

11-121. *Reconstruction cost where building not insured or insurance insufficient.*

*Where the building is not insured or where the insurance indemnity is insufficient to cover the cost of reconstruction, the new building costs shall be paid by all the co-owners directly affected by the damage, in proportion to the value of their respective condominium units, or as may be provided by the bylaws, and if any one or more of those composing the minority shall refuse to make such payments, the majority may proceed with the reconstruction at the expense of all the co-owners benefited thereby and the pro rata share of the resulting expense may be assessed and such assessment for this expense shall have the same priority as provided under 11-116 of this title.*

11-122. *Taxation.*

(a) *Each property hereafter declared into a horizontal housing regime in the manner hereinabove set forth shall continue its original identity and unity for the purpose of evaluating the whole for assessment purposes in the manner now prescribed by law. The total evaluation thus produced shall be distributed among the condominium units into which the property was divided and the assessment of each unit shall be in direct proportion to the share and interest of each unit as established in the master deed and the declaration of the property into the regime and an individual assessment thereby placed on each condominium unit in accordance with such proportion that such unit bears to the whole property covered by the original declaration.*

(b) *Each of said condominium units shall be carried on the tax records of the county or City of Baltimore in which it is located as a separate and distinct entity and all real estate taxes, including general and special assessments, shall be assessed, levied, and collected against each of the said several, separate and distinct units in conformity with the percentages of ownership established by the declaration in the same manner and to the same extent as such assessments are levied and collected in the case of individual land parcels.*

(c) *No forfeiture or sale for delinquent taxes shall be made other than against the individual condominium unit as described in the declaration and master deed and no forfeiture or sale of the improvements or the real estate as a whole for delinquent real estate taxes, special assessments, or charges shall ever divest or in any manner affect the title to any individual condominium unit so long as the real estate taxes and duly levied share of special assessments charges on the individual unit are currently paid.*

11-123. *Resident agent; actions by and against unit owners; discharge of unit from lien of judgment.*

(a) *Upon the declaration of any property into a horizontal property regime the declaror shall appoint a resident agent for the regime who shall be a resident of the State of Maryland and of the county or City of Baltimore in which the property so declared into the regime is actually situated and shall file the name of such resident agent with the Department of Assessments and Taxation*