§ 922. Statement of taxes to be mailed. 1. (a) Upon receipt of the tax roll and warrant, the collecting officer shall mail or, subject to the provisions of section one hundred four of this chapter, transmit electronically to each owner of real property at the tax billing address listed thereon a statement showing the amount of taxes due on the property. The statement must contain:

(i) the mailing address of the owner;

(ii) a description sufficient to effectively apprise the recipient of the identity and location of the parcel for which it is issued;

(iii) the taxes due on such parcel and the data used to calculate the amount due, including but not limited to: the full value of the parcel as determined by the assessor; the uniform percentage of value applicable to the assessing unit (or, in a special assessing unit, the uniform percentage of value applicable to the class) pursuant to section three hundred five of this chapter; the total assessed value of the parcel; the assessed value of the exemptions applied to such parcel for each taxing purpose and the full value which each such exemption represents; the taxable assessed value of the parcel for each taxing purpose; and the tax rate for each taxing purpose;

(iv) the total amount of taxes levied for each taxing purpose, and the percentage increase or decrease in such amount relative to the preceding levy;

(v) the period covered by the taxes;

(vi) the time, manner and places fixed for receiving payments of taxes;

(vii) the name and address of the collecting officer;

(viii) the interest and penalties which shall accrue if payment is not timely made;

(ix) a legend stating "if you wish to receive a receipt for payment of this tax bill, place an 'x' in this box { }";

(x) explanations of any abbreviations or technical terms used in the statement of taxes;

(xi) if school district taxes are included on the statement, the school district code established by the department of taxation and finance;

(xii) an explanation of the assessment review process;

(xiii) such other information as may be prescribed by law;

(xiv) if, not later than ten days after the filing of the preceding tentative assessment roll, the assessing unit mailed to each owner of taxable real property a notice in a form prescribed by the commissioner containing the information described by subparagraphs (iii) and (xii) of this paragraph (excluding the taxes due on the parcel and the tax rate for each taxing purpose), the statement of taxes need not include the information prescribed by subparagraph (xii) of this paragraph; and

(xv) notwithstanding any general, special or local law to the contrary, if the taxes set forth in the statement are payable in installments such statement shall clearly disclose the due dates for payment of such installments without interest or penalties.

(b) In addition, in the event that at any time prior to the expiration of his warrant the collecting officer shall receive notice of a transfer of title to real property occurring subsequent to the taxable status date, such collecting officer shall mail a statement of taxes to the new owner of such real property at the tax billing address listed thereon if the amount of taxes due as listed on the tax roll has not been paid.

(c) Nothing contained in this section shall be construed to preclude the personal delivery of a bill to an owner or mortgage investing institution and where a bill is so delivered, a reference in this chapter to the mailing of such bill shall be deemed a reference to the delivery of such bill, unless the context clearly indicates otherwise.

(d) Upon resolution duly adopted by the council of a city, or town board of a town, the collecting officer shall cause to be enclosed with the statement showing the amount of tax due, a summary of the adopted municipal budget and an explanation of the computation of the tax rate.

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 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.

1-b. 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.

1-c. Each statement of taxes pertaining to residential property shall contain or be accompanied by a notice or legend reading substantially as follows: "IF YOU ARE A SENIOR CITIZEN, A PERSON WITH A PHYSICAL DISABILITY AND/OR A VETERAN, YOU MAY BE ENTITLED TO A PARTIAL EXEMPTION FROM PROPERTY TAXES. Eligible homeowners have until (insert date) to apply for such exemptions. For further information please call or write the assessor's office" followed by the telephone number and address of that office.

2. The cost of the statements and postage shall be a charge against the city or town.

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