§ 923. Duplicate tax statements for elderly and disabled property owners. 1. Definitions. For purposes of this section:

(a) "eligible taxpayer" shall mean a senior citizen or disabled owner-occupant of residential real property consisting of no more than three family dwelling units;

(b) "disabled" shall mean (i) a physical or mental impairment, including, but not limited to, those of neurological, emotional or sensory origins, which substantially limits one or more of such person's major life activities; (ii) a record of such an impairment; or (iii) is regarded as having such an impairment as certified by a licensed physician of this state;

(c) "enforcing officer" shall mean the officer responsible to enforce the collection of unpaid real property taxes;

(d) "senior citizen" shall mean a person who is sixty-five years of age or older as of the last date on which an application pursuant to this section may be made.

2. An eligible taxpayer may request a duplicate tax statement and a duplicate copy of any statement relative to unpaid real property taxes which are required by this chapter or any special act, local law, charter or administrative code to be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner and shall be submitted to the collecting officer of the municipal corporation in which the eligible taxpayer resides no later than the date adopted by the legislative body of such municipal corporation pursuant to section nine hundred twenty-two of this title. Such form shall provide a section whereby the designated third party shall authorize consent to such designation. Such request for a duplicate tax statement and a duplicate copy of any statement relative to unpaid real property taxes shall be effective upon receipt by the collecting officer.

3. The collecting officer shall maintain a list of all eligible property owners residing in such municipal corporation who have requested duplicate tax statements and a duplicative copy of any statement relative to unpaid real property taxes. The collecting officer shall forward a copy of the eligible taxpayer's request to the enforcing officer of such municipal corporation, who shall maintain a list of such

eligible taxpayers for the purposes of complying with the provisions of this section.

4. A duplicate tax statement shall be sent by the collecting officer to the third party designated by an eligible taxpayer at the same time and in the same manner as the statement of taxes is given to the eligible taxpayer. Such duplicate tax statement shall carry the following legend, either imprinted thereon or on an enclosure:

"Duplicate Tax Statement. This statement is sent to you at the request of the property owner shown on the statement in the expectation that you will help the property owner avoid late payment of the enclosed tax bill, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

5. A duplicate copy of any statement relative to unpaid taxes required by this chapter or any special act, local law, charter or administrative code shall be mailed to the third party designated by the eligible taxpayer at the same time and in the same form as the statement of unpaid taxes is given to the eligible taxpayer. Such duplicate copy of such statement shall carry the following legend, either imprinted thereon or on an enclosure:

"Duplicate Delinquency Statement. This statement is sent to you at the request of the property owner shown on the statement in the expectation that you will help the property owner to make payment of the delinquent taxes indicated on the enclosed notice of delinquency, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

6. Failure to mail any duplicate statement required by this section, or the failure of any third party to receive the same, shall not affect the validity of the levy, collection or enforcement of such taxes.