



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FOURTH LEGISLATURE

Bill 146

**An Act to again amend the Act
respecting municipal taxation and
other legislative provisions**

Introduction

Introduced by
Mr Claude Ryan
Minister of Municipal Affairs

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EXPLANATORY NOTES

This bill amends the Act respecting municipal taxation and other Acts in the areas of industrial and agricultural assessment, duties on transfers of immovables and taxation in the non-residential sector.

With respect to industrial and agricultural assessment, the bill amends the Act respecting municipal taxation to allow an immovable to be entered on the roll, even if it could be considered an element or accessory of a machine or apparatus which is used or intended for purposes of industrial production or agricultural operations, if the immovable is land or land development works, a structure, concrete foundations supporting or intended to support property or an immovable mainly used or intended to ensure the usefulness of another immovable that must be entered on the roll.

The bill amends the Act respecting municipal taxation to provide that the assessor is no longer required to enter on the roll only part of the value of an immovable if the immovable satisfies both the conditions prescribed by the provision excluding industrial or agricultural machinery from the roll and the provision requiring the entry on the roll of certain elements or accessories of that machinery. The rules applicable to the main part of the immovable will in the future apply to the whole immovable.

The bill provides that the new rules will not have the effect of allowing amendments to the rolls for fiscal years prior to the 1994 fiscal year in order to avoid reimbursements or additional payments of taxes for periods prior to that year. In all respects, the bill protects pending cases.

With regard to duties on transfers of immovables, the bill amends the Act respecting duties on transfers of immovables to take into account the coming into force, on 1 January 1994, of the Civil Code of Québec.

The bill includes transitional provisions enabling local municipalities wishing to reinstate the business tax to compensate for

the fact that, for 1994, they have no roll of rental values or that their roll was declared inapplicable for that year.

The bill also includes various concordance amendments and the appropriate transitional provisions.

ACTS AMENDED BY THIS BILL:

- Registry Office Act (R.S.Q., chapter B-9);
- Cities and Towns Act (R.S.Q., chapter C-19);
- Municipal Code of Québec (R.S.Q., chapter C-27.1);
- Act respecting the Conseil métropolitain de transport en commun (R.S.Q., chapter C-59.001);
- Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1).

Bill 146

An Act to again amend the Act respecting municipal taxation and other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MUNICIPAL TAXATION

1. Section 57 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by striking out the fourth paragraph.

2. Section 57.1 of the said Act, amended by section 3 of chapter 43 of the statutes of 1993, is replaced by the following sections:

“57.1 The roll of a local municipality which adopts a resolution to that effect shall identify each unit of assessment that may be subject to the surtax on non-residential immovables provided for in section 244.11 and, where applicable, specify that the third paragraph of section 244.13 applies to the unit or indicate to which of the categories defined by regulation of the Minister under paragraph 10 of section 263 the unit belongs.

For the purposes of the first paragraph, any non-taxable unit in respect of which a surtax must be paid in accordance with the first paragraph of section 208 or in respect of which an amount must be paid in lieu of the surtax, either by the Government in accordance with the second paragraph of section 210 or the first paragraphs of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, is deemed to be a unit of assessment that may be subject to the surtax referred to in the said paragraph.

If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it received an authenticated copy of the resolution

provided for in the said paragraph before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.

A resolution adopted by the municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.

“57.2 The roll of a local municipality whose territory is included in that of a community must contain the entries referred to in section 57.1.

“57.3 The roll of a local municipality whose territory is outside the territory of a community but within the territory of a public transit authority and which is required to pay an aliquot share of the expenditures of the public transit authority on the basis of its fiscal potential within the meaning of section 261.6 or 261.7, or on another basis of apportionment that includes the fiscal potential or that is otherwise established from the entries referred to in section 57.1, shall include the entries referred to in section 57.1.

