

## 12-110. PAYMENT AND ADJUSTMENT OF TAXES.

## (A) TAXES PAID BY CONDEMNEE.

IF THE CONDEMNEE OR HIS PREDECESSOR IN TITLE HAS PAID TAXES, THE CONDEMNEE IS ENTITLED TO RECEIVE FROM THE CONDEMNOR, IN ADDITION TO THE DAMAGES AWARDED FOR THE PREMISES TAKEN, AN AMOUNT OF MONEY WHICH BEARS THE SAME RATIO TO THE ENTIRE AMOUNT OF TAXES ON THE PREMISES TAKEN AS THE PART OF THE TAXABLE YEAR REMAINING ON THE DATE OF TAKING BEARS TO THE ENTIRE TAXABLE YEAR.

## (B) ADJUSTMENT OF TAXES NOT PAID.

(1) IF TAXES HAVE NOT BEEN PAID AND ALL THE PROPERTY COVERED BY AN ASSESSMENT IS CONDEMNED, THE CONDEMNOR MAY DEDUCT FROM THE DAMAGES AWARDED TO THE CONDEMNEE AN AMOUNT OF MONEY WHICH BEARS THE SAME RATIO TO THE ENTIRE AMOUNT OF THE TAXES ON THE CONDEMNED PROPERTY AS THE PART OF THE TAXABLE YEAR WHICH HAS EXPIRED ON THE DATE OF TAKING BEARS TO THE ENTIRE TAXABLE YEAR.

(2) IF THE TAXES HAVE NOT BEEN PAID AND A PART OF THE PROPERTY COVERED BY AN ASSESSMENT IS TAKEN, THE CONDEMNOR MAY DEDUCT FROM THE DAMAGES AWARDED TO THE CONDEMNEE AN AMOUNT OF MONEY EQUAL TO THE TAXES DUE AND PAYABLE ON THE PORTION OF THE PROPERTY COVERED BY THE ASSESSMENT WHICH IS NOT TAKEN PLUS AN AMOUNT OF MONEY WHICH BEARS THE SAME RATIO TO THE AMOUNT OF THE TAXES ON THE PROPERTY TAKEN AS THE PART OF THE TAXABLE YEAR WHICH HAS EXPIRED ON THE DATE OF TAKING BEARS TO THE ENTIRE TAXABLE YEAR.

## (C) SAME - DETERMINATION OF AMOUNT.

THE AMOUNT OF THE ADJUSTMENT FOR TAXES UNDER THIS SECTION SHALL BE AS THE CONDEMNOR AND CONDEMNEE AGREE, OR IF THEY ARE UNABLE TO AGREE, THE AMOUNT SHALL BE DETERMINED ON PETITION OF EITHER PARTY BY A JUDGE OF THE COURT IN WHICH THE CONDEMNATION PROCEEDING WAS FILED, OR, IF NO PROCEEDING HAS BEEN FILED, BY A JUDGE OF A COURT OF LAW IN A COUNTY WHERE ANY PART OF THE LAND IS LOCATED.

## (D) RESPONSIBILITY FOR PAYMENT OF TAXES.

AFTER TAXES HAVE BEEN ADJUSTED AS PROVIDED IN SUBSECTION (B), THE CONDEMNOR SHALL PAY THE ENTIRE TAX BILL ON THE PROPERTY TAKEN AS WELL AS ANY PROPERTY REMAINING TO THE CONDEMNEE, LESS ANY ALLOWABLE READJUSTMENTS OR ABATEMENTS, WITHIN 30 DAYS FROM THE DATE THE ADJUSTMENT IS MADE. IF THE CONDEMNOR DOES NOT PAY THE TAXES WITHIN THIS TIME, THE CONDEMNEE MAY PAY THEM AND RECOVER THE AMOUNT SO PAID FROM THE CONDEMNOR,