

NATIONAL ASSEMBLY

SECOND SESSION

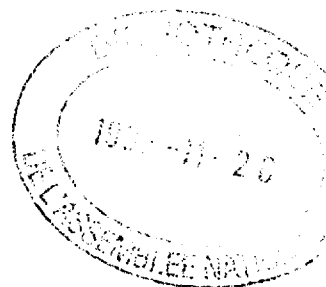
THIRTY-FIFTH LEGISLATURE

Bill 67

**An Act to establish an administrative review
procedure for real estate assessment and to
amend other legislative provisions**

Introduction

**Introduced by
Mr Rémy Trudel
Minister of Municipal Affairs**



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EXPLANATORY NOTES

This bill amends the Act respecting municipal taxation to establish a new procedure for administrative review of real estate assessments. It is proposed that proceedings before the Bureau de révision de l'évaluation foncière be preceded by an application for review to be processed by the assessor of the municipal body responsible for assessment. The framework of the proposed review process will allow the parties to come to an agreement on alterations to be made to the assessment roll and the roll of rental values without having to involve the assessment review board.

The bill also proposes a 60-day time limit following the deposit of the roll within which a local municipality must send an assessment notice to an owner of an immovable valued on the roll at more than \$1,000,000 and to an occupant of a place of business having a rental value that exceeds \$100,000. It introduces new cases in which an assessor may alter the roll in force to reflect various changes in circumstances. In addition, the tax regime for certain immovables belonging to an urban community, a regional county municipality, one of their mandataries or a transit corporation is modified by increasing the maximum amount of the municipal services compensation applicable to them.

The bill adds a regulatory power enabling the Government to prescribe an assessment method intended specifically for single-use immovables and provides that, for the purposes of the business tax, each part of an assessment unit under a lease is a separate place of business if a person other than the lessor carries on business activities in that part. Also, occupants of part of an immovable belonging to a municipality are exempted from all municipal taxes if the real estate value of the part is the lesser of \$50,000 and 10% of the total value of the immovable. It is further proposed that the penalty imposed for unpaid municipal taxes be extended to real estate transfer duties.

Lastly, the bill empowers the municipalities to waive, by an agreement approved by the Government, their power to levy taxes and to enforce by-laws on an Indian reserve, and allows the Communauté urbaine de Montréal to change the deposit schedule for the assessment rolls of its constituent municipalities.

LEGISLATION AMENDED BY THIS BILL:

- Cities and Towns Act (R.S.Q., chapter C-19);
- Municipal Code of Québec (R.S.Q., chapter C-27.1);
- 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 67

AN ACT TO ESTABLISH AN ADMINISTRATIVE REVIEW PROCEDURE FOR REAL ESTATE ASSESSMENT AND TO AMEND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 46 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting the figure “12.1,” after the figure “12,” in the first line of the second paragraph.

2. Section 69.2 of the said Act is amended

(1) by replacing, in the French text, the words “dans le cas où” in the first line of the second paragraph by the word “lorsqu”;

(2) by inserting the words “and where the activity is carried on therein by a person other than the lessor” after the word “leases” in the second line of the second paragraph.

3. Section 69.6 of the said Act is amended by inserting the figure “12.1,” after the figure “12,” in the first line of paragraph 11.

4. Section 74 of the said Act is replaced by the following section:

“74. The notice provided for in section 73 must also mention the period during which an application for review under Division I of Chapter X may be filed in respect of the roll, the place where the application must be filed and the manner for filing.”

5. Section 74.1 of the said Act is amended by replacing the first paragraph by the following paragraph:

“74.1. During the three months preceding the beginning of each of the second and third fiscal years to which a roll applies, the clerk of the local municipality shall give a notice that mentions the period during which an application for review under Division I of Chapter X, on the ground that the assessor did not make an alteration to the roll that he ought to have made pursuant to section 174 or 174.2, may be filed in respect of the roll, the place where the application must be filed and the manner for filing.”

6. Section 76 of the said Act is amended by replacing the words “object of” in the second line of the second paragraph by the words “subject of an application for review,”.

7. Section 79 of the said Act is amended by replacing the second sentence of the second paragraph by the following sentence: "The same applies to a person having filed an application for review or to a complainant with respect to the immovable or place of business in respect of which the application for review or the complaint has been made."