For the purposes of the first paragraph,

(1) the expression “public transit authority” means the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la rive sud de Montréal, the Société de transport de l’Outaouais, the Société de transport de la Communauté urbaine de Québec and every intermunicipal transit corporation constituted under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70);

(2) the rules for apportioning the expenditures of the public transit authority for the fiscal year preceding the first fiscal year for which the roll is made shall be taken into consideration, subject to either of the following paragraphs:

(a) where the expenditures for that preceding fiscal year are apportioned on the basis of the fiscal potential or on the other basis of apportionment referred to in the first paragraph, the roll need not contain the entries referred to in section 57.1 if the public transit authority adopts a resolution stating that such entries will not be required for the purpose of apportioning its expenditures for the fiscal years for which the roll is made, and if it sends an authenticated copy of the resolution to the municipal body responsible for assessment before the deposit of the roll;

(b) where the expenditures for the preceding fiscal year are not apportioned on the basis of the fiscal potential or on the other basis

of apportionment referred to in the first paragraph, the roll must contain the entries referred to in section 57.1 if the public transit authority adopts a resolution to that effect and sends an authenticated copy thereof to the municipal body responsible for assessment before 1 April of such preceding fiscal year; the latter may cause the entries to be made even if the copy is received after the expiry of the time limit.”

3. Section 61 of the said Act is amended by replacing the second paragraph by the following paragraph:

“However, in the case of the immovables forming a unit of assessment subject to the fifth paragraph of section 244.11, the roll shall make no distinction between the non-residential or residential immovables subject to the first paragraph of the said section and residential immovables not subject to the said paragraph.”

4. Section 65 of the said Act, amended by section 5 of chapter 43 of the statutes of 1993, is again amended

(1) by replacing paragraph 1 by the following paragraph:

“(1) machines, apparatus and their accessories, other than those of an oil refinery, which are used or intended for purposes of industrial production or agricultural operations;”;

(2) by adding, at the end, the following paragraphs:

“In addition to land and land development works, subparagraph 1 of the first paragraph does not apply

(1) to structures intended to lodge persons, shelter animals or store things;

(2) to concrete foundations supporting or intended to support property;

(3) to an immovable mainly used or mainly intended to ensure the usefulness of another immovable that must be entered on the roll.

Subject to subparagraph 3 of the second paragraph, a mechanical or electrical system integrated into a structure referred to in subparagraph 1 of that paragraph does not form part of that structure.

Notwithstanding section 2, no part of an immovable to which the second paragraph applies is subject to subparagraph 1 of the first paragraph even if that part falls within the scope of that subparagraph; however, where a part of an immovable to which the

second paragraph does not apply falls within the scope of subparagraph 1 of the first paragraph, the whole immovable is subject to that subparagraph if it is mainly used or intended for purposes of industrial production or agricultural operations.”

5. Section 69 of the said Act, amended by section 3 of chapter 53 of the statutes of 1992, is again amended

(1) by replacing the second paragraph by the following paragraph:

“Every part of a unit of assessment which is the subject of a separate lease to which the owner is a party, which is intended to be the subject of such a lease, which is occupied exclusively by the owner or is intended to be so occupied by him, and is either a non-residential immovable other than an immovable included in an agricultural operation registered in accordance with a regulation adopted under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14) or a residential immovable subject to the first paragraph of section 244.11, constitutes separate premises.”;

(2) by replacing the words “fourth and fifth” in the first line of the fifth paragraph by the words “third and fourth”.

6. Section 174 of the said Act, amended by section 6 of chapter 53 of the statutes of 1992, by section 584 of chapter 57 of the statutes of 1992 and by section 8 of chapter 43 of the statutes of 1993, is again amended by replacing paragraph 3 by the following paragraph:

“(3) to give effect to a change of owner of an immovable;”.

7. Section 177 of the said Act is amended

(1) by striking out paragraph 3;

(2) by inserting the figure “3,” after the word “paragraphs” in the first line of paragraph 5.

8. Section 232 of the said Act, amended by section 10 of chapter 43 of the statutes of 1993, is again amended by replacing the second sentence of the third paragraph by the following: “Notwithstanding section 2, this paragraph applies to the whole place of business even if it includes an immovable other than the road bed.”

9. Section 235.1 of the said Act is amended by replacing the first two paragraphs by the following paragraphs:

“235.1 For the purposes of section 233, the taxable non-residential real estate assessment of a local municipality is the aggregate of the taxable values, entered on its real estate assessment roll, of the units of assessment identified in accordance with the first paragraph of section 57.1, regardless of the presumption made under the second paragraph of that section. However, in the case of a unit subject to the third paragraph of section 244.13 and in the case of a unit belonging to a category defined by regulation of the Minister under paragraph 10 of section 263, 40 % of the taxable value, in the former case, and, in the latter case, that part of the value which corresponds to the percentage prescribed by regulation for the category to which the unit belongs shall be taken into account, instead of its taxable value.

