tiguous quantity of land in the possession of, owned by, or recorded as the property of, the same claimant or person.

- Subd. 7. Town or district. "Town" or "district" means town, village, city, or ward, as the case may be.
- Subd. 8. Full and true value. "Full and true value" means the usual selling price at the place where the property to which the term is applied shall be at the time of assessment; being the price which could be obtained at private sale and not at forced or auction sale.
- Subd. 9. Person. "Person" includes firm, company, or corporation.
- Subd. 10. Merchant. "Merchant" includes every person who owns, or has in his possession or subject to his control with authority to sell, any goods, merchandise, or other personal property within the state, purchased within or without the state with a view to sale at an advanced price or profit, or which has been consigned to him from any place without the state for sale within the state.
- Subd. 11. Manufacturer. "Manufacturer" includes every person who purchases, receives, or holds personal property for the purpose of adding to its value by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit thereby.
- [272.031] Abbreviations. Sec. 2. In all proceedings under chapters 270 to 284, ranges, townships, sections, or parts of a section, blocks, lots, or parcels of lots, and dollars and cents may be designated by initial letters, abbreviations, and figures; but "ditto marks" or the abbreviation "do" may be used only as to the name of the owner, addition, or subdivision.

Approved April 14, 1947.

## CHAPTER 326—H. F. No. 748 [Coded as Sections 557.021, 557.022, 557.023]

An act relating to lis pendens and limiting the time during which lis pendens shall constitute notice.

Be it enacted by the Legislature of the State of Minnesota:

[557.021] Lis Pendens; not notice after ten years. Section 1. On and after January 1, 1948, no lis pendens now of

record or hereafter filed shall be notice, either actual or constructive, of the pendency of any action or of any of the matters referred to in the court files and records pertaining to the action noticed by such lis pendens, after such lis pendens has been of record for ten years unless a new notice of lis pendens in the same action is filed within said ten years.

[557.022] Preservation of notice. Sec. 2. The effect of any lis pendens which has been of record for ten years at the date of this act, or which shall have been of record for ten years before January 1, 1948, may be preserved by the filing of a new notice of lis pendens in the same action on or before December 31, 1947.

[557.023] Not to affect certain notices. Sec. 3. Nothing herein shall increase the effect or lengthen the term for which a lis pendens is notice under any existing law, nor create a right to renew the operation of a lis pendens already barred by some other law.

Approved April 14, 1947.

## CHAPTER 327—H. F. No. 951 [Not Coded]

An act authorizing the acquisition of real estate to be exchanged for lands devoted to a cemetery but needed for trunk highway purposes.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Exchange of lands. The commissioner of highways is authorized to acquire by gift, purchase or condemnation, real estate to exchange for lands devoted to a cemetery, but not occupied by interment, which are necessary for trunk highway purposes whenever he has agreed in writing for such exchange with the cemetery association or corporation owning said lands and the lands to be exchanged are contiguous to the existing cemetery.

Approved April 14, 1947.