



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FOURTH LEGISLATURE

Bill 142

**An Act to amend the Act respecting
the Ministère de l'Agriculture, des
Pêcheries et de l'Alimentation and
other legislative provisions**

Introduction



**Introduced by
Mr Yvon Picotte
Minister of Agriculture, Fisheries and Food**

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EXPLANATORY NOTES

This bill proposes a reform of the taxation provisions applicable to farms. First, it amends the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation by introducing provisions to allow the Minister, under certain conditions, to reimburse part of the amount of municipal real estate and school taxes and compensations for municipal services in respect of an agricultural operation registered with the department.

On the other hand, in the Act respecting municipal taxation, the bill abolishes the fiscal advantages permitting to set a limit on the taxable value of the land and on the amount of real estate taxes imposed on farms by municipalities. It also abolishes the reimbursement by the Minister of Agriculture, Fisheries and Food of part of the real estates taxes and compensations for municipal services.

In addition, it amends the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation by allowing the Minister to recover part of the amounts he has reimbursed if the agricultural operation is excluded from the agricultural zone at the request of its owner or if authorization has been granted to use it for residential, commercial or industrial development.

Finally, the bill contains concordance provisions and transitional provisions which, in particular, will allow the new rules to apply from 1992.

ACTS AMENDED BY THIS BILL:

- Act respecting land use planning and development (R.S.Q., chapter A-19.1);
- Cities and Towns Act (R.S.Q., chapter C-19);
- Municipal Code of Québec (R.S.Q., chapter C-27.1);

– Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1);

– Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);

– Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3);

– Act respecting municipal taxation (R.S.Q., chapter F-2.1);

– Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14);

– Act to authorize municipalities to collect duties on transfers of immovables (R.S.Q., chapter M-39);

– Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32);

– Act respecting the marketing of agricultural, food and fish products and amending various legislation (1990, chapter 13).

Bill 142

An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES ET DE L'ALIMENTATION

1. The Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) is amended by inserting, after section 36, the following division:

"DIVISION VII.1

"REIMBURSEMENT OF REAL ESTATE TAXES AND COMPENSATIONS

"36.1 In this division, unless the context indicates otherwise,

(1) the words "building"; "immovable" and "real estate tax" mean a building, an immovable or a real estate tax within the meaning of section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1);

(2) "municipal service" means the water, sewer, police, fire protection, recreation, cultural activities, roads, garbage removal or disposal, lighting, snow removal or septic tank cleaning service supplied by a municipality or an urban community.

"36.2 The Minister shall reimburse a part of the amount of municipal real estate taxes, of school real estate taxes not in excess of the maximum amount fixed by the Education Act (R.S.Q., chapter I-13.3) and of compensations for municipal services to the person who is required to pay them in respect of an agricultural operation

(1) that is registered in accordance with a regulation adopted pursuant to section 36.15 at the time the application for reimbursement is made and that was so registered at any time during the fiscal year for which the real estate taxes and compensations were paid;

(2) that is included in whole or in part in an agricultural zone established pursuant to the Act to preserve agricultural land (R.S.Q., chapter P-41.1) at the time the application for reimbursement is made and that was so included at any time during the fiscal year for which the real estate taxes and compensations were paid;

(3) that produced an average gross revenue from agricultural products of not less than \$150 per hectare included in the agricultural zone in the calendar year that ended before the beginning of the fiscal year for which the real estate taxes and compensations were paid, except where the immovable became an agricultural operation during that calendar year or where it is proved to the Minister that reforestation or development work intended to contribute to such a revenue being produced in the future was carried out during that calendar year.

An application for reimbursement must be made in writing to the Minister not later than the 31 March following the expiry of the municipal or school fiscal year, as the case may be, in which the real estate taxes and compensations were paid, and must be supported by the documents and information required by regulation.

“36.3 The real estate taxes and compensations which qualify for reimbursement are those which, on the date of the application for reimbursement, were paid, regardless of who paid them.

They shall be computed proportionately to the value of the immovables situated in the agricultural zone and forming part of the agricultural operation in relation to the total value of the unit of assessment. The proportion shall be established in accordance with the notice of assessment sent for the municipal fiscal year for which the municipal real estate taxes and compensations were paid. The notice shall also be used in respect of the school real estate taxes for the school fiscal year in progress at the time the notice is sent.

