Lastly, the state treasurer is also required to reimburse any county that does not qualify for full or 90% reimbursement **65%** of the amount of the reduction *excluding the aggregate decrease in local government property tax revenue during the 2023 and 2024 property tax years, as a result of the bill for fire districts, library districts, municipalities, sanitation districts, and water districts in those counties.*

*If fire districts, library districts, municipalities, sanitation districts, and water districts in those counties had an* ***increase of less than 10 %*** *in assessed value of real property between the 2022 and 2023 property tax years, the state treasurer is required to reimburse the aggregate decrease in local government property tax revenue for those local governmental entities during the 2023 and 2024 property tax years, as a result of the bill.*

*If fire districts, library districts, municipalities, sanitation districts, and water districts in those counties had an* ***increase of 10% or more*** *in assessed value of real property between the 2022 and 2023 property tax years, the state treasurer is required to reimburse the aggregate decrease in local government property tax revenue for those local governmental entities during the 2023 and 2024 property tax years, as a result of the bill.*

County treasurers must then distribute these reimbursements to the local governmental entities, excluding school districts, within the treasurer's county as if the revenue had been regularly paid as property tax.