

差餉物業估價署年報
Rating and Valuation Department Annual Summary
2007-2008



Rating and Valuation Department The Government of the Hong Kong Special Administrative Region





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差餉物業估價署署長 曾梅芬太平紳士

Mrs Mimi BROWN, JP
Commissioner of Rating and Valuation

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在香港經濟持續增長,物業市場興旺下,2007-2008年度對差餉物業估價署來說,不但職責繁重,工作亦充滿挑戰。有賴本署全體人員共同努力,使我們盡力實現服務表現方面所訂定的目標,並且以高於往年的效率順利完成全面重估應課差餉租值的工作。

隨着財政狀況有所改善,政府於年內實施差飾寬減措施,寬免所有差飾繳納人首兩季和第四季的差飾,上限為每戶每季5000元。約有97%的繳納人因而無須繳納差餉,而其餘3%的繳納人,則獲扣減全數5000元的差餉寬減額。

Amidst sustained economic growth and a buoyant property market, 2007-2008 was a busy and challenging year for the Rating and Valuation Department. With full commitment from all colleagues, we continued the efforts in meeting our performance targets and completed the annual revaluation with increased productivity.

As a result of the improvement of the Government's financial position, rates concession was given to all ratepayers to offset the rates payable for the first, second and fourth quarters of financial year 2007-2008, subject to a ceiling of \$5 000 per quarter for each rateable tenement. About 97% of ratepayers were not required to pay any rates and the remaining 3% had their rates bills reduced by the full concession amount of \$5 000.

挑戰和成就

2008-2009年度的全面重估差飾工作順利如期完成,本署重新評估了231萬個物業的應課差飾租值,數字略高於去年。整體物業市場依然暢旺,應課差飾租值繼前一年錄得7%的升幅後,今年再錄得8%平均升幅。

新一年度的估價冊和地租登記冊於2008年3月12日公布,其電子版本亦上載至本署網站 (網址:http://www.rvd.gov.hk),市民在2008年3月17日至5月31日期間,可登入網站查閱最新應課差餉租值。其後,本署共接獲約38 000份反對最新應課差餉租值的建議書,較去年減少4%。

Challenges and Achievements

The revaluation for 2008-2009 was completed on schedule and covered 2.31 million assessments, grown fractionally from last year's records. On the back of a strengthened property market, the revaluation brought about an average increase of 8% in rateable values after a 7% rise in the previous annual exercise.

The new Valuation List and Government Rent Roll were declared on 12 March 2008. We uploaded the electronic version of the Valuation List and Government Rent Roll to our website (http://www.rvd.gov.hk) for public inspection during the proposal period from 17 March to 31 May 2008. We have received a total of some 38 000 objections against the new rateable values, representing a 4% reduction from the year before.

本署的估價工作,有賴準確的租金資料。 本署年內成功檢控一些沒有交回物業詳情 申報表的業主。我們希望這些案例能夠起 阻嚇作用,及加強市民準時遞交物業詳情 申報表的意識,從而使到本署的物業租金 資料庫得以充實。

經過接近一年的仔細考慮,土地審裁處終於在2008年2月就評估發展用地以徵收地租的估價方法測試個案作出裁決。土地審裁處贊同政府所採用的主要估價方法,並判給政府訟費。而上訴人已就裁決提出上訴,聆訊日期有待決定。

至於因本署決定撤銷發展用地的地租緩繳令而須進行的司法覆核,上訴法庭亦裁定本署就原訟法庭裁決而提出的上訴得直。本署除可向發展商徵收欠繳地租外,還可根據政府的計算方法,追討因欠繳地租而應付的利息。

Accurate and timely rental information is vital to our valuation work. During the year, we have successfully prosecuted a number of property owners for failing to return requisition forms. We hope these court rulings would provide a deterrent effect and help enhance the public's awareness in returning requisition forms on time, thus enriching our rental database.

After almost a year's deliberation, the Lands Tribunal in February 2008 handed down the judgment of the test case on the method of valuation in assessing development sites for Government rent purposes. The Tribunal endorsed the Government's primary valuation approach and awarded costs to the Government. The Appellant has lodged an appeal against the decision and the hearing date has yet to be fixed.

On the judicial review of the decision to withdraw the holding over orders of Government rent payments for development sites, we also won the case with the Court of Appeal allowing our appeal against the decision of the Court of First Instance. Apart from the outstanding Government rent, we have been able to recover interest on rent from the developers, based on Government's calculation basis.

機遇與展望

為配合電子政府政策的大方向,以及滿足市民對顧客服務日益嚴格的要求,本署一向積極投放額外資源拓展電子服務,日後,也會繼續朝着這個方向發展:

- · 網上物業資訊系統的籌備工作現已進行得如火如荼,並已取得相當的進展。待新服務推出後,市民將可以上網搜尋本署與土地註冊處的共通地址表,以查閱物業資料。首階段服務將於2008年年底推出。
- 嶄新的網上估價冊和地租登記冊,現 正進行系統程式編寫的工作,首階段 的新服務預計於2009年3月份推出。
- · 本署現時的電子表格服務功能將再加以提升,日後將可以發出電子差餉及 /或地租徵收通知書,以及更多的電子表格等。
- · 就繳納差餉及/或地租而推出的「綜合發單及繳款服務」將再加以擴大, 以切合擁有多個物業的差餉繳納人的需要。

Opportunities and Prospects

In support of e-government initiative and to cope with the ever-increasing public expectation in customer service, the Department was, and would continue, investing additional resources in electronic service delivery:

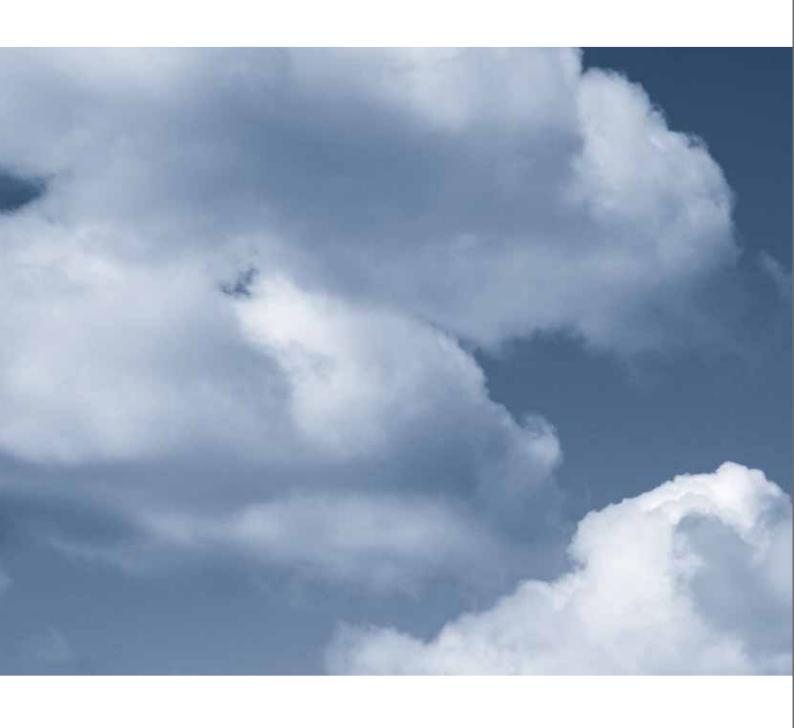
- The development work of the online Property Information System was proceeding in full swing and making significant progress. The new service would provide the public with electronic access to property information held by the Department and the Land Registry based on a common address table. The first phase was scheduled to be launched towards the end of 2008.
- The programming work of a new online Valuation List and Government Rent Roll was under way and the first phase of the new service would be available in March 2009.
- The existing scope of our electronic forms service would be enhanced and extended to include electronic demand notes and more electronic requisition forms.
- The consolidated Billing and Payment Service for rates and Government rent would be expanded to meet the needs of payers with multiple properties.

- · 在一項為期五年的部門資訊科技計劃下,本署將推行十大策略項目。這些項目將會協助本署在迎接新挑戰和新機遇時更佔優勢,同時,透過改革業務運作模式,提升服務質素。
- Under the Department's 5-year Departmental IT Plan, 10 Strategic Programmes will be taken forward. The Programmes would help the Department respond to new challenges and opportunities, and improve service delivery through transformation of business operations.

藉此機會,我要感謝本署全體員工在過去一年盡心盡力的投入工作。我深信在未來一年,大家定能再創佳績。

I would like to thank all staff for their hard work and dedication. I am confident that I can count on them for another successful year.

差 飾 物 業 估 價 署 署 長 曾 梅 芬 太 平 紳 士 2 0 0 8 年 1 0 月 Mrs Mimi Brown, JP Commissioner of Rating and Valuation October 2008



理想及使命 | Vision and Mission

理想

在物業估價和資訊服務的領域,成為全球同類專業公營機構的典範。

使命

提供公平合理的估價,迅速地徵收差餉及地租。

提供優質的物業資訊和相關服務,配合社會的需要。

推廣資訊和技術交流,提高物業市場透明度和效率。

擴展積極進取的部門文化和團隊精神。

信念

稱心服務

我們主動掌握顧客的需要,時刻提供稱心滿意的服務。

全力承擔

我們就服務水平和表現,竭誠盡責。

我們善用專業知識、技術和經驗,並堅守至高的誠信。

創新求進

我們力求創新,積極進取,掌握機遇和勇於面對挑戰。

以人為本

我們重視每一位同事、伙伴和顧客,以互重互信的精神,同心協力,開拓未來。

我們善用資源,向顧客和伙伴提供最佳服務。

Vision

To be a world-wide model as a public agency in property valuation and information services.

Mission

To provide equitable valuations for the efficient and timely collection of rates and Government rent.

To deliver quality property information and related services tailored to the needs of the community.

To contribute to a transparent and efficient property market through information and technology

To develop a dynamic corporate culture and workforce in partnership with staff.

Values

Customer Satisfaction

We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.

Accountability

We accept our accountability to the Government and community for our service standards and performance.

Professionalism

We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.

Innovation

We anticipate new challenges and opportunities, and respond to these in a timely and creative way.

Respect

We value our colleagues, partners and customers, and look to work with them in a spirit of mutual respect and trust.

Value for Money

We strive to provide the best service to our customers and partners in the most cost-effective manner.



職能 Functions

11	評估差餉 Rating
12	評估地租 Government Rent
14	帳目及發單 Accounting and Billing
15	物業估價服務 Property Valuation Services
16	物業資訊服務 Property Information Service
17	業主與租客服務 Landlord and Tenant Service:

差餉物業估價署的主要職能計有:

- 評估差餉及地租;
- 管理差餉及地租的帳目與發單;
- 向政府決策局/部門提供物業估價服務;
- 向政府決策局/部門、公共機構與私營機構 提供物業資訊服務; 以及
- 執行《業主與租客(綜合)條例》(第7章),包 括就住宅租務向業主及租客提供諮詢及調解 服務。

The principal functions of the Rating and Valuation Department are:

- Assessment of properties to Rates and Government
- Managing accounting and billing of Rates and Government rent;
- Provision of property valuation service to Government bureaux/departments;
- Provision of property information to Government bureaux/departments, public bodies and the private sector; and
- Administration of the Landlord and Tenant (Consolidation) Ordinance (Cap.7), including provision of advisory and mediatory services to the public on landlord and tenant matters in respect of residential properties.

評估差餉

「差餉」是對房地產徵收的稅項,並根據應課差餉 租值乘以一個指定百分率徵收。

物業的「應課差餉租值」是根據物業在指定日期 於公開市場上所取得的全年和金估值。

根據《差餉條例》(第116章),差餉物業估價署署 長負責編製估價冊,載列全港已評估差餉的物業 資料。

估價冊

估價冊載錄所有已評估差餉的物業及其應課 差 飾 和 值。

截至2008年4月1日,估價冊共載有2 309 837 個差餉估價項目,應課差餉租值總值達3758億 元。有關詳情請參閱表1至表8。

Rating

Rates are a tax on landed properties and are levied at a specified percentage of their rateable values.

The rateable value of a property is an estimate of its annual market rental value as at a designated date.

The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

The Valuation List

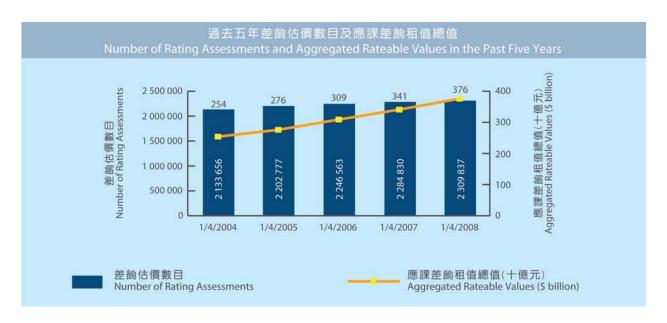
The Valuation List is a record of all properties assessed to rates with their corresponding rateable values.

The Valuation List as at 1 April 2008 contained 2 309 837 rating assessments with total rateable values of \$375.8 billion. Further details are shown in Tables 1 - 8.

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The following graph shows the number of rating assessments and the aggregated rateable values in the past five years:



評估地租

香港的土地一般由政府以批地形式,即以政府租 契租出。承租人須為此繳納「地租」。

本署負責評定兩類地租,根據物業的應課差餉租值計算地租應繳額。該兩類地租分別根據下列條例繳納:

- (a) 《地租(評估及徵收)條例》(第515章); 及
- (b) 《政府租契條例》(第40章)。

Government Rent

Land in Hong Kong is normally held from the Government by way of a land grant known as Government lease under which Government rent is payable.

The Department is responsible for the assessment of two types of Government rent which are determined by reference to the rateable value of the property concerned under the following Ordinances:

- (a) the Government Rent (Assessment and Collection)
 Ordinance (Cap. 515); and
- (b) the Government Leases Ordinance (Cap. 40).

根據《地租(評估及徵收)條例》(第515章) 而評估的地租

差餉物業估價署署長負責評估和徵收第515章所涵蓋的地租,並編製地租登記冊,該冊載列所有根據此條例評估地租的物業的應課差餉租值。截至2008年4月1日,地租登記冊載有1756760個估價項目,應課差餉租值總值約為2018億元。有關詳情請參閱表9。

- (a) 原沒有續期權利,但自《中英聯合聲明》 在1985年5月27日生效後獲准延期或續 期的契約;以及
- (b) 自1985年5月27日起新批出的契約,包括交回後重批的租契。

唯一獲豁免的物業是由鄉郊原居村民(或其父系合法繼承人)或祖/堂自1984年6月30日以來便一直持有的舊批約地段、鄉村地段、小型屋宇或相若的鄉郊土地。持有此類鄉郊土地的原居村民或祖/堂,只須繼續繳納先前須繳的象徵式地租。

對於大部分須繳納第515章所指地租的物業而言,用作計算地租的應課差詢租值與用作計算差詢的應課差詢租值並無分別。如物業獲豁免評估差詢,或物業只有部分須繳納地租(例如:物業所處土地一部分是根據適用租契而持有,另一部分則根據其他類別的租契而持有),本署會分別釐定兩項應課差詢租值。

Government Rent Assessed under Government Rent (Assessment and Collection) Ordinance (Cap. 515)

The Commissioner is responsible for assessing and collecting Cap. 515 Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties liable for assessment under this Ordinance. The Government Rent Roll contained 1 756 760 assessments as at 1 April 2008 with an aggregated rateable value of \$201.8 billion. Further details are shown in Table 9.

Cap. 515 Government rent is determined at 3% of the rateable value of a property and is adjusted in step with changes in the rateable value. Properties liable to Cap. 515 Government rent are those held under applicable leases which include:

- (a) leases where the original leases contained no right of renewal and which have been extended or renewed since the coming into force of the Sino-British Joint Declaration on 27 May 1985; and
- (b) new leases granted, including those surrendered and regranted, since 27 May 1985.

The only exemption is in respect of certain old schedule lots, village lots, small houses and similar rural holdings which have been since 30 June 1984 continuously held by an indigenous villager (or his lawful successor through the male line) or a tso/tong. Whilst the indigenous villager or tso/tong holds such rural holdings, only the nominal Government rent which was payable formerly will continue to be payable.

For the majority of properties liable to Cap. 515 Government rent, the rateable value on which this rent is charged will be the same as that applicable to rates. A separate rateable value will be determined where a property is exempt from assessment to rates or where it is only partially liable to this rent, e.g. being situated on land partly held under an applicable lease and partly under other type(s) of lease.

