

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)
- Frequently Asked Questions (FAQ)

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 a search:

- IGRs & LFOs – Topics
- Bulletins – Type (of announcement)

Division of Local Services Gateway

Legal System

Product Search

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

| Include | | Exclude | |
|----------|-----------------------------------|----------|----------------------|
| Title | <input type="text"/> | Title | <input type="text"/> |
| Keywords | <input type="text" value="bill"/> | Keywords | <input type="text"/> |
| Statutes | <input type="text"/> | Statutes | <input type="text"/> |
| Cases | <input type="text"/> | Cases | <input type="text"/> |
| Summary | <input type="text"/> | Summary | <input type="text"/> |

Last Action Date: From To

Product Types

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-2018%” in the Product Number search field will return results for all Informational Guideline Releases with product numbers beginning with IGR-2018.

Example: IGR-2018%

Show 50 entries (Number of Records found: 9)

| Action | Close Date | Product Type | Product Number | Title | Summary | Keywords | Statutes |
|----------------------|------------|--------------|----------------|----------------------------------|--|--|--|
| Open | 7/16/2018 | IGR | IGR-2018-9 | Fiscal Year 2019 Guidelines... | This Informational Guideline Release (IGR) describes procedures... | maximum allowable taxation levy limitation full fair cash va... | 59:21c[7] |
| Open | 7/16/2018 | IGR | IGR-2018-8 | Fiscal Year 2019 Guidelines... | This Informational Guideline Release (IGR) provides combined g... | Five 5 year public hearing procedures process determine d... | 40:56 58:1a 59:2a 59:5c 59:5i 59:38 |
| Open | 4/19/2018 | IGR | IGR-2018-7 | Calendar Year 2018 Adjust... | This Informational Guideline Release (IGR) announces that for c... | land low value foreclosure llv lolv foreclosure valuation limitat... | 60:79 |
| Open | 4/19/2018 | IGR | IGR-2018-6 | Optional Cost of Living Adj... | This Informational Guideline Release (IGR) announces that for F... | cost-of-living-adjustment cola exemption amounts asset li... | 59:5[17] 59:5[17C] 59:5[17Cv] 59:5[17D] 5... |
| Open | 4/19/2018 | IGR | IGR-2018-5 | Social Security Deduction F... | This Informational Guideline Release (IGR) announces that FY20... | deductions deductible amounts subtracted gross receipts in... | 59:5[41] 59:5[41B] 59:5[41C] |
| Open | 4/19/2018 | IGR | IGR-2018-4 | Fiscal Year 2019 Tax Bills - ... | This Informational Guideline Release (IGR) explains the procedu... | quarterly billing model bills forms taxes payments cycle sch... | 59:57C 60:3A 60:3C 60:3D 60:3E |
| Open | 4/19/2018 | IGR | IGR-2018-3 | Fiscal Year 2019 Tax Bills - ... | This Informational Guideline Release (IGR) explains the semi-an... | semi-annual billing bills payment systems procedures sche... | 59:57C 60:3A 60:3C 60:3D 60:3E |
| Open | 4/19/2018 | IGR | IGR-2018-2 | Fiscal Year 2019 Tax Bills - ... | This Informational Guideline Release (IGR) explains the semi-an... | semi-annual billing bills payment systems procedures sche... | 59:57 60:3 60:3A 60:3C 60:3D 60:3E |
| Open | 4/18/2018 | IGR | IGR-2018-1 | Fiscal Year 2019 Tax Bills - ... | This Informational Guideline Release (IGR) explains the regular s... | semi-annual billing bills payment systems procedures sche... | 59:57 60:3 60:3A 60:3C 60:3D 60:3E |

Showing 1 to 9 of 9 entries

The percent sign takes the place of all characters that might appear after “IGR-2018”, which in this case would be number 1 through 9 (DLS released a total of nine IGRs in calendar 2018.) Searching for Product Number “BUL-2018%” would return results for all 2018 Bulletins (a total of 6.)

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:

Keywords

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

| Product Type | Product Number | Title | Keywords |
|--------------------------|----------------|----------------------------------|---|
| Frequently Asked Ques... | FAQ-2019-3 | | Local Tax Collection Frequently Asked Questions FAQs prop... |
| IGR | IGR-2013-208 | Motor Vehicle Excise Bills | driver's license number operator's license <u>e-bill</u> model moto... |
| IGR | IGR-2013-209 | Boat Excise Bills | model boat excise <u>bills</u> due dates contents prescribed appro... |
| Bulletin | BUL-2014-02B | Recertification and Tax Rat... | realistic planning recertification full fair cash values valuatio... |
| IGR | IGR-2018-4 | Fiscal Year 2019 Tax Bills - ... | quarterly <u>billing</u> model <u>bills</u> forms taxes payments cycle sch... |
| IGR | IGR-2018-3 | Fiscal Year 2019 Tax Bills - ... | |

Text-based Searches: Combining Words

Combining words in a text search can produce varied results; Gateway considers how 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.

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.”

Keywords

| Select | Action | Create Date | Product Type | Product Number | Record Number | Title | Keywords |
|--------------------------|----------------------|-------------|--------------|----------------|---------------|--|--|
| <input type="checkbox"/> | Open | 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 <u>reassessment</u> 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.

Keywords

property [or] tax [or] assessment

| | | | | | | | |
|--------------------------|------|-----------|-----|--------------|-----|---|--|
| <input type="checkbox"/> | Open | 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"/> | Open | 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.

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

Show 50 entries (Number of Records found: 37)

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

Show 50 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.”

Keywords Keywords

Show entries (Number of Records found: 447)

| Select <input type="checkbox"/> | 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