

GUIDE TO SEARCHING THE DLSLAW LIBRARY

Where to find the DLS Law Library

The DLS Law Library search can be found by going to the DLS Gateway login page. You can also access it directly by using this URL:

<https://dlsgateway.dor.state.ma.us/gateway/Login>

LIBRARY CONTENT – You are able to search for current DLS legal guidance issued as the following product types:

- Informational Guideline Releases (IGR)
- Local Finance Opinions (LFO)
- Bulletins (BUL)

SEARCH SCREEN – The search screen is shown below. If you select a particular Product Type, the following additional fields with dropdown menus are also available to use in the search.

- IGRs & LFOs – Topics and Sub-topics
- Bulletins - Type

Division of Local Services Gateway

Legal System

Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

Include

Title

Keywords

Statutes

Cases

Summary

Exclude

Title

Keywords

Statutes

Cases

Summary

Last Action Date: From To

Product Types

Search

Clear Search Criteria

Reset Sort

Back

Statutes
For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])
For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)
Cases:
Enter all or part of the case name or citation
Keywords or Summary:
Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]
Example: CPA [AND] Rehabilitation Historic [OR] Recreational
For more information download DLS's [Guide to Searching the DLSLaw library](#)

HOW TO SEARCH THE DLSLAW LIBRARY

Searching by Product Number: Using Character Substitution

The percent (%) symbol can be used as a “wild card” or substitute for “all remaining characters” or “unknown characters” when searching by Product Number.

This feature is useful for finding products of a specific type that were issued in a specific year. For example, typing “IGR-2016%” in the Product Number search field will return results for all Informational Guideline Releases with product numbers beginning with IGR-2016.

Example: IGR-2016%

Show entries (Number of Records found: 123)

Select <input type="checkbox"/>	Action	Create Date	Product Type	Product Number	Record Number	Title
<input type="checkbox"/>	Open	5/31/2017	IGR	IGR-2016-403	683	Fiscal Year 2017 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth
<input type="checkbox"/>	Open	5/31/2017	IGR	IGR-2016-203	676	Fiscal Year 2017 Tax Bills - Semi-annual Payment System - Annual Preliminary Bills
<input type="checkbox"/>	Open	5/31/2017	IGR	IGR-2016-202	675	Fiscal Year 2017 Tax Bills - Semi-annual Payment System - Annual Preliminary Bills
<input type="checkbox"/>	Open	5/31/2017	IGR	IGR-2016-201	674	Fiscal Year 2017 Tax Bills - Semi-annual Payment System
<input type="checkbox"/>	Open	5/31/2017	IGR	IGR-2015-402	670	Fiscal Year 2016 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth

The percent sign takes the place of all characters that might appear after “IGR-2016”, like “-403” or “-203”. This search would return results for all the 2016 IGRs. Searching for Product Number “BUL-2017%” would return results for all 2017 Bulletins.

Text-based Searches: Using a Single Word

The % sign can also be used in text-based search fields like Title, Keywords and Summary, but it’s not necessary. Text-based searches automatically include related words unless they’re specifically excluded.

Entering a single word in any of the text-based Search fields will give you results containing that word. You will also see results that contain additional words that contain the word you typed.

Examples:

- “Assessment” will return results containing assessment, assessments
- “Bill” will return results containing bill, bills, billing
- “Part” will return results containing department, departmental, part, partner, participate

Comment [PH1]: Suggest deleting the “CAS” entry in the screen shot below because there are no “CAS” products for the public to search. The public may be frustrated if their search does not produce a CAS.

Title		
part		
IGR-1992-101	534	Revolving Funds for <u>Departmental</u> Programs
BUL-2017-01B	468	Authorization of <u>Departmental</u> Revolving Funds and Model By-law/Ordinance
BUL-2003-19B	333	Deferral of <u>Part</u> of Pension Costs in FY04 and FY05
BUL-1994-09B	120	Control of Overspending by <u>Departments</u>
BUL-1986-11B	249	Invitation to <u>Participate</u> in Computer Assisted Mass Appraisal and Tax Administration System

Combining Words in a Text Search

Combining words in a text search can produce varied results, Gateway considers now the words are combined – not just the words themselves.

Example 1: multiple words

When multiple words are entered in a text box, Gateway will produce only the results containing the entire phrase, with all words appearing in that exact order. For example, if the words “property tax assessment” are entered in the Keyword text box, results will contain all three words in that exact order.

Comment [PH2]: Can the example below be restructured to result in products other than CASs?

Keywords

Keywords

restrictive covenant limited restricting limiting use parcel land property thirty 30 years effect impact affected value valuation property tax assessment purposes restrictions recreational tennis courts unbuildable improved real estate allowance reduction reduced benefited duration

121A excise commencement termination property tax assessment end

property tax assessment valuation date value liability fiscal year owners as of January first 1st owed owing who owes due relevant obligation obligated exposure lien collection remedies taking foreclosure sales purchase buyer seller after transaction closing arrangements payment affects interests impairs rights risk

wind power facility telephone company building municipal property property tax assessment exemption

Products containing all three words *not* in that exact order (“tax property assessment”) will *not* appear in the results.

Example 2: multiple words using [and]

To see results containing multiple words where all the words appear, but in any order, separate the words using [and]. “And” can be in upper or lower case, but it must be surrounded by brackets []. The words used in the search can also be part of another word; for example, a search for “tax [and] assessment” would also return results containing the words “taxation” and “assessments.”

Comment [PH3]: Suggest replacing “assessments” in this sentence with “reassessment” because “reassessment” shows up in the results. Also suggest underlining “taxation” in red under keywords.