根據《政府租契條例》(第40章)而評估的地 租

可續期租契於續期後的地租評估和徵收,受到《政府租契條例》(第40章)所規管。根據該條例的規定,有關地租為物業在租契續期日應課差詢租值的3%。這類地租有別於第515章所指的地租,其數額在續期後會維持不變,直至該土地已作重新發展。當重建完成後,地租便會修訂為新建築物應課差詢租值的3%。

本署須就第40章的規定,為續期及重新發展的個案,向地政總署提供新地租額,以及答 覆市民有關的查詢。

Leases Ordinance (Cap. 40)

Government Rent Assessed under Government

The assessment and collection of Government rent chargeable during the renewed term of a renewable lease are regulated by the Government Leases Ordinance (Cap. 40) which provides, among other things, that such rent shall be assessed at 3% of the rateable value as at the date of renewal of the lease concerned. Unlike Cap. 515 Government rent, this rent will remain fixed throughout the renewed term until the land leased is redeveloped, whereupon the rent will be revised to 3% of the rateable value of the new building.

The Department's involvement under Cap. 40 includes initiating renewal action, providing the Lands Department with assessments of new rents where a renewal or redevelopment has taken place and responding to enquiries from the general public.

帳目及發單

由1995年7月1日起,差餉物業估價署署長接管差餉的發單及修訂帳目職務,包括追討差 餉欠款。

由1997年6月28日起,本署根據《地租(評估及徵收)條例》(第515章)負責發單徵收地租。

差 飾 及 地 租 均 須 每 季 預 繳 。 倘 若 物 業 須 同 時 繳 納 差 飾 及 地 租 , 差 餉 繳 納 人 便 會 收 到 合 併 徵 收 通 知 書 。

Accounting and Billing

The Commissioner took over the functions of rates billing and maintenance of rates accounts on 1 July 1995, including recovery actions on arrears cases.

Effective 28 June 1997, the Department assumed responsibility for the charging of Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515).

Rates and Government rent are payable quarterly in advance. Where a property is liable to both rates and Government rent, a combined demand is issued.

物業估價服務

印花税

本署審查物業的轉讓,向印花稅署署長(由稅務局局長兼任)提供估值方面的意見,目的是保障政府在印花稅方面的收入。若認為所申報的轉讓價值不可接受,本署便會就物業的估價提供意見。

本署亦會為沒有訂明價值的轉讓物業提供估值。

遺產稅

雖然遺產稅已於2005年7月被取消,但本署仍須處理在此日期以前的個案,向遺產稅署署長提供物業估價,以釐定遺產稅。

Property Valuation Services

Stamp Duty

The Department provides valuation advice to the Collector of Stamp Revenue (who is also the Commissioner of Inland Revenue) by examining transactions involving the transfer of property. The aim is to safeguard revenue from this source. Where the stated consideration is considered unacceptable, the Department will provide a valuation advice.

Valuations are also provided in cases where property is transferred with no consideration paid.

Estate Duty

Following the abolition of Estate Duty in July 2005, the Department was no longer required to provide valuation advice to the Estate Duty Commissioner on the appropriate value of property for Estate Duty purposes though past cases would continue to be referred to the Department for advice.



為其他政府部門提供估價服務

本署亦經常為政府其他部門及半政府機構提供估價服務。

Valuations for Other Government Departments

The Department provides regular valuation services to other Government departments and quasi-government bodies.

物業資訊服務

物業市場資料

在評估差飾及物業價值的過程中,本署會 收集到大量的物業資料,從而能為政府在 物業市場方面提供專業意見。本署定期修 訂多項統計數據,並分發給決策局及其他 政府部門。

此外,本署亦會應各局及部門的要求,進行 專題研究和分析。

本署每年出版的《香港物業報告》,回顧過 往一年物業市場的情況,並預測未來兩年的 樓宇落成量。報告內亦載有主要物業類別的 總存量及空置量。

另外,本署編製的《香港物業報告一每月 補編》定期更新物業售價、租金統計、市 場回報率、落成量、買賣宗數及成交總值 的資料。

為配合《地產代理條例》(第511章)的實施 , 本署設有物業資訊熱線, 市民可以透過此 項 收 費 服 務 , 利 用 圖 文 傳 真 機 索 取 住 宅 物 業 樓齡、實用面積和物業許可用途的資料。

編配門牌號數

根據《建築物條例》(第123章), 差餉物業估 價署署長主管全港樓宇門牌號數編配事宜。 本署會在進行日常的差餉估價工作時,同時 執行這項工作, 為新建樓宇在落成前編配門 牌號數。

本署會透過舉辦大規模的宣傳活動,鼓勵市 民在樓宇和店舖入口處標示正確門牌號數。

Property Information Services

Property Market Information

The Department is Government's principal adviser on the property market, by virtue of the extensive property data held as a by-product of the rating and valuation functions. Various statistics are maintained and disseminated to policy bureaux and other Government departments.

The Department also undertakes specific research and analysis for bureaux and departments on request.

The "Hong Kong Property Review", an annual publication of the Department, reviews the property market over the preceding year and provides forecasts of completions for the following two years. This Review also gives an account of the stock and vacancy of major property types.

In addition, price and rental statistics, property market yields, building completions, volume and considerations of sales transactions are regularly updated and published in the "Hong Kong Property Review - Monthly Supplement".

To facilitate implementation of the Estate Agents Ordinance (Cap. 511), members of the public can obtain by facsimile, at a fee, information on the age, saleable area and permitted use of a residential property through the Department's Property Info-Hotline service.

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is the authority for building numbering in the territory. This work is undertaken in the course of normal rating work, with numbers allocated in advance of the completion of new buildings.

The Department promotes the correct display of building numbers at entrances to shops and buildings by means of publicity campaigns.

樓宇名稱

本署編製及修訂《樓宇名稱》一書,詳列全港樓宇的中英文名稱、地址及落成年份。

該書有助市民、緊急服務人員、郵政署及其 他政府部門迅速找出樓宇的地址。

Names of Buildings

The Department publishes and maintains a "Names of Buildings" book which contains a comprehensive list of names of buildings in the territory, their addresses in both Chinese and English, and the year of completion.

This book assists the public, the emergency services, the post office and other departments to identify addresses of particular buildings.





業主與租客服務

本署負責執行《業主與租客(綜合)條例》 (第7章)。該條例對業主與租客雙方的權利 與義務均有所規定。

Landlord and Tenant Services

The Department administers the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) which deals with matters relating to the rights and obligations of landlords and tenants.

本署人員免費為市民提供全面的住宅租務諮詢服務,包括定期前往多個民政事務處,以及每天到土地審裁處當值,提供服務。

市民亦可透過本署24小時自動電話資訊服務 ,或從本署網站取得有關租務的一般資訊。

Advisory and Mediatory Services

Comprehensive and free advisory services are available to the public on landlord and tenant matters in respect of residential properties. Similar services are also provided by officers of the Department who pay regular visits to various District Offices and by those who are stationed at the Lands Tribunal.

General information on landlord and tenant matters can be obtained through the Department's 24-hour automated telephone enquiry service or from our website.

監察收樓令

如業主以自住或重建理由獲土地審裁處頒發收回處所管有令(收樓令),本署會定期監察有關物業,以執行該條例及收樓令的規定。

Monitoring of Possession Orders

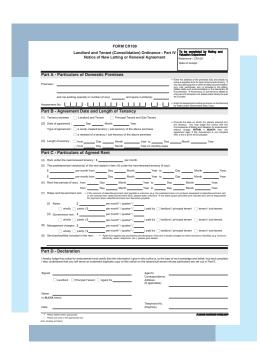
The Department regularly monitors premises where landlords are granted orders for possession by the Lands Tribunal on self-occupation or redevelopment grounds. The objective is to enforce the requirements of the orders as well as the Ordinance.

新租出或重訂協議通知書

本署為住宅物業業主批署新租出或重訂協議通知書(表格CR109)。該通知書為採取追收租金法律行動的必需文件。

Notice of New Letting or Renewal Agreement

The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) submitted by landlords of residential properties. The Notices are required in legal proceedings for recovery of rent.







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評估差餉及地租

保存及更新估價冊及地租登記冊

本署不時更新和修訂估價冊及地租登記冊內的資料,有關工作包括加入新建樓宇及須納差詢及/或地租的物業、刪除已拆卸樓,及無須繼續評估差詢及/或地租的物業的原有估價刪放裝 的原有估價刪別的估價。「臨時估價」是修訂估價冊及地租登記冊的常用方法。

表10顯示2007-2008年度臨時估價及刪除估價的數目。下列圖表顯示按區域劃分估價冊及地租登記冊內臨時估價和刪除估價的數目,以及有關的應課差詢租值:

Rating and Government Rent

Maintenance of the Valuation List and Government Rent Roll

The Department maintains the Valuation List and Government Rent Roll by including new buildings or premises which have become liable for rates and/or rent, deleting buildings demolished or premises which have ceased to be liable to assessment for rates and/or rent, and deleting and reinstating premises where structural alterations have taken place. The process of maintaining the List and Rent Roll is effected by "interim valuations" and "deletions".

The number of interim valuations and deletions carried out in 2007-2008 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:



每年重估應課差餉租值

不同類別及在不同地區的物業,其租金水平會隨著時間轉變而有不同幅度的變動。自1999年開始,本署每年進行全面重估應課差的租值,以便根據物業最新的公開市值租金評定物業的差的租值,以此基礎公平地重新分配繳納差的和地租的責任。

在全面重估2008-2009年度的應課差詢租值的過程中,本署重新評估載於估價冊內約231萬個物業的應課差詢租值,以及載於地租登記冊內約176萬個物業的應課差詢租值。

新應課差餉租值的生效日期是2008年4月1日 ,估價依據日期為2007年10月1日。

重估完成後,應課差飽租值平均上調8%。其中80.4%物業的應課差飽租值有平均10%的升幅,另有18.2%物業的應課差飽租值維持不變。餘下1.4%物業的應課差飽租值則有平均約5%的跌幅。

表 1 1 詳列全面重估應課差餉租值後,主要類別物業的差餉及地租的變動。

Annual General Revaluations

Rental levels change over time by varying amounts for different categories of premises and in different locations. Since 1999, revaluations are conducted annually to bring rateable values up to date and to redistribute the overall rates and Government rent liability fairly in proportion to the open market rental value of properties.

Approximately 2.31 million assessments in the Valuation List and 1.76 million assessments in the Government Rent Roll were reviewed in the revaluation for 2008-2009.

The new rateable values which took effect on 1 April 2008 were based on market rents as at the valuation reference date of 1 October 2007.

The exercise had resulted in an average increase of 8% in rateable values. For 80.4% of the properties, the rateable values were increased by 10% on average. 18.2% had no change in rateable values. The remaining 1.4% of the properties had their rateable values reduced by 5% on average.

Table 11 shows the effect on rates and Government rent for the main property types following the revaluation.



建議、反對及上訴

市民如對估價冊或地租登記冊內資料有意見,可於每年4月和5月向本署署長提交建議書

,要求修改有關的資料。

然而,如果地租登記冊內的物業與估價冊的相同,則只須就估價冊的記項提交建議書。 估價冊如因建議書而有任何修改,地租登記冊亦會相應修改。

繳納人如欲就臨時估價、刪除估價或更正估價冊及地租登記冊內的資料提出反對,可於有關通知書的發出日期起計28日內,向本署署長提交反對書。

在上述情況下,本署的專業人員均會詳細考慮所有建議書和反對書。如果沒有收到撤銷通知書或不曾達成修改協議,署長便會發出「決定通知書」。

繳納人接獲「決定通知書」後,如仍不滿署 長的決定,可在「決定通知書」發出日期起 計28日內向土地審裁處提出上訴。

在上述情況下,本署的專業人員會就估價冊及 地租登記冊內所載的應課差餉租值提出支持的 陳詞和論據,並會以專家證人的身分代表差餉 物業估價署署長出席土地審裁處的聆訊。

表 1 2 詳列過去兩年所處理過的建議書、反對 書及上訴個案數目。

Proposals, Objections and Appeals

Anyone who wishes to object to any aspect of an entry in the Valuation List or Government Rent Roll (GRR) can, in the months of April and May each year, serve on the Commissioner a proposal to alter the entry.

However, if the property included in the GRR is identical to that in the Valuation List, the proposal can only be made against the entry in the Valuation List. Any alteration to the Valuation List resulting from the proposal will also be made to the GRR.

In the case of an interim valuation, deletion or correction to the Valuation List and GRR, a payer can lodge an objection with the Commissioner within 28 days of the issue to the payer of the appropriate notice.

In both circumstances, the proposals and objections are carefully considered by professional staff of the Department, and in the absence of either withdrawal or agreement, Notices of Decision are issued.

On receipt of such Notices of Decision, the recipients who are not satisfied with the decisions may lodge an appeal with the Lands Tribunal within 28 days of the issue of the respective notices.

In such circumstances, professional officers of the Department prepare cases in support of the Valuation List and GRR entries, and appear before the Lands Tribunal as the Commissioner's expert witnesses.

Details of proposals, objections and appeals dealt with in the past two years are shown in Table 12.



差餉徵收率

差 飾 是 根 據 應 課 差 飾 租 值 乘 以 一 個 百 分 率 而 徵 收 的 。 在 2 0 0 7 - 2 0 0 8 財 政 年 度 , 差 飾 徵 收 率 為 5 % 。 這 個 徵 收 率 自 1 9 9 9 - 2 0 0 0 年 度 起 便 一 直 維 持 不 變 。

現時所有差餉收入都撥歸政府一般收入帳目。

Rates Charges

Rates are payable at a percentage of rateable value. For the financial year 2007-2008, this percentage was 5%. The rates percentage charge has remained unchanged at 5% since 1999-2000.

All rates revenue is now included in the Government General Revenue Account.

按供水情況扣減差餉

任何物業如只獲政府輸水管供應未經過濾的淡水,每年繳納的差飽額可獲扣減7.5%。

如沒有淡水供應,則每年繳納的差餉額可獲 扣減15%。

下表概括列出截至2008年4月1日,這些按供水情況獲扣減差餉的物業數目及應課差餉租值總數:

Water Concessions

Where the supply of fresh water from a Government water main is unfiltered, the annual rates payable are reduced by 7.5%.

Where no fresh water supply is available, the annual rates payable are reduced by 15%.

The number and aggregated rateable values of assessments with water concessions as at 1 April 2008 are summarised in the table below:

		按供水情況扣減差餉的物業 operties with Water Concession		
	應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%		應繳差餉獲扣減 15% Rates payable reduced by 15%	
	數目 No.	應課差餉租值(千元) Rateable Value (\$ '000)	數目 No.	應課差餉租值(千元) Rateable Value (\$ '000)
港島 Hong Kong	1	31	19	24 052
九龍 Kowloon	-	2	2	2
新界 New Territories	38	699	676	32 341
總數 Overall	39	730	695	56 393

根據《地租(評估及徵收)條例》(第515章) 徵收地租

截至2008年4月1日, 地租登記冊載有 1756760個估價。

在2007-2008年度,本署為徵收地租而進行的臨時估價有36 869個,被刪除的估價則有8 584個。詳情見表10。

發展用地、重新發展用地及農地應否評估地租一事,曾爭議多年。這宗案件已經審結,終審法院於2001年3月作出裁決,確認本署的法律觀點,認為根據地租條例/規例的規定,發展用地、重新發展用地及農地均須繳納地租。

土地審裁處又就一宗發展用地估價方法的測試個案進行聆訊,並於2008年2月作出裁決,認同本署所採用的估價方法。但發展商反對審裁處的裁決,並就法律觀點問題,向上訴法庭提出上訴。此案的聆訊日期未定。

Government Rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515)

The number of assessments in the Government Rent Roll on 1 April 2008 was 1 756 760.

The number of interim valuations and deletions carried out in 2007-2008 for Government rent purposes were 36 869 and 8 584 respectively. See details in Table 10.

The assessability of development sites, redevelopment sites and agricultural lots had been disputed for several years. The matter was finally resolved with the Court of Final Appeal judgement delivered in March 2001, which confirmed the Department's view that sites undergoing development or redevelopment and agricultural lots are assessable to Government rent under the provisions of the Government Rent Ordinance/Regulation.

A test case on valuation issues of development sites was also heard before the Lands Tribunal, which handed down the judgement in February 2008. The Tribunal endorsed the Department's valuation approach but the developers filed an appeal to the Court of Appeal on a point of law against the Tribunal's decision. The date of hearing has yet to be fixed.



