

**FISCAL YEAR FOR COUNTIES**  
**Act 174 of 1943**

AN ACT to establish a fiscal year for and the time of filing annual reports based thereon of counties, county road commissions and other county agencies; and to declare the effect of this act.

**History:** 1943, Act 174, Eff. July 30, 1943.

*The People of the State of Michigan enact:*

**45.201 Fiscal year for certain counties; annual reports; filing; report of county road commission.**

Sec. 1. (1) Notwithstanding any provisions of law to the contrary, and except as provided in subsection (2), the fiscal year for a county with a population of less than 1,500,000 shall be the calendar year ending December 31, and annual reports of the county required by law and based in whole or part on accounting completed within the fiscal year shall be filed within 30 days after the April meeting of the county board of commissioners.

(2) If so determined by the county board of commissioners, a county may establish 1 of the following as its fiscal year and annual reports of the county required by law and based in whole or part on accounting completed within the fiscal year shall be filed 6 months from the end of the fiscal year:

(a) Fiscal year beginning July 1 and ending June 30.

(b) Fiscal year beginning October 1 and ending September 30.

(3) The county road commission of a county having a population of less than 1,500,000 may establish 1 of the following as its fiscal year:

(a) Fiscal year beginning January 1 and ending December 31.

(b) Fiscal year beginning July 1 and ending June 30.

(c) Fiscal year beginning October 1 and ending September 30.

(4) The annual report of a county road commission shall be made within 5 months after the end of the fiscal year of the county road commission.

**History:** 1943, Act 174, Eff. July 30, 1943;—CL 1948, 45.201;—Am. 1960, Act 67, Eff. Aug. 17, 1960;—Am. 1983, Act 2, Imd. Eff. Mar. 7, 1983;—Am. 1983, Act 83, Imd. Eff. June 16, 1983;—Am. 1994, Act 347, Imd. Eff. Dec. 15, 1994;—Am. 2006, Act 555, Imd. Eff. Dec. 29, 2006.

**45.202 Inconsistent provisions of law superseded.**

Sec. 2. This act shall be construed as superseding any inconsistent provision of law, and shall be self-executing.

**History:** 1943, Act 174, Eff. July 30, 1943;—CL 1948, 45.202.

**45.203 “County” defined.**

Sec. 3. As used in this act, “county” means a county or a county agency in that county, other than the county road commission.

**History:** Add. 1994, Act 347, Imd. Eff. Dec. 15, 1994.