Keywords

Select <input type="checkbox"/>	Action	Create Date	Product Type	Product Number	Record Number	Title	Keywords
<input type="checkbox"/>	<button>Open</button>	5/31/2017	IGR	IGR-2016-404	687	Fiscal Year 2017 Guidelines for Annual Assessment and Allocation of Tax Levy	municipal modernization triennial public hearing procedures process determine determination levy percentage among classes industrial commercial usage use classification minimum factor real <u>property</u> taxation burden share apportion change assessing reassess certify certified certification full fair cash value valuation triennial appraisal sales ratios market increases total revaluation shift residential exemption ceiling maximum threshold redistribute redistribution reallocate reallocation up to <u>tax</u> rates approval setting interim adjustments standards reassessment open space discount small commercial exemption

Example 3: multiple words using [or]

Combining multiple words using [or] will return the largest number of results. This type of search returns products containing any of the words; if eight words are entered with [or] between each word, Gateway will return a result if even one of the words is contained in a **product**.

Comment [PH4]: Product CAS in search results below – same as comments 1 & 2.

Keywords

property [or] tax [or] assessment

<input type="checkbox"/>	<button>Open</button>	5/31/2017	IGR	IGR-2016-501	684	FY2017 Payment Schedule for Cherry Sheet Programs	assessments timetables schedules announcements announcing monthly quarterly semiannual payments local aid cherry sheet deductions basis receipts reimbursements figures distribution
<input type="checkbox"/>	<button>Open</button>	5/31/2017	IGR	IGR-2016-405	688	Small Commercial Exemption	municipal modernization small commercial exemption application deadline sole proprietorships annual average employment number employees labor levels ten 10 or less fewer reduce reduction taxable valuation value property amount bills adoption procedures qualifications qualify eligibility eligible labor workforce development certification

Include versus Exclude

When words are entered in both the Include and Exclude columns, Gateway will identify results for all terms entered under Include, then it will discard the results containing anything it finds under Exclude.

Example: Searching for keyword phrase “municipal modernization” returns 37 results. Adding the words “property tax” in the Exclude column removes 8 of the original results.

Include		Exclude	
Title	<input type="text"/>	Title	<input type="text"/>
Keywords	<input type="text" value="municipal modernization"/>	Keywords	<input type="text"/>

Show entries (Number of Records found: 37)

Include		Exclude	
Title	<input type="text"/>	Title	<input type="text"/>
Keywords	<input type="text" value="municipal modernization"/>	Keywords	<input type="text" value="property tax"/>

Show entries (Number of Records found: 29)

Because the Search code relies on logic that includes similar words, it is difficult to exclude the variations, but it's not impossible.

Example: Include "department", Exclude "departmental"

Using "department" as a keyword would also return results including "departmental." Typing "departmental" as an Excluded keyword will discard the extra results, and will return only results containing "department."

Comment [PH5]: Excellent explanation!

Keywords Keywords

Show entries (Number of Records found: 447)

Select	Action	Create Date	Product Type	Product Number	Record Number	Title	Keywords
<input type="checkbox"/>	<input type="button" value="Open"/>	5/31/2017	IGR	IGR-1993-402	562	Small Commercial Exemption	local option small commercial exemption businesses ten 10 fewer less employees values \$1,000,000 one million property real estate taxation ten percent average annual employment <u>department</u> training workforce development shifting burden eligible eligibility qualifications qualify criteria meet standards
<input type="checkbox"/>	<input type="button" value="Open"/>	5/31/2017	IGR	IGR-1991-212	531	Setting Municipal Fees	municipal fees charges setting determining determined local option boards <u>department</u> heads permits licenses certificates services work performed performing provided provision reasonableness issuance granting benefit conferred schedules rates amounts costs expenses cities towns

Searches Using Statutes

The Statutes text box can be used to search for products associated with chapters and sections of either Massachusetts General Laws or the Acts of a certain year.

For **General Laws**, use this format: **chapter:section[clause/subsection]**

Separate the chapter number and section number with a colon (:) and if using a clause or subsection, surround it with brackets.

Example: 59:5[3]

Entering "59:5[3]" in Statutes will return results associated with Massachusetts General Law Chapter 59 Section 5, clause 3.

For **Acts** use this format: **acts year chapter:section**

Enter the word "acts" followed by a space, the 4-digit year, a space, and the chapter and section separated by a colon (:).

Example: **acts 2016 218:91**

Entering "acts 2016 218:91" in Statutes will return results associated with the Acts of 2016, Chapter 218 Section 91.

Searches using Cases

The Cases text box can be used to search for products associated with court cases or Appellate Tax Board findings of fact and reports. You can search by entering all or part of a case name or citation as in these examples:

Supreme Judicial Court case – Enter all or part of: Shrine Of Our Lady Of LaSalette, Inc. v. Board of Assessors of Attleboro, 476 Mass. 690

Appeals Court case – Enter all or part of: R.I. Seekonk Holdings, LLC v. Board of Assessors of Seekonk, 91 Mass. App. Ct. 1104

Appellate Tax Board findings and reports – Enter all or part of: KTT, LLC v. Board of Assessors of Swansea, 2016 ATB 426

Searches Using “From” and “To” Last Action Dates

“Last Action Date” will typically be the date the product was released to the public. Before Gateway Modernization in June 2017, however, the legal module did not capture process dates, limiting the usefulness of date searches for legacy products. Post-Gateway Modernization, DLS’s Municipal Finance Law Bureau will be marking many of their existing legal products for public release, so in the future searching by date will be useful for finding Bulletins, IGRs and LFOs released within a “From” and “To” date range.