根據《政府租契條例》(第40章)為可續期土 地契約徵收地租

截至2008年3月31日,約有216 000個物業 須根據《政府租契條例》繳納地租。由於這 類租契不斷續期,而且越來越多這類土地重 新發展,因此,將有更多物業須要繳納此類 地租。

下表顯示過去五年本署處理的個案數目和評估的應課差詢租值總數:

Government Rent for Renewable Land Leases under the Government Leases Ordinance (Cap. 40)

There were approximately 216 000 properties paying rent assessed under this Ordinance as at 31 March 2008. As more renewable leases are renewed and more land held under renewed renewable leases is redeveloped, more properties will become liable to this rent.

The number of cases handled by the Department and the total rateable values assessed over the past five years are detailed in the table below:

過去五年處理的地租(第40章)個案 Government Rent (Cap. 40) Cases Handled in the Past Five Years								
年度 Year		續期 Renewal	重新發展 Redevelopment					
	已估價物業數目 No. of Assessments	應課差餉租值總值(百萬元) Total Rateable Value (\$ million)	已估價物業數目 No. of Assessments	應課差飾租值總值(百萬元) Total Rateable Value (\$ million)				
2003-2004	4 933	644	1 441	348				
2004-2005	5 711	714	618	75				
2005-2006	10 049	923	698	187				
2006-2007	13 173	1 235	10	9				
2007-2008	6 968	839	616	56				

帳目及發單

差餉收入

2007-2008年度的差餉收入為94.95億元。這款項已反映年內因差餉寬減措施而少收的78.39億元。

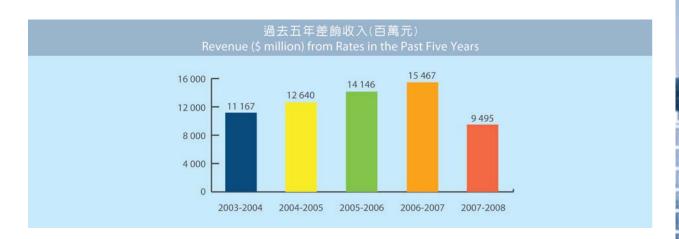
下圖顯示過去五年的差餉收入:

Accounting and Billing

Revenue from Rates

The revenue from rates in 2007-2008 was \$9 495 million, reflecting the loss in revenue of \$7 839 million due to rates concession granted in the year.

The following chart shows the total revenue from rates in the past five years:



差餉退款

只有空置土地及因政府取得法院頒令而空置 的物業,才可獲退還差餉。2007-2008年度 退還的款額微不足道。

差餉欠款

2007-2008年度內,本署向欠交差餉的業主 追討欠款,涉及的個案約為46 500個。

在該財政年度終結時,約有39 500個帳目尚 未清繳欠款。此數目並不包括現正辦理由原 居村民提交的豁免差餉申請。截至2008年 3月31日,錄得的拖欠差餉為1億元。下圖顯 示過去五年的差餉欠款情況:

Refund of Rates

Only vacant open land and vacancies resulting from Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2007-2008.

Arrears of Rates

In 2007-2008, the Department took recovery action in respect of arrears outstanding for about 46 500 cases.

Some 39 500 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2008, \$100 million of rates arrears were recorded. The chart below shows arrears of rates in the past five years:



地租收入及欠款

2007-2008年度的地租收入為58.11億元, 當中3.24億元屬於早前因法庭頒令等待發展 商司法覆核申請結案而獲得暫緩繳納的發展 用地地租。

Revenue from Government Rents and Arrears

The revenue from Government rents in 2007-2008 was \$5 811 million, including some \$324 million in respect of development sites that had previously been stayed by order of the court pending the hearing of the developers' judicial review applications.

截至2008年3月31日,拖欠地租的帳目約有27700個,未收的款項約為6100萬元,平均欠款佔全年平均徵收地租額1.2%。欠款帳目並未包括原居村民因申請租金優惠而暫緩繳納的地租。

Some 27 700 accounts had rent arrears as at 31 March 2008, comprising about \$61 million. The percentage of average arrears to average annual Government rent demanded was 1.2%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

差餉及地租帳目

截至2008年4月1日,差餉及地租帳目逾240萬個。下圖顯示各種帳目的數量:

Rates and Government Rent Accounts

Over 2.4 million rates and Government rent accounts were maintained by the Department as at 1 April 2008. These accounts are set out in the chart below:



宣傳準時繳款

為提醒繳納人準時繳納差餉及地租,本署在 每季到期繳納差餉及地租的月份,均在電視 播出宣傳短片並在電台作出廣播。

Announcement on Prompt Payment

To remind payers to pay their rates and Government rent on time, announcements are made on television and radio during the due month in each quarter.

估價及物業資訊服務

印花税

在2007-2008年度內,共有205 942宗個案 須審查及估價。本署共提供了11 540項估價 ,涉及的物業是申報價值偏低或是未有在契 約上註明轉讓價值。

下圖顯示過去五年這方面的工作量:

Valuation and Property Information Services

Stamp Duty

In 2007-2008, the number of cases received for examination and valuation was 205 942. The Department provided 11 540 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

The graph below shows the volume of this type of work in the past five years:



遺產稅

年內,共有395宗個案交由本署評定物業價值,涉及的物業達7062個。下圖顯示過去五年的遺產稅工作量:

Estate Duty

During the year, 395 cases involving 7 062 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



雖然這稅項已於2005年7月取消,但本署仍須處理在此日期以前的個案,不過,相信日後此等個案的數目會減少。

Despite abolition of this tax in July 2005, past cases would continue to be received. It is expected however that the number will decline in the coming years.

為其他政府部門和半政府機構提供估價服務

過去一年間,本署為其他政府部門及半政府機構提供估價服務,包括為20 283宗個案提供租值意見、評估2 906項物業售價及201宗利得稅個案。下圖顯示本署過去五年所提供的這類估價服務:

Valuations for Other Government Departments and Quasi-government Bodies

Other valuations, including 20 283 rental advice, 2 906 capital valuations and 201 profits tax cases were provided to other Government departments and quasi-government bodies in the past year. These valuation services given in the past five years are summarised in the graph below:



提供物業資訊服務

本署為協助政府制定政策而負責的物業研究及市場監察工作,在過去數年間明顯增多。

除不時回應公眾人士、政府決策局、部門及機構查詢資料的要求外,本署也悉力向當時的房屋及規劃地政局(現時的運輸及房屋局)提供物業市場的資料。這些資料包括房屋產量及物業市況,以便當局能準確掌握全港的房屋發展方向及市場動態。

《香港物業報告2008》回顧2007年物業市場的情況,並預測2008及2009年度的樓宇落成量。該報告的印行本已公開發售,市民也可登入本署網站免費瀏覽。

Property Information Services

The Department's work in relation to property research and market monitoring for Government policy purposes has increased significantly in recent years.

Requests for information from the public, Government bureaux, departments and organisations are received continuously. The Department is also heavily involved in providing property information to the then Housing, Planning and Lands Bureau (now Transport and Housing Bureau) on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2008 edition of the "Hong Kong Property Review" gives a review of the property market in 2007 and provides forecasts of completions in 2008 to 2009. While printed copies of this publication are on sale to the public, the internet version is available for free public viewing from the Department's website.



至於該刊物的每月補充資料《香港物業報告——每月補編》,市民同樣可登入本署網站免費瀏覽或下載有關物業租金、售價及落成量的最新統計資料,亦可使用本署的24小時自動電話資訊服務(電話:2152 2152),經圖文傳真機索取這些資料。

Its monthly update, "Hong Kong Property Review - Monthly Supplement" can also be accessed from the Department's website. Statistics on rents, prices and completions can be downloaded free of charge from our website or obtained by fax transmission through the 24-hour automated telephone enquiry service at 2152 2152.



編配門牌號數

在2007-2008年度內獲編配門牌號數的樓宇,在港島和九龍共有103幢,而在新界則有1555幢(包括先前獲編配門牌號數的確認個案)。

除定期在已有門牌編配系統的地區為新建樓宇編配門牌號數外,本署還為以往沒有正式門牌號數的新界鄉郊地區,編配有系統的門牌號數。

為提醒市民正確標示門牌號數,本署定期舉辦宣傳活動。上一次宣傳活動於2006年年底舉行。

《樓宇名稱》

2008年版《樓宇名稱》的印行本已公開發售。市民亦可登入本署網站免費瀏覽書中資料。該書的印行本每三年修訂一次,而網上版則每六個月更新一次。

Building Numbering

During 2007-2008, building numbers were allocated to 103 buildings in Hong Kong and Kowloon and 1 555 buildings (including confirmation cases for previously allotted building numbers) in the New Territories.

In addition to routinely assigning building numbers to new buildings within areas with established numbering systems, the Department is systematically establishing official numbering systems in rural areas in the New Territories where previously there were none.

To promote correct display of building numbers, publicity campaigns are regularly conducted with the last one held at the end of 2006.

"Names of Buildings" Book

The 2008 edition of the "Names of Buildings" Book is available for sale and the entries in the book can be viewed free of charge at the Department's website. While the printed version will be revised at 3-year intervals, the internet version is updated every six months.



業主與租客服務

《業主與租客(綜合)條例》

《2004年業主與租客(綜合)(修訂)條例》於2004年7月9日起生效,撤銷主體條例第IV部分所載的住宅租賃的租住權保障,以及條例第V部分所載的終止非住宅租賃的最短通知期規定。

在本署的協助下,業主與租客已逐漸明白該 修訂條例的運作,並已適應了有關法例上的 轉變。

諮詢及調解服務

在2007-2008年度內,本署大約處理了175 000宗查詢,其中39 000宗經由本署每天派往土地審裁處當值的人員處理,另有14 000宗經由本署於每星期指定時間派往民政事務處當值的人員處理。

Landlord and Tenant Services

Landlord and Tenant (Consolidation) Ordinance

The Landlord and Tenant (Consolidation) (Amendment) Ordinance 2004 took effect from 9 July 2004. It removed the security of tenure restrictions for domestic tenancies under Part IV and the minimum notice requirement for terminating non-domestic tenancies under Part V of the principal Ordinance.

With the assistance rendered by the Department, landlords and tenants have gradually gained an understanding of the effect of the Amendment Ordinance and have adapted to the legislative changes.

Advisory and Mediatory Services

In 2007-2008, some 175 000 enquiries were handled, with 39 000 and 14 000 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.



新租出及重訂協議通知書

在2007-2008年度內,本署共處理了37 500份 新租出或重訂協議通知書。

Notice of New Letting and Renewal Agreement

A total of 37 500 Notices of New Letting or Renewal Agreement were processed in 2007-2008.

服務表現及目標

服務承諾

2007-2008年度服務承諾所載列的九項工作,其中八項已達到或超越所定的服務水平或目標,只有一項工作因有關服務的需求突增而未能達標。

2008-2009年度的服務承諾單張,載錄了新定的服務水平及目標。

Performance and Service Targets

Performance Pledge

Of the nine work items listed in the 2007-2008 Performance Pledge, the set service levels or targets set for eight work items were either achieved or exceeded. The performance of one item was below our expectation due to unexpected increase in demand for the service.

The new service levels and targets are published in the 2008-2009 Performance Pledge pamphlet.



24小時自動電話資訊服務

本署的24小時自動電話資訊服務,可讓市民透過預錄聲帶,查詢有關差餉、地租及租務事宜,以及差餉/地租發單和徵收的最新資料。

使用這項服務的人士亦可選擇以圖文傳真機 ,索取物業市場統計數字等資料。

對市民有影響的政策和程序如有任何修改,本署也會藉此項服務讓市民得知。市民只須致電2152 2152便可使用這項服務。

綜合電話查詢中心

除了上述的自動電話資訊服務之外,市民亦可致電2152 0111,使用24小時由接線生接聽的綜合電話查詢中心服務。此服務涵蓋本署所處理的一切事宜。

24-hour Automated Telephone Enquiry Service

Our 24-hour automated telephone enquiry service provides recorded information on rating, Government rent and landlord and tenant matters plus updated information on rates/Government rent billing and collection matters.

It also provides callers with an option to obtain certain information such as property market statistics by fax transmission.

The system is also used to inform the public of any changes in policy and procedures affecting them. The public may access this service through telephone by dialling 2152 2152.

Integrated Call Centre

In addition to the automated telephone enquiry service, a 24-hour operator answering service is available through the Integrated Call Centre, covering all matters handled by the Department. The public may access the service by dialling 2152 0111.







3/	電子万式遞交表格反通知書 Electronic Submission of Forms and Notices
37	綜合發單及繳款服務 Consolidated Billing and Payment Service
37	中文徵收差餉 / 地租通知書 Rates and Government Rent Demand Notes in Chinese Language
38	全新的網上物業資訊服務 New Online Property Information System
38	以電子方式發出徵收差餉/地租 通知書及物業詳情申報表 Electronic Issue of Rates / Government Rent Demands and Requisition Forms

電子方式遞交表格及通知書

綜合發單及繳款服務

「綜合發單及繳款服務」自2004年推出以來,一直大受歡迎,現時惠及約1700個綜合帳戶的繳納人,涉及的個別帳戶逾149000個。目前,這項服務的主要對象是持有大量物業的業主,日後,希望這項服務能最終推廣至所有持有多個物業的繳納人。

中文徵收差餉/地租通知書

為配合政府的語文政策,現時徵收差餉及/或地租通知書同時以中、英文顯示評估物業的資料。繳納人亦可選擇收取單獨以中文顯示相關資料的通知書。選用這項服務的人數按年遞增,目前已有逾33000個帳戶持有人選擇收取中文季度徵收通知書。

Electronic Submission of Forms and Notices

Following the enactment of the Electronic Transactions (Amendment) Ordinance 2004, the Department has developed e-form service to enable the public to submit statutory forms and notices by electronic means as an alternative to the conventional mode of service by post or in person. Since the launch of the service, there has been increasing number of forms and notices submitted online. The Department will continue to explore ways to further enhance and expand the functionalities to meet customer needs. The public can visit the Department's website (http://www.rvd.gov.hk) or call the Integrated Call Centre at 2152 0111 for information about the e-form service.

Consolidated Billing and Payment Service

Since its launch in 2004, this new service has been gaining in popularity and benefits payers of about 1 700 consolidated accounts covering some 149 000 individual accounts. Currently targeting at major owners with large property portfolios, we aim to extend this customer-focused service ultimately to all payers having multiple properties.

Rates and Government Rent Demand Notes in Chinese Language

To tie in with the Government's language policy, we provided bilingual descriptions of the properties assessed on the demand notes for rates and Government rent. Payers could alternatively choose to receive demand notes printed in Chinese language only. The number of payers opting for this service increased year on year with some 33 000 account holders now receiving the Chinese quarterly demands.

全新的網上物業資訊服務

New Online Property Information System

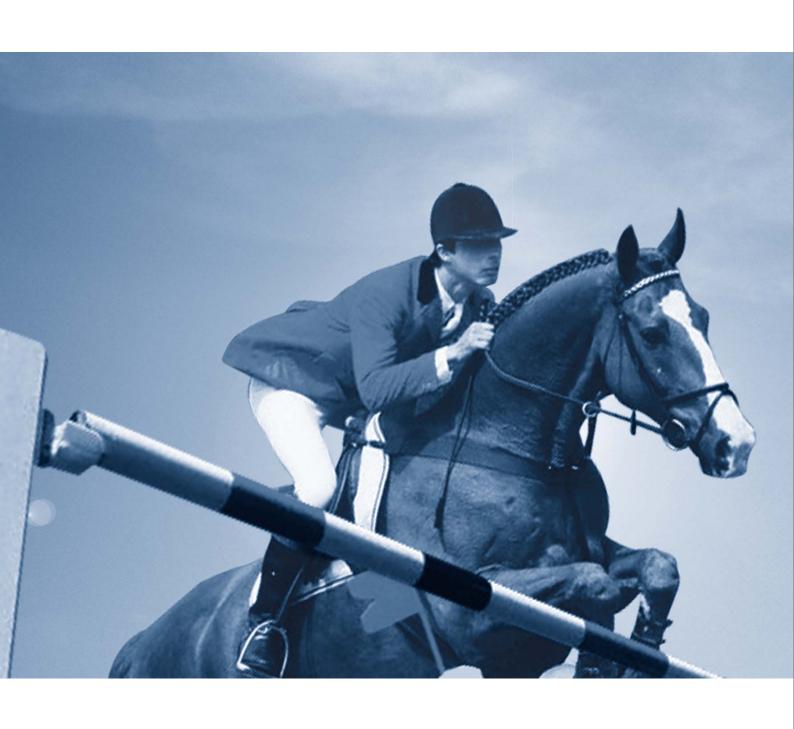
The Department made significant progress in 2008 in the development of the new online Property Information System. The first phase of this new Internet service will be launched towards the end of 2008. The public will be able to gain access to property information held by the Department using a newly developed bilingual searching facility. Moreover, most of the matching address records of Land Registry will also be made available for public search through the new service. This new service represents the preliminary stage towards the implementation of a Property Information Hub (PIH) in the long run. In the intervening period, the Department will continue to explore the possibility of expanding the System to accommodate more e-service items.

