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347.13 FEES, DOG [Next](#) LICENSE FUND; DISBURSAL; ACCOUNTING.

The license fees so paid to the county treasurer shall be kept in a separate account, which shall be known as the [Previous](#) dog [Next](#) license fund and shall be appropriated and disbursed for the purposes and in the manner herein set forth.

Expenses necessarily incurred by the county in purchasing and providing books, forms, and other supplies required in the administering of the [Previous](#) dog [Next](#) license law shall be paid out of the [Previous](#) dog [Next](#) license fund. The amount remaining thereafter in the fund shall be available for and may be used as necessary for paying claims allowed by the county to the owners of domestic animals on account of damages done by dogs during the license year for which the fees were paid. Any surplus in excess of \$1,000 which may remain from the license fees of any license year shall, on March 1 of the succeeding year, belong and be credited to and paid by the county treasurer to the towns and cities of the county for their use in the proportion in which the towns and cities shall have contributed and paid to the fund out of which the surplus arises. It shall be used as the governing body of the town or city shall determine. When any county operating under the provisions of sections [347.08](#) to [347.21](#) shall discontinue its [Previous](#) dog licenses and livestock indemnity fund, any money remaining shall be distributed among the various towns in proportion to license money paid in.

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