§ 981. Tax statements to include notice of arrears. 1. Notwithstanding any general, special or local law, if at the time of the preparation of a statement of taxes, the real property to which the statement relates is subject to a delinquent tax, the statement of taxes shall include a legend in substantially the following form:

> "Taxes from one or more prior levies remained due and owing when this statement of taxes was prepared. Payment of the arrears should be made to (insert name, address and telephone number of the enforcing officer, or, if the delinquent tax lien has been sold pursuant to title five of article eleven of this chapter, insert name, address and telephone number of the purchaser or its collection agent). To determine the amount in arrears, contact that office. Continued failure to pay all of the taxes levied against the property will result in your loss of the property."

2. Upon the request of the collecting officer, a list identifying the parcels to which this provision applies shall be furnished annually to the collecting officer by the enforcing officer, as defined by section eleven hundred two of this chapter, no later than the thirtieth day prior to the last date prescribed by law for the mailing of a statement of taxes. In lieu of providing such a list, the enforcing officer may furnish a copy of the list of delinquent taxes filed pursuant to section eleven hundred twenty-two of this chapter, if available.

3. Failure to include such a legend shall not invalidate any tax or prevent the enforcement of the same as provided by law.

4. The provisions of this section shall not apply to tax statements prepared by the collecting officer of a school district or a village for which the county enforces delinquent taxes pursuant to section fourteen hundred forty-two of this chapter.