以電子方式發出徵收差餉/地租通知 書及物業詳情申報表

為響應政府向市民提供更多電子服務的政策,並減少用紙以保護環境,本署現正積極開發電子發單服務所需的基礎設施,並計劃在2011年年初提供以電子方式發出徵收通知書服務。

Electronic Issue of Rates / Government Rent Demands and Requisition Forms

In support of the Government initiatives in providing more electronic services to the public together with the objective of reducing paper consumption to promote a green environment, we are developing the necessary infrastructure for issuing electronic demand notes to payers in early 2011.



迎接挑戰

Challenges Ahead

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每年全面重估應課差餉租值

Annual General Revaluations

There is plenty of work in maintaining the Valuation List as new properties are built and existing ones altered. Yet completing the annual revaluation remains a priority in our programme of work and through revaluation the liability for rates and Government rent could be distributed fairly among payers according to the up-to-date rental values of their properties. To complete the enormous exercise with shrinking resources and to handle the large number of objections received after revaluation are demanding tasks. Therefore, there is a need to explore efficiency improvement measures, as we have in the past, and develop automated valuation application making reference to overseas experience. These will also go hand in hand with effective staff training and development.



評估地租

土地審裁處已就有關評估發展用地以徵收地租的估價方法測試個案進行聆訊,並裁定政府勝訴。雖然土地審裁處認同本署的估價方法,但有關地租的爭議仍未解決,因為上訴人已就法律觀點問題向上訴法院提出上訴,反對該裁決。本署正與律政司緊密聯繫,為往後的訴訟作好準備。

Government Rent Assessment

The test case on the method of valuation in assessing development sites was heard before the Lands Tribunal, which also handed down the judgment in Government's favour. Although the Tribunal confirmed our valuation approach, the dispute on Government rent has not yet been settled as the Appellant filed an appeal to the Court of Appeal against the Tribunal's decision on a point of law. We have been liaising with the Department of Justice closely on the preparatory work for the litigation.

外判工作

本署就徵收差餉及地租通知書的印刷及置入 信封的工作,汲取了首次招標工作的經驗後 ,已成功批出了第二份合約,將有關工作外 判。此外,本署已把某些估價工作外判予私 營機構,務求善用市場上既有的資源來提供 服務;本署並會繼續研究外判其他工作的可 行性,以提高服務水平及靈活性。

推行部門資訊科技計劃

本署現正分階段推行一項為期五年的部門資 訊科技計劃,這個策略性藍圖的目的是在推 行本署的電子服務時,配合新的電子政府環 境,並會應用資訊科技來引入更多以客為本 的策略及服務,提升業務運作成效。

Outsourcing Opportunities

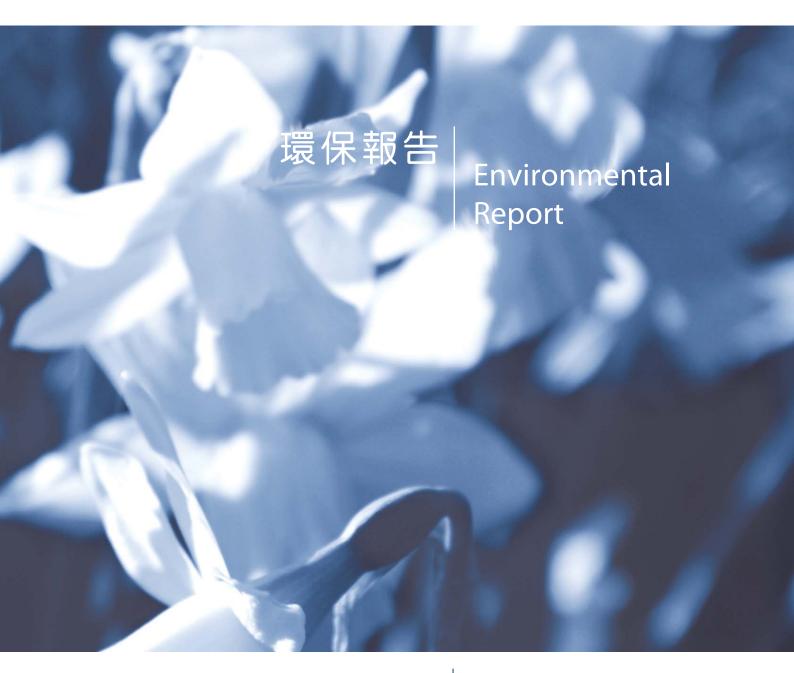
Building on the experience gained in the first tender exercise, we awarded the second contract for printing and enveloping of rates and Government rent demand notes successfully. We have also outsourced some valuation work to draw on resources available in the private sector. The Department will continue to identify other outsourcing opportunities to further improve service levels and increase the flexibility in service delivery.

Implementation of Departmental Information Technology Plan (DITP)

The Department is implementing by phases the initiatives identified in the DITP. This 5-year strategic blueprint aligns the Department with the new e-government environment and will utilise information technology to introduce customer-centric strategies and services as well as enhancing business operations.







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50	前瞻 The Way Forward

本署主要負責評估物業的差餉及地租、修訂 有關帳目和發出徵收通知書。此外,本署向 政府決策局及部門提供物業估價服務,編製 物業市場統計數字,並就租務事宜為業主和 租客提供諮詢與調解服務。

property market statistics. We also provide advisory and mediatory services on landlord and tenant matters.

環保政策和目標

差 飾 物 業 估 價 署 致 力 確 保 在 營 運 過 程 中 , 履 行 環 保 的 責 任 及 《 清 新 空 氣 約 章 》 的 承 諾 。

為推廣環境保護和減少廢氣排放,本署使用資源時,會以節約資源和減少廢物為宗旨,並遵循「減用、再用和再造」這三大原則。

環保內務管理方法

本署已將對環境負責的部門文化融合在各個運作層面內,而在日常運作中,亦以推行各項環保措施為要務。為此,本署委任了內務秘書為「環保經理」,負責監察和檢討部門環保措施的推行情況。

為了提高員工的環保意識,鼓勵他們持續參與環保工作,提倡節約能源和提高能源效益,以及爭取他們對環境保護的支持,本署已:

- 定期在內聯網發布各種環保內務管理措施 和最新的環保計劃;
- 鼓勵員工透過本署公務員建議書計劃,提出環保建議;以及
- 藉着康樂社籌辦的活動,將環保觀念從辦公室推展至日常生活中。例如:在本署的電子布告板設立「交換角」,讓員工刊登交換二手物品的電子廣告。

Environmental Policy and Objectives

The Department is committed to ensuring that our operations are conducted in an environmentally responsible manner and meeting the commitments of the Clean Air Charter.

The Department is primarily responsible for the

assessment of properties to rates and Government rent,

maintaining accounts and issuing demand notes for their

collection. We provide property valuation advice to

Government bureaux and departments and compile

To help promote environmental protection and reduce air emissions, the Department will adhere to the principles of Reduce, Reuse and Recycle in the consumption of resources with the objective of saving resources and reducing waste.

Green Housekeeping Measures

The Department has integrated an environmentally responsible culture in all aspects of its operations and has accorded a high priority in implementing various green housekeeping measures in its daily operations. To this end, our Departmental Secretary is appointed as Green Manager to oversee and review the Department's green measures.

To promote environmental awareness and participation among staff in the continuous improvement of environmental protection and enhancing energy conservation and efficiency on green issues, and to sustain staff support, the Department has:

- circulated regularly through the intranet system various departmental green housekeeping measures and up-to-date green initiatives;
- encouraged staff to put forward green suggestions through the RVD Staff Suggestions Scheme; and
- extended the green concepts from office to daily life through activities organised by the Recreation Club, e.g. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board.

節約能源

本署在日常工作中所推行的節約能源措施, 包括:

辦公室

- 當陽光直射室內時,將百葉窗簾放下;
- 在沒有人使用辦公室時,將所有供電系統關掉;
- · 在辦公時間內將辦公室器材設定至省電模式;
- 在當眼處張貼節能標貼,提醒員工節約能源;
- 避免使用非必要的照明設備,並拆除過多的 光管,把員工一般不會在該處閱讀文件的地 方的照明度調低;
- 把電腦設備室的室溫調升攝氏1度至2度; 以及
- · 提醒員工穿着輕便而合適的衣服,並把辦公室的室溫保持在攝氏25.5度。

Energy Conservation

The Department has implemented various daily energy saving measures, including:

Office

- lowering the venetian blinds when direct sunlight is penetrating a window;
- switching off electricity supplies when offices are left vacant;
- setting office equipment to energy saving mode during office hours;
- display of energy saving stickers at conspicuous places to enhance staff awareness on energy conservation;
- avoid unnecessary lighting and reducing the illumination level of areas where colleagues do not normally have to read written materials by removing excessive fluorescent tubes;
- adjusting upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C; and
- dressing light, casual and smart, and maintaining the indoor office temperature at 25.5°C.



汽車

- 鼓勵共用部門車隊以減少汽油消耗量;
- 事先計劃路線,以縮短行車距離和時間,避開 塞車的地區;
- 做好出車或搭順風車計劃,避免獨自一人用車 出外;
- 於車輛等候時停車熄匙,以節省能源和減少廢 氣排放;
- 加緊留意汽車保養,確保車輛不會排出大量廢氣;以及
- 加緊留意汽車耗油量。

善用紙張和信封

本署已提醒員工採取下列措施,以善用紙張 和信封:

- 充分利用每張紙的正反兩面,並把多頁資料印在同一張紙上;
- 把過時表格的空白一面用作草稿紙;
- 以可供重複使用的釘孔信封來傳遞非機密文件;
- 已發送的傳真文件,無須再將文件正本以郵遞方式寄出;
- 盡量縮短文件的分發名單;
- 減少指引和守則印文本的數目,並廣泛使用內聯網及分區資料庫;
- 在本署的電子布告板和網頁上載部門刊物 、員工通訊等;以及
- 使用再造紙代替原木漿紙。

Vehicles

- encourage sharing of pool cars to reduce fuel consumption;
- plan routes to minimise the journey distance and time, and to avoid congested areas;
- plan travel or carpool to avoid single-passenger car trips:
- switching off vehicle engines while waiting to save energy and reduce vehicle emissions;
- close monitoring of vehicle maintenance to ensure low emissions; and
- close monitoring of vehicle fuel consumption.

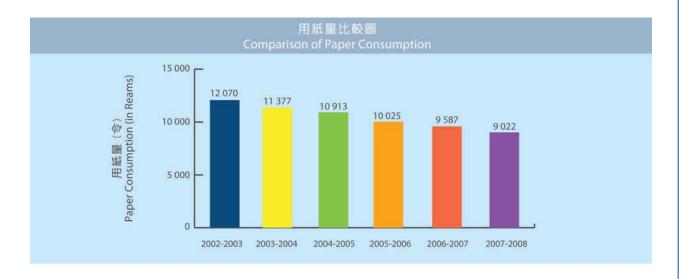
Paper and Envelopes Saving Measures

The Department has encouraged staff to adopt the following measures to economise the use of paper and envelopes:

- use both sides of the paper and print multiple pages on one sheet;
- use obsolete forms with one clean side as drafting paper;
- · use transit envelopes for unclassified documents;
- avoid sending original documents after they have been sent by fax;
- keep documents distribution list to minimal level;
- reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and Divisional Information Centre;
- release the Department's paper publications, staff newsletter etc. by uploading the e-copy on the Department's electronic bulletin board and homepage; and
- use recycled paper instead of virgin paper.

在本署員工通力合作下,2007-2008年度A3和A4紙的耗用量合共為9022令,較2006-2007年度的9587令減少5.9%,亦較2002-2003年度的12070令減少25.3%(見下圖)。此外,去年度本署的用紙量當中,有34.4%為再造紙。

With concerted staff efforts, the consumption of A3 and A4 paper in 2007-2008 was 9 022 reams, indicating a decrease of 5.9% against 9 587 reams in 2006-2007 and a decrease of 25.3% against 12 070 reams in 2002-2003 (see chart below). Besides, 34.4% of the paper requirement were met by recycled paper.



	2002-2003 (基準年 Base Year)	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
用紙量 (令) Paper Consumption (Reams)	12 070	11 377	10 913	10 025	9 587	9 022
環保目標 Green Target	u u	-2.5%	-5%	-7.5%	-10%	÷
本署減幅 Reduction Rate	-	-5.7%	-9.6%	-16.9%	-20.6%	-25.3%

本署於2004年1月推出綜合發單及繳款服務,讓擁有多項物業的繳納人可選擇收取取張綜合徵收通知書,亦令本署得以進一步8 世級 149 000個個別帳戶 149 000個個別時期 1500 15年度的1 209 340個減至2007-2008年度的1 209 340個減至2007-2008年度的1 041 188個)。本署會繼續鼓勵擁有多項物業的差詢納人採用這種以客為本又符合環保原則的服務。

Our consumption of paper and envelopes has been reduced further since the launching of the Consolidated Billing and Payment Service in January 2004, which allows payers with multiple properties the option of receiving a consolidated demand. As at the end of 2007-2008, about 149 000 individual accounts have been replaced by around 1 700 consolidated accounts. Other than achieving savings in paper and other resources, this Service has contributed to a reduction in the consumption of envelopes by 13.9% (from 1 209 340 numbers in 2004-2005 to 1 041 188 in 2007-2008). The Department will continue to invite multi-property ratepayers to use this customer-focus and environmental friendly service.

廢物管理

本署繼續積極減少並回收廢物。在2007-2008年度,本署共回收了31 615公斤廢紙,亦收集了515個用完的碳粉盒/噴墨盒,交予政府物流服務署作公開拍賣。

本署增加使用數碼相機,以取代傳統的菲林相機,從而減少菲林/幻燈片的耗用量和沖曬照片的數量。在2007-2008年度,本署共使用了70卷菲林,較2006-2007年度的558卷減少了87.5%。2007-2008年度沖曬照片的數量為2855張,比2006-2007年度的29040張減少90.2%。

採購環保產品

本署在採購辦公室器材(例如影印機、雷射打印機)時,會盡量考慮節約能源和循環再造等環保因素,並會購買循環再造的碳粉盒/噴墨盒、環保/充電電池等環保產品。

《清新空氣約章》

為配合《清新空氣約章》的承諾,本署會實施以下有助改善空氣質素的環保標準/做法,並會提醒員工留意這些規定:

- 遵守所有適用於汽車操作的條例和規則;
- 每年為部門車輛安排全面檢查,以確保車輛 操作正常;
- 定期監測室內空氣質素;以及
- 採取各種辦公室和車輛操作的節能措施。

Management of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2007-2008, 31 615 kilograms of waste paper were collected for recycling; and 515 numbers of empty toner/inkjet cartridges were collected for sale by public auctions arranged by the Government Logistics Department.

With the increasing use of digital cameras to replace conventional film cameras, the Department successfully reduced the number of films, negatives and photo prints. In 2007-2008, a total of 70 rolls of films were consumed, representing a decrease of 87.5% when compared with the total consumption of 558 rolls in 2006-2007. Moreover, only 2 855 photos were printed in 2007-2008, which indicated a reduction of 90.2% from 29 040 photos in 2006-2007.

Procurement of Green Products

In conducting procurement of office equipment, including photocopier, laser printer, etc, we took into account environmental factors such as energy efficiency and recyclability as far as applicable. We also purchased green products like recycled toner/inkjet cartridges and environmental-friendly/rechargeable batteries.

Clean Air Charter

In line with the commitments of the Clean Air Charter, the Department will maintain and remind staff to observe environmental standards/practices in improving air quality:

- comply with all the applicable ordinance and regulations related to vehicle operation;
- arrange annual maintenance to ensure proper function of the Department's vehicle;
- conduct indoor air-quality monitoring regularly;
 and
- adopt a number of energy saving measures in the office and for vehicle operation.

