

**RCW 52.26.190 Benefit charges—Exemptions.** All personal property not assessed and subjected to ad valorem taxation under Title 84 RCW, all property under contract or for which the regional fire protection service authority is receiving payment for as authorized by law, all property subject to chapter 54.28 RCW, and all property that is subject to a contract for services with an authority, is exempt from the benefit charge imposed under this chapter. [2004 c 129 § 25.]