

**THE FOURTH CLASS CITY ACT (EXCERPT)**  
**Act 215 of 1895**

**110.1 Fiscal year.**

Sec. 1. The fiscal year of cities subject to the provisions of this act shall commence on the first Monday of March in each year, or when the council has decided to have the taxes collected in 2 installments, as authorized by section 2 of chapter 30, the fiscal year shall commence on the first Monday of October of each year: Provided, That when the council shall so decide to collect the city taxes pursuant to said section 2 the next fiscal year shall continue to the first Monday of October.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—Am. 1897, Act 239, Imd. Eff. June 2, 1897;—CL 1897, 3289;—CL 1915, 3211;—CL 1929, 2135;—CL 1948, 110.1.