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.