§ 931. Payment of taxes to county treasurer by certain utility corporations with respect to single payments for multiple parcels. The county treasurer or the collecting officer may receive a single payment from any railroad, telegraph, telephone, electric, gas, water or pipeline corporation or person assessed for oil and gas rights to satisfy the tax owed for more than one parcel provided that the payment is accompanied by a detailed list of the specific parcels to which the payment is to be applied. Such list shall include the tax identification number and the amount of payment submitted for each parcel. In the event that the total payment submitted does not equal the total amount of taxes due on all the parcels listed, the county treasurer or collecting officer may accept the payment and record as paid the taxes due on each parcel which can be paid in full in the order set forth on the list of parcels. In the event that the county treasurer or collecting officer accepts the payment for an amount which does not equal the total amount of taxes due on all the parcels listed, the county treasurer or the collecting officer shall give prompt notice of any deficiencies. Such notice shall include a list of the parcels for which the submitted payment was insufficient to meet the amount of taxes due, and the amount still owing. In the event the payment is in excess of the amount due, the county treasurer or collecting officer shall promptly cause a refund of the excess amount to be paid.