Four New Years

ראש השנה א, א אַרְבָּעָה רָאשִׁי שָׁנִים הַם. בְּאֶחָד בְּנִיטָן רֹאשׁ הַשָּׁנָה לַמְּלָכִים וְלְרְגָלִים. בְּאֶחָד בָּגְילִוּ רֹאשׁ הַשָּׁנָה לַמְעְשֵׁר בְּהֵמֶה. רַבִּי אֶלְעָזָר וְרַבִּי שִׁמְעוֹן אוֹמְרִים, בְּאֶחָד בְּתִשְׁרֵי. בְּאֶחָד בְּתִשְׁרֵי רֹאשׁ הַשָּׁנָה לַשְׁנִים וְלַשְּׁמִשִׁין וְלַיּוֹבְלוֹת, לַנְּטִיּעָה וְלִיְרָקוֹת. בְּאֶחָד בִּשְׁבָט, רֹאשׁ הַשָּׁנָה לָאִילָן, כְּדִבְרֵי בֵית שַׁמַאי. בִּית הָלֵּל אוֹמְרִים, בַּחֲמִשָּה עָשָׁר בּוֹ:

Rosh HaShana 1:1

There are four New Years: The first of Nisan is the New Year for kings and for festivals. The first of Elul is the New Year for the tithe of beasts. Rabbi Elazar and Rabbi Shimon say: the first of Tishrei. The first of Tishrei is the New Year for years, for Sabbatical and Jubilee years, for planting and for [tithe of] vegetables. The first of Shevat is the New Year for trees, acco'Trding to the words of the school of Shammai. The school of Hillel says: On the fifteenth of that month.

Rosh HaShana 1:2

At four set times the world is judged: On Passover in respect to the produce; on Shavuot in respect to the fruit of the tree; on Rosh HaShana all the people of the world pass before Him like a division of soldiers [a numerus], as it says, "He who fashions the hearts of them all, who discerns all their doings" (Psalms 33:15). And on Sukkot they are judged in respect to rain.