However, the Minister shall exclude from the reimbursement the part of the amount of real estate taxes and compensations attributable to the immovables forming part of the agricultural operation and used for residential or commercial purposes or for leisure, recreation or sport purposes, with the exception of those attributable to the principal residence of the person applying for reimbursement and

other residences serving as lodging for the persons participating in the agricultural activities of the agricultural operation.

The interest and penalties paid on outstanding real estate taxes and compensations do not qualify for reimbursement, except interest accrued pursuant to section 248 of the Act respecting municipal taxation.

“36.4 That part of the amount of real estate taxes and compensations qualified for reimbursement which shall be reimbursed by the Minister is equal to the aggregate of

- (1) 70 % of the amount of school real estate taxes;
- (2) 100 % of the amount obtained by multiplying the total value of the immovables situated in the agricultural zone and forming part of the agricultural operation by the percentage by which the taxation rate exceeds 2 %;
- (3) 70 % of the amount obtained by multiplying by 2 %, or by the taxation rate is less than 2 %, the total value of the immovables mentioned in subparagraph 2, up to \$475 per hectare in the case of land;
- (4) 100 % of the amount obtained by multiplying by 2 %, or by the taxation rate if less than 2 %, the part of the value of the land described in subparagraph 2 which exceeds the \$475 per hectare limit;
- (5) 70 % of the amount of compensations.

For the purposes of subparagraphs 2 to 4 of the first paragraph, the taxation rate is the percentage of the total value of the immovables mentioned in subparagraph 2 represented by the sum of the municipal real estate taxes qualified for reimbursement.

“36.5 The part of the amount of municipal real estate taxes attributable to a parcel of land for that part of its value which exceeds \$475 per hectare is qualified for payment of an advance out of the reimbursement that is to be made by the Minister.

A person whose agricultural operation is qualified for reimbursement of real estate taxes and compensations must, in order to avail himself of the advance provided for in the first paragraph, make a written application to the Minister before the date on which the first instalment of municipal real estate taxes is due. The application must be accompanied with the documents and information prescribed by regulation.

The Minister shall pay the advance within thirty days after the date on which the application is received.

“36.6 For the purpose of computing the part of the amount of real estate taxes and compensations qualified for reimbursement, the Minister shall deduct the amount of the advance granted under section 36.5 from the amount to be reimbursed.

“36.7 The Minister may reduce that part of the amount of real estate taxes attributable to land and qualified for reimbursement by a percentage equivalent to the unproductive area of the agricultural operation situated in the agricultural zone, where the unproductive area, on any date from 1 July to 1 October of the calendar year ending before the beginning of the fiscal year for which the real estate taxes were paid, represents more than 25 % of the total area of the agricultural operation situated in the agricultural zone, except where it is proved to the Minister that the part of the total area in excess of 25 % was productive at another period in the year.

“36.8 Where the Commission de protection du territoire agricole du Québec excludes all or part of an agricultural operation from the agricultural zone following an application by its owner, or where it gives its authorization for the use of all or part of an agricultural operation for residential, commercial or industrial development purposes, the Minister is not bound to reimburse the real estate taxes and compensations paid in respect of all or part of the operation for any municipal and school fiscal year from the fiscal year in which the decision of the Commission is rendered.

The person who applied for the exclusion or authorization must repay to the Minister any amounts reimbursed by the Minister in respect of the agricultural operation or part referred to in the first paragraph for the fiscal year specified in the first paragraph and for the four preceding fiscal years and, as the case may be, any other amount that the Minister is no longer bound to reimburse.

Where an authorization under the first paragraph refers to the whole of an agricultural operation, the operation ceases to be registered in accordance with a regulation adopted pursuant to section 36.15, except and only for the purposes of Division VI of this Act; where the authorization refers to a part of the operation, that part is excluded from the registered agricultural operation, except and only for the purposes of Division VI of this Act.

Where the part of the agricultural operation which is excluded from the agricultural zone or from the registered agricultural

operation is not the part taken into consideration for the purposes of section 36.3, the amount which has been or would be reimbursed must, for the purpose of establishing the amount that the Minister is no longer bound to reimburse or that must be repaid to him, be reduced by the percentage representing the value of the immovables included in the excluded part, according to the alteration made to the assessment roll as a result of the exclusion, in relation to the value of the immovables which, immediately before the alteration, were situated in the agricultural zone and were part of the registered agricultural operation. Adjustment of the reimbursement or the sum to be repaid must be made by the Minister within one year after the date on which he became aware of the alteration to the roll of assessment.

