remaining months of the unused portion of the registration fee, the county treasurer shall issue a new registration card and registration plates, validation stickers, or emblems which indicate the month and year of expiration of registration.

- 3. Vehicles subject to registration which are owned by a person other than a natural person shall be registered for a registration year as determined by the county treasurer.
- Sec. 9. 1982 Iowa Acts, chapter 1062, section 35, is amended by adding the following new subsection:

<u>NEW SUBSECTION</u>. 4. When a registration fee computed contains a fractional part of a dollar, the fee shall be computed to the nearest whole dollar. However, the fee shall not be less than one dollar.

Sec. 10. Section 321.128, Code 1983, is amended to read as follows:

321.128 PAYMENT AUTHORIZED. The department is hereby authorized to <u>may</u> make such the payments according to the above provisions <u>under sections</u> 321.126 and 321.127, when sufficient proof of such destruction by accident, or the junking and entire elimination of identity as a motor vehicle, sale to a person whose residence or place of business is without the state, theft, or storage by an owner entering the military service of the United States in time of war, or removal for continuous use beyond the boundaries of the state, is properly certified, approved by the county treasurer, and filed with the department.

The decision of the department shall be final.

Sec. 11. Section 321.108, Code 1983, is repealed.

Sec. 12. This Act takes effect December 1 following enactment for registration fees payable on or after that date for vehicle registrations for the succeeding registration year.

Approved April 25, 1983

CHAPTER 25

AMOUNT OF LAND OWNED BY MERGED AREAS S.F. 88

AN ACT relating to the amount of land owned by a merged area.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 280A.35, unnumbered paragraph 1, Code 1983, is amended to read as follows:

A merged area may not purchase land which will increase the aggregate of land owned by such the merged area, excluding land which has been or may be acquired by donation or gift, by to more than three hundred twenty acres without the approval of the state board. Such The limitation shall does not apply to a merged areas area owning more than three hundred twenty acres, excluding land acquired by donation or gift, prior to January 1, 1969.

Approved April 25, 1983