

HONGKONG.

## THE ASSESSOR'S REPORT ON THE ASSESSMENT FOR 1890-91.

*Laid before the Legislative Council, by Command of His Excellency  
the Officer Administering the Government.*

ASSESSOR'S OFFICE,  
HONGKONG, July 21st, 1890.

SIR,—I have the honour to hand you Report on the work of the Assessment Department under my control since December last.

1. By order of His Excellency the Governor in Council, I have made an entirely new Assessment of Victoria and the Hill District.

2. The result of the new Assessment is that the Rateable Value of the tenements in Victoria has been raised from \$3,062,102 to \$3,342,475 shewing an increase of \$280,373 or 9.15 per cent on the Rateable Value, and an increase in the Rates to be collected of \$36,000.

3. I annex a tabular statement which will shew the amount increased or decreased in each District, and the net total increased.

4. The number of Rateable tenements in Victoria is 7,403 being an increase of 253 since July 1889.

5. The Assessment of the Hill District shews the Valuation to be \$71,536 against \$59,516, an increase of \$12,020, or 20.19 per cent in Rateable Value, and \$1,050 in Rates to be collected.

6. Petitions praying for a revision of the existing Assessments have been presented by the inhabitants of Stanley, Mong-kok, and Hung-hom; and by direction of the late Honourable A. LISTER, a new Valuation has been made of the rateable tenements in these villages which I found to be much over assessed. The new Assessments shew reductions in the Rateable Value in Stanley of \$845, Mong-kok \$253, and Hung-hom \$4,315, a total diminution in the Assessment of \$5,413, or in rates to be collected of \$378. The existing Valuations of the other villages have been adopted for the ensuing year.

7. I have spent a considerable portion of my time in investigating the returns made by the landlords of the rents they receive, on which I base my Assessment and regret to state that in spite of the examples made in previous years, a number of the returns made to me are false. In 19 cases, fines were recovered amounting to \$2,364.

8. The work of the Department has been satisfactorily done without the assistance of a temporary clerk for whom a sum of \$150 was voted by Government when a general Valuation took place in previous years.

9. My clerk, Mr. CHAN PUI and Interpreter, Mr. LAU HI TO have done their work with commendable intelligence and cheerfulness, and have been of much assistance to me in the discharge of the duties of my office since my arrival in the Colony.

10. In conclusion I hope the recent prosecutions will have a beneficial effect on the landlords, inasmuch as they will see that they cannot, without running the risk of incurring heavy penalties, make false returns of their rents to the Assessment Department,

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CHAPMAN,  
Assessor.

The Honourable H. E. WODEHOUSE, C.M.G.,  
*Acting Colonial Treasurer.*

TABLE shewing AMOUNT INCREASED or DECREASED in each DISTRICT and the NET TOTAL INCREASED.

DISTRICT.	Original Total.	Amount increased from Interim Assessments up to April, 1890.	Amount decreased from Assessments being cancelled up to April, 1890.	Rateable Value of Tenements in Victoria, in April, 1890.	New Valuation.	Increase.	Decrease.
No. 1.—Kennedy Town, .....	13,985	360	190	14,155	13,060	...	1,095
No. 2.—Shek-tong Tsui, .....	103,145	2,970	...	106,115	112,160	6,045	...
No. 3.—Sai-ying-pun, .....	620,825	21,390	17,690	624,525	721,876	97,351	...
No. 4.—Tai-ping-shan, .....	290,980	28,000	7,525	311,455	357,744	46,289	...
No. 5.—Sheung Wan, .....	389,223	3,690	1,300	391,613	431,425	39,812	...
No. 6.—Chung Wan,.....	1,130,799	155,215	26,110	1,259,904	1,345,315	85,411	...
No. 7.—Ha-wan, .....	114,610	19,665	...	134,275	147,865	13,590	...
No. 8.—Wan-tsai, .....	119,530	3,510	...	123,040	114,750	...	8,290
No. 9.—Bowrington, .....	42,580	...	...	42,580	43,925	1,345	...
No. 10.—So-kon Po, .....	56,080	80	1,720	54,440	54,355	...	85
	\$ 2,881,757	234,880	54,535	3,062,102	3,342,475	289,843	9,470
						DEDUCT DECREASE,.....\$	9,470
						NET TOTAL INCREASE, .....	\$ 280,373

ARTHUR CHAPMAN,  
Assessor.