For the purposes of section 233, the taxable rental assessment of a local municipality is the aggregate of the values of places of business entered on its roll of rental values, other than those identified as non-taxable in accordance with section 69.7. However, in the case of a place referred to in the third paragraph of section 232, 40 % of its value shall be taken into account, instead of its value.”

10. Section 244.10 of the said Act is amended by striking out the words “, except a provision of a special Act relating to the constitution of a local municipality” in the second, third and fourth lines.

11. Section 244.11 of the said Act, amended by section 11 of chapter 43 of the statutes of 1993, is again amended

(1) by replacing the words “it is” in the first line of the second paragraph by the words “it consists only of”;

(2) by inserting the words “the whole of” after the word “for” in the fourth line of the second paragraph;

(3) by replacing the words “it is vacant land or a body of water” in the fifth and sixth lines of the second paragraph by the words “it consists only of vacant land, a body of water or both”;

(4) by replacing the third paragraph by the following paragraph:

“A unit of assessment constituting only a dependency of a wholly-residential unit not subject to the first paragraph and a unit constituted only of the road bed of a railway to which section 47 applies are not subject to the surtax.”;

(5) by replacing the fifth paragraph by the following paragraph:

“A unit of assessment not subject to the second or third paragraph which includes both non-residential or residential immovables subject to the first paragraph and residential immovables not subject to that paragraph or immovables included in an agricultural operation registered in accordance with a regulation adopted under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation is subject to the surtax.”

12. Section 244.13 of the said Act, amended by section 12 of chapter 43 of the statutes of 1993, is again amended by replacing the words “only to a whole unit” in the fifth line of the third paragraph by the words “to a whole unit even if it includes an immovable other than the road bed.”

13. Section 263 of the said Act, amended by section 13 of chapter 43 of the statutes of 1993, is again amended by replacing paragraph 10 by the following paragraph:

“(10) define, for the purpose of computing the surtax on non-residential immovables provided for in section 244.11 or the amount in lieu thereof, the categories of units of assessment which include both non-residential or residential immovables referred to in the first paragraph of section 244.11 and residential immovables not subject to that paragraph or immovables included in an agricultural operation registered in accordance with a regulation adopted under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14); prescribe, for each category, the percentage applied to the rate of the surtax in computing the amount thereof or the amount in lieu thereof.”

REGISTRY OFFICE ACT

14. Section 11 of the Registry Office Act (R.S.Q., chapter B-9), enacted by section 447 of chapter 57 of the statutes of 1992, is repealed.

15. Section 12 of the said Act, enacted by section 447 of chapter 57 of the statutes of 1992, is renumbered as section “11”.

CITIES AND TOWNS ACT

16. Section 486 of the Cities and Towns Act (R.S.Q., chapter C-19), amended by section 15 of chapter 43 of the statutes of 1993, is again amended by adding, at the end, the following subsection:

“(4) Vacant land, whether or not it is serviced, shall not be subject to the surtax provided for in this section unless the unit of

assessment to which it belongs according to the Act respecting municipal taxation (R.S.Q., chapter F-2.1) includes no immovable other than the land and, where applicable, the building referred to in subparagraph *a* of the second paragraph of subsection 1.”

MUNICIPAL CODE OF QUÉBEC

17. Article 990 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), amended by section 16 of chapter 43 of the statutes of 1993, is again amended by adding, at the end, the following subarticle:

“(4) Vacant land, whether or not it is serviced, shall not be subject to the surtax provided for in this article unless the unit of assessment to which it belongs according to the Act respecting municipal taxation (R.S.Q., chapter F-2.1) includes no immovable other than the land and, where applicable, the building referred to in subparagraph *a* of the second paragraph of subarticle 1.”