8. Section 80.1 of the said Act is amended by replacing the words "occupant or" in the first line of the second paragraph by the words "an occupant, a person having filed an application for review or a".

9. Section 81 of the said Act is amended

(1) by adding, at the end of the first paragraph, the following: "However, the clerk shall mail the notice of assessment within 60 days after the deposit of the roll in the case of a notice sent for the fiscal year during which the roll comes into force and that relates to a unit or place whose value entered on the roll is equal to or greater than \$1,000,000 or \$100,000, respectively.";

(2) by replacing the words "He shall, before the same date" in the first line of the second paragraph by the words "The clerk shall, before 1 March each year";

(3) by adding, at the end of the fourth paragraph, the following sentence: "They may be contained in a single document where the regulation under paragraph 2.1 of that section so permits.";

(4) by striking out the fifth paragraph.

10. The heading of Chapter X of the said Act is replaced by the following:

"CHAPTER X

"ADMINISTRATIVE REVIEW AND COMPLAINTS

"DIVISION I

"ADMINISTRATIVE REVIEW".

11. Section 124 of the said Act is amended

(1) by replacing the words "submit a written complaint in that regard and refer it to the board" in the third and fourth lines of the first paragraph by the words "file an application for review in that regard with the local municipality in whose territory the property is situated";

(2) by striking out the words "by means of a complaint," in the first line of the second paragraph;

(3) by replacing the words "complaint may be submitted" in the first line of the fourth paragraph by the words "application for review may be filed";

(4) by adding, after the fourth paragraph, the following paragraph:

"During the time that an agreement entered into under section 196.1 by the local municipality in whose territory property is situated is effective, all applications for review in respect of the property must be filed with the municipal body responsible for assessment with which the agreement was entered into."

12. Section 125 of the said Act is amended

- (1) by replacing the words "submit a complaint" in the second line by the words "file an application for review";
- (2) by replacing the word "complaint" in the third line by the word "application".

13. Section 126 of the said Act, amended by section 29 of chapter 30 of the statutes of 1994, is again amended by replacing the words "submit a complaint" in the first line of the first paragraph and the words "file a complaint" in the first line of the second paragraph by the words "file an application for review".

14. Section 128 of the said Act is amended by replacing the word "complaint" in the first line by the words "application for review".

15. Section 129 of the said Act is amended

- (1) by replacing the words "On pain of being dismissed, complaints must be made on a complaint" in the first line by the words "The application for review must be made on the";
- (2) by inserting the words ", otherwise it is deemed not to have been filed" after the figure "263" in the second line.

16. Section 130 of the said Act is amended by replacing the word "complaint" in the first line by the words "application for review".

17. Section 131 of the said Act, amended by section 77 of chapter 34 of the statutes of 1995, is again amended

- (1) by replacing the word "complaint" in the third line by the words "application for review";
- (2) by replacing the word "sixty" in the fourth line by the figure "60";
- (3) by adding, at the end, the words "or of 120 days if the notice relates to a unit of assessment or place of business whose value entered on the roll is equal to or greater than \$1,000,000 or \$100,000, respectively".

18. Section 131.1 of the said Act, amended by section 30 of chapter 30 of the statutes of 1994 and by section 12 of chapter 64 of the statutes of 1995, is again amended

- (1) by replacing the words "a complaint" in the sixth line of the first paragraph and in the ninth and tenth lines of the second paragraph by the words "an application for review";
- (2) by inserting the words "for a reimbursement" after the words "subject of the application" in the eleventh line of the second paragraph.

19. Section 131.2 of the said Act is amended by replacing the words "A complaint" in the first line by the words "An application for review".

20. Section 132 of the said Act, amended by section 31 of chapter 30 of the statutes of 1994, is again amended

(1) by replacing the word “complaint” in the first line by the words “application for review”;

(2) by replacing the words “a complaint” in the sixth line by the words “an application”.

21. Section 133 of the said Act, amended by section 32 of chapter 30 of the statutes of 1994, is again amended

(1) by replacing the words “a complaint” in the second line by the words “an application for review”;

(2) by replacing the words “a complaint” in the fifth line by the words “an application”.

