§ 982. Notice to non-residents in towns. 1. Any person or corporation, who or which owns or has an interest in real property liable to taxation in a town and is a non-resident thereof, may file with the town clerk thereof a notice stating (a) his name, residence and post-office address, or in case of a corporation, its principal office, (b) a description of the property sufficient to identify the same and (c) if situated in a village or school district, the name of each village and number and designation of each school district, and requesting that statements of all town, village and school taxes be delivered to him by registered mail. Such notice shall be valid and continue in effect until cancelled by such person or corporation.

2. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in the town, village and school district, respectively, in which such real property is situated, furnish the collecting officer thereof with a transcript of all notices so filed. Each such collecting officer shall, within five days after the receipt of such transcript, send by registered mail to each person or corporation filing such notice, at the post-office address stated therein, a statement of the amount of taxes due and the times and places at which the same may be paid.

3. If the statement is not furnished as herein provided, no fee, penalty or interest shall be charged for the collection of any taxes with respect to which the statement was not sent, provided the tax is paid before the collecting officer makes his return of unpaid taxes.

4. The town clerk shall be entitled to receive a fee of one dollar from each person or corporation filing a notice pursuant to this section, which shall be payment in full for all services rendered hereunder. The expenses for postage, printing and stationery required in sending such statements by town, village or school district collecting officers shall be a charge on the town, village or school district as the case may be, except that the expense of registering the statements shall be added to the taxes due.