

$n / N < 0.9$  and  $(n+1) / N \geq 0.9$  Where:

$n$  = Position of the value per hectare in the group;

$N$  = Total number of values per hectare in the group.

*§IV. Establishment of the indexation factor*

**10.** The 90th percentile established pursuant to section 9 must be indexed in order to reflect as closely as possible the property market conditions, which are used to establish, in accordance with section 46 of the Act respecting municipal taxation (chapter F 2.1), the actual value used as a basis for the value entered on the assessment roll for each roll concerned by the three-year computation.

**11.** The indexation rate corresponds to the annual percentage change of the value of farmland in Québec that is published by Farm Credit Canada in the year preceding the calendar year in which the computation provided for under this Regulation is performed.

If the change is negative, the indexation rate is deemed to be equal to zero.

**12.** The indexation factor is the result of the addition of the number one and the indexation rate established pursuant to section 11.

*§V. Establishment of maximum taxable values*

**13.** The maximum taxable value per hectare of land concerned applicable in the first three- year assessment cycle that comes into force in the year following that of the three-year computation corresponds to the result of the multiplication of the 90th percentile established pursuant to section 9 by the indexation rate established pursuant to section 12.

For the second cycle, this value corresponds to the result of the computation obtained in the first paragraph multiplied by the indexation factor.

For the third cycle, it corresponds to the result of the computation obtained pursuant to the second paragraph multiplied by the indexation factor.

Any result obtained pursuant to this section must be rounded down to the nearest hundred.

Despite the foregoing, the maximum taxable value is deemed equal to that obtained for the deposit of the preceding roll if it is lower than that value.

**DIVISION IV**  
FINAL AND TRANSITIONAL PROVISIONS

**14.** The Minister of Agriculture, Fisheries and Food is responsible for the application of this Regulation.

**15.** The first notice indicating the maximum taxable values, established in accordance with this Regulation, must be published no later than 15 July, 2021.

However, the fifth paragraph of section 13 does not apply to the establishment of those values.

**16.** For the purposes of section 3 of this Regulation, the maximum taxable value that must be taken into account by the assessment rolls that come into force in the fiscal periods of 2022 and 2023 are those that are set respectively by subparagraphs 2 and 3 of the second paragraph of section 38 of the Act mainly to control the cost of the farm property tax and to simplify access to the farm property tax credit (2020, chapter 7).

**17.** The provisions of this Regulation are evaluated by the Minister three years after coming into force on the basis of changing property market conditions.

**18.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

105105

Gouvernement du Québec

**O.C. 803-2021, 9 June 2021**

Act respecting the Société des alcools du Québec (chapter S-13)

**Cider and other apple-based alcoholic beverages**  
— **Amendment**

Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages

WHEREAS, under subparagraphs 1 and 2 of the first paragraph of section 37 of the Act respecting the Société des alcools du Québec (chapter S-13), the Government, upon the recommendation of the Minister of Economy and Innovation and the Minister of Public Security, may make regulations determining the conditions or modalities of purchase, making, bottling, keeping, handling, storing, sale or shipping of alcoholic beverages and determining the composition and alcoholic content of alcoholic beverages and the standards of quality they are required to meet;

WHEREAS the Government made the Regulation respecting cider and other apple-based alcoholic beverages (chapter S-13, r. 4);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages was published in Part 2 of the *Gazette officielle du Québec* of 17 February 2021 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the the Minister of Economy and Innovation, the Minister of Public Security and the Minister for the Economy:

THAT the Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages, attached to this Order in Council, be made.

YVES OUELLET  
*Clerk of the Conseil exécutif*

## Regulation amending Regulation respecting cider and other apple-based alcoholic beverages

Act respecting the Société des alcools du Québec (chapter S-13, s. 37)

**1.** Section 9 of the Regulation respecting cider and other apple-based alcoholic beverages (chapter S-13, r. 4) is amended by:

1. removing “other than traditional cidre bouché”;
2. replacing “bottling” by “its marketing”.

**2.** Section 10 of this regulation is revoked.

**3.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

105106

Gouvernement du Québec

## O.C. 817-2021, 16 June 2021

Education Act  
(chapter I-13.3)

### Amended Basic adult general education regulation applicable to adults who enrolled in training in socio-vocational integration or in training for a semi-skilled trade between 14 March 2020 and 30 June 2021

Amended Basic adult general education regulation applicable to adults who enrolled in training in socio-vocational integration or in training for a semi-skilled trade between 14 March 2020 and 30 June 2021

WHEREAS, under the first paragraph of section 448 of the Education Act (chapter I-13.3), the Government, by regulation, is to establish in particular a basic adult education regulation;

WHEREAS the Government made the Basic adult general education regulation (chapter I-13.3, r. 9);

WHEREAS, under subparagraphs 4 and 5 of the third paragraph of section 448 of the Education Act, the basic adult education regulation established by the Government may

— establish rules on the evaluation of learning achievement and the certification of prior learning;

— determine the diplomas, certificates and other official attestations awarded by the Minister and prescribe the conditions under which they are to be awarded;

WHEREAS, pursuant to section 458 of the Act, a draft copy of the regulation was submitted to the Conseil supérieur de l'éducation for preliminary examination;

WHEREAS, by Order in Council 177-2020 dated 13 March 2020, the Government declared a public health emergency and took certain measures to protect the health of the population;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 13 of that Act, the reason justifying the absence of such publication must be published with the regulation;