§ 1424. Apportionment of tax lien. 1. The assessors shall, at the written request of the owner, mortgagee or prospective purchaser or mortgagee, apportion any tax lien affecting property which is to be subdivided or a part thereof sold or mortgaged or affecting two or more lots which have been assessed as one and file such apportionment with the treasurer. The treasurer shall upon the filing of such apportionment in his office give written notice thereof by mail to the holder of any tax lien so apportioned and also to all owners or mortgagees as are shown in an affidavit to be filed by the applicant for such apportionment. The applicant shall file with the treasurer an affidavit showing who are the owners of the property, with their names and addresses and also the names and addresses of all mortgagees holding mortgages against the whole or any part of the property in reference to which the tax lien is to be apportioned. The holder of any such tax lien or any owner or mortgagee may within ten days thereafter give written notice to the treasurer if he objects to the apportionment and within ten days after filing such written notice shall commence a proceeding to review the action of the assessor in making such apportionment. In the event of the failure of the holder of any tax lien or owner or mortgagee to file objections to the apportionment within ten days, or if he files objections, to proceed to review the apportionment within twenty days, such apportionment shall be effective and the treasurer or the holder of any tax lien shall thereupon accept payment of the amount so apportioned as affecting any part so apportioned and thereafter all provisions in this section contained in reference to the payment of the tax lien, or the foreclosure thereof, shall apply to the apportioned amounts.

2. Where a village has enacted a local law as provided in subdivision three of section fourteen hundred two of this article, the town or county assessor, who prepares a copy of the appropriate part of the town or county assessment roll for village tax purposes, shall perform the duties otherwise imposed on village assessors by this section.