ACT RESPECTING THE CONSEIL MÉTROPOLITAIN DE TRANSPORT EN COMMUN

18. Section 28 of the Act respecting the Conseil métropolitain de transport en commun (R.S.Q., chapter C-59.001) is amended by replacing the words “the seventh paragraph of section 57.1” in the sixth line of the third paragraph by the words “section 57.3”.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

19. Section 1 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1), amended by section 624 of chapter 57 of the statutes of 1992, is again amended

(1) by striking out paragraphs *e* and *f* of the definition of the word “consideration”;

(2) by replacing the words “an immovable” and “immovable” wherever they appear in that section by the words “a property” and “property”, respectively.

20. The said Act is amended by inserting, after section 1, the following section:

“1.0.1 In the case of a transfer of both corporeal property and movables which are permanently physically attached or joined to an immovable without losing their individuality and without being incorporated with the immovable and which, in the immovable, are

used for the operation of an enterprise or for the carrying on of activities, the word “immovable” refers, in all provisions of this Act except paragraph *a* of section 5 and section 9, and in all statutory instruments thereunder, to the aggregate of the immovable and movables.”

21. Section 2 of the said Act is amended

(1) by replacing the words “consideration of the transfer” in the third line by the words “basis of imposition established in accordance with the second paragraph”;

(2) by replacing the word “consideration” in the first line of paragraph 1 by the words “basis of imposition”;

(3) by replacing the word “consideration” in the first line of paragraph 2 by the words “basis of imposition”;

(4) by replacing the word “consideration” in the first line of paragraph 3 by the words “basis of imposition”;

(5) by adding, at the end, the following paragraph:

“The basis of imposition for transfer duties shall be the greatest of the following amounts:

(1) the amount of the consideration furnished for the transfer of the immovable;

(2) the amount of the consideration stipulated for the transfer of the immovable;

(3) the amount of the market value of the immovable at the time of its transfer.”

22. Section 3 of the said Act is amended by replacing the words “au registrateur de toute division d’enregistrement” in the second line of the French text by the words “à l’officier de la publicité des droits de toute circonscription foncière”.

23. Section 4 of the said Act is amended by replacing the word “consideration” in the fourth line of the third paragraph by the words “basis of imposition”.

24. Section 5 of the said Act is amended by replacing paragraph *a* by the following paragraphs:

“(a) if the amount of the consideration furnished by the transferee for the transfer of the immovable exceeds the amount mentioned in the application for registration in accordance with subparagraph *e* of the first paragraph of section 9;

“(a.1) if the amount of the consideration furnished by the transferee for the transfer of movables referred to in section 1.0.1 exceeds the amount mentioned in the declaration provided for in the second paragraph of section 9;”.

25. Section 6 of the said Act is amended by striking out the words “deed of” in the first line.

26. Section 9 of the said Act is amended

(1) by replacing the words “deed of” in the first line of the first paragraph by the words “application for registration of a”;

(2) by inserting the words “the territory of” after the word “in” in the first line of subparagraph *d* of the first paragraph;

(3) by replacing subparagraph *e* of the first paragraph by the following subparagraphs:

“(e) the amount of the consideration for the transfer of the immovable, according to the transferor and the transferee;

“(e.1) the amount constituting the basis of imposition of the transfer duties, according to the transferor and the transferee, and, where applicable, the portion thereof that is subject to the third paragraph of section 4;”;

(4) by replacing subparagraph *g* of the first paragraph by the following subparagraph:

“(g) where applicable, the provision of any of sections 17 to 20 under which, according to the transferee, the transferee is exempted from the payment of transfer duties;”;

(5) by replacing the second paragraph by the following paragraph:

“The parties must declare, in a separate writing, whether or not there is a transfer of both a corporeal immovable and movables referred to in section 1.0.1. The declaration shall include the information prescribed under subparagraphs *a* to *d* of the first paragraph. If the declaration mentions that there is such a transfer, it shall also include the information prescribed in the other

subparagraphs of the said paragraph, where applicable, in respect of the aggregate of the movables referred to in section 1.0.1 which are transferred with the immovable.”

27. The said Act is amended by inserting, after section 9, the following sections:

“9.1 For the purposes of this Act, a person applying for the registration of a transfer must present to the registrar, in addition to the documents required for the registration, an unauthenticated copy of the deed of transfer, and an unauthenticated copy of the summary or extract if the application is made by means of such documents, and the declaration provided for in the second paragraph of section 9.

Where the deed of transfer concerns immovables situated in the territory of more than one municipality, the applicant must present one copy for each municipality.

