

**§1601-105. Separate titles and taxation**

(a) If there is any unit owner other than a declarant, each unit which has been created, together with its appurtenant interests, constitutes for all purposes a separate parcel of real estate. [PL 1981, c. 699 (NEW).]

(b) If there is any unit owner other than a declarant, each unit shall be separately taxed and assessed and no separate tax or assessment may be rendered against any common elements for which a declarant has reserved no development rights. [PL 1981, c. 699 (NEW).]

(c) Any portion of the common elements for which the declarant has reserved any development right to add real estate to a condominium or to withdraw real estate from a condominium, shall be separately taxed and assessed against the declarant, and the declarant alone is liable for payment of those taxes. [PL 1981, c. 699 (NEW).]

(d) If there is no unit owner other than a declarant, the real estate comprising the condominium may be taxed and assessed in any manner provided by law. [PL 1981, c. 699 (NEW).]

**SECTION HISTORY**

PL 1981, c. 699 (NEW).

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