

BY-LAWS SHALL KEEP BOOKS AND RECORDS IN ACCORDANCE WITH GOOD ACCOUNTING PRACTICES ON A CONSISTENT BASIS.

(B) ON THE REQUEST OF THE UNIT OWNERS OF AT LEAST 5 PERCENT OF THE UNITS, AN AUDIT BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT SHALL BE MADE NOT MORE THAN ONCE IN ANY CONSECUTIVE 12 MONTH PERIOD. THE COST OF THE AUDIT SHALL BE A COMMON EXPENSE.

(C) EVERY RECORD KEPT BY THE COUNCIL OF UNIT OWNERS SHALL BE AVAILABLE FOR EXAMINATION AND COPYING BY ANY UNIT OWNER, HIS DULY AUTHORIZED AGENTS OR ATTORNEYS, AT HIS EXPENSE, DURING NORMAL BUSINESS HOURS, AND AFTER REASONABLE NOTICE.

11-114. TAXATION.

(A) EACH PROPERTY SUBJECTED TO A CONDOMINIUM REGIME SHALL CONTINUE ITS ORIGINAL IDENTITY AND UNITY FOR THE PURPOSE OF EVALUATING THE WHOLE FOR ASSESSMENT PURPOSES. THE TOTAL EVALUATION THUS PRODUCED SHALL BE DISTRIBUTED AMONG THE UNITS IN THE CONDOMINIUM AND THE ASSESSMENT OF EACH UNIT SHALL BE IN DIRECT PROPORTION TO THE PERCENTAGE INTEREST OF EACH UNIT IN THE COMMON ELEMENTS AND AN INDIVIDUAL ASSESSMENT THEREBY PLACED ON EACH UNIT.

(E) EACH UNIT SHALL BE CARRIED ON THE TAX RECORDS OF THE COUNTY WHERE IT IS LOCATED AS A SEPARATE AND DISTINCT ENTITY AND ALL REAL ESTATE TAXES, INCLUDING GENERAL AND SPECIAL ASSESSMENTS COMING DUE AFTER THE ESTABLISHMENT OF THE CONDOMINIUM REGIME, SHALL BE ASSESSED, LEVIED, AND COLLECTED AGAINST EACH UNIT IN THE SAME MANNER AND TO THE SAME EXTENT AS ASSESSMENTS ARE LEVIED AND COLLECTED IN THE CASE OF INDIVIDUAL LAND PARCELS.

(C) NO FORFEITURE OR SALE FOR DELINQUENT TAXES MAY BE MADE OTHER THAN AGAINST THE INDIVIDUAL UNIT ON WHICH THE TAXES ARE DELINQUENT AND NO FORFEITURE OR SALE OF THE IMPROVEMENTS OR THE PROPERTY 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 UNIT SO LONG AS THE REAL ESTATE TAXES AND DULY LEVIED SHARE OF SPECIAL ASSESSMENTS CHARGES ON THE INDIVIDUAL UNIT ARE CURRENTLY PAID.

11-115. MECHANICS' AND MATERIALMEN'S LIENS.

(A) ANY MECHANICS' LIEN OR MATERIALMEN'S LIEN ARISING AS A RESULT OF REPAIRS TO OR IMPROVEMENTS OF A UNIT BY A UNIT OWNER SHALL BE A LIEN ONLY AGAINST THE UNIT.