§ 980. Tax statements and receipts to show nature and amount of local assistance by state. 1. Notwithstanding any general, special or local law, every statement and receipt issued by any public officer or employee for taxes levied upon real property by or for a municipal corporation shall set forth in the manner prescribed by the comptroller the amount of local assistance which it is estimated such municipal corporation will receive from the state within the fiscal year for which such taxes are levied, as such local assistance is defined in section two of the state finance law.

2. It shall be the duty of the chief fiscal officer of each municipal corporation to certify to the collecting officer, the amount of such estimated local assistance. The cost of furnishing the information described in this section shall be deemed a part of the cost of such statement or receipt.

3. Failure to state the amount of local assistance as provided in this section shall not in any manner affect the validity of the taxes or the penalties imposed by law in respect thereto.

4. The provisions of this section shall not apply to statements of, or receipts for, omitted taxes, returned taxes or to taxes levied for prior fiscal years.