

MASSACHUSETTS LIEN EXPIRATION CHART

Attachment	6 years from date of recording [†]	MGL Ch. 223 § 114A REBA Standard No. 49
Bankruptcy (undischarged)	20 years [†]	REBA Standard No. 32
Betterment Assessment	30 years from date of recording [†]	MGL Ch. 80 § 12 REBA Standard No. 22
Child Support Lien*	10 years from date of recording [†]	MGL Ch. 119A § 6(b)(3)
Errors in acknowledgement, consideration, seals, corporate or individual authority	10 years from recording date [†]	MGL Ch. 184 § 24
Execution	6 years, 90 days from date of recording [†]	MGL Ch. 236 § 49A REBA Standard No. 47
Federal Estate Tax	10 years from date of death [†]	IRS Code § 6324 REBA Standard No. 3
Federal Income Tax*	10 years and 30 days from assessment date [†]	IRS Code § 6502 REBA Standard No. 54
Massachusetts Employment Security*	20 years from date of recording [†]	MGL Ch. 151A § 15
Massachusetts Estate Tax	10 years from date of death [†]	MGL Ch. 65C § 14 REBA Standard No. 24
Massachusetts Income Tax*	10 years and 30 days from assessment date [†]	MGL Ch. 62C § 50 REBA Standard No. 55
Mortgage	35 years OR 5 years from stated maturity date [†]	MGL Ch. 260 § 33
Probate of Estate	50 years from date of death [†]	MGL Ch. 193 § 4
UCC Financing Statement	5 years from date of recording [†]	MGL Ch. 106 § 9

*Caution! These liens can attach to after-acquired property. This means that buyers' names should be searched for no less than ten years prior to the date of purchase.

†NOTE: All civil statutes of limitation were tolled for 106 days from 3/17/20 through 6/30/20 by SJC Orders due to COVID-19.¹ If applicable, you must add 106 days to the expiration date to determine the proper expiration date.

NOTE: If dealing with registered land, the Registry District may not remove the lien from the Memorandum of Encumbrances without a request from an interested party and payment of the requisite filing fee (e.g., a mortgage that is expired by statute requires the filