§ 1430. Statement of taxes to be mailed. 1. The village treasurer shall, immediately after the receipt of the tax roll and warrant, mail statements of taxes in the same manner as provided in section nine hundred twenty-two of this chapter for city and town collecting officers.

1-a. The collecting officer shall further enclose with each such statement 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 municipal corporation no later than a specific date, as chosen by resolution of the legislative body of such municipal corporation, which date shall be no earlier than sixty days prior to the levy of taxes by or on behalf of such municipal corporation. 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 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 board of trustees may provide by resolution that the village treasurer shall cause to be enclosed with the statement showing the amount of tax due, a summary of the adopted budget and an explanation of the computation of the tax rate.

3. Any person or corporation, who or which owns or has an interest in real property in the village and is a non-resident thereof, may file

with the village clerk a description of such real property sufficient to identify the same and the name and address of such person or, in the case of a corporation, the name and the address of the principal office, and thereafter a statement as above provided shall be mailed to each such person or corporation.

The failure to mail any such statement, or failure of the addressee to receive the same, shall not in any manner affect the validity of the taxes or the interest imposed by law with respect thereto.