“9.2 The registrar must refuse to register a transfer where he finds that the application for registration does not contain the information required under the first paragraph of section 9.

The registrar must also refuse to register the transfer if the applicant fails to file the copies prescribed in section 9.1.”

28. Section 10 of the said Act is replaced by the following section:

“10. Within 15 days of the registration of the transfer, the registrar shall give notice of the transfer to the officer in charge of tax collection in the municipality in the territory of which the immovable is situated by transmitting to him the copies presented by the applicant under section 9.1.

If the municipality does not have jurisdiction in matters of assessment, the officer shall send a copy of every document transmitted to him under the first paragraph, as soon as possible after receiving it, to the municipal body responsible for assessment having jurisdiction in respect of the municipality under the Act respecting municipal taxation (R.S.Q., chapter F-2.1).”

29. Section 13 of the said Act is amended by striking out the words “deed of” in the second line.

30. Section 14 of the said Act is replaced by the following section:

“14. Where the officer in charge of tax collection in the municipality is of the opinion that the amount of the basis of imposition of the transfer duties or the amount of such duties differs from the amount mentioned in the application for registration and in the declaration provided for in the second paragraph of section 9, or that the transfer has been falsely interpreted as being a transfer subject to Chapter III, he must mention in the account any change that he considers should be made to the information contained in the application and the declaration.

The transfer duties are payable on the basis of the amended information contained in the account, subject to any judgment without appeal resulting from an action instituted by virtue of section 16.”

31. Section 16 of the said Act is amended

(1) by striking out the words and figure “or of the third paragraph of section 21” in the seventh line of the first paragraph;

(2) by replacing the words “established under subparagraph *f* of the first” in the second line of the third paragraph by the words “mentioned in the application for registration and in the declaration provided for in the second”;

(3) by striking out the words and figure “or the third paragraph of section 21” in the fourth line of the third paragraph;

(4) by striking out the words “, being a physical person, and” in the seventh line of the third paragraph;

(5) by striking out the comma in the eighth line of the third paragraph;

(6) by striking out the words “or the third paragraph of section 21. This section applies despite the Charter of human rights and freedoms (chapter C-12)” in the last three lines of the third paragraph.

32. Section 17 of the said Act is amended by striking out the words “, provided it is mentioned in the deed of transfer” in the second and third lines.

33. Section 18 of the said Act, amended by section 626 of chapter 57 of the statutes of 1992, is again amended

(1) by replacing the words “, provided the deed of transfer mentions that” in the third and fourth lines by the word “and”;

(2) by striking out the word “or” in the third line of paragraph *a*.

34. Section 19 of the said Act is amended by striking out the words “, provided the deed of transfer mentions the fact that” in the second and third lines of the first paragraph.

35. Section 20 of the said Act is amended

(1) by striking out the words “, provided the deed of transfer mentions the fact that” in the second and third lines;

(2) by replacing the word “consideration” in paragraph *a* by the words “basis of imposition”.

36. Section 23 of the said Act is amended by replacing the words “deed of transfer tendered for registration” in the second and third lines of paragraph *a* by the words “document presented to the registrar under section 9.1”.

TRANSITIONAL AND FINAL PROVISIONS

37. Every local municipality that does not have a roll of rental values for imposing the business tax for the three-year cycle during which its real estate assessment roll applies and which includes the 1994 municipal fiscal year may decide to prepare such a roll for that period of the cycle subsequent to 31 December 1993.

The power provided for in the first paragraph also applies in respect of a roll of rental values for imposing, on the basis of that value, a tax other than the business tax, a compensation, a tariff or an assessment of the members of an initiatives and development association for commercial districts.

For the purposes of the third paragraph of section 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the resolution whereby the municipality makes a decision under this section is considered to be a resolution adopted under the first or the fourth paragraph, as the case may be, of section 14.1.

If a decision under this section is made by a municipality, the municipality or, as the case may be, the municipal body responsible for assessment and having jurisdiction in its respect shall cause the assessor to draw up the roll for the period referred to in the first paragraph.