22. Sections 134 to 137 of the said Act are replaced by the following sections:

“134. Where the clerk sends the notice of assessment tardily for the fiscal year during which the roll comes into force, an application for review relating to the unit of assessment or the place of business indicated in the notice may be filed after the expiry of the time prescribed in section 130 or 131, as the case may be, provided that the application is filed before the expiry of 60 days following the sending or of 120 days if the notice relates to a unit or place whose value entered on the roll is equal to or greater than \$1,000,000 or \$100,000, respectively.

“135. The filing of an application for review is effected by the filing of the form referred to in section 129, duly filled out, at the office of the local municipality or of the municipal body responsible for assessment, as the case may be, or at any other location it determines. The filing of the application may also be effected by the sending of the form, duly filled out, by registered mail to the municipality or body; in such a case, the application is deemed to have been filed on the day of its sending.

The sum of money determined by the regulation made by the Government under paragraph 8 of section 262 must be included with the form, otherwise the application is deemed not to have been made.

If an application for review concerns two or more units of assessment or places of business, one application per unit of assessment or place of business is deemed to have been filed.

The personnel on duty at a location at which an application for review is filed must assist a person who requires it in filling out the form and in computing the sum of money that must accompany the application.

“135.1. The local municipality or the municipal body responsible for assessment, as the case may be, shall keep the sum in a separate account set up for that purpose until

(1) an agreement under section 138.4 has been entered into;

(2) a complaint is filed with the board; or

(3) the time limit for filing a complaint with the board expires and neither of the events mentioned in paragraphs 1 and 2 has occurred.

“135.2. Where a complaint is filed with the board, the local municipality or the municipal body responsible for assessment, as the case may be, shall remit to the board the entire sum.

In every other case, the municipality or body may refund to the applicant all or part of the sum according to the rules it determines by by-law and may retain the balance, if any.

In the absence of such a by-law, if an agreement has been entered into under section 138.4, the municipality or body shall refund the entire sum. If no agreement has been entered into, it shall refund half of the sum.

“135.3. If an application for review is filed with a local municipality that does not have jurisdiction over assessment, the clerk shall send the form and any other accompanying documents to the municipal body responsible for assessment.

“136. The clerk of the municipal body responsible for assessment with whom an application for review has been filed or to whom the form has been sent pursuant to section 135.3, shall send the form and other accompanying documents, if any, to the assessor.

Other than in the case where the application was filed with the local municipality or where the local municipality is the applicant, the clerk of the municipal body shall send a copy of the form and accompanying documents, if any, to the municipality.

“137. If the applicant is not the person in whose name the unit of assessment or place of business concerned in the application for review is entered on the roll, the clerk of the local municipality or the municipal body responsible for assessment, as the case may be, shall send a copy of the application to that person as soon as possible.

That person may intervene in the proceeding and, if he does so, becomes a party thereto.”

23. Section 138 of the said Act is amended

(1) by replacing the words “dispute before the board” in the second line by the word “proceeding”;

(2) by replacing the word “complaint” in the third line by the words “application for review”.

24. Section 138.1 of the said Act, amended by section 36 of chapter 30 of the statutes of 1994, is replaced by the following section:

“138.1. The clerk of the local municipality or of the municipal body responsible for assessment, as the case may be, shall inform the Minister of Municipal Affairs of every application for review which, in the event of an alteration to the roll in favour of the applicant, would have the effect of requiring the Government to pay an amount under section 210, 254 or 257 in respect of the property concerned in the application.

The clerk shall inform the Minister of Agriculture, Fisheries and Food of any application for review which, in the event of an alteration to the roll in

favour of the applicant, would cause a unit of assessment to become subject to the second paragraph of section 80.2 or would cause a change in the proportion of the taxable value of the agricultural operation described in that paragraph.

The Minister concerned may intervene in the proceeding and, if he does so, becomes a party thereto."

25. The said Act is amended by inserting, after section 138.1, the following :

"138.2. The clerk of the local municipality or of the municipal body responsible for assessment, as the case may be, shall, where an application for review seeks to have a third person entered on the roll as an occupant, inform that third person of the application.

The third person may intervene in the proceeding and, if he does so, becomes a party thereto.

"138.3. The assessor dealing with an application for review shall, before the expiry of the time limit prescribed in section 138.4, make to the parties a written proposal to alter the roll or inform them in writing that no such proposal will be made.

