

(7) *All other elements of the building rationally of common use or necessary to its existence, upkeep and safety.*

(g) *“Limited common elements” means and includes those common elements which are set forth in the master deed or are agreed upon by a majority of the co-owners to be reserved for the use of a certain number of apartments or condominium units, to the exclusion of other apartments or condominium units, such as special corridors, stairways and elevators, sanitary services common to the apartments of a particular floor, and the like;*

(h) *“Majority of co-owners” means 51% or more, “three fourths ($\frac{3}{4}$) of the co-owners” means 75% or more, of the votes computed in accordance with percentages as established by § 120 of this subtitle.*

(i) *“Master deed” or “master lease” means the deed or lease recording the property of the horizontal property regime;*

(j) *“Plat of condominium subdivision” means a plat of the entire property described in the master deed as such plat is prepared by a surveyor or registered engineer duly qualified to certify plats for the subdivision of land in the State of Maryland, and the affected political subdivision thereof.*

(k) *“Person” means a natural individual, corporation, trustee, or other legal entity or any combination thereof;*

(l) *“Developer” means a person who undertakes to develop a real estate condominium project;*

(m) *“Property” means and includes the land, whether leasehold or in fee simple, the building or buildings, all improvements and structures thereon, and all easements, rights and appurtenances thereunto belonging.*

(n) *“To record” means to record pursuant to the laws of this State and the affected political subdivision relating to the recording of deeds and plats.*

(o) *“Common expenses” means and includes:*

(1) *All sums assessed against the unit owners by the council of co-owners pursuant to § 11-116 of this title;*

(2) *Expenses of administration, maintenance, repair or replacement of the common areas and facilities, including repair and replacement funds as may be established;*

(3) *Expenses agreed upon as common expenses by the council of co-owners;*

(4) *Expenses declared common expenses by the provisions of this subtitle or by the bylaws.*

(p) *“Common profits” means the balance of all income, rents, profits and revenues from the common areas and facilities remaining after deduction of the common expenses.*

11-102. Establishment of horizontal property regime.

Whenever a developer, owner, or co-owners of any parcel of land and improvements in this State expressly declare, through the recording of a master deed or lease, together with a plat, in the