§ 1148. Assistance to vulnerable populations. 1. Every notice of unpaid taxes, notice of arrears included in tax statements, personal notice of commencement of foreclosure proceeding or tax lien sale must include information about a housing counseling agency or agencies funded by the New York state office of the attorney general's homeowner protection program in the region in which the property is located.

2. Upon receiving a return of unpaid taxes pursuant to section nine hundred thirty-six of this chapter or a comparable provision of law, the enforcing officer shall send a list of the names, addresses and telephone numbers, if available, of the residential property owners included on such return to a housing counseling agency or agencies funded by the New York state office of the attorney general's homeowner protection program in the region where the property is located, so that such agency may make the homeowner aware of free foreclosure prevention services and options available to the parties.