

**515.22 SEPARATE TAXATION.**

Each apartment and its percentage of undivided interest in the common areas and facilities shall be deemed to be a parcel of real property and shall be subject to separate assessment and taxation by the state of Minnesota or any taxing subdivision thereof for all types of taxes authorized by law including but not limited to special ad valorem levies and special assessments. Neither the building, the property nor any of the common areas and facilities shall be deemed to be a separate parcel of real property.

**History:** *1963 c 457 s 22*