



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: December 2, 2019

TO: Michigan Local Units of Government

FROM: Community Engagement and Finance Division

SUBJECT: Numbered Letter 2019-1
Deadlines for Michigan Local Units of Government

Please observe in relation to reports required by the Michigan Department of Treasury, Bureau of Local Government and School Services, such as audited financial statements.

In accordance with [Michigan Compiled Laws 8.6](#) which states, “This section applies to the statutes and administrative rules. In computing a period of days, the first day is excluded and the last day is included. If the last day of any period or a fixed or final day is a Saturday, Sunday or legal holiday, **the period or day is extended to include the next day which is not a Saturday, Sunday or legal holiday.**” (Emphasis added.)

[Holidays](#) observed include the following:

- New Year's Day, January 1
- Martin Luther King, Jr. Day, Third Monday in January
- President's Day, Third Monday in February
- Memorial Day, Last Monday in May
- Independence Day, July 4
- Labor Day, First Monday in September
- General Election Day, even-numbered years
- Veterans Day, November 11
- Thanksgiving Day and the day after, the fourth Thursday and Friday in November
- Christmas Eve and Christmas Day, December 24 and 25
- New Year's Eve, December 31

If a holiday falls on a weekend, either the preceding Friday or the subsequent Monday is observed. The deadline would be the next day the State of Michigan is open for business.