前瞻

為響應政府節省能源和紙張的運動,本署會繼續致力節用紙張和節約用電。本署各科別會認真檢討並密切留意本身的用紙和用電模式,務求令辦公室的運作更具環保效益。

此外,本署亦透過推出以電子方式遞交法 定表格的服務,與市民攜手合作,一同節 用紙張,提倡綠化環境。

本署會繼續在所有工作環節採取節能措施 ,以恪守《清新空氣約章》的承諾,為改 善本港的空氣質素出一分力。

The Way Forward

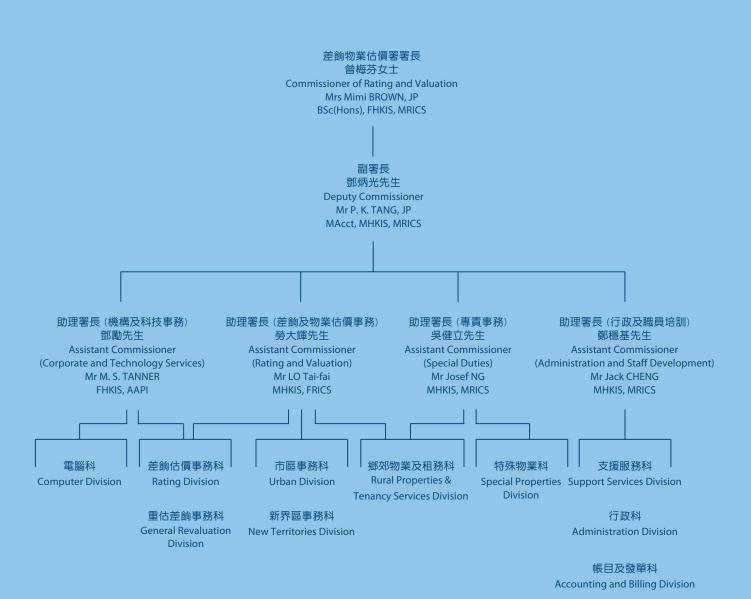
To support the Government's drive to economise use of energy and paper, the Department will sustain its effort in saving paper and electricity with best endeavour. All divisions will continue to critically review and closely monitor their paper and energy consumption patterns with a view to achieving a greener office.

By providing an e-option for submission of statutory forms, the Department joined hands with the public in reducing paper consumption and in promoting a green environment.

The Department will continue to adopt energy-efficient measures in all its practices in an effort to improve Hong Kong's air quality in compliance with the commitments of the Clean Air Charter.



部門架構 (2008年4月1日) Organisation Structure (1 April 2008)



差餉物業估價署年報 Rating and Valuation Department Annual Summary

人力資源

Human Resources



勞大輝先生 助理署長 (差餉及物業估價事務) Mr LO Tai-fai Assistant Commissioner (Rating and Valuation)

曾梅芬女士 差餉物業估價署署長 Mrs Mimi BROWN Commissioner of Rating and Valuation 鄭穩基先生 助理署長 (行政及職員培訓) Mr Jack CHENG

Assistant Commissioner (Administration and Staff Development)

鄧炳光先生 副署長 Mr P. K. TANG Deputy Commissioner 吳健立先生 助理署長 (專責事務) Mr Josef NG Assistant Commissioner (Special Duties)

鄧勵先生 助理署長 (機構及科技事務) Mr M. S. TANNER Assistant Commissioner (Corporate and Technology Services)

人手編制

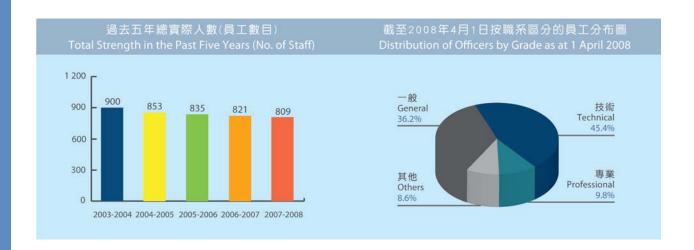
截至2008年4月1日,本署實際總人數為809 人,其中專業職系人員佔79名,技術職系人 員佔367名,一般職系人員佔293名,其他職 系人員佔70名。

以下圖表顯示過去五年的實際總人數,以及截至2008年4月1日按職系區分的員工比例:

Staffing

As at 1 April 2008, the Department had a total strength of 809 officers including 79 professional officers, 367 technical officers, 293 general grade officers and 70 officers of other grades.

The following figures show the total strength of staff in the past five years and the distribution of officers by grade as at 1 April 2008:



附錄A列出本署在2007年4月1日及2008年4月1日的編制及實際人數比較。本署高級首長級人員亦擔任若干跨部門或外間委員會的成員,該等委員會名稱載於附錄B。

本署於2007-2008年度的個人薪酬(不計長俸、旅費、宿舍等開支)及部門開支達3.586億元,上一年度則為3.474億元。

Annex A sets out a comparison of the establishment and strength as at 1 April 2007 and 1 April 2008. Senior directorate staff also serve on inter-departmental and external committees, and a list of the committees is at Annex B.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.), and charges for departmental expenses amounted to \$358.6 million in 2007-2008, compared with \$347.4 million in the preceding year.

培訓與發展計劃

本署2007-2008年度培訓與發展計劃已順利推行。年內,每名部門職系人員平均受訓3.9天。面對環境轉變、與日俱增的工作量、愈複雜的工作,以及市民更高的要求,令我們的工作變得更富挑戰性。署方深明員工所面對的種種挑戰,特別安排多方面的培訓和發展課程,內容既針對署方提供服務的需要,也照顧到員工的事業發展和個人抱負。

Training and Development Plan

The Departmental Training and Development Plan for 2007-2008 was implemented successfully. During the year, departmental grade staff received training for about 3.9 days on average. The Department is fully aware of challenges faced by staff due to the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in its service delivery, the various training and development programmes contribute to meeting the career development needs and personal aspirations of staff.

專業職系人員培訓

為配合專業職系人員的事業發展,以及掌握 最新的海外估價實務,本署於2007年4月安 排了一名高級物業估價測量師前赴英國物業 估價局,進行為期六個月的實習。

為配合員工的事業發展,去年本署安排一 名首席物業估價測量師借調到商務及經濟 發展局轄下的旅遊事務署, 為期八個月; 另有兩名高級物業估價測量師先後借調到 發展局, 為期六個月。這些派駐到其他政 府決策局/部門的安排,不僅可增加本署 員工的工作經驗,亦有助擴闊他們在政府 架構內的視野。

本署一名助理署長及一名首席物業估價測量 師先後於2007年6月及10月,參加由清華大 學舉辦、為期兩周的國情研習課程;同年10月 另一名高級物業估價測量師參加由北京大學 舉辦的同類課程。

在管理技巧培訓方面,本署一名首席物業估 價測量師於2007年5月參加了一個為期三周 的「公共行政領袖實踐課程」,該課程由公 務員事務局轄下的公務員培訓處舉辦。

一如往年,英國專家學院在香港舉辦了一個 為期兩天的「專家證人培訓課程」,本署有 - 名 高 級 物 業 估 價 測 量 師 及 七 名 物 業 估 價 測 量師參與。

在持續專業發展方面,年內本署為專業職系 人員及見習人員舉辦了四個涉及不同專業範 疇的內部研討會。

為估價測量見習生及初級物業估價測量師/ 助理物業估價測量師而設的師友制計劃,分 別於2003年年初及2004年9月推出。兩個計 劃均大受歡迎。在去年的計劃中,六名初級 物業估價測量師及11名估價測量見習生,分 別獲安排接受兩名首席物業估價測量師及十 名高級物業估價測量師的指導。

Professional Staff Training

For career development and learning the latest practices overseas, one Senior Valuation Surveyor was attached to the Valuation Office Agency (VOA) of the United Kingdom for six months from April 2007.

For career development purposes, one Principal Valuation Surveyor was seconded to the Tourism Commission of the Commerce and Economic Development Bureau for eight months while two Senior Valuation Surveyors were seconded to the Development Bureau consecutively for six months each. These attachments to Government bureaux/departments provide colleagues with valuable working experience as well as opportunities to broaden their horizons within the Government environment.

One Assistant Commissioner and one Principal Valuation Surveyor attended a 2-week National Studies Course at the Tsinghua University in June and October 2007 respectively. Another Senior Valuation Surveyor attended a 2-week National Studies Course at the Peking University in October 2007.

On the management front, one Principal Valuation Surveyor attended a 3-week Leadership in Action Programme organised by the Civil Service Training and Development Institute (CSTDI) of Civil Service Bureau (CSB) in May 2007.

As in previous years, a 2-day expert witness course run by the Academy of Experts, United Kingdom, was held for our professional staff including one Senior Valuation Surveyor and seven Valuation Surveyors.

For continuing professional development, four in-house seminars on different professional topics were held for professional staff and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates and junior Valuation Surveyor/Assistant Valuation Surveyor have been in place since early 2003 and September 2004 respectively. Both schemes have been well received. Under the mentoring schemes, six junior Valuation Surveyors and 11 Valuation Surveying Graduates were placed under the mentorship of two Principal Valuation Surveyors and 10 Senior Valuation Surveyors.

專業講座/與內地和海外同業交流

為了掌握估價專業的最新發展,包括海外的 估價實務,本署經常與內地及海外同業保持 聯繫。

本署去年一共接待了八個內地訪問團,成員 包括國家稅務總局的高級官員及多個省市政 府的官員。這些講座/訪問活動不僅能促進 學術及專業層面的交流,亦讓彼此有機會分 享工作心得。

專業資格

本署五名人員通過了由香港測量師學會主辦 的2007-2008年度專業能力最終評審,繼而 成為該學會的專業會員。

內部訓練課程

本署職員培訓組負責舉辦內部職業訓練課程 及經驗分享會,內容涵蓋不同的主題和範疇 , 包 括 部 門 電 腦 系 統 運 作 、 估 價 實 務 及 工 作 程序等。去年,該組共舉辦了27班的課程/ 研討會,涵蓋18個不同課題,出席人數達 1 183人次。

為了提升本署專業職系人員的顧客服務技巧 及理念,職員培訓組於2008年2月至3月期間 先後安排了四班為期一天的顧客服務工作坊 ,共有114位專業職系人員及高級技術職系人 員參與。

此外,職員培訓組亦為30名新入職人員安排 了三個入職講座。

Professional Talks/Exchanges with Mainland and **Overseas Counterparts**

It is important to keep abreast of the development on the professional front, including the latest practices overseas. In this regard, the Department maintains regular contacts with our Mainland and overseas counterparts.

With regard to liaison with the Mainland, there were eight visits to the Department from senior officials of the State Administration of Taxation and officials of Mainland provincial authorities. These talks/visits not only fostered exchange of views at an academic and professional level but also enabled sharing of experience on work related issues.

Professional Membership

A total of five officers have passed the Assessment of Professional Competence (APC) conducted by the Hong Kong Institute of Surveyors (HKIS) in 2007-2008 and they were then elected to professional membership.

In-house Training Courses

The Department's Staff Development Section has organised a wide variety of in-house job-specific training courses and experience sharing sessions on different subjects including computer systems in RVD, valuation practices and work procedures. A total of 27 classes covering 18 courses/seminars were held for a total of 1 183 trainees.

With a view to enhancing the customer service skills and concepts of our professional staff, four classes of 1-day customised customer service training workshop were arranged in February and March 2008. A total of 114 professional and senior technical officers from the Valuation Surveyor, Valuation Officer, Rent Officer, Treasury Accountant and Accounting Officer Grades have attended the workshops.

A total of three induction seminars were held for 30 new recruits.

其他訓練課程

為了推廣署內知識分享的文化,本署分別在 2008年3月及4月初,以「工作檢討 — 每 年重估差餉時間表」為題,舉辦了一個為期 一天的知識管理工作坊及一個為期半天的跟 進學習工作坊,共有33名來自管理階層及技 術職系的員工參與。

本署員工對電腦及資訊科技應用課程的反應 十分理想。年內,本署共有149人次參加由政 府大型承辦商提供的各類電腦課程,另有五 名技術職系人員獲挑選參加由私人承辦商舉 辦的「統計分析系統」課程。

此外,本署員工共有350人次參加由公務員培 訓處舉辦的各類課程。

估價署網上學習系統

為了向全體員工提供更佳的網上學習機會, 本署開發了一個網上學習系統。員工可以隨 時利用桌面電腦,透過內聯網使用該系統。

該 系 統 不 僅 方 便 員 工 善 用 網 上 學 習 資 源 , 亦 為他們提供一個反映培訓需要的平台。自該 系統於2007年8月啟用以來,共錄得約 3 500次點擊率,並有55位學員完成多個網 上課程。

本署就部門網上資源的設計諮詢過公務員培 訓處的意見後,已製作了兩個專為職業訓練 而設的網上課程。

Other Training Courses

With a view to developing a knowledge-sharing culture in the Department, a one-day customised Knowledge Management workshop on "After Action Review -Timetable for Annual General Revaluation Exercise" together with a half-day follow-up session were organised in March and early April 2008 respectively for a total of 33 managerial and technical staff.

Responses of staff on computer training and IT applications were good. A total of 149 attendance was recorded for a variety of computer courses run by the Government bulk contractors. In addition, five selected technical officers have attended a SAS training course run by a private contractor.

For other wide-ranging CSTDI courses, a total of 350 attendance was recorded.

RVD e-Learning System

To provide better e-learning opportunities for our staff, the Department has developed the RVD e-Learning System (the System) for use via our intranet. Staff can easily access the System using their desktop computer.

The System not only provides our staff with user-friendly access to learning resources but also serves as a convenient platform for staff to give feedback. Since its implementation in August 2007, about 3 500 hits to the System were recorded with 55 trainees completed various web-courses.

In consultation with CSTDI on the design of departmental e-learning resources, we have produced two customised e-learning packages for vocational training.



職員關係和參與

本署一向致力確保員工能自由發表對署內事務的意見,以促進良好的管職關係。

由職方、管方及公務員事務局代表組成的部門協商委員會,提供一個有效的溝通渠道。 委員會每季開會一次,商討員工福利事宜, 並就會上提出的事宜迅速採取跟進行動。

一般職系協商委員會的主要職能是藉着定期會議,加強管方與一般職系人員的溝通和合作。

部門公務員建議書審核委員會專責評審員工就促進效率或節省開支措施而提交的建議。 年內,該委員會收到多項建議,並向部分同事給予獎勵,以嘉許其創意及進取精神。

本署署長每月均透過內聯網向全體員工發送一份名為《電子快訊》的部門通訊,簡報本署當前事務和未來挑戰。為進一步改善部門的內部溝通,署方亦定期舉辦工餘茶敍,讓管職雙方在輕鬆的氣氛下聚首一堂。

本署每半年一度編印一份名為《估藝集》的 部門雜誌,內容多姿多采,包括部門花絮和 不同題材的文章,全部文稿均由本署員工提 供。

Staff Relations and Participation

The Department makes every effort to ensure that individual members of staff can freely air their views and concerns to foster good staff relations.

The Departmental Consultative Committee, comprising representatives of the staff side, management side and Civil Service Bureau, provides an effective means of communication. Meetings are held quarterly to discuss matters affecting the well-being of staff, and prompt follow-up action is taken on matters raised.

The General Grades Consultative Committee aims at strengthening communication and cooperation between management and General Grades staff through regular discussions.

The Departmental Staff Suggestion Committee considers proposals submitted by staff on efficiency-enhancement or expenditure-cutting measures. A number of suggestions were received during the year and some colleagues were awarded for their good efforts and initiative.

The Commissioner issues a monthly newsletter, entitled "E-Update", to all staff via the intranet, keeping them informed of current issues and upcoming challenges. To further improve communication, informal get-togethers are also held regularly bringing staff and management together in a relaxed atmosphere.

A lively in-house magazine "ASSESSMENT" is published twice a year. It contains news roundups and articles, on a variety of issues, contributed by staff.



社交及康樂活動

康樂社

年內,本署康樂社籌辦了多項體育比賽,以 及不同類型的康樂活動,包括插花班、太極 班、瑜伽班和參觀鳳園蝴蝶保育區等。

本署義工隊一向熱心公益,年內曾參與多項 義務工作,例如在節日探訪長者及傷殘人士 , 帶 領 低 收 入 家 庭 的 兒 童 及 新 來 港 人 士 遊 覽 香港濕地公園,參與植樹活動及多個慈善機 構的賣旗日等等。除了上述的義工服務外, 本署義工隊亦有與不同的非牟利慈善團體合 作(包括循道衛理楊震社會服務處、香港青年 協會及母親的抉擇等),向社會上不同階層的 有需要人士施以援手。

康樂社的經費來自員工福利基金、入會費及 各項活動的報名費。

慈善活動

本署曾參與公益金及其他慈善機構舉辦的活 動,籌得善款超過22 000元。

Social and Recreation

Recreation Club

The Department's Recreation Club organised a variety of sport competitions and recreational activities during the year, including floral arrangement, Tai Chi and Yoga classes, and visit to the Fung Yuen Butterfly Reserve.

