

On June 30, 2025, Governor DeWine signed Amended Substitute House Bill 96, providing State appropriations for its 2025-2027 biennium and enacting other statutory provisions (the Budget Bill). In doing so, the Governor exercised his authority under the Ohio Constitution to veto individual provisions of the Budget Bill. In his accompanying [veto messages](#), the Governor vetoed 67 items from the Budget Bill and articulated his reasons for those vetoes.

Subsequently, the House of Representatives voted 61-28 to override the Governor's veto with respect to veto item number 66, relating to the elimination of the authority of political subdivisions to pursue certain levy types, including replacement levies, emergency levies, substitute levies, combined school district income tax and fixed-sum property tax levies, and renewal levies including an increase in the existing amount of the levy, all beginning with elections held on or after January 1, 2026.

On October 1, 2025, the Senate voted 21-11 to join the House in overriding the Governor's veto with respect to veto item number 66, enabling those related statutory changes to become law on or about December 30, 2025. In addition to the elimination of these tax levy options, an immediate practical effect of these provisions is that school districts with emergency levies, substitute levies or combined school district income tax and fixed-sum property tax levies with a limited term will no longer be able to renew those levies. Elections relating to these levy types slated to appear on the ballot at the November 4, 2025 election, however, are unaffected.

In related news, members of the General Assembly have signaled potential action on other veto overrides, particularly veto item number 55 (relating to authority of budget commissions) and number 65 (relating to calculation of the 20-mill floor). As we have previously noted, available through the following links [here](#) and [here](#), an override vote on any vetoed item can be made at any time during the current two-year legislative session, which ends on December 31, 2026. In addition, the General Assembly continues to introduce and consider a large number of other bills relating to various aspects of ad valorem property tax reform.

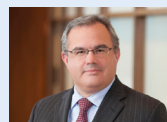
Finally, on September 30, 2025, the Property Tax Reform Working Group formed by the Governor issued its [final Recommendations Report](#), including 20 recommendations as to proposed ad valorem property tax reforms of various types. At this time, it is unclear what impact, if any, these recommendations will have on the legislative process.

The Squire Public Finance team has and continues to follow closely developments on the Budget Bill and other related legislation pending with the General Assembly, and will provide additional updates as the facts warrant. Please contact one of our lawyers for additional guidance and information.

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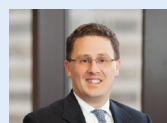
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