**§2943. Payment of tax by sale of pews**

When taxes on pews and seats remain unpaid for 6 months after their assessment, the treasurer shall sell them at auction, first posting notice thereof at the principal outer door of such house of worship, 3 weeks before the time of sale, stating the numbers, if any, of the pews or seats and the amount of tax on each; and shall execute and deliver a deed thereof to the purchaser, and pay to the owner the overplus, after deducting the amount of tax and incidental charges.

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