

CONDOMINIUM ACT (EXCERPT)
Act 59 of 1978

559.231 Special assessments and property taxes.

Sec. 131.

(1) Special assessments and property taxes shall be assessed against the individual condominium units identified as units of the condominium subdivision plan and not on the total property of the project or any other part of the project, except for the year in which the condominium project was established subsequent to the tax day. Taxes and special assessments which become a lien against the property in that year subsequent to the establishment of the condominium project shall be expenses of administration of the project and paid by the co-owners as provided in section 69. The taxes and special assessments shall not be divided or apportioned on the tax roll any provision of any law to the contrary notwithstanding.

(2) Special assessments and property taxes in any year in which the property existed as an established condominium project on the tax day shall be assessed against the individual condominium unit, notwithstanding any subsequent vacation of the condominium project. Condominium units shall be described for such purposes by reference to the condominium unit number of the condominium subdivision plan and the caption of the plan together with the liber and page of the county records in which the approved master deed is recorded. Assessments for subsequent real property improvements to a specific condominium unit shall be assessed to that condominium unit description only. For property tax and special assessment purposes, each condominium unit shall be treated as a separate single unit of real property and shall not be combined with any other unit or units and no assessment of any fraction of any unit or combination of any unit with other units or fractions of any unit shall be made, nor shall any division or split of the assessment or taxes of any single condominium unit be made notwithstanding separate or common ownership of the unit.

(3) A restricted unit as defined in section 104b shall be exempt from any increase in ad valorem taxes on real property attributable to an increase in the true cash value of the restricted unit that is due to the conversion condominium project in which the restricted unit is located. For purposes of applying this exemption, the total assessment of a restricted unit shall not exceed the total assessment for the tax year preceding the tax year in which the master deed for the property constituting the conversion condominium project was recorded, multiplied by the percentage of value of the restricted unit. The exemption provided in this subsection shall terminate for the tax year following the termination of tenancy in the restricted unit.

History: 1978, Act 59, Eff. July 1, 1978 ;-- Am. 1980, Act 283, Imd. Eff. Oct. 10, 1980