

TITLE 2: NATURAL RESOURCES
DIVISION 6: UNIFORM CONDOMINIUM ACT

§ 6105. Separated Titles and Taxation.

(a) Except as provided in subsection (b) of this section, each unit together with its common element interest constitutes for all purposes a separate parcel of real estate.

(b) If there is a unit owner other than a declarant, each unit together with its common element interest, but excluding its common element interest in convertible or withdrawable real estate, shall be separately taxed and assessed, and each portion of any convertible or withdrawable real estate shall be separately taxed and assessed; otherwise, the real estate comprising the condominium may be taxed and assessed in any manner provided by law.

Source: PL 3-86, § 1-105.