

**THE MICHIGAN PENAL CODE (EXCERPT)**  
**Act 328 of 1931**

**750.485 Accounting for county money; county and municipal officers.**

Sec. 485.

Accounting for county money by county and municipal officers—It shall be the duty of all county and municipal officers, who may receive or pay out any sum or sums of money belonging to the county in which said officers may reside, to keep an accurate and perfect account of all such moneys, by whom paid and for what purpose, as the board of supervisors of the several counties of this state, or by the board of auditors, wherever authorized to transact such county business, may direct. The several boards of supervisors and board of county auditors are hereby authorized and directed to prepare a system for the keeping of such accounts, and report to the county treasurer, as the several boards may deem proper and necessary in each of the several counties of this state.

Whenever the board of supervisors or board of county auditors may prescribe a system for the keeping of such accounts, as provided for by this section, said county and municipality shall comply with requirements of such system in all particulars, as directed to do by said boards of supervisors or boards of county auditors.

Any county or municipal officer who may be included under the provisions of this section, who shall neglect or refuse to comply with any of the provisions of this section, in the keeping of such accounts as may be prescribed by said county boards, shall be guilty of a misdemeanor.

**History:** 1931, Act 328, Eff. Sept. 18, 1931 ;-- CL 1948, 750.485

**Former Law:** See sections 1 to 3 of Act 237 of 1901, being CL 1915, Â§Â§ 2517 to 2519; and CL 1929, Â§Â§ 2708 to 2710.