§ 932. Payment of taxes on part of a parcel of real property. 1. The collecting officer shall receive the tax on part of a parcel of real property provided the person offering to pay such tax shall furnish a particular specification of such part, including an apportionment of the assessment thereof made by the assessor after due notice to the parties affected. In the event that the tax on the remainder remains unpaid, the collecting officer shall enter such specification on his return to the county treasurer, indicating the part on which the tax remains unpaid. If the part on which the tax was paid is an undivided share, the person paying the same shall furnish the collecting officer with the name of the owner thereof, which shall be entered on the return of unpaid taxes, and the share of such owner shall be excepted in case of sale for the tax on the remainder.

2. The county treasurer may, with respect to any taxes returned to him as unpaid, receive the taxes on part of a parcel of real property in the same manner and subject to the same conditions as set forth in subdivision one of this section.