A listing of the ASSESSED VALUE of Real Property by Locality.

The property must be owned prior to January 1, 2012.

Include the following for deductions:

1 Real Estate owned by the bank.
2 Real Estate used or occupied by the bank, and held by a majority owned subsidiary.
3 Real Estate used or occupied by the bank, and held in the name of a bank holding company that owns a owns a majority of the bank's stock, or in the name of a wholly owned subsidiary.
4 The ASSESSED VALUE attributable to leasehold improvements, owned by the bank (or used or occupied by the bank if owned by an affiliate) up to the unencumbered equity , even though assessed in the name of the owner of the underlying land.
5 Real Estate used or occupied by a majority owned subsidiary of the bank, if taxed to the subsidiary.
6 Real Estate acquired by foreclosure by a subsidiary, discounted by the banks percentage share of the sub.

Focus should be on:	**ASSESSED VALUE**
Who determines Assessed Value?	**REAL ESTATE ASSESSOR or CoR**