§ 1325. Collecting officer in school district; third party notification notice. 1. The collecting officer shall further enclose with each statement of taxes described in sections one thousand three hundred twenty-two and one thousand three hundred twenty-four of this chapter a notice that any taxpayer who owns residential real property consisting of no more than three family dwelling units and who is age sixty-five or over or who is disabled is eligible for a third party notification procedure if desired. Such notice shall state that any eligible taxpayer wishing to participate in such procedure must designate an adult third party to receive notification, that the designated third party must consent to such notification, where the appropriate application form may be obtained, and that an application form must be filed with the collecting officer of the appropriate school district no later than a specific date, as chosen by resolution of the school authorities of such school district, which date shall be no earlier than sixty days prior to the levy of taxes by or on behalf of such school district. Duplicates of subsequent tax bills and notices of unpaid taxes shall be mailed to such third party until such time as the property owner or an administrator or executor of the estate of such property owner notifies the collecting officer in writing that third party procedure should cease or until such time as a change of ownership is indicated on the tax roll or the collecting officer receives notice of a change of ownership pursuant to section five hundred seventy-four of this chapter. The collecting officer shall mail an application form to any eligible taxpayer who requests the same and who includes a self-addressed, stamped envelope with such request.

2. The collecting officer, upon request by the landowner receiving the agricultural assessment, shall disclose the dollar value of the reduction in the tax liability attributable to land receiving such agricultural assessment.