area of the unit so taken bears to the floor area of the unit prior to the taking. The council of unit owners promptly shall prepare and record an amendment to the declaration reflecting the new percentage interests appurtenant to the unit. Subject to subsection (g), (1) following the taking of part of a unit the votes appurtenant to that unit shall be appurtenant to the remainder of that unit and (2) following the taking of all of a unit the right to vote appurtenant to the unit shall terminate.

- (f) All damages for each unit shall be distributed in accordance with the priority of interests at law or in equity in each respective unit.
- (g) Except to the extent specifically described in the condemnation declaration or grant in lieu thereof, a taking of all or part of a unit may not include any of the percentage interests or votes appurtenant to the unit.

## Section 11-112 Comment:

The organization of this Section has been changed in the interest of consistency. In addition the requirement of reconstruction to an architectural whole found in subsection (d) has been changed to a requirement of reconstruction into a safe and habitable condition in order to avoid uncertainty arising from the former language.

## 11-114.

- (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.
- (b) 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 AND OTHER CHARGES 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 REAL ESTATE TAXES INCLUDING GENERAL AND SPECIAL ASSESSMENTS AND OTHER CHARGES [taxes] may be made other than against the individual unit on which the taxes are delinquent and no forfeiture or sale OF ANY UNIT [of the improvements or