The fourth paragraph shall cease to apply for the purposes of reimbursement of real estate taxes and compensations paid for the municipal fiscal year for which the notice of assessment takes account of the exclusion, and for the school fiscal year in which the notice is sent.

“36.9 The Minister may claim the amount payable under section 36.8 within one year from the date on which he learned of the decision of the Commission de protection du territoire agricole du Québec made under section 36.8 or, where the fourth paragraph of section 36.8 applies, the date on which he learned of the alteration to the assessment roll referred to in that paragraph.

“36.10 The amount payable under section 36.8 must be paid within thirty days from the sending of the Minister's claim.

Any amount remaining unpaid after the expiry of the applicable time limit bears interest at the rate fixed in accordance with section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“36.11 The right to recover an amount due under section 36.8 is prescribed by three years from the date on which that amount becomes exigible.

“36.12 The Government may, by regulation,

(1) determine the content of the application for reimbursement of real estate taxes and compensations and of the application for an advance;

(2) determine the documents which must accompany the application for reimbursement and the application for an advance;

(3) prescribe compulsory use of the form provided by the Minister for the purposes of paragraph 1.

“36.13 Every decision whereby the Minister refuses an application for reimbursement on the ground that the condition imposed by subparagraph 3 of the first paragraph of section 36.2 is not fulfilled, makes an exclusion under the third paragraph of section 36.3, or makes a reduction under section 36.7, shall be set out in writing giving reasons. A copy of the decision shall be sent to the applicant.

“36.14 A person may bring an appeal before the Régie des marchés agricoles et alimentaires du Québec from any decision of the Minister referred to in section 36.13.

A member of the Régie may hear and decide alone any appeal brought under the first paragraph.

Every decision made by the Régie under this section is final and without appeal.

Sections 47 and 48 of the Farm Producers Act (R.S.Q., chapter P-28), adapted as required, apply for the purposes of this section.

“DIVISION VII.2

“REGISTRATION OF AGRICULTURAL OPERATIONS

“36.15 The Government may, by regulation,

(1) define, for the purposes of this Act and the regulation, the expressions “agricultural operation” and “agricultural product”;

(2) determine the content of the registration slip which a person applying for registration is required to complete;

(3) determine the period for which the registration slip is valid;

(4) provide for the issue of a registration card with a sticker, and determine the terms and conditions for annual renewal of the sticker;

(5) determine, for the purposes of the annual renewal of the sticker, the content of the declaration to be made by the holder of the registration card;

(6) authorize the Minister to require any information or document he deems necessary for validating the registration;

(7) determine the grounds and the terms and conditions on which the Minister may revoke the registration of an agricultural operation;

(8) determine the particular terms and conditions applicable to an agricultural operation or part of an agricultural operation which, under section 36.8, remains registered only for the purposes of Division VI of this Act;

(9) prescribe compulsory use of a form provided by the Minister for the purposes of paragraphs 2 and 5.

“36.16 Sections 36.13 and 36.14 apply, adapted as required, to any decision whereby the Minister refuses an application for registration or revokes a registration.”

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

2. Section 115 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing the words “, notwithstanding the application of section 214 or 217 of the Act respecting municipal taxation (chapter F-2.1), multiplied by the factor fixed for the roll by the Minister under the said Act” in the eleventh, twelfth and thirteenth lines of paragraph 8 of the second paragraph by the words “multiplied by the factor fixed for the roll pursuant to the Act respecting municipal taxation (chapter F-2.1)”.

3. Section 205.1 of the said Act is amended by striking out subparagraph *d* of paragraph 2.

CITIES AND TOWNS ACT

4. Section 486 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing paragraph *a* of subsection 2 by the following paragraph:

“(a) an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14);”.

MUNICIPAL CODE OF QUÉBEC

5. Article 681 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by striking out subparagraph 4 of the second paragraph of subarticle 6.

6. Article 990 of the said Code is amended by replacing paragraph *a* of subarticle 2 by the following paragraph:

“(a) an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14);”.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE L'OUTAOUAIS

7. Section 193 of the Act respecting the Communauté urbaine de l’Outaouais (R.S.Q., chapter C-37.1), amended by section 82 of chapter 85 of the statutes of 1990, is again amended by striking out subparagraph *d* of paragraph 1 of the second paragraph.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

8. Section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended by striking out subparagraph *d* of paragraph 1 of the third paragraph.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

9. Section 129 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended by striking out subparagraph *d* of paragraph 1 of the third paragraph.

