

Observations and Thoughts At the End of Another Golf Season

*By Randy Witt, CGCS
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It's tax time in the US, and as always, I'm filing mine at the last minute. I really have no tax liability this year, but I still will be eligible for the gift presented by President Bush. In Hong Kong, the personal tax liability is from 12% to 15% depending upon an individual's income. The government has such a large surplus that all taxpayers will see a decrease of 1% in the tax rate and a tax credit of \$240,000 HKD in 2008. This large surplus is due to two factors: the high incomes of the many expats that live and work in Hong Kong and the large population of people that pay taxes. Income taxes are due in either April or November, depending upon an individual's initial starts of employment. The system is very simple and easy to work with. There is no tax withholding as in the U.S. A person receives his or her entire compensation on payday. Approximately four months before the individuals tax year-ends, you receive a tax form, four pages in length, via the mail. The form is simple and easy to complete. The taxpayer has 30 days to fill out the form and return to the taxing agency of the SAR government. Within 60 days you receive a tax bill, and then have 90 days to pay the tax due. The whole process is easy and straightforward. Income tax preparation companies are few in number in Hong Kong due to the simplicity of the tax system.

What is that saying, the two certainties in life are taxes and death? A staff member's mother passed away suddenly two days ago. The death certificate will not be ready for at least 7-10 days. Once the death certificate is ready, then funeral arrangements are permitted to be made with a funeral home. Unless a person is very rich, a burial plot or vault cannot be purchased. After the deceased finally has a service, the body is cremated; the remains are placed in an urn and returned to the family. Traditional Chinese families have a shrine someplace in the home, usually visible to anyone entering the home or flat. On this shrine are the urns of numerous family members. In earlier history, graves were permitted. As embalming was and is not a Chinese cultural practice, the graves were eventually excavated and the remains placed in a small religious urn. This urn was then placed on the family shrine within the home.

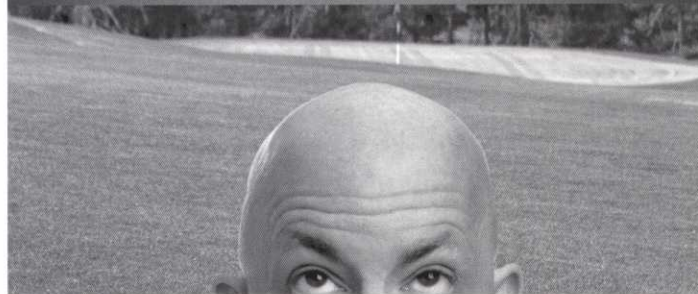
Our official golf season ended on Sunday, April 13 with the annual awards banquet. Next up are the Captains Dinner on April 25, and finally the Annual General Membership Meeting May 6. Of course golf continues on a daily basis with scattered Club competitions, but many of our European members return to Ireland, Scotland and the UK for the summer months. Our summers are typified by heat, humidity, and lots of rainfall, so most of the Europeans go back to cooler and drier weather. Our summer will be busier than normal with the Olympic preparations in high gear aiming for August 11 and the Event itself. Next month I'll be writing on the Olympic preparations to date since construction began in the summer of 2006. Along with the many cultural differences, a major change for me has been that the off-season

really isn't the off-season compared to the off-season in the Midwest. I always looked forward to some relaxing time to recharge in the winter months. While I do miss the quiet times, I have not missed snow and cold at all and definitely have not missed snow mold and ice damage.

With the approaching summer season, thoughts turn to rain-fall, potentially lots of it, and drainage. Although some Club members would argue the fact, the three courses really do drain quite well. We seldom lose any days to excessively wet conditions or heavy rainfall. As long as there is no lightning warning, the courses generally are open, and the Asian members will battle the rain. It is amazing to see the conditions that the Chinese golfers will play in. Rain can be sheeting down, and the golfers continue onward as if it was a sunny, dry day. Over the years a tremendous amount of drainage has been installed throughout the three courses.

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An Adventure in Life-

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Many nullahs are located throughout the property. A nullah is the Chinese version of a drainage ditch. These usually are grassed, but in many cases ours have been lined with concrete and stone over the years. The hardscaping alleviates the potential of the nullahs from being undermined or broken down by rushing waters as the result of the heavy rains. Along with this nullah system, paved and grated nullahs within the cart paths are used to drain the cart paths as quickly as possible. Emptying into the nullahs are miles of underground drainage tiles that are located through out all the courses. One of the many duties of the Special Projects team are to monitor and maintain the drainage system and install additional drainage as needed.

Another Midwesterner paid a visit to Hong Kong and the Hong Kong Golf Club. Minnesota's own Dr. Horgan was here for the second week of April as a guest of Sam Bauer, the Equestrian supervisor, and sponsored in part by the Toro Company. Dr. Horgan visited some golf

courses in the Hong Kong area as well as the Hong Kong Jockey Club. On Thursday, April 10, Dr. Horgan presented a seminar on nutrition to 30 members of the South China Turfgrass Managers Association at the Golf Club. Sam presented a short program on the Equestrian Track, followed by a tour of part of the track itself. Thanks to Dr. Horgan for a very enjoyable and informative seminar. Educational opportunities can be difficult to find in Asia on a regional basis. We've been very fortunate to host both Dr. Vargas and Dr. Horgan since I've been in Hong Kong. Two members of our workshop staff will be returning on Sunday from factory training in the U. S. For most training, we have to send staff members to the U. S. Of course, training in the U. S. is the only chance most will have



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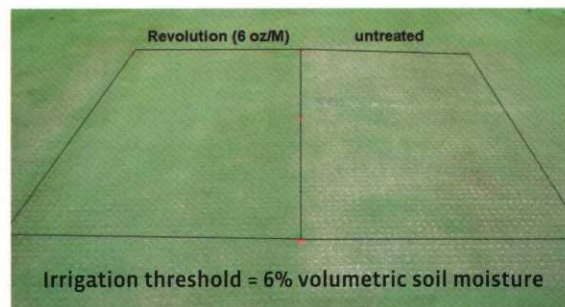
to be able to ever travel to America. Staff members always return astounded at the quality of life and the lifestyle of Americans. One has to be away from the States for a period of time to really appreciate all that entails being an American living the American way of life. Viewed from afar, 8,000 miles away, one views home in a much different light.

Viewed in some cases with sadness, in some cases appreciation, but always with an ever-growing great sense of pride. Truly expanding on *An Adventure in Life*.



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