

MEMORANDUM



TO: NOVI CITY COUNCIL MEMBERS
FROM: JAN C. ZIOZIOS, DEPUTY ASSESSOR
SUBJECT: CERTIFICATION OF DELINQUENT ASSESSMENT ROLL FOR
WALLED LAKE IMPROVEMENT BOARD
DATE: SEPTEMBER 22, 2023

Mayor and Council –
FYI
- Victor

Please be advised that pursuant to the Section 30917 of the State of Michigan Natural Resources and Environmental Protection Act (PA 451 of 1994) and paragraph 7 of Resolution 3 of the Walled Lake Improvement Board, I am required to notify you of the delinquencies on the above referenced special assessment roll. MCL 324.30917 states in part:

"If the treasurer reports as delinquent any assessment or part of an assessment, the lake board shall certify the delinquency to the assessing official of each local unit of government, who shall reassess, on the annual tax roll of the local unit of government of that year, in a column headed "special assessments", the delinquent sum, with interest and penalties to September 1 of that year, and an additional penalty of 6% of the total amount."

Attached is a letter dated September 18, 2023 from Ms. Megan Mikus, Secretary/Treasurer of the Walled Lake Improvement Board regarding the 2022 delinquent assessment amount and the accrued penalties. That letter states that the Lake Board has certified the delinquent tax roll in the amount of \$3,032.07, having a principal balance of \$2,781.65 and penalty/interest in the amount of \$250.42. The delinquent roll includes 27 parcels in the City of Novi.

Therefore, I hereby notify you that the Lake Board has certified the above referenced delinquent roll in the amount of \$3,032.07, which includes penalty/interest in the amount of \$250.42. I, as Deputy Assessor for the City of Novi, only need to report this delinquency to the City Council, and this does not require any action by City Council.

If you have any questions in this matter, feel free to contact me.

Attachments:

Certification letter from Ms. Mikus
2022 Walled Lake Improvement Board Special Assessment Delinquent Roll for the City of Novi
Resolution 5 Confirming Assessment Roll 2020 - 2024

**WALLED LAKE IMPROVEMENT BOARD
c/o CITY OF NOVI
26300 LEE BEGOLE DRIVE
NOVI, MI 48375**

VIA EMAIL ONLY

September 18, 2023

Jan Ziozios, Deputy City Assessor
City of Novi
45175 Ten Mile Road
Novi, Michigan 48375

Re: Certification of Delinquent Assessments
Walled Lake Improvement Board

This letter is to notify you that the Walled Lake Improvement Board has approved at our September 14, 2023 meeting to certify the 2022 delinquent assessments reported by the City of Novi for 27 parcels (attached).

The Lake Board is required by paragraph 6 of Resolution #5 (attached) to certify the delinquency to the City Assessing Official for the City in which the property is located, who shall then report the delinquency to the City Council in which the property is located to reassess on the City's annual tax roll of that year the delinquent sum and accrued interest (0.5% per month since February 16, 2023) plus an additional penalty of 6% of the total amount reported.

Please forward the copy of the delinquency report provided to your City Council to the Walled Lake Improvement Board for our records. Please contact me with any questions.

Sincerely,

WALLED LAKE IMPROVEMENT BOARD



Megan Mikus
Secretary/ Treasurer

Attachments via email:

2022 Walled Lake Improvement Board Special Assessment Delinquent Roll from the City of Novi
Resolution 5 Confirming Assessment Roll 2020-2024

cc: Carl Johnson, Novi Finance Director/ City Treasurer
Tina Glenn, Novi Assistant City Treasurer
Tina Miller, Lake Board Chairperson

City of Novi, Delinquent Lake Board Assessments

Parcel # Owner	Principal 2022 Delinquent Balance	1/2% per month Penalty	Additional 6% Penalty	City of Novi Total Installment
50-22-02-177-008 CICI, TONY & BRISILDA	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-02-326-011 CHACKO, ANITHA TRUST	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-02-355-022 GRIFFITH, JENNY KIMBERLY	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-126-002 EQUITY TRUST COMPANY	\$ 19.63	\$ 0.59	\$ 1.18	\$ 21.40
50-22-03-128-006 COOPER, RYAN & JENNIFER	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-131-016 SPACKMAN, CLIVE & STEPHANIE	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-131-049 BERGER, LEONARD	\$ 147.26	\$ 4.42	\$ 8.84	\$ 160.52
50-22-03-153-043 SAINCOME, MARK & DIANE	\$ 6.12	\$ 0.18	\$ 0.37	\$ 6.67
50-22-03-153-046 EBERLEIN, GREG & TEHVA	\$ 16.94	\$ 0.51	\$ 1.02	\$ 18.47
50-22-03-155-001 HENSON, DANNY R & JULIE A	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-155-020 COON, RONALD	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-201-001 PRIOR, JOHN M	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-204-023 HOARE, JAMES & LYDA, MADELANINE	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-204-031 BOYER, DAVID	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01

