



C.L. "BUTCH" OTTER  
GOVERNOR

February 14, 2007

The Honorable Lawrence Denney  
Speaker  
House of Representatives  
Statehouse  
Boise, ID 83720

**VIA STATE HOUSE MAIL**

Dear Mr. Speaker:

I hereby advise you that I have transmitted to the Office of the Secretary of State, without my approval, disapproved and vetoed, the following House Bill, to wit:

**H008**

within the time limited by law, the same having arrived in the Office of the Governor at the hour of 12:00 p.m. on February 12, 2007.

House Bill 008 proposes a single change to Idaho Code section 63-3061A as it relates to the notice a taxpayer receives when property is seized to satisfy debt for past taxes, interest, and penalties. The change would allow the Idaho State Tax Commission to provide notice to a property owner by first class mail, instead of certified mail.

It is anticipated that the Idaho State Tax Commission could save up to \$25,000 in operation costs under this proposed change. I strongly encourage saving tax dollars and achieving cost savings within state government; however, this specific cost savings is minimal and inappropriate compared with the potential costs to property owners across Idaho.

Idaho has a long tradition of protecting and promoting private property rights. The Idaho Constitution sets forth the inalienable right to acquire, possess and protect property. This right is paramount to a free and prosperous society. To that end, there are many processes established under state law to protect property and an owner's interests in it.

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Title 63, section 3061A of the Idaho Code is no exception. Two years ago, the Idaho Legislature created a formal process for notifying property owners when their property was to be seized for tax debts. Notice in these situations is critical for property owners to defend any rights or interests in their property, and using certified mail provides greater assurance that notice is actually received.

Although some may argue that the additional cost of using certified mail is unnecessary, it is an appropriate safeguard that we owe property owners. For these reasons, I cannot support diminishing the process established under title 63, section 3061A of the Idaho Code as proposed by House Bill 008.

As Always – Idaho, “Esto Perpetua”

C.L. “Butch” Otter  
Governor of Idaho