The provisions of the Act respecting municipal taxation which concern a roll of rental values referred to in the first or fourth paragraph, as the case may be, of section 14.1 of that Act apply to the roll drawn up for the purposes of the fourth paragraph of this section, subject to the following:

(1) if the roll is drawn up solely for the last two fiscal years or for the last fiscal year of the cycle, the market conditions used to determine the rental value, under sections 46 and 69.6 of the Act, are the conditions existing on 1 July of the fiscal year preceding by two years the first fiscal year of the cycle;

(2) the roll may be deposited at any time before 1 July 1994 and, if it is deposited after 1 January 1994, its coming into force is retroactive to that date;

(3) if the roll is drawn up solely for the last two fiscal years or for the last fiscal year of the cycle, it is considered to be a biennial or annual roll which the assessor is required to draw up for the purposes of the second or third paragraph of section 72 of the Act;

(4) for the single or first fiscal year to which the roll applies, every notice of assessment relating to a place of business or to another immovable entered on the roll shall be sent before 1 March of the fiscal year or on or before the sixtieth day following the deposit of the roll, whichever occurs later; in the latter case,

(a) a complaint in respect of the roll, other than a complaint referred to in any of sections 131.1 to 134 of the Act, may be deposited on or before the sixtieth day following the sending of the notice of assessment, and that notice and the notice of the deposit of the roll shall mention that time limit instead of the time limit prescribed in section 130 of the Act;

(b) a request for correction *ex officio* in respect of the roll may be formulated on or before the sixtieth day following the deposit of the roll;

(c) a motion to quash the whole roll may be filed on or before the sixtieth day following the deposit of the roll and a motion to set aside the whole roll may be filed not later than one year after the deposit.

38. Every local municipality that has a roll of rental values for imposing the busines tax for the three-year cycle during which its real estate assesment roll applies and which includes the 1994 municipal fiscal year, and that has provided, in accordance with the third paragraph of section 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) or with section 26 of chapter 53 of the statutes

of 1992, for the cessation of the application of the roll for the purposes of that period of the cycle subsequent to 31 December 1993 may decide that the application of the roll is to resume for the purposes of that period.

The power provided for in the first paragraph also applies in respect of a roll of rental values for imposing, on the basis of that value, a tax other than the business tax, a compensation, a tariff or an assessment of the members of an initiatives and development association for commercial districts.

If a decision under this section is made by a municipality, the municipality or, as the case may be, the municipal body responsible for assessment and having jurisdiction in its respect shall cause the assessor to keep the roll up to date for the purposes of the period referred to in the first paragraph.

39. The Regulation respecting the manner of recording particulars required in the deed of transfer of an immoveable (R.R.Q., 1981, c. M-39, r. 1) applies in respect of a deed of transfer to which the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) applies if the application for registration of the transfer is filed by means of the deed.

40. In the Note which, under the Regulation respecting particulars required in accounts relative to the collection of transfer duties on immoveables (R.R.Q., 1981, c. M-39, r.2), must appear in the account referred to in section 11 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1),

(1) no particular may indicate that the right provided for in the third paragraph of section 16 of the said Act is reserved for natural persons;

(2) the reference to the deed of transfer is replaced by a reference to the application for registration of the transfer.

41. Section 4 shall not have the effect of permitting amendments to the real estate assessment roll or to the roll of rental values for a municipal fiscal year prior to the 1994 fiscal year, or of rendering compulsory the reimbursement of municipal or school taxes or the payment of additional municipal or school taxes for a municipal or school fiscal year prior to the fiscal year beginning in 1994.

The first paragraph shall not affect cases pending on (*insert here the date of introduction of this Act*).

42. Section 9 has effect for the purposes of every municipal fiscal year from the 1994 fiscal year.

43. Every local municipality may, for the purposes of this Act, amend or replace the budget it has adopted for the 1994 municipal fiscal year as well as any resulting by-law or resolution by following, with the necessary changes, the rules applicable to the adoption of its budget and the resulting by-laws and resolutions. Municipal officers may, therefore, amend or replace documents prepared in respect of the budget or by-law or in respect of the amended or replaced resolution.

Every act performed under the first paragraph may be retroactive to a date not prior to 1 January 1994.

44. Any act referred to in section 43 that is performed in anticipation of the coming into force of this Act and in accordance therewith is valid.

45. This Act comes into force on (*insert here the date of assent to this Act*), except sections 7, 14, 15, 19 to 36, 39 and 40, which will come into force on 1 January 1994.