ACT RESPECTING MUNICIPAL TAXATION

10. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 111 of chapter 85 of the statutes of 1990, is again amended by striking out the definition of the word “farm”.

11. Section 56 of the said Act is replaced by the following section:

“**56.** The roll shall identify every unit of assessment which is an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14).

Where applicable, it shall indicate that the unit is situated in an agricultural zone established under the Act to preserve agricultural land (R.S.Q., chapter P-41.1)”.

12. Section 65 of the said Act is amended by replacing the word “farming” in the second line of paragraph 1 by the word “agricultural”.

13. Section 127 of the said Act is repealed.

14. Section 138.1 of the said Act is amended by striking out the word and figure “or 259” in the fourth line of the first paragraph.

15. Section 154 of the said Act is amended by replacing the figure “127” in the first line by the figure “126”.

16. Section 174 of the said Act is amended by replacing paragraph 14 by the following paragraph:

“(14) to take account of the fact that a unit of assessment becomes or ceases to be an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation, to take account of the fact that such a unit becomes or ceases to be included in an agricultural zone established under the Act to preserve agricultural land, or, with respect to section 56, to add an entry that was unduly omitted or strike out an entry that was unduly included;”.

17. Subdivision 2 of Division II of Chapter XVIII of the said Act is repealed.

18. Section 220.12 of the said Act is amended by inserting the words “or pursuant to Division VII.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation” after the word “Act” in the fourth line.

19. The said Act is amended by inserting the following subdivision after section 231.2:

“§ 7.—Agricultural operations

“231.3 For the purposes of school taxes, the taxable value of the land of any agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation and situated in an agricultural zone established under the Act to preserve agricultural land is limited to \$375 a hectare.

For the purposes of section 302 of the Education Act (R.S.Q., chapter I-13.3), the value entered on the roll which must be multiplied

by the comparative factor established for the roll is, for the unit of assessment that includes the land, the value which takes account of the limit fixed in the first paragraph.”

20. Section 236 of the said Act, amended by section 113 of chapter 85 of the statutes of 1990, is again amended by replacing paragraph 11 by the following paragraph:

“(11) an activity related to an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation”.

21. Section 250 of the said Act is amended

(1) by replacing the word and figures “213, 219 or 220” in the first line of the first paragraph by the figure “213”;

(2) by striking out subparagraph 3 of the first paragraph.

22. Section 253.9 of the said Act is amended

(1) by striking out the figure “214,” in the third line of the first paragraph;

(2) by striking out the words and figure “as a result of the application of the second paragraph of section 217 or” in the third and fourth lines of the second paragraph.

23. Section 253.33 of the said Act is amended

(1) by striking out the figure “214,” in the third line of the first paragraph;

(2) by striking out the words and figure “as a result of the application of the second paragraph of section 217 or” in the third and fourth lines of the second paragraph.

24. Section 259 of the said Act is repealed.

25. Section 262 of the said Act is amended by striking out paragraphs 5 and 5.1.

26. Sections 559 and 560 of the said Act are repealed.

27. Section 578 of the said Act, amended by section 114 of chapter 85 of the statutes of 1990, is again amended by replacing the

fourth line of subparagraph 2 of the second paragraph by the words "of vacant land or of an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation".

ACT TO AUTHORIZE MUNICIPALITIES TO COLLECT DUTIES ON TRANSFERS OF
IMMOVEABLES

28. Section 15 of the Act to authorize municipalities to collect duties on transfers of immoveables (R.S.Q., chapter M-39) is repealed.

29. Section 17 of the said Act, amended by section 122 of chapter 85 of the statutes of 1990, is again amended by replacing paragraph *d* by the following paragraph:

"(d) where the immovable is an agricultural operation registered in accordance with a regulation adopted pursuant to section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;"

30. Section 21 of the said Act is repealed.

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

31. Section 100 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32), amended by section 1 of chapter 40 of the statutes of 1986, is again amended by striking out subparagraph 4 of the first paragraph.

ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS AND
AMENDING VARIOUS LEGISLATION

32. Section 12 of the Act respecting the marketing of agricultural, food and fish products and amending various legislation (1990, chapter 13) is amended by adding, at the end, the following sentence: "A member of the Régie may also hear and decide alone an appeal brought under the provisions of section 36.14 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14)."

