



## SUPPLEMENT

To the HONGKONG GOVERNMENT GAZETTE of 21st July, 1888.

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### GOVERNMENT NOTIFICATION.—No. 341.

The following Assessor's Report on the Assessment for 1888-9, is published for general information.

By Command,

FREDERICK STEWART,  
*Colonial Secretary.*

Colonial Secretary's Office, Hongkong, 21st July, 1888.

ASSESSOR'S OFFICE,

HONGKONG, 4th June, 1888.

SIR,—I have now the honour to hand you the second Annual Report shewing the result of the work of the Assessment Department for the year ending 31st May, 1888.

1. During this period I have made an entirely New Assessment of Victoria, The Hill District, Pok-fu Lam, So-kon Po, and Kowloon Point; the assessment for the remaining portion of the Colony has been adopted for the ensuing year by order of the Governor in Council in accordance with the provisions of the Rating Ordinance.

2. The result of the New Assessment is that the Rateable Value of the entire Colony has been raised from \$2,902,933 to \$3,050,790 on the Old Assessment, shewing an increase of 5 per cent on the Rateable Value, viz.: \$147,857 and an increase in the Rates to be collected of \$16,697 or about 4.6 per cent above this year's Rates.

3. A perfectly reliable comparison cannot, however, be made between the Assessments of this year and that for the ensuing year as the latter has been made in accordance with the New Rating Ordinance, which has reduced the percentages in some cases, in the amount of rates to be paid, viz.: at Quarry Bay and Pok-fu Lam, the rates were  $8\frac{3}{4}\%$  on the Rateable Value, and the Piers in Victoria are now only to be charged with 7 per cent instead of 13 per cent on their Rateable Value.

4. I annex hereto a Tabular statement which will more clearly shew the relative values of the respective Assessments.

5. The Rateable Value of property generally in this Colony is still on the increase. District No. 1 at the West End of the City has considerably increased in value, not so much in the value of individual Tenements as in the number of New Tenements erected. The Rateable Value of this part of the Town has increased 17 per cent. The Hill District, (Victoria Peak) has also considerably increased in value since the last Assessment and likewise Kowloon Point, mostly on account of the extensive Godowns which are being erected on the Praya.

6. The number of Rateable Tenements is 9,537 being an increase of 102, this is a small number, caused no doubt by the numerous Fires, 150 Tenements being thereby destroyed in twelve months and most of these Tenements although being rebuilt are not yet Rateable.

7. A very considerable portion of my time allotted for the General Assessment has been taken up in investigating the Returns made by the Chinese of the Rents they receive, on which I base my Assessment, and I regret to say that I believe a very large number of the returns made to me are false, in eight cases I conclusively proved to the Magistrates before whom I summoned the offenders, that false returns were knowingly made to me, in some cases by Chinese occupying a good position in the Mercantile World, and notwithstanding the widest publicity was given to the Magisterial proceedings, the offences were continued. In the above cases Fines to the amount of \$2,875 were recovered.

8. In the course of the investigations I discovered a fraud which no doubt has been going on for some years whereby the owner of a property not only made a return to me of the rent he said he received, which, however, proved to be about half of what he actually did collect, but he collected Taxes from his Tenants by producing to them an authority purporting to emanate from the Colonial Treasury demanding Taxes based on a Rental even greater than the amount received thereby making a very large profit out of the Rates for which he was arrested and the Magistrate admitting him to bail in the sum of \$1,500 to come up on remand, the defendant did not appear and so the bail was forfeited, and I have reasons to believe that this is but one of many such cases, but the difficulty of obtaining evidence from the Chinese is so great that it is almost impossible to get a conviction.

9. The House numbering of the tenements having now been added to my duties by the Rating Ordinance, I purpose re-numbering the Old Tenements and numbering the New Ones, in the respective Villages as soon as possible as until that is done it is impossible to accurately assess them or describe them in the Rate Book.

10. In conclusion I beg to state that, I believe the recent prosecutions have had a wholesome effect on the Chinese in making them see, that they can no longer, with impunity and without great risk of being very heavily fined, make false returns of their Rents to the Assessment Department.

11. The amount of fines, &c. viz.: \$4,375 will more than pay the entire cost of my Department this year, for which a sum of \$3,598 was provided for in the Estimates.

I have the honour to be,

Sir,

Your most obedient Servant.

A. SHELTON HOOPER,  
*Assessor.*

To

The Honourable A. LISTER,  
*Colonial Treasurer.*

COMPARATIVE STATEMENTS OF THE ASSESSMENTS FOR THE YEARS 1887-88 AND 1888-89.

DISTRICT.	1887-8.		1888-9.		REMARKS.	
	No. of Assess <sup>t</sup> .	Rateable Value.	Amount of Rates.	Rateable Value.		Amount of Rates.
VICTORIA.	6,876	2,588,072	336,439	2,719,555	353,542	6,962
	15	17,200 (g)	2,236	3,050 (g)	213	4
		2,605,272	338,675	2,722,605	353,755	
HONGKONG VILLAGES.						
Existing Assessment adopted, .....	1,296	55,104 (a)	3,857	43,710 (c)		
	7	32,646 (b)	2,856	6,362 (d)		
		87,750	6,713	87,750	6,142	1,303
Village transferred from Victoria, .....	.....	.....	.....	400 (h)	28	1
Villages re-assessed, .....	37	34,490 (c)	3,017	43,710 (c)	3,824	44
	24	6,298 (d)	551	6,362 (d)	445	25
		40,788	3,568	50,072	4,269	
KOWLOON VILLAGES.						
Existing Assessment adopted, .....	1,128	120,928 (e)	8,464	120,928	8,464	1,128
Village re-assessed, .....	52	48,195 (f)	3,373	69,035	4,832	70
TOTALS, .....	9,435	2,902,933	360,793	3,050,790	377,490	9,537

REFERENCE.

- (a) All the Hongkong Villages except Quarry Bay.
- (b) Quarry Bay formerly paid 8 1/2 % now reduced to 7 %.
- (c) The Hill District formerly described as Victoria Peak.
- (d) Lok-tu Lam formerly paid 8 1/2 % on Rateable Value now reduced to 7 %.
- (e) All the Kowloon Villages except Kowloon Point.

- (f) Kowloon Point.
- (g) The Piers in Victoria formerly paid 13 % now reduced to 7 %.
- (h) Many Piers this year are not separately assessed but rated with their adjoining Godowns.