The RVD Volunteer Service Team participated in a wide variety of volunteer activities, such as paying home visits to the elderly and the handicapped on festive occasions, leading children of the low-income families and new arrivals to the Hong Kong Wetland Park, tree-planting and selling flags, etc. Apart from the above volunteer activities, the RVD Volunteer Service Team worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, The Hong Kong Federation of Youth Groups and the Mother's Choice to serve the needy from all walks of life.

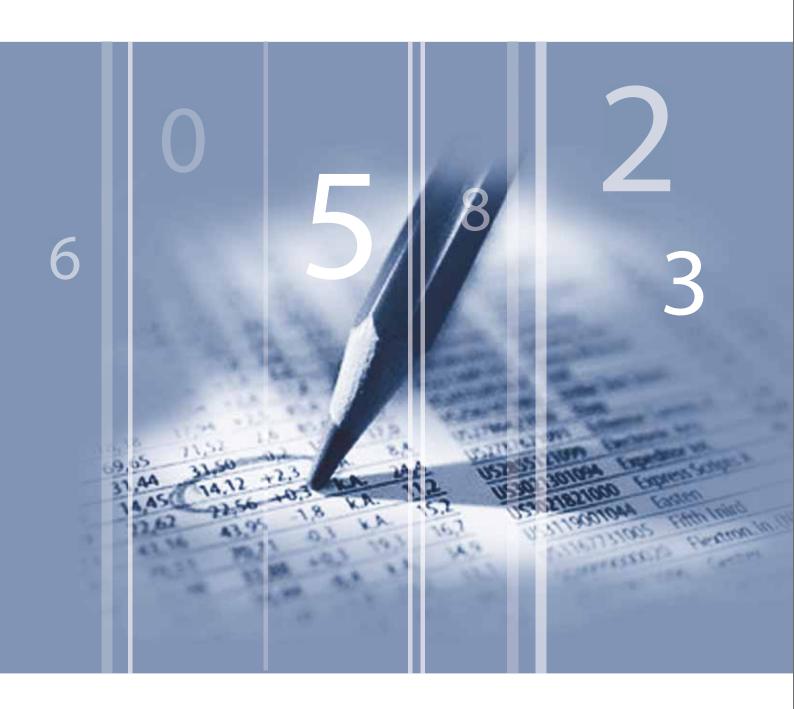
Sources of funds for the Club include the Staff Welfare Fund, subscriptions from members and participation fees for various activities.

Charity

The Department raised a total of over \$22 000 for various charity events organised by the Community Chest and other charitable organisations.







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68	估價冊 - 按應課差餉租值劃分的已估價物業 (表 8) Valuation List - Analysis of Assessments by Rateable Value Range (Table 8)
69	地租登記冊 - 各地區的已估價物業 (表 9) Government Rent Roll - Assessments by District (Table 9)
70	臨時估價及刪除估價 (表 10) Interim Valuations and Deletions (Table 10)
71	重估應課差餉租值-對主要類別物業的影響 (表 11) General Revaluation - Effect on Main Property Types (Table 11)
72	估價建議書、反對書及上訴個案 (表 12) Proposals, Objections and Appeals (Table 12)

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	152 217	56 378 101
灣仔	Wan Chai	98 965	29 442 257
東區	Eastern	205 060	29 396 555
南區	Southern	86 458	17 671 602
港島	Hong Kong	542 700	132 888 516
油尖旺	Yau Tsim Mong	178 198	39 389 603
深水埗	Sham Shui Po	117 466	15 833 531
九龍城	Kowloon City	140 453	18 475 597
黃大仙	Wong Tai Sin	87 238	9 948 027
觀塘	Kwun Tong	137 447	19 735 802
九龍	Kowloon	660 802	103 382 561
葵青	Kwai Tsing	105 947	31 850 061
荃灣	Tsuen Wan	116 079	14 346 207
屯門	Tuen Mun	163 244	13 356 863
元朗	Yuen Long	146 066	11 062 027
北區	North	94 274	6 251 788
大埔	Tai Po	100 192	8 204 620
沙田	Sha Tin	201 743	20 725 831
西貢	Sai Kung	128 923	12 977 098
離島	Islands	49 867	20 719 504
新界	New Territories	1 106 335	139 493 998
總數	OVERALL	2 309 837	375 765 074

		及B類 SSESA&B	(C類 CLASS C)及E類 SSESD&E		 ELLANEOUS		總數 TOTAL
地區 District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)								
中西區 Central and Western	71 795	6 559 198	9 667	2 591 278	13 366	8 676 431	219	70 225	95 047	17 897 132
灣仔 Wan Chai	42 810	4 104 216	7 076	1 606 431	10 855	5 857 088	195	30 509	60 936	11 598 244
東區 Eastern	137 922	12 275 316	17 746	3 647 767	5 766	1 880 628	157	57 387	161 591	17 861 098
南區 Southern	43 461	3 565 541	3 554	806 171	10 576	8 441 008	53	84 779	57 644	12 897 499
港島 Hong Kong	295 988	26 504 271	38 043	8 651 648	40 563	24 855 155	624	242 900	375 218	60 253 974
油尖旺 Yau Tsim Mong	95 270	6 468 236	13 431	2 620 725	3 872	1 421 939	416	27 451	112 989	10 538 351
深水埗 Sham Shui Po	70 504	4 591 103	6 857	925 890	3 139	1 027 375	348	110 818	80 848	6 655 187
九龍城 Kowloon City	77 717	5 538 439	17 667	2 834 145	9 840	3 148 596	196	145 688	105 420	11 666 868
黃大仙 Wong Tai Sin	64 936	4 070 911	269	31 883	64	11 247	140	7 926	65 409	4 121 967
觀塘 Kwun Tong	87 069	5 583 587	661	61 517	120	12 765	192	26 209	88 042	5 684 079
九龍 Kowloon	395 496	26 252 277	38 885	6 474 161	17 035	5 621 922	1 292	318 093	452 708	38 666 453
葵青 Kwai Tsing	62 098	3 739 315	2 893	414 393	604	124 862	303	28 154	65 898	4 306 724
荃灣 Tsuen Wan	68 941	4 403 710	6 140	690 838	1 081	187 187	391	34 380	76 553	5 316 115
屯門 Tuen Mun	108 112	4 407 631	3 885	301 499	2 301	364 601	223	28 337	114 521	5 102 067
元朗 Yuen Long	97 968	3 673 517	10 747	893 994	5 624	709 612	804	19 714	115 143	5 296 837
北區 North	67 613	2 802 819	3 258	198 260	2 603	284 113	821	18 150	74 295	3 303 342
大埔 Tai Po	66 470	3 255 475	4 813	485 342	5 876	1 548 692	320	24 052	77 479	5 313 561
沙田 Sha Tin	128 057	8 074 275	11 525	1 655 426	4 397	1 095 513	167	53 920	144 146	10 879 134
西貢 Sai Kung	100 290	6 841 086	3 215	447 219	4 030	1 682 946	107	39 684	107 642	9 010 934
離島 Islands	32 689	1 454 794	7 610	790 344	2 962	909 364	161	4 711	43 422	3 159 213
新界 New Territories	732 238	38 652 622	54 086	5 877 314	29 478	6 906 889	3 297	251 101	819 099	51 687 926
總數 OVERALL	1 423 722	91 409 170	131 014	21 003 123	87 076	37 383 966	5 213	812 094	1 647 025	150 608 353

上述數字包括在租者置其屋計劃下已售出的租住單位,但不包括另行評估的停車位。 The above figures include those former public rental housing units sold under the Tenants Purchase Scheme, but exclude parking spaces which are separately assessed.

		已售出的 Former R	置其屋計劃下 可前租住公屋單位 ental Housing Units	HOUSII	Rental I	:公屋 Housing		香港平民 HOUSIN HONG KONG S	E協會及 屋宇有限公司 [#] IG SOCIETY & SETTLERS HOUSING ATION LIMITED [#]
地區	District	SOI	d under TPS*	仍未	置其屋計劃下 售出的單位 sold under TPS*		指置其屋計劃 on TPS*		住公屋 al Housing
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$′000)	數量 Number	應課差餉租值 Rateable Value (千元 \$′000)
+ ==						_			
中西區		n -	-	-	-	5	24 216	6	45 425
灣仔	Wan Chai	2.502	122.702	1 124	-	-	1 520 245		-
東區南區	Eastern Southern	2 502 6 747	122 703 307 165	1 124 3 779	44 299 135 420	67 47	1 529 245 958 728	452 5	305 550 31 592
用吧	Southern	0 /4/	307 103	3779	133 420	4/	930 720	3	31 392
港島	Hong Kong	9 249	429 868	4 903	179 719	119	2 512 189	463	382 566
油尖旺	Yau Tsim Mong	-	-	-	-	4	149 032	673	34 742
深水埗	Sham Shui Po	4 304	181 439	2 426	82 971	106	1 791 349	8	45 205
九龍城	Kowloon City	-	-	-	-	29	644 914	18	238 400
黃大仙	Wong Tai Sin	15 570	768 889	7 839	304 745	128	2 806 307	-	-
觀塘	Kwun Tong	9 492	415 281	6 552	210 898	151	3 544 861	342	203 977
九龍	Kowloon	29 366	1 365 609	16 817	598 614	418	8 936 462	1 041	522 324
葵青	Kwai Tsing	10 326	396 974	4 294	127 040	150	3 365 725	482	118 697
荃灣	Tsuen Wan	-	-	-	-	39	687 917	175	67 195
屯門	Tuen Mun	9 222	255 474	12 124	248 299	59	929 697	-	-
元朗	Yuen Long	3 476	89 496	5 007	118 741	102	1 221 749	-	-
北區	North	11 227	326 096	6 356	156 240	16	367 597	18	17 685
大埔	Tai Po	12 858	498 215	7 944	235 499	15	321 912	-	-
沙田	Sha Tin	20 030	768 489	6 477	208 944	74	1 626 470	16	131 920
西貢	Sai Kung	9 407	369 095	5 794	183 536	31	943 288	249	61 557
離島	Islands	-	-	-	-	63	507 744	-	-
新界	New Territories	76 546	2 703 840	47 996	1 278 299	549	9 972 100	940	397 054
總數	OVERALL	115 161	4 499 317	69 716	2 056 632	1 086	21 420 752	2 444	1 301 944

[#] 包括房屋協會長者安居樂計劃下興建的單位。

另行評估的停車位並不包括在上述數字內。

上述數字所表示的估價物業多以大廈為單位,但經租者置其屋計劃已售出或仍未售出的單位普遍會以個別單位數目顯示。

The above figures exclude parking spaces which are separately assessed.

Number denotes units of assessments which are mostly on a building basis, but units sold and unsold under TPS generally indicate number of individual flats.

^{*} TPS: Tenants Purchase Scheme

 $[\]hbox{\# Include units developed under the Senior Citizen Residence Scheme of Housing Society}.$

		舗	i位 Shop	其他商業樓宇	Other Commercial
地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	9 414	4 617 539	2 589	3 047 942
灣仔	Wan Chai	7 744	5 462 628	2 091	1 839 816
東區	Eastern	8 783	2 494 496	1 070	586 223
南區	Southern	2 189	711 654	271	142 151
港島	Hong Kong	28 130	13 286 318	6 021	5 616 132
油尖旺	Yau Tsim Mong	20 222	11 261 273	3 824	3 541 004
深水埗	Sham Shui Po	9 454	2 844 843	1 389	361 664
九龍城	Kowloon City	8 037	1 814 407	900	405 308
黃大仙	Wong Tai Sin	2 997	914 892	152	109 832
觀塘	Kwun Tong	5 182	2 198 708	287	286 494
九龍	Kowloon	45 892	19 034 123	6 552	4 704 301
葵青	Kwai Tsing	3 553	1 281 408	168	117 084
荃灣	Tsuen Wan	4 786	1 697 948	218	250 487
屯門	Tuen Mun	5 056	1 428 428	153	214 349
元朗	Yuen Long	6 913	1 618 548	374	214 832
北區	North	2 766	854 699	56	40 867
大埔	Tai Po	2 551	804 111	144	110 061
沙田	Sha Tin	4 301	2 419 940	67	190 307
西貢	Sai Kung	2 989	959 887	24	68 125
離島	Islands	2 354	1 770 539	65	26 097
新界	New Territories	35 269	12 835 507	1 269	1 232 208
總數	OVERALL	109 291	45 155 948	13 842	11 552 641

		寫写	寫字樓 Office		Industrial/Office
地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	24 631	20 535 984	-	-
灣仔	Wan Chai	13 275	7 141 359	-	-
東區	Eastern	4 772	2 649 704	178	70 867
南區	Southern	1 232	257 340	24	4 200
港島	Hong Kong	43 910	30 584 388	202	75 067
油尖旺	Yau Tsim Mong	23 041	7 129 229	79	12 160
深水埗	Sham Shui Po	1 539	480 390	1 041	304 526
九龍城	Kowloon City	1 321	384 171	18	3 265
黃大仙	Wong Tai Sin	78	35 640	351	43 372
觀塘	Kwun Tong	1 665	1 293 381	1 277	404 869
九龍	Kowloon	27 644	9 322 811	2 766	768 192
葵青	Kwai Tsing	646	278 790	387	187 223
荃灣	Tsuen Wan	1 428	195 735	467	23 119
屯門	Tuen Mun	464	46 399	-	-
元朗	Yuen Long	564	66 904	-	-
北區	North	230	62 124	62	5 062
大埔	Tai Po	64	9 646	-	-
沙田	Sha Tin	679	427 900	203	69 893
西貢	Sai Kung	5	11 928	-	-
離島	Islands	280	371 923	-	-
新界	New Territories	4 360	1 471 349	1 119	285 297
總數	OVERALL	75 914	41 378 548	4 087	1 128 555

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類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 720 271	74.5	175 387 681	46.7
舖位及其他商業樓宇	Shop and Other Commercial Premises	123 133	5.3	56 708 589	15.1
寫字樓	Office	75 914	3.3	41 378 548	11.0
工貿大廈	Industrial/Office Premises	4 087	0.2	1 128 555	0.3
工廠大廈	Factory	92 626	4.0	14 659 215	3.9
貨倉	Storage Premises	2 412	0.1	2 924 569	0.8
停車位 *	Parking Spaces*	240 633	10.4	8 083 792	2.2
其他物業	Others	50 761	2.2	75 494 126	20.1
總數	OVERALL	2 309 837	100.0	375 765 074	100.0

^{*}包括住宅及非住宅停車位。

^{*} Include both domestic and non-domestic parking spaces.

	差餉租值(元) Value Range (\$)	港島 Hong Kong	九龍 Kowloon	新界 New Territories	總數 s Total	%	累積 % [^] Cumulative % [^]	\
3 001 -	9 999	3 119	8 909	41 348	53 376	2.3	2.3	
10 000	19 999	25 346	33 055	109 298	167 699	7.3	9.6	
20 000 -	29 999	34 785	35 705	96 991	167 481	7.3	16.8	
30 000	39 999	16 248	62 140	164 198	242 586	10.5	27.3	
40 000	49 999	35 595	95 696	190 891	322 182	13.9	41.3	
50 000	59 999	48 112	87 703	134 384	270 199	11.7	53.0	
60 000	69 999	52 066	56 980	102 245	211 291	9.1	62.1	
70 000	79 999	42 586	41 750	66 439	150 775	6.5	68.6	
80 000	89 999	34 313	37 156	43 049	114 518	5.0	73.6	
90 000	99 999	25 586	24 970	28 323	78 879	3.4	77.0	
100 000	119 999	40 847	37 538	36 441	114 826	5.0	82.0	
120 000	139 999	29 437	26 554	20 735	76 726	3.3	85.3	
140 000	159 999	20 634	17 586	14 038	52 258	2.3	87.6	
160 000	179 999	14 190	11 787	8 668	34 645	1.5	89.1	
180 000	199 999	11 598	10 096	7 030	28 724	1.2	90.3	
200 000	249 999	21 563	20 098	9 319	50 980	2.2	92.5	
250 000	299 999	15 564	11 502	5 676	32 742	1.4	93.9	
300 000	349 999	13 489	8 659	3 922	26 070	1.1	95.1	
350 000	399 999	8 476	5 171	3 104	16 751	0.7	95.8	
400 000	449 999	6 296	3 744	2 552	12 592	0.5	96.3	
450 000	499 999	5 459	3 243	1 841	10 543	0.5	96.8	
500 000	599 999	7 477	4 031	3 158	14 666	0.6	97.4	
600 000	749 999	7 415	3 912	2 992	14 319	0.6	98.1	
750 000 -	999 999	7 447	3 453	2 586	13 486	0.6	98.6	
1 000 000	1 499 999	6 247	3 235	2 277	11 759	0.5	99.1	
1 500 000	1 999 999	2 664	1 704	1 169	5 537	0.2	99.4	
2 000 000	2 999 999	2 304	1 642	1 180	5 126	0.2	99.6	
3 000 000	9 999 999	3 038	2 060	1 730	6 828	0.3	99.9	
10 000 000	99 999 999	761	714	725	2 200	0.1	100.0	
100 000 000 -	999 999 999	36	9	18	63	*	100.0	
1 000 000 000	99 999 999 999	2	-	8	10	*	100.0	
總隻	数 OVERALL	542 700	660 802	1 106 335	2 309 837	100.0	-	

^{*} 低於 0.05%。

[^] 在"%"及"累積%"二欄內之數字是獨立計算得來,由於四捨五入關係,最後一欄的數字,表面上看來可能出現誤差。

^{*} Percentage below 0.05%.

