

(A) VALUE OF CONDOMINIUM UNITS.

EACH UNIT IN A CONDOMINIUM AND THE UNDIVIDED INTEREST IN COMMON ELEMENTS SHALL BE VALUED AS PROVIDED BY § 8-104 OF THIS TITLE.

(B) RECORDING OF CONDOMINIUM VALUES.

EACH CONDOMINIUM UNIT IS SEPARATELY LISTED IN THE ASSESSMENT RECORDS OF THE COUNTY WHERE THE CONDOMINIUM IS LOCATED.

(C) APPLICABILITY OF SALE OR FORFEITURE.

A SALE OR FORFEITURE OF A UNIT FOR FAILURE TO PAY THE PROPERTY TAX, GENERAL OR SPECIAL ASSESSMENTS, OR OTHER CHARGES IS APPLICABLE ONLY TO THE UNIT SUBJECT TO SALE OR FORFEITURE. A SALE OR FORFEITURE OF A UNIT MAY NOT AFFECT THE TITLE TO ANY OTHER UNIT FOR WHICH ALL TAXES, ASSESSMENTS, OR CHARGES HAVE BEEN PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from former RP § 11-117(b) and the first and second sentences of (a).

In subsection (a) of this section, the former reference to units and the common elements being "assessed" is deleted as superfluous.

In subsection (b) of this section, the reference to "assessment" records is substituted for the former reference to the "tax" records, for accuracy.

In subsection (c) of this section, the former reference to "delinquent ... taxes ... assessments ... or charges", which related to the effect of a forfeiture on other units, is deleted as superfluous. Similarly, the former words "real estate" taxes and "duly levied share of special assessments" are deleted as superfluous in light of the requirement that "all" taxes, assessments, or charges be paid.

Also in subsection (c) of this section, the former reference to "may not ever divest" is deleted as unnecessary in light of the phrase "may not affect the title".

The third sentence of former RP § 11-117(a), which described how the property tax is applicable, is deleted as superfluous.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "Property tax" § 1-101