

**§2944. Notice of nonoccupancy by pew owner; rights**

Whenever a parish or church raises its current expenses by assessment on its pews, a pew owner who does not occupy the owner's pew, either alone or with family, or rent the same, may give a written notice to the clerk of the parish or church, or to the parish committee or assessors, of the owner's intention not to occupy the pew for one year following the next annual meeting of the parish or church, in which case the pew owner is not liable for any tax assessed on the pew during that year, neither may the owner act and vote at the annual meeting unless the owner retains a pew for the occupancy of the owner and the owner's family, and the parish or church may let the pew during that year and appropriate the rent to the current expenses of the parish or church, and the parish or church may not sell the pew for taxes assessed during that year. [RR 2025, c. 1, Pt. E, §37 (COR).]

**SECTION HISTORY**

RR 2025, c. 1, Pt. E, §37 (COR).

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