[^] Figures in the "%" and "Cumulative %" columns are computed separately, and there may be apparent errors for some figures in the last column due to rounding.

		不超逾最低應課差餉租值 * Not Exceeding Minimum Rateable Value*		低應課差餉租值 mum Rateable Value
地區	District	數量 Number	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	n 124	14 647	16 112 943
灣仔	Wan Chai	1	8 266	3 883 827
東區	Eastern	131	45 458	6 271 043
南區	Southern	7	43 546	6 222 013
港島	Hong Kong	263	111 917	32 489 826
油尖旺	Yau Tsim Mong	10	45 189	12 172 715
深水埗	Sham Shui Po	274	115 826	14 025 564
九龍城	Kowloon City	14	42 862	7 736 839
黃大仙	Wong Tai Sin	45	84 911	7 480 920
觀塘	Kwun Tong	217	136 298	16 404 394
九龍	Kowloon	560	425 086	57 820 433
葵青	Kwai Tsing	340	103 675	22 542 574
荃灣	Tsuen Wan	2 747	116 312	11 759 698
屯門	Tuen Mun	4 814	159 922	9 108 758
元朗	Yuen Long	31 296	143 476	9 107 700
北區	North	35 721	85 611	5 523 303
大埔	Tai Po	33 244	94 448	7 587 984
沙田	Sha Tin	5 467	196 003	18 853 709
西貢	Sai Kung	16 627	124 120	12 327 346
離島	Islands	18 823	46 288	14 635 638
新界	New Territories	149 079	1 069 855	111 446 711
總數	OVERALL	149 902	1 606 858	201 756 969

^{*} 凡物業的應課差餉租值不超逾最低應課差餉租值3 000 元,用以計算地租的應課差餉租值在法律上當作為 1元,而應繳地租為每年 0.03元。 實際上,本署不會向這類物業發出徵收地租通知書。

^{*} Where the rateable value of a property does not exceed the Minimum Rateable Value of \$3 000, the rateable value for Government rent purposes is deemed by law to be \$1 and the Government rent payable if demanded would be 3 cents per annum. In practice, no rent demands are issued for such cases.

區域		差飽及 Rates and Gov	支地租 vernment Rent		†差餉 s Only		十地租 nt Rent Only
Area		臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	删除估價 Deletions
港島 Hong Kong	數量 Number	1 235	455	3 653	2 277	428	32
	應課差餉租值 Rateable Value (千元 \$'000)	1 365 366	856 906	3 153 314	2 310 156	492 790	56 295
九龍 Kowloon	數量 Number	8 322	1 308	3 802	2 319	828	196
	應課差餉租值 Rateable Value (千元 \$'000)	1 889 041	645 670	1 519 296	1 148 415	2 347 180	657 132
新界 New Territories	數量 Number	15 348	3 304	3 026	732	10 708	3 289
	應課差餉租值 Rateable Value (千元 \$'000)	3 125 467	992 870	1 097 896	485 550	2 910 148	1 497 759
總數 OVERALL	數量 Number	24 905	5 067	10 481	5 328	11 964	3 517
	應課差餉租值 Rateable Value (千元 \$'000)	6 379 874	2 495 446	5 770 505	3 944 120	5 750 118	2 211 187

^{*}不包括在估價冊/地租登記冊直接載入和刪除的估價。

 $^{* \ {\}sf Exclude} \ assessments \ directly \ inserted \ into \ and \ excluded \ from \ the \ {\sf Valuation} \ List \ / \ {\sf Government} \ {\sf Rent} \ {\sf Roll}.$

		差餉 Rates		地租	Government Re	nt
物業類別 Property Type	應課差餉租值 平均加幅 Average Increase in Rateable Value %	平均每月 差餉(元) Average Rates Payment \$p.m.	平均每月 差餉加幅(元) Average Increase in Rates \$p.m.	應課差飾租值 平均加幅 Average Increase in Rateable Value %	平均每月 地租(元) Average Govt. Rent Payment \$p.m.	平均每月 地租加幅(元) Average Increase in Govt. Rent \$p.m.
小型私人住宅物業 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	7	265	18	7	150	10
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises	(2) 9	661	52	8	372	28
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	10	1 762	161	9	848	73
私人住宅物業 Private Domestic Premises	8	377	28	7	192	13
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	6	147	9	6	91	6
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	8	290	21	7	162	10
舖位及其他商業樓宇 Shop and Other Commercial Premises	5	1 838	88	4	1 003	40
寫字樓 Office	19	2 249	364	24	2 670	525
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	10	748	69	10	451	39
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	7	2 041	140	7	1 101	76
所有類別物業 All Types of Properties	8	523	37	7	275	19

- (1) 住宅物業的計算主要是反映物業數目,而非住宅物業則反映估價數目。
- (2) 所有住宅物業均按實用面積分類: 小型住宅 -- 不超過69.9平方米 中型住宅 -- 70 至 99.9平方米 大型住宅 -- 100 平方米或以上

- (3) 指由房屋委員會、房屋協會及香港平民屋宇有限公司提供的租住單位。
- (4) 包括停車位。
- (5) 包括工廠、貨倉及工貿大廈。
- (6) 包括其他形式物業如酒店、戲院、油站、學校及停車位。

Notes:

- (1) The calculations mainly reflect the number of units for Domestic Premises, and the number of assessments for Non-domestic Premises.
- (2) Domestic units are classified by relation to saleable area as below:

Small domestic -- up to 69.9 m² Medium domestic -- 70 m² to 99.9 m² Large domestic -- 100 m² or over

- (3) Refer to Housing Authority, Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.
- (4) Include car parking spaces.
- (5) Include factory, storage and industrial/office premises.
- (6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and car parking spaces.

	差餉	Rating	地租 Gover	nment Rent
	2006-2007	2007-2008 ⁽¹⁾	2006-2007	2007-2008 ⁽¹⁾
建議書 Proposals				
接辦及完成個案 Cases received and completed	62 059	40 357	218	144
覆核結果 Status on review :				
- 估價作實 assessment confirmed	51 016	34 749	190	124
- 削減應課差餉租值 rateable value reduced	4 551	2 274	19	5
- 其他 miscellaneous ⁽²⁾	6 492	3 334	9	15
反對書 Objections ⁽³⁾				
年初所餘 Outstanding at beginning of year	975	2 219	71	166
接辦個案 Cases received	7 937	6 153	76	650
完成個案 Cases completed	8 027	7 193	127	562
覆核結果 Status on review :				
- 建議臨時估價、刪除或更正估價作實	6 434	4 054	111	481
proposed interim valuation, deletion or correction confirmed				
- 削減應課差餉租值 rateable value reduced	928	521	4	38
- 其他 miscellaneous ⁽²⁾	665	2 618	12	43
L EE Annaala				
上訴 Appeals 年初所餘 Outstanding at beginning of year	1 582	792	1 951	2 088
接辦個案 Cases received	198	109	148	120
完成個案 Cases received	988	118	140	120
個案完成結果 Status of completed cases:	900	110	11	19
- 估價作實 (全面聆訊) assessment confirmed (full hearing)		1	_	_
- 削減應課差餉租值(全面聆訊) rateable value reduced (full hearing)	a) -	-	_	_
- 同意令 consent orders	283	65	9	8
- 撤銷 / 駁回 / 失效 withdrawn/dismissed/lapsed	705	52	2	11
		-	_	• •

註:

- (1) 重估應課差餉租值於2007年4月1日生效。
- (2) 此欄包括無效、反對人自行撤銷反對或修改不關乎應課差餉租值的個案,例如:修改物業單位名稱及刪除估價。
- (3) 2007-2008年度有關反對數字的統計方法與往年不同。現時的數字是反映共有多少個應課差餉租值被反對。

Notes:

- (1) Revaluation took effect on 1 April 2007.
- (2) These include invalid cases, cases subsequently withdrawn by objectors and cases where the alterations made were not related to the rateable value, e.g. amendment to the tenement's description and deletion of the assessment.
- (3) The method of compiling objection figures for 2007-2008 has changed. The figures represent the total number of rateable values being objected.



附錄 Annexures

本署的編制及實際人數 Α Establishment and Strength of the Department 在外間委員會擔任成員的高級首長級人員 В Senior Directorate Staff Serving on Inter-departmental and External Committees 技術附註 C **Technical Notes** D 刊物 **Publications** Ε 各區域及地區 Areas and Districts F 分區圖 **Plans**

* EST. = Establishment

SG. = Strength

			EST. – ESTADIISIII		illient 3d. – Strength	
	1.4.2007		1.4.	.2008	增加 Increas] / 減少 e/Decrease
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
署長 Commissioner	1	1	1	-	-	-1
副署長 Deputy Commissioner	1	1	1	1	-	-
助理署長 Assistant Commissioner	3	2	4	3	+1	+1
差餉估值顧問 Rating Adviser	1	-	-	-	-1	-
首席物業估價測量師 Principal Valuation Surveyor	8	6	8	5	-	-1
高級物業估價測量師 Senior Valuation Surveyor	23	20	23	22	-	+2
物業估價測量師 Valuation Surveyor	58	47	58	45	-	-2
助理物業估價測量師 Assistant Valuation Surveyor	5	1	5	2	-	+1
首席物業估價主任 Principal Valuation Officer	15	13	15	13	-	-
高級物業估價主任 Senior Valuation Officer	76	68	76	67	-	-1
物業估價主任/見習物業估價主任 Valuation Officer/Valuation Officer Trainee	258	257	257	254	-1	-3
一級 / 二級物業估價助理 Valuation Assistant l/ll	4	4	4	4	-	-
高級租務主任 Senior Rent Officer	4	4	4	3	-	-1
一級租務主任 Rent Officer I	11	11	11	11	-	-
二級租務主任 Rent Officer II	7	7	7	7	-	-
物業調查員 Valuation Referencer	4	4	4	4	-	-
高級統計主任 Senior Statistical Officer	2	2	2	2	-	-
一級統計主任 Statistical Officer l	3	3	3	3	-	-
二級統計主任 Statistical Officer II	3	3	3	3	-	-

* EST. = Establishment SG. = Strength

	1.4	.2007	1.4	.2008	增加] / 減少
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	se/Decrease 實際人數 SG.*
高級技術主任 Senior Technical Officer	2	1	2	2	-	+1
技術主任/見習技術主任 Technical Officer/Technical Officer Trainee	4	4	4	4	-	-
總行政主任 Chief Executive Officer	1	1	1	1	-	_
高級行政主任 Senior Executive Officer	1	-	1	1	-	+1
一級行政主任 Executive Officer I	3	4	3	2	-	-2
二級行政主任 Executive Officer II	-	-	-	1	-	+1
一級法定語文主任 Official Language Officer l	1	1	1	1	-	-
二級法定語文主任 Official Language Officer II	2	2	2	2	-	-
繕校員 Calligraphist	1	1	1	1	-	-
高級私人秘書 Senior Personal Secretary	1	1	1	1	-	-
一級私人秘書 Personal Secretary I	5	4	5	4	-	-
二級私人秘書 Personal Secretary II	7	7	7	7	-	-
機密檔案室助理 Confidential Assistant	1	1	1	1	-	-
高級文書主任 Senior Clerical Officer	16	13	16	13	-	-
文書主任 Clerical Officer	37	36	37	38	-	+2
助理文書主任 Assistant Clerical Officer	108	106	108	108	-	+2
文書助理 Clerical Assistant	103	106	103	99	-	-7
一級物料供應員 Supplies Supervisor I	1	1	1	1	-	-
二級物料供應員 Supplies Supervisor II	1	1	1	1	-	-
物料供應服務員 Supplies Attendant	1	1	1	1	-	-

* EST. = Establishment

SG. = Strength

	1.4.2007		1.4	.2008	增加 Increas	/ 減少 e/Decrease
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
高級庫務會計師 Senior Treasury Accountant	1	1	1	1	-	-
高級會計主任 Senior Accounting Officer	1	1	1	1	-	-
一級會計主任 Accounting Officer l	4	4	4	3	-	-1
二級會計主任 Accounting Officer II	-	-	-	1	-	+1
執達主任助理 Bailiff's Assistant	2	2	2	2	-	-
電話接線生 Telephone Operator	1	1	1	1	-	-
司機 Motor Driver	7	7	7	7	-	-
辦公室助理 Office Assistant	15	15	15	15	-	-
二級工人 Workman II	9	9	9	8	-	-1
高級電腦操作員 Senior Computer Operator	1	1	1	1	-	-
一級電腦操作員 Computer Operator l	5	5	5	5	-	-
二級電腦操作員/見習電腦操作員 Computer Operator II/Student Computer Operator	7	7	7	7	-	-
高級系統經理 Senior Systems Manager	1	1	1	1	-	-
系統經理 Systems Manager	2	1	3	3	+1	+2
一級系統分析/程序編製主任 Analyst/Programmer l	5	6	8	5	+3	-1
二級系統分析/程序編製主任 Analyst/Programmer II	3	3	4	3	+1	-
小計 Sub-total	847	809	851	802	+4	-7

* EST. = Establishment SG. = Strength

	1.4	.2007	1.4.	2008	增加 Increas]/ 減少 se/Decrease
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
額外人員 Supernumerary Staff						
署長 Commissioner	1	1	-	1	-1	-
助理署長 Assistant Commissioner	2	1	-	-	-2	-1
首席物業估價測量師 Principal Valuation Surveyor	-	1	-	-	-	-1
首席物業估價主任 Principal Valuation Officer	-	1	-	2	-	+1
高級物業估價主任 Senior Valuation Officer	-	4	-	-	-	-4
物業估價主任 Valuation Officer	-	-	1	1	+1	+1
高級租務主任 Senior Rent Officer	-	-	-	1	-	+1
一級私人秘書 Personal Secretary l	1	1	-	-	-1	-1
高級文書主任 Senior Clerical Officer	-	1	-	-	-	-1
文書主任 Clerical Officer	-	1	-	1	-	-
助理文書主任 Assistant Clerical Officer	-	1	-	-	-	-1
二級物料供應員 Supplies Supervisors II	-	-	1	1	+1	+1
小計 Sub-total	4	12	2	7	-2	-5
總數 Total	851	821	853	809	+2	-12

職位	委員會名稱	身分
Title	Committee	Capacity
署長	經濟發展工作小組	委員
Commissioner	Working Group on Developments in the Economy	Member
	監察物業市場工作小組 Working Group to Monitor the Property Market	委員 Member

見於本年報內的下述用語,除另有註明外, 其意思如下:

(1) 樓面面積

面積以平方米計算。住宅單位的樓面面積是以「實用面積」來計算。「實用面積」是指 單位獨佔的樓面面積,包括露台及外廊,但 不包括樓梯、升降機槽、渠管、大堂及公用廁所等公用地方。量度「實用面積」時,是從圍繞該單位的外牆向外的一面或該單位與 毗連單位的共用牆的中間點起計。窗台、天 、庭院、平台、車位等地方則不包 井、花園 括在內。

非住宅樓宇的面積是以「內部樓面面積」來 計算,量度範圍是有關單位牆壁(或與毗連 單位的共用牆)向內的一面所圍繞的全部面 積。

(2) 物業類別

住宅:

(a) 私人住宅單位 - 各自設有專用的煮食設 施和浴室(及/或廁所)的獨立居住單位。居 者有其屋計劃、私人機構參建居屋計劃、市 區改善計劃、住宅發售計劃和夾心階層住屋 計劃的住宅單位,均屬這一類別。租者置其 屋計劃下售出的單位亦屬這類別。

住宅單位可按樓面面積分類如下:

A類 - 實用面積少於40平方米 B類 - 實用面積為40至69.9平方米 C類 - 實用面積為70至99.9平方米 實用面積為100至159.9平方米

- E類 實用面積為160平方米或以上
- (b) 公屋住宅單位 由香港房屋委員會、香 港房屋協會和香港平民屋宇有限公司興建的 租住單位。
- (c) 雜類住宅單位 包括用作住宅的閣仔、 天台建築物等。

Where referred to in this publication the terms shown below, unless otherwise indicated, have the following general meanings:

(1) Floor Areas

Areas are expressed in square metres. A domestic unit is measured on the basis of "saleable area" which is defined as the floor area exclusively allocated to the unit including balconies and verandahs but excluding common areas such as stairs, lift shafts, pipe ducts, lobbies and communal toilets. It is measured from the outside of the exterior enclosing walls of the unit and the middle of the party walls between two units. Bay windows, yards, gardens, terraces, flat roofs, carports and the like are excluded from the area.