Parcel # Owner	Principal 2022 Delinquent Balance	1/2% per month Penalty	Additional 6% Penalty	City of Novi Total Installment
50-22-03-329-004 GOMEZ, REBECA M. DELGADO	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-330-006 ANTOUNPOUR, CLAUDINE	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-351-037 FISHELL, MELANIE A & DONALD E	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-379-012 VARGAS, FRANCISCO ALEJANDRO MORITA	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-380-005 UNGER, KRISTEN	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-381-011 HODGES, DANIEL	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-382-001 COOK, DAVID	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-383-041 MCMURRAY, CYNTHIA	\$ 19.63	\$ 0.59	\$ 1.18	\$ 21.40
50-22-03-383-057 SPIESER, BEVERLY	\$ 19.63	\$ 0.59	\$ 1.18	\$ 21.40
50-22-03-402-002 VAUGHN, ANDREW	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-404-009 NAPIERALA, HALINA	\$ 196.34	\$ 5.89	\$ 11.78	\$ 214.01
50-22-03-455-005 BATES, KEVIN & RENEE	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
50-22-03-483-007 STREET, JOEL & GRACE	\$ 39.27	\$ 1.18	\$ 2.36	\$ 42.81
27	<u>\$ 2,781.65</u>	<u>\$ 83.47</u>	<u>\$ 166.95</u>	<u>\$ 3,032.07</u>

STATE OF MICHIGAN

COUNTY OF OAKLAND

WALLED LAKE IMPROVEMENT BOARD

WALLED LAKE IMPROVEMENT BOARD SPECIAL ASSESSMENT DISTRICT

RESOLUTION CONFIRMING ASSESSMENT ROLL

R E C I T A T I O N S:

It has been determined that the Walled Lake Improvement Board will implement a renewed five-year aquatic weed control program for Walled Lake (the Project).

The Project is intended to make annual improvements to Walled Lake for the years 2021, 2022, 2023, 2024 and 2025 for the benefit of the properties identified in Exhibit 1, which properties together shall constitute The Walled Lake Improvement Board Special Assessment District, hereinafter referred to as the “Lake Board SAD”, and for administrative purposes to be known as SAD 177 in the City of Novi and SAD 175 in the City of Walled Lake.

Plans for the Project, the estimated cost of the Project, and the special assessment district boundaries were approved by Resolution of the Walled Lake Improvement Board following a public hearing on November 5, 2009, and the Project is renewed for another five year period commencing in 2021. The Lake Board resolution further directed the Assessors for the City of Novi and for the City of Walled Lake to prepare a proposed assessment roll.

In accordance with the direction of the Walled Lake Improvement Board, the City Assessors have prepared a proposed special assessment roll allocating the total cost of the Project to the property within the Lake Board SAD and the Assessors have filed such roll with the Lake Board.

A public hearing to review the proposed special assessment roll was set and duly noticed in accordance with law for the purpose of hearing objections to the proposed assessment roll.

The public hearing was conducted in accordance with the notice, and the Walled Lake Improvement Board determined that it would be appropriate to approve and confirm the proposed assessment roll.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The special assessment roll for the Walled Lake improvement Board Project, the Lake Board SAD, in the total amount of \$496,003.93 (\$99,200.78 annually for years 2020 through 2024), attached as Exhibit 1 to this resolution, shall be and is hereby adopted and confirmed, and shall be collected from the properties benefited within the Lake Board District.

2. The Walled Lake Improvement Board Secretary/Treasurer is directed to endorse on the assessment roll the date of this confirmation.

3. All amounts of an assessment shall be assessed against each parcel of land in the Lake Board SAD as described on the Special Assessment Roll (Exhibit 1) to be due and payable in five installments, the first to be due on the **16th** day of **February, 2021**, and the several subsequent installments shall be due and payable successively in intervals of twelve (12) months from the due date of the first installment.

4. Any portion of an assessment which has not been paid on or before the **1st** day of **September** of the tax year in which it becomes due shall be reported to the City Council for the City in which the property is located for reassessment upon that City's tax roll, including a six percent administration fee.

5. The Clerks for the Cities of Novi and Walled Lake are directed to attach their warrants as required by law to the roll and to direct the roll, with their warrants attached, to the respective City Treasurer. The City Treasurer for the Cities of Novi and Walled Lake shall thereupon collect the special assessment from those properties listed in Exhibit 1 which are located within

each City's jurisdiction in accordance with the terms of this Resolution, the warrant, and the statutes of the State of Michigan.

6. If the City of Novi or the City of Walled Lake Treasurer reports as delinquent any assessment or part of an assessment on a property located within its jurisdiction, the Lake Board shall certify the delinquency to that City's Assessing official, who shall reassess on that City's annual tax roll of that year the delinquent sum plus a six percent administrative fee, and additional penalties as provided by law.

AYES: Miller, Ambrose, Markham, Mikus, Warren
NAYS:
ABSTENTIONS:
ABSENT:

CERTIFICATION

It is hereby certified that the foregoing Resolution is a true and accurate copy of the Resolution adopted by the Walled Lake Improvement Board located within the Cities of Novi and Walled Lake at a meeting duly called and held on the 9th day of September, 2020.

WALLED LAKE IMPROVEMENT BOARD

BY: Megan K. Mikus
MEGAN MIKUS, SECRETARY-TREASURER

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