

**RCW 84.36.015 Property valued at less than five hundred dollars**

**—Exceptions.** (1) Each parcel of real property, and each personal property account, that has an assessed value of less than five hundred dollars is exempt from taxation.

(2) This section does not apply to personal property to which the exemption from taxation under RCW 84.36.110(2) may be applied or to real property which qualifies for preferential tax treatment under this chapter or chapter 84.14, 84.26, 84.33, or 84.34 RCW. [1997 c 244 s 1.]

**Effective date—1997 c 244:** "This act takes effect January 1, 1999." [1997 c 244 s 3.]