Non-domestic accommodation is measured on the basis of "internal floor area" which is defined as the area of all enclosed space of the unit measured to the internal face of enclosing external and/or party walls.

(2) Property Types

Domestic:

(a) Private domestic - Independent dwellings with separate cooking facilities and bathroom (and/or Domestic units built under the Home Ownership Scheme, Private Sector Participation Scheme, Urban Improvement Scheme, Flat-for-Sale Scheme and Sandwich Class Housing Scheme are included. Domestic units sold under the Tenants Purchase Scheme are also included.

Domestic units are sub-divided by reference to floor area as follows:

Class A - Saleable area less than 40 m² Class B - Saleable area of 40 m² to 69.9 m² Class C -Saleable area of 70 m² to 99.9 m² Saleable area of 100 m² to 159.9 m² Saleable area of 160 m² or above Class D -Class E -

- (b) Public domestic Units built for rental by the Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Limited.
- (c) Miscellaneous domestic units Include cocklofts, roof top structures etc. used for domestic purposes.

非住宅:

- (a) 舖位 設計或改建作零售業用途,並實際作這用途的物業。
- (b) 商業樓宇 設計或改建作商業用途的樓宇,例如百貨公司等,但不包括舖位或寫字樓。
- (c) 寫字樓 商用樓宇內的物業,但不包括 綜合用途樓宇內的非住宅用途單位。
- (d) 工貿大廈 設計或獲證明作工貿用途的 樓面面積。
- (e) 工廠 為製造業工序及有關用途而建設的物業。
- (f) 貨倉 設計或改建作倉庫或冷藏庫的樓字。
- (g) 停車位 位於主要作住宅或非住宅用途 樓宇內的停車位。
- (h) 其他物業 不屬於上述任何類別的物業,例如酒店,戲院及劇場、學校、康樂會及會所、社區及福利用途樓宇、油站等物業。

(3) 租金

本書所載租金全部以港元計算,通常不包括 差詢、管理費及其他費用在內。

(4) 匯率

除另有說明外,本年報所用的「元」均指港元。自1983年10月17日起,政府透過一項有關發行紙幣的措施,將港元與美元掛鈎,採用大約7.8港元兌1美元的聯繫匯率。

(5) 四捨五入

由於數字四捨五入,所以個別項目的總和與 各表所示的總數可能有些微差別。

Non-Domestic:

- (a) Shop Premises designed or adapted for retail trade and used as such.
- (b) Commercial premises Premises designed or adapted for commercial use, but not falling within the definitions of shop or office, e.g. department stores etc.
- (c) Office Premises situated in buildings designed for commercial/business purposes excluding non-domestic floors in composite buildings.
- (d) Industrial/office premises Premises comprising floor space designed or certified for industrial/office use.
- (e) Factory Premises designed for manufacturing processes and uses directly related to such processes.
- (f) Storage premises Premises designed or adapted for use as godowns or cold stores.
- (g) Parking spaces Parking spaces either in a predominantly domestic or non-domestic building.
- (h) Other premises Premises not included in any of the above types such as hotels, cinemas and theatres, schools, recreation club and association premises, community and welfare premises, petrol filling stations etc.

(3) Rent

All rents quoted are in Hong Kong dollars and are normally exclusive of rates, management and other charges.

(4) Exchange Rate

Where dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a rate of around HK\$7.8=US\$1.

(5) Rounding of Figures

Due to rounding, there may be a slight discrepancy between the sum of individual items and the total shown in the Tables.

公開發售

香港物業報告

樓宇名稱

香港差餉稅收歷史(英文版及中文版)

香港差餉稅制 - 評估、徵收及管理 (英文版及中文版)

其他供公眾閱覽的刊物

年報

差餉及地租簡介

差餉物業估價署服務承諾

差 飾 物 業 估 價 署 歷 年 發 展 (英 文 版)

香港物業報告 - 每月補編

《業主與租客(綜合)條例》指引概要

宣傳標示門牌號數的資料單張

物業資訊服務的資料單張

On Sale to the Public

Hong Kong Property Review

Names of Buildings

The History of Rates in Hong Kong (English and Chinese versions)

Property Rates in Hong Kong
- Assessment, Collection and Administration
(English and Chinese versions)

Other Unrestricted Publications

Annual Summary

Your Rates and Government Rent

Performance Pledge for the Rating and Valuation Department

Rating and Valuation Department - A Chronology

Hong Kong Property Review - Monthly Supplement

A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance

Explanatory Leaflet for Display of Building Numbers

Explanatory Leaflet for Property Info-Hotline Service

地區 District	地區 Names within D	規劃統計小區 Tertiary Planning Units	
區域:港島 Area : Hong Kong			
中西區 Central and Western	堅尼地城、石塘咀、 西營盤、上環、 中環、金鐘、 半山區、山頂	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak	111(p), 112, 113, 114, 115, 116, 121, 122, 123, 124(p), 141, 142, 143, 172(p), 181, 182(p)
灣仔 Wan Chai	灣仔、銅鑼灣、 跑馬地、大坑、 掃桿埔、渣甸山	Wan Chai, Causeway Bay, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout	124(p), 131, 132, 133, 134, 135, 140, 144, 145, 146, 147(p), 148(p), 149, 151(p), 158(p), 175(p), 182(p), 183(p), 184, 190
東區 Eastern	天后、實馬山、 北角、鰂魚涌、 西灣河、筲箕灣、 柴灣、小西灣	Tin Hau, Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan	147(p), 148(p), 151(p), 152, 153, 154, 155, 156, 157, 158(p), 161, 162, 163, 164, 165, 166, 167, 194(p)
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 舂磡角、赤柱、 大潭、石澳	Pok Fu Lam, Aberdeen, Ap Lei Chau, Wong Chuk Hang, Shouson Hill, Repulse Bay, Chung Hom Kok, Stanley, Tai Tam, Shek O	111(p), 171, 172(p), 173, 174, 175(p), 176, 183(p), 191, 192, 193, 194(p), 195, 196, 197, 198
區域:九龍 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九龍填海區、 京士柏、旺角、 大角咀	Tsim Sha Tsui, Yau Ma Tei, West Kowloon Reclamation, King's Park, Mong Kok, Tai Kok Tsui	211, 212, 213(p), 214, 215(p), 216, 220, 221, 222(p), 225, 226(p), 227, 228, 229, 236(p), 251, 252, 253, 254
深水埗 Sham Shui Po	美孚、荔枝角、 長沙灣、深水埗、 石硤尾、又一村、 大窩坪、昂船洲	Mei Foo, Lai Chi Kok, Cheung Sha Wan, Sham Shui Po, Shek Kip Mei, Yau Yat Tsuen, Tai Wo Ping, Stonecutters Island	255, 260(p), 261, 262, 263, 264, 265, 266, 267, 268(p), 269(p), 271(p), 320(p), 328(p), 761(p)
九龍城 Kowloon City	紅磡、土瓜灣、 馬頭角、馬頭圍、 啟德、九龍城、 何文田、九龍塘、 筆架山	Hung Hom, To Kwa Wan, Ma Tau Kok, Ma Tau Wai, Kai Tak, Kowloon City, Ho Man Tin, Kowloon Tong, Beacon Hill	213(p), 215(p), 222(p), 226(p), 231, 232, 233, 234, 235, 236(p), 237, 241, 242, 243, 244, 245, 246, 247, 268(p), 271(p), 272, 282(p), 283(p), 285, 286(p)
黃大仙 Wong Tai Sin	新蒲崗、黃大仙、 東頭、橫頭磡、 樂富、鑽石山、 慈雲山、牛池灣	San Po Kong, Wong Tai Sin, Tung Tau, Wang Tau Hom, Lok Fu, Diamond Hill, Tsz Wan Shan, Ngau Chi Wan	281, 282(p), 283(p), 284, 286(p), 287(p), 288, 289
觀塘 Kwun Tong	坪石、九龍灣、 牛頭角、佐敦谷、 觀塘、秀茂坪、 藍田、油塘、 鯉魚門	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong, Lei Yue Mun	280, 286(p), 287(p), 290, 291, 292, 293(p), 294, 295, 297(p), 298(p), 831(p), 835(p)

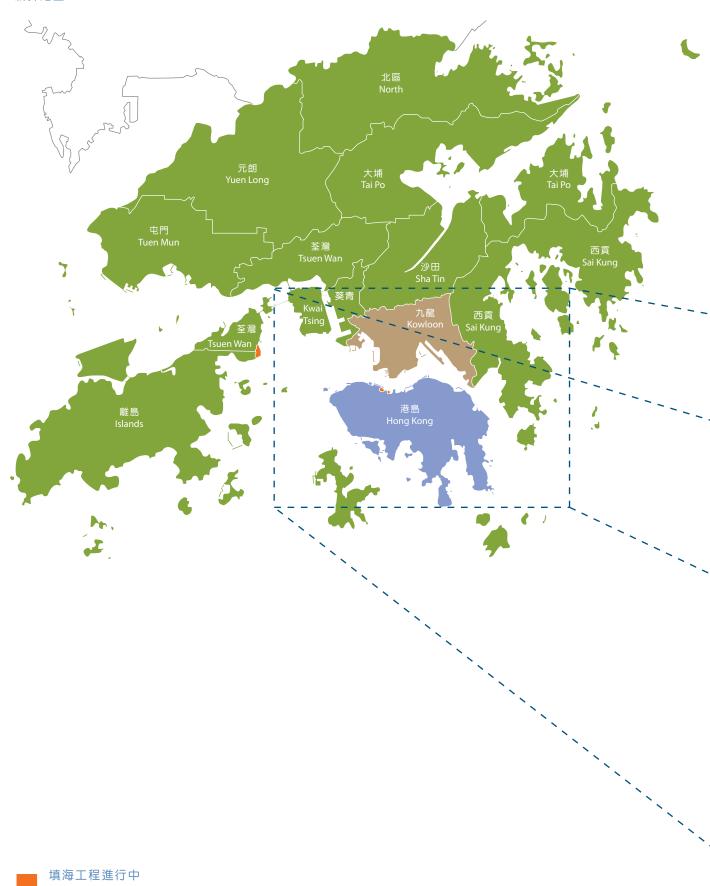
規劃統計小區

District	Names o	of Sub-districts trict Boundaries	Tertiary Planning Units
區域:新界 Area : New Territories			
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi	260(p), 269(p), 310(p), 320(p), 326, 327(p), 328(p), 329, 350, 351, 733(p)
荃灣 Tsuen Wan	荃灣、梨木樹、 汀九、深井、 青龍頭、馬灣、 陰澳	Tsuen Wan, Lei Muk Shue, Ting Kau, Sham Tseng, Tsing Lung Tau, Ma Wan, Yam O	310(p), 321, 322, 323, 324, 325, 327(p), 331, 332, 333(p), 334, 335, 336, 340(p), 413(p), 531(p), 731, 732(p), 733(p), 961(p), 971(p), 972(p), 973(p), 974, 975
屯門 Tuen Mun	大欖涌、掃管笏、 屯門、藍地	Tai Lam Chung, So Kwun Wat, Tuen Mun, Lam Tei	333(p), 340(p), 411, 412(p), 413(p), 414, 415, 416(p), 421, 422, 423, 424, 425, 426, 427, 428, 431(p), 432, 433(p), 434, 441, 442, 522(p), 531(p), 951(p)
元朗 Yuen Long	洪水橋、廈村、 流浮山、天水園、 元朗、新田、 落馬洲、錦田、 石崗、八鄉	Hung Shui Kiu, Ha Tsuen, Lau Fau Shan, Tin Shui Wai, Yuen Long, San Tin, Lok Ma Chau, Kam Tin, Shek Kong, Pat Heung	333(p), 412(p), 413(p), 416(p), 431(p), 433(p), 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 521, 522(p), 523, 524, 525, 526, 527, 528, 529, 531(p), 532, 533, 541, 542(p), 543(p), 544(p), 545(p), 546(p), 610(p), 632(p), 724(p)
北區 North	粉嶺、聯和墟、 上水、石湖墟、 沙頭角、鹿頸、 烏蛟騰	Fanling, Luen Wo Hui, Sheung Shui, Shek Wu Hui, Sha Tau Kok, Luk Keng, Wu Kau Tang	542(p), 543(p), 544(p), 545(p), 546(p), 610(p), 621, 622, 623, 624, 625, 626, 627, 628, 629, 631(p), 632(p), 633(p), 634(p), 641, 642, 651, 652(p), 653, 711(p), 712(p)
大埔 Tai Po	大埔墟、大埔、 大埔滘、大尾篤、 船灣、樟木頭、 企嶺下	Tai Po Market, Tai Po, Tai Po Kau, Tai Mei Tuk, Shuen Wan, Cheung Muk Tau, Kei Ling Ha	310(p), 631(p), 633(p), 634(p), 652(p), 711(p), 712(p), 720, 721, 722, 723, 724(p), 725, 726, 727, 728, 729(p), 732(p), 741(p), 742(p), 743, 744(p), 751, 757(p), 762(p), 822(p), 824(p)
沙田 Sha Tin	大圍、沙田、 火炭、馬料水、 烏溪沙、馬鞍山	Tai Wai, Sha Tin, Fo Tan, Ma Liu Shui, Wu Kai Sha, Ma On Shan	282(p), 310(p), 327(p), 724(p), 729(p), 732(p), 733(p), 744(p), 753, 754, 755, 756, 757(p), 758, 759, 761, 762(p), 824(p)
西貢 Sai Kung	清水灣、西貢、 大網仔、將軍澳、 坑口、調景嶺、 馬游塘	Clear Water Bay, Sai Kung, Tai Mong Tsai, Tseung Kwan O, Hang Hau, Tiu Keng Leng, Ma Yau Tong	293(p), 296, 297(p), 298(p), 741(p), 742(p), 744(p), 762(p), 811, 812, 813, 814, 815, 820, 821, 822(p), 823, 824(p), 825, 826, 827, 828, 829, 831(p), 832, 833, 834, 835(p), 836, 837, 838, 839
離島 Islands	長洲、坪洲、 大嶼山 (包括東涌)、 南丫島	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung), Lamma Island	911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951(p), 961(p), 962, 963, 971(p), 972(p), 973(p), 976

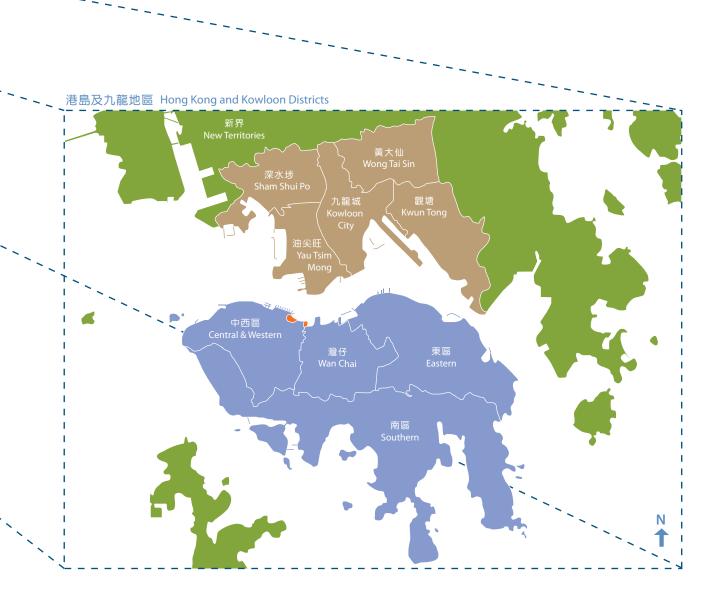
地區內的分區名稱

地區

新界地區 New Territories Districts



Reclamation in progress





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