similar action against the demised premises. Lessor shall cooperate in the institution and prosecution of any such proceedings initiated by the Lessee and will execute any documents required therefor.

Should the Lessor institute proceedings to contest the validity or the amount of any tax or assessment levied against the taxable premises, the Lessee will cooperate in such proceedings.

Should any of the proceedings referred to in the preceding two paragraphs of this article 11 result in reducing the total annual real estate tax and assessment liability against the taxable premises, the Lessee shall be entitled to receive all refunds paid by the taxing authorities. After payment of all of Lessor's and Lessee's expenses incurred in any such proceeding in which a refund is paid, the Lessee may retain the balance of such refund.

(13) NOTICES. All notices provided for in this lease agreement must be in writing and shall be deemed to be given if and when sent by prepaid registered or certified mail to the parties as follows: