

Appendix B.

REPORT ON THE ASSESSMENT FOR THE YEAR 1915-1916.

1. His Excellency the Governor-in-Council, under Section 8 of the Rating Ordinance, No. 6 of 1901, ordered the existing Valuation for 1914-1915 to be adopted as the Valuation for 1915-1916. During the past year no general Assessment has been made, the difference in Rateable Value being the result of Interim-assessments and Appeals.

2. *The City of Victoria.*—The Rateable Value has decreased from \$11,945,570 to \$11,774,530, a reduction of \$171,040 or 1·43 per cent.

3. *The Hill District.*—The Rateable Value has increased from \$322,565 to \$325,725, an addition of \$3,160 or 0·97 per cent.

4. *Shauiwan, Saiwanko, and Quarry Bay.*—The Rateable Value has increased from \$377,032 to \$381,491, an addition of \$4,459 or 1·18 per cent.

5. *Hongkong Villages.*—The Rateable Value has increased from \$164,914 to \$176,016, an addition of \$11,102 or 6·73 per cent.

6. *Kowloon Point.*—The Rateable Value has increased from \$586,130 to \$610,835, an addition of \$24,705 or 4·21 per cent.

7. *Yauwati.*—The Rateable Value has increased from \$325,610 to \$330,465, an addition of \$4,855 or 1·49 per cent.

8. *Mongkoktsui.*—The Rateable Value has increased from \$196,675 to \$210,715, an addition of \$14,040 or 7·13 per cent.

9. *Hungghom and Hokun.*—The Rateable Value has increased from \$299,265 to \$301,045, an addition of \$1,780 or 0·59 per cent.

10. *Kowloon Villages.*—The Rateable Value has increased from \$90,241 to \$90,626, an addition of \$385 or 0·42 per cent.

11. *New Kowloon.*—The Rateable Value has increased from \$102,101 to \$103,922, an addition of \$1,821 or 1·78 per cent.

12. *The Whole Colony.*—As compared with last year's Assessment, which was exceptionally high, the Rateable Value has decreased from \$14,410,103 to \$14,305,370, a slight reduction of \$104,733 or 0·72 per cent.

13. *Interim Valuations.*—Between 1st July, 1914, and 1st June, 1915, 466 Interim-Valuations were made as follows:—

	City of Victoria.		Rest of Colony.	
	No.	Rateable Value.	No.	Rateable Value.
		\$		\$
New or rebuilt tenements and tenements structurally altered,	232	208,305	159	94,821
Assessments cancelled, tenements pulled down or being in other respects not rateable,	47	37,465	28	14,598
No. and Increase, ...	279	\$170,840	187	\$ 80,223

14. *Appeals.*—The effect of the war on local trade, and the departure from the Colony of a very large number of Chinese who had come to Hongkong during the past few years from the Mainland, caused an extensive reduction in rents, the Districts principally affected being the Central and Western portions of the City of Victoria. In 299 Appeals against the adopted assessments of 1,516 tenements reductions aggregating \$355,796 in Rateable Value were made by Order of the Court.

15. *Vacant Tenements.*—The number of tenements reported to be vacant and inspected under Section 36 of the Rating Ordinance averaged about 240 monthly as compared with 80 last year.

16. The following Table gives a comparison of the Assessments for 1914-1915 and 1915-1916:—

District.	Valuation 1914-1915.	Valuation 1915-1916.	Increase.	Decrease.	Per Cent.
	\$	\$	\$	\$	%
The City of Victoria,	11,945,570	11,774,530	...	171,040	1.43
Hill District and Hongkong Villages,	864,511	883,232	18,721	...	2.16
Kowloon Point and Kowloon Villages,	1,600,022	1,647,608	47,586	..	2.97
Total,.....\$	14,410,103	14,305,370	...	104,733	0.72

17. Comparative Statement showing the Rateable Value of the Colony of Hongkong in each of the ten years from 1906-1907 to 1915-1916 inclusive :—

Year.	Rateable Value,	<i>Increase</i> as compared with pre- vious year.	<i>Decrease</i> as com- pared with previous year.	Percentage of <i>Increase or Decrease</i> in Rateable Value as compared with the previous year.
	\$	\$	\$	%
1906-07, ...	10,969,203	458,040	...	4·35 Increase.
1907-08, ...	10,716,173	...	253,030	2·30 Decrease.
1908-09, ...	10,816,753	100,580	...	0·93 Increase.
1909-10, ...	10,750,902	...	65,851	0·60 Decrease.
1910-11, ...	11,082,179	331,277	...	3·08 Increase.
1911-12, ...	11,161,390	79,211	...	0·71 do.
1912-13, ...	12,312,306	1,150,916	...	10·31 do.
1913-14, ...	12,435,812	123,506	...	1·03 do.
1914-15, ...	14,410,103	1,974,291	...	15·87 do.
1915-16, ...	14,305,370	...	104,733	0·72 Decrease.

18. *Staff*.—On the 30th November, 1914, I completed twenty-five years service as Assessor.

There has been no change in the Staff. Mr. So Shing-hon and Mr. Chu Tsau-hing have discharged their duties as Clerk and Interpreter respectively to my entire satisfaction.

ARTHUR CHAPMAN,
Assessor.

ASSESSOR'S OFFICE,
11th June, 1915.