

~~TO THE ACQUISITION OF A LIMITED COMMON ELEMENT SHALL BE DIVIDED EQUALLY AMONG THE OWNERS OF THE UNITS TO WHICH THAT LIMITED COMMON ELEMENT WAS ALLOCATED AT THE TIME OF ACQUISITION, OR IN ANY MANNER THE DECLARATION PROVIDES.~~

~~(D) THE COURT DECREE SHALL BE RECORDED IN EVERY COUNTY IN WHICH ANY PORTION OF THE CONDOMINIUM IS LOCATED.~~

[11-113.] 11-116.

(a) The council of unit owners 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 MAINTAINED IN MARYLAND OR WITHIN 50 MILES OF ITS BORDERS AND SHALL BE available AT SOME PLACE DESIGNATED BY THE BOARD WITHIN THE COUNTY OR BALTIMORE CITY WHERE THE CONDOMINIUM IS LOCATED for examination and copying by any unit owner, his mortgagee, and their respective duly authorized agents or attorneys, during normal business hours, and after reasonable notice.

[11-114.] 11-117.

(a) Each condominium unit and its appurtenant undivided interest in the common elements shall be assessed at full cash value on the date of finality as provided in Article 81, § 14 of the Code. Each unit shall be carried on the tax records of the county where it is located as a separate and distinct entity[; and all]. 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.

(b) [No] A forfeiture or sale for delinquent real estate taxes including general and special assessments and other charges may NOT be made other than against the individual unit on which the taxes are delinquent [and no]. A forfeiture or sale of any unit for delinquent real estate taxes, general and special assessments, or charges [shall] MAY NOT ever divest or in any manner affect the title to any other unit so long as the real estate taxes and duly levied share of special assessments and other charges on the individual unit are currently paid.

[11-115.] 11-118.