"138.4. Where an application for review must be filed before 1 May following the coming into force of the roll, the parties to the proceeding and the assessor may enter into an agreement on an alteration to the roll on or before 1 September of the same year.

In every other case, such an agreement may be entered into on or before the later of 1 September following the coming into force of the roll and the date occurring three months after the date of the filing of the application for review.

The agreement must specify the date on which the alteration to the roll resulting from the agreement is to have effect.

"DIVISION II

"COMPLAINTS

"138.5. Where no agreement is entered into under section 138.4, the person having filed the application for review or the intervener referred to in any of sections 137, 138.1 and 138.2 may file a complaint with the board to contest any matter that may be reviewed in accordance with this chapter.

The complaint must be filed not later than 30 days after the expiry of the time limit for entering into an agreement under section 138.4.

"138.6. The complaint must state briefly the grounds invoked and the conclusions sought.

"138.7. The complaint must be made on the form prescribed by regulation under paragraph 2 of section 263, otherwise it is deemed not to have been filed.

“138.8. The filing of a complaint is effected by the filing of the form, duly filled out, at any place where an application for the recovery of a small claim may be filed in accordance with Book VIII of the Code of Civil Procedure (chapter C-25).

If a complaint concerns two or more units of assessment or places of business, one complaint per unit of assessment or place of business is deemed to have been filed.

The clerk on duty at the place where the complaint is filed must assist a person who requires it in drawing up the complaint.

The clerk shall immediately send the complaint to the board.

“138.9. The secretary of the board shall send a copy of the complaint and of the accompanying documents, if any, to the assessor and to the parties to the review proceeding; the parties thereby become parties to the dispute before the board.”

26. Section 141 of the said Act is amended by replacing the third paragraph by the following paragraph:

“Where such is the case, the council of the municipal body responsible for assessment or of the local municipality may delegate to the executive or administrative committee the authority to express such agreement or disagreement.”

27. Section 151 of the said Act is amended by replacing the words “next 1 May” in the first line of the first paragraph by the words “following 1 October”.

28. Section 154 of the said Act, amended by section 42 of chapter 30 of the statutes of 1994, is again amended

(1) by replacing the figure “130” in paragraph 1 by the figure “151”;

(2) by replacing the words “a complaint under” in the second line of paragraph 2 by the words “an entry referred to in”.

29. Section 157 of the said Act is amended by inserting the words “an application for review or” after the words “subject of” in the second line of the first paragraph.

30. Section 174 of the said Act, amended by section 13 of chapter 64 of the statutes of 1995, is again amended by inserting, after paragraph 12, the following paragraph:

“(12.1) to reflect a change in situation that, under section 34, warrants the combining of several units of assessment into a single unit, the division of a unit of assessment into two or more units, the adding or elimination of a whole unit, the subtraction of a part of a unit or the addition of one part of a unit to another unit;”.

31. Section 174.2 of the said Act is amended by inserting the figure “12.1,” after the figure “12,” in the second line of paragraph 6.

32. Section 180 of the said Act, amended by section 55 of chapter 30 of the statutes of 1994, is again amended by replacing the words “of complaint, specify the manner in which it” in the third line of the second paragraph by the words “to file an application for review, specify the manner in which the right”.

33. Section 181 of the said Act is amended

(1) by replacing the words “A complaint” in the first line of the first paragraph by the words “An application for review”;

(2) by replacing the word “complaint” in the first and second lines of the second paragraph by the words “application for review”.

34. Section 182 of the said Act is amended

(1) by inserting the words “agreement entered into under section 138.4, as soon as possible after the agreement is entered into, or to make it comply with any” after the word “any” in the first line of the first paragraph;

(2) by replacing the words “a complaint has effect from the date fixed” in the first line of the third paragraph by the words “an agreement or a complaint has effect from the date fixed in the agreement or”.

35. Section 183 of the said Act, amended by section 57 of chapter 30 of the statutes of 1994, is again amended

(1) by striking out subparagraph 2 of the third paragraph;

(2) by replacing the word “complaint” in the first line of subparagraph 4 of the third paragraph by the words “application for review”, and by replacing the words “a complaint referred to in” in the third and fourth lines of the said subparagraph by the words “an application for review under”.

