(12) ALL ASSETS, WHETHER OR NOT CONSISTENT WITH THE PROVISIONS OF THIS SECTION, THAT AN INSURER MAY LIST IN THE ANNUAL STATEMENT REQUIRED UNDER THIS ARTICLE; AND

(13) AT VALUES DETERMINED BY THE COMMISSIONER, OTHER ASSETS:

(I) THAT ARE NOT INCONSISTENT WITH THIS TITLE; AND

(II) THAT THE COMMISSIONER CONSIDERS AVAILABLE FOR THE PAYMENT OF LOSSES AND CLAIMS.

(B) ASSETS RELATED TO INVESTMENTS, SECURITIES, PROPERTIES, OR LOANS.

IN DETERMINING THE FINANCIAL CONDITION OF AN INSURER, THE FOLLOWING ITEMS RELATED TO INVESTMENTS, SECURITIES, PROPERTIES, OR LOANS THAT THE INSURER OWNS SHALL BE ALLOWED AS ADMITTED ASSETS:

(1) INTEREST THAT IS DUE OR ACCRUED ON A BOND OR EVIDENCE OF INDEBTEDNESS THAT IS:

(I) NOT IN DEFAULT; AND

(II) NOT VALUED ON A BASIS THAT INCLUDES ACCRUED INTEREST;

(2) DECLARED AND UNPAID DIVIDENDS ON SHARES OF STOCK, UNLESS THE AMOUNT OF THOSE DIVIDENDS HAS OTHERWISE BEEN ALLOWED AS AN ASSET;

(3) INTEREST THAT IS DUE OR ACCRUED ON A COLLATERAL LOAN AND THAT DOES NOT EXCEED 1 YEAR'S INTEREST ON THE LOAN;

(4) INTEREST THAT IS DUE OR ACCRUED ON DEPOSITS IN SOLVENT BANKS, SOLVENT TRUST COMPANIES, OR SAVINGS AND LOAN ASSOCIATIONS INSURED BY AN INSTRUMENTALITY OF THE UNITED STATES OR OF CANADA;

(5) IF THE COMMISSIONER CONSIDERS THAT THE INTEREST IS A COLLECTIBLE ASSET, INTEREST THAT IS DUE OR ACCRUED ON OTHER ASSETS;

(6) IF THE INTEREST HAS NOT ACCRUED FOR MORE THAN 18 MONTHS, INTEREST THAT IS DUE OR ACCRUED ON A MORTGAGE LOAN, IN AN AMOUNT NOT MORE THAN ANY AMOUNT BY WHICH THE VALUE OF THE PROPERTY, REDUCED BY THE AMOUNT OF DELINQUENT TAXES, EXCEEDS THE UNPAID PRINCIPAL;

(7) RENT THAT IS DUE OR ACCRUED ON REAL PROPERTY IF:

(I) THE RENT IS NOT PAST DUE FOR MORE THAN 3 MONTHS; OR

(II) THE PAYMENT IS ADEQUATELY SECURED BY PROPERTY HELD IN THE NAME OF THE TENANT AND CONVEYED TO THE INSURER AS COLLATERAL; AND

(8) THE UNACCRUED PART OF TAXES ON REAL PROPERTY PAID BEFORE THE DUE DATE.