TRANSITIONAL PROVISIONS

33. This Act has effect, for the purposes of any municipal fiscal year, from the fiscal year 1992.

34. The increase in the taxable value of a unit of assessment arising from the repeal of sections 214 and 217 of the Act respecting municipal taxation by section 17 of this Act shall not result in an increase in the amount of school tax payable in respect of that unit for the school fiscal year 1991-92.

35. A unit of assessment whose taxable value increases as a result of the repeal of sections 214 and 217 of the Act respecting municipal taxation by section 17 of this Act is not eligible, or ceases to be eligible, for averaging under Division IV.3 of Chapter XVIII of the said Act, for the municipal fiscal year 1992 and any subsequent fiscal year during which the three-year assessment roll in force on 1 January 1992 applies.

The same applies to a place of business the occupant of which becomes a debtor of the business tax as a result of the replacement of paragraph 11 of section 236 of the Act respecting municipal taxation by section 20 of this Act.

36. In a municipality with a three-year assessment roll coming into force on 1 January 1990 or 1991,

(1) a complaint may be filed in respect of the real estate value or rental value of a unit of assessment or of a place of business described in section 35 of this Act, as though that value had been the subject of an alteration taking effect on 1 January 1992, unless a complaint had already been duly filed in respect of it after the roll came into force;

(2) an alteration to the roll made to take account of the repeal of sections 214 and 217 or the replacement of paragraph 11 of section 236 of the Act respecting municipal taxation does not give rise to a tax supplement under section 245 of the said Act; the tax account referred to in section 81 or in the second paragraph of section 194 of the said Act, as the case may be, shall take account of the alteration;

(3) the notice of assessment, or the tax account replacing it, sent for the municipal fiscal year 1992 in respect of a unit of assessment or place of business referred to in section 35 of this Act may, if it indicates the alteration referred to in paragraph 2, replace the notice of alteration provided for in section 180 of the Act respecting municipal taxation; for the purposes of the second and third paragraphs of the said section and sections 132 and 171 of the said Act, the notice of assessment or tax account is then deemed to be a notice of alteration;

(4) where paragraph 3 does not apply, the notice provided for in section 180 of the Act respecting municipal taxation with regard to

the alteration referred to in paragraph 2 need not be sent by registered or certified mail if it accompanies the notice of assessment or tax account replacing it sent for the municipal fiscal year 1992 in respect of a unit of assessment or place of business referred to in section 35 of this Act.

37. Section 215 of the Act respecting municipal taxation, as it stood before being repealed by section 17 of this Act, shall continue to apply in respect of taxes or compensations payable for any municipal or school fiscal year preceding the fiscal year beginning in 1992, subject to section 39 of this Act.

38. Sections 216 and 219 to 220.1 of the Act respecting municipal taxation, as they stood before being repealed by section 17 of this Act, shall continue to apply where a farm is acquired for the purposes mentioned in section 216 or excluded from an agricultural zone within the meaning of section 220 before 1 January 1992.

39. Where an exclusion or authorization for use under section 36.8 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, enacted by section 1 of this Act, is granted after 31 December 1991, the amounts which are paid or due to be paid under section 215 of the Act respecting municipal taxation for a municipal or school fiscal year preceding the fiscal year beginning in 1992 are deemed, for the purposes of section 36.8, to have been paid or be due to be paid in accordance with Division VII.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation enacted by section 1 of this Act.

40. An agricultural operation registered in accordance with a program prepared under Division VI of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation is deemed to be an agricultural operation registered in accordance with a regulation adopted under section 36.15 of the said Act, enacted by section 1 of this Act, until the date fixed by a regulation adopted under the said section 36.15, unless, before that date, the agricultural operation had in fact been registered in accordance with the regulation or a final decision refusing the registration had been rendered.

41. Under pain of dismissal, a demand for payment of the amount that the Government must pay to a municipality under section 259 of the Act respecting municipal taxation, as it stood before being repealed by section 24 of this Act, must, for any municipal fiscal year preceding the fiscal year 1992, be received by the Minister of Municipal Affairs before 1 January 1993.

42. Section 15 of the Act to authorize municipalities to collect duties on transfers of immoveables, as it stood before being repealed by section 28 of this Act, shall continue to apply where the deed of transfer referred to therein is registered before 1 January 1992.

43. Section 21 of the Act to authorize municipalities to collect duties on transfers of immoveables, as it stood before being repealed by section 30 of this Act, shall continue to apply where the alteration to the assessment roll referred to therein is made before 1 January 1992.

44. This Act comes into force on (*insert here the date of assent to this Act*).