36. The said Act is amended by inserting, after section 196, the following section:

“196.1. A local municipality and the municipal body responsible for assessment having jurisdiction in respect of the municipality may enter into an agreement by which every application for review under Division I of Chapter X that relates to property situated in the territory of the municipality is filed with the body.”

37. Section 197 of the said Act is amended by replacing the words “section 195 or 196” in the first line of the first paragraph by the words “any of sections 195 to 196.1”.

38. Section 198.1 of the said Act is amended by replacing the words “section 195 or 196” in the first line of the first paragraph by the words “any of sections 195 to 196.1”.

39. Section 199 of the said Act is amended by replacing the words “section 195 or 196” in the third line by the words “any of sections 195 to 196.1”.

40. Section 200 of the said Act is amended by replacing the words “section 195 or 196” in the second line of the first paragraph by the words “any of sections 195 to 196.1”.

41. Section 201 of the said Act is amended by replacing the words “section 195 or 196” in the second line of the first paragraph by the words “any of sections 195 to 196.1”.

42. Section 205 of the said Act is amended

(1) by inserting the words “, in the case of an immovable referred to in paragraph 4, 10 or 11 of section 204,” after the word “unless” in the third line of the first paragraph;

(2) by replacing the second paragraph by the following paragraphs:

“The compensation is imposed according to the value of the immovable, at a rate fixed by the council that may vary according to the classes of immovables.

In the case of an immovable referred to in paragraph 4, 10 or 11 of section 204, the rate shall not be higher than that of the general real estate tax nor exceed \$0.50 per \$100 of assessment.

In the case of an immovable referred to in paragraph 5 of section 204, the application of the rate shall not result in a compensation that exceeds the amount of taxes, tariffs or compensations that would be payable were the immovable not exempt therefrom, other than the business tax, the surtax and the tax on non-residential immovables. In the case of a structure intended for lodging persons, sheltering animals or storing things that is serviced by a waterworks or sewer system or that is part of a plant or equipment for water or garbage treatment, or the case of land that is the site of such a structure, the application of the rate shall not result in a compensation that exceeds the total amount of the sums resulting from the modes of tariffing that would be payable in respect of the immovable, were it not exempt therefrom, for the municipal services from which the immovable, its owner or its occupant derives the benefit within the meaning of section 244.3.”;

(3) by replacing the word “four” in the first line of the fifth paragraph by the word “six”.

43. Section 208 of the said Act is amended by inserting the figure “, 3” after the figure “1.2” in the second line of the fourth paragraph.

44. Section 248 of the said Act is amended by adding, at the end of the second paragraph, the following sentence: “However, if the alteration results from a complaint before the board, the supplement does not bear interest for such time as the board indicates in its decision as the period, if any, during which the hearing of the complaint was unduly delayed and for which the debtor of the supplement, or the party to the dispute as the debtor’s successor, is not responsible.”

45. Section 249 of the said Act is amended

(1) by adding the following at the end of the second paragraph: "However, if the alteration of the roll gives rise to a refund as a result of a complaint before the board, the amount of the refund does not bear interest for such time as the board indicates in its decision as the period, if any, during which the hearing of the complaint was unduly delayed and for which the debtor of the amount of the refund, or the party to the dispute as the debtor's successor, is not responsible.";

(2) by replacing the words "A decision" in the first line of the third paragraph by the words "An agreement entered into under section 138.4, a decision".

46. Section 252.1 of the said Act is amended by replacing the words "a complaint has been filed or proceedings to quash or set aside have been introduced" in the fifth and sixth lines by the words "an application for review or a complaint has been filed or an action or motion to quash or set aside has been brought".

47. Section 253.49 of the said Act, enacted by section 5 of chapter 7 of the statutes of 1995, is amended by replacing the word "third" in the fourth line of the first paragraph, in the second line of subparagraphs 1, 2 and 4 of the second paragraph and in the second line of the third paragraph by the word "fifth".

48. Section 262 of the said Act, amended by section 2 of chapter 41 of the statutes of 1996, is again amended

(1) by replacing the words "a complaint" in the second line of paragraph 8 by the words "an application for review";

(2) by adding, after paragraph 9, the following paragraph:

"(10) prescribe a method of assessment for the single-use immovables it defines."

49. Section 263 of the said Act, amended by section 6 of chapter 7 of the statutes of 1995, is again amended

(1) by replacing the words "notice or forms" in the first and second lines of paragraph 2 by the word "documents";

(2) by striking out the words " , including accounts in lieu of notices of assessment" in subparagraph *b* of paragraph 2;

(3) by replacing subparagraph *d* of paragraph 2 by the following subparagraph:

"(*d*) forms for applications for review and complaints, including a single form for cases in which the applicant becomes a complainant;";

(4) by replacing paragraph 2.1 by the following paragraph:

"(2.1) prescribe the cases in which a notice of assessment and a tax account may be included in the same document;".

50. The Cities and Towns Act (R.S.Q., chapter C-19) is amended by inserting, after section 29.10, the following section:

“29.10.1. A municipality may, with the authorization of the Government, enter into an agreement with the council of a band within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) in relation to the exercise of its powers on the reserve over which the council of the band has authority and which is included within the territory of the municipality.

Such an agreement shall prevail over any inconsistent provision of a general or special Act or of any regulation thereunder. In particular, it may provide that

(1) the municipality is to renounce its power to impose any tax, compensation or mode of tariffing on the immovables situated on the reserve or in respect of them;

(2) the Act respecting duties on transfers of immovables (chapter D-15.1) is not to apply to transfers of immovables situated on the reserve;

(3) the tax base of the school tax is, on the reserve, to be different from the tax base established in section 310 of the Education Act (chapter I-13.3);

(4) all or part of the by-laws of the municipality are not to apply on the reserve.

Such an agreement may have retroactive effect to the date fixed by the order of the Government authorizing the making of the agreement.

The order may, to provide for the impact of the agreement it authorizes, create a municipal rule of law or derogate from any provision of an Act for which the Minister of Municipal Affairs is responsible, of a special Act governing a municipality, or of an instrument under such an Act.”

51. The Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by inserting, after article 14.8, the following article:

“14.8.1. A municipality may, with the authorization of the Government, enter into an agreement with the council of a band within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) in relation to the exercise of its powers on the reserve over which the council of the band has authority and which is included within the territory of the municipality.

Such an agreement shall prevail over any inconsistent provision of a general or special Act or of any regulation thereunder. In particular, it may provide that

(1) the municipality is to renounce its power to impose any tax, compensation or mode of tariffing on the immovables situated on the reserve or in respect of them;

(2) the Act respecting duties on transfers of immovables (chapter D-15.1) is not to apply to transfers of immovables situated on the reserve;

(3) the tax base of the school tax is, on the reserve, to be different from the tax base established in section 310 of the Education Act (chapter I-13.3);

(4) all or part of the by-laws of the municipality are not to apply on the reserve.

Such an agreement may have retroactive effect to the date fixed by the order of the Government authorizing the making of the agreement.

The order may, to provide for the impact of the agreement it authorizes, create a municipal rule of law or derogate from any provision of an Act for which the Minister of Municipal Affairs is responsible, of a special Act governing a municipality, or of an instrument under such an Act.”

52. Section 27 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) is amended by replacing the words “section 196” in the second line by the words “sections 196 and 250.1”.

53. The Communauté urbaine de Montréal may, by a by-law of its council approved by the Government before 1 February 1997, identify any roll whose application is to be extended for one or for two years from among the real estate rolls of the municipalities whose territory is included within its territory and that have been drawn up for the 1995, 1996 and 1997 municipal fiscal years.

The identification of a municipality’s real estate assessment roll includes, where applicable, the municipality’s roll of rental values.

Every roll identified that is to be extended for one or for two years shall remain in force until the end of 1998 and 1999, respectively.

For the purpose of determining for which municipal fiscal years future rolls of a municipality must be drawn up, in accordance with sections 14 and 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the rolls that remain in force until the end of 1998 and 1999 are deemed to have been drawn up for the 1996, 1997 and 1998 fiscal years and for the 1997, 1998 and 1999 fiscal years, respectively.

54. Section 29.10.1 of the Cities and Towns Act, introduced by section 50 of this Act, applies to the agreement entered into on 27 May 1996 between Ville de Sept-Îles and the Uashat Mak Mani-Utenam Band Council, which will be deemed, after it has received the authorization of the Government, to have had effect since 1 January 1996.

55. This Act comes into force on the date or dates to be fixed by the Government.