RCW 87.03.853 Merger of minor irrigation district into major irrigation district—Statement of property and assets of minor district. Prior to or on the effective date of a merger of a minor irrigation district and a major irrigation district, the board of directors of the minor district shall cause to be prepared a statement of all property and other assets of the minor district. The statement shall be filed with the board of directors of the district created by the merger and on the effective date of the merger. The statement shall also be filed with the county auditor of the county containing the majority of the territory of the district after the merger. Upon the filing with the board, the property and other assets of the minor district shall, subject to the rights of the holders of bonds or other obligations of the minor district, become the property and other assets of the district created by the merger. [1993 c 235 § 6.]