

MEMORANDUM



TO: CITY COUNCIL
FROM: JAN C. ZIOZIOS, CITY ASSESSOR
SUBJECT: CERTIFICATION OF DELINQUENT ASSESSMENT ROLL FOR
WALLED LAKE IMPROVEMENT BOARD
DATE: SEPTEMBER 18, 2025

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 6 of Resolution #5 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 17, 2025 from Ms. Megan Mikus, Secretary/Treasurer of the Walled Lake Improvement Board regarding the 2024 delinquent assessment amount and the accrued penalties. The letter states the Lake Board has certified the delinquent tax roll in the amount of \$3,017.54, having a principal balance of \$2,768.33 and penalty/interest in the amount of \$249.21. The delinquent roll includes 23 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 \$3,017.54, which includes penalty/interest in the amount of \$249.21. I, as 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 about this matter, feel free to contact me.

Attachments:

- Certification letter from Ms. Mikus
- 2024 Walled Lake Improvement Board Special Assessment Delinquent Roll for the City of Novi
- Resolution #5 Confirming Assessment Roll 2021 - 2025