

- P. **Assessment Roll.** The assessments for expenses for each expense account shall be set forth upon a roll of the units which shall be available in the office of the Association for inspection at all reasonable times by owners. Such rolls shall indicate for each unit the name and address of the owner, the assessments for all purposes and the amounts paid and unpaid of all assessments.
- G. **Liability for Assessments.** A owner will not be liable for the obligations of any other owner. A owner shall be liable for all assessments coming due while he is the owner of a unit, together with interest, costs and reasonable attorney's fees. Such liability may not be avoided by waiver of the use and enjoyment of any limited common or common elements, or by abandonment of the unit for which the assessments are made. In the event of the foreclosure of any mortgage upon a unit, conveyance of any such unit in lieu of such foreclosure or judicial sale of any such unit, the person first acquiring title to such unit by reason of such foreclosure sale, deed in lieu of foreclosure, or judicial sale, shall be liable only for assessments coming due thereafter or for that portion of due assessments prorated to the period after the date of such transaction to all units including the mortgaged unit.
- H. **Lien for Assessments.** The unpaid portion of any assessment which is due shall be secured by a lien upon the unit and all appurtenances thereto. To the extent permitted by applicable law, any lien for common expenses and assessments shall be subordinate to any first mortgage on any unit recorded prior to the date on which such lien arises. Such a lien for common expense charges and assessments shall not be affected by any sale or transfer of a unit except that a sale or transfer pursuant to a foreclosure of a first mortgage shall extinguish a subordinate lien for common expense charges and assessments which became payable prior to such sale or transfer. Any such sale or transfer pursuant to a foreclosure shall not relieve the purchaser or transferee of a unit from liability for, nor the unit so sold or transferred from the lien of, any common expense charges thereafter becoming due.
- I. **Collection.** In addition to the other remedies provided by law, the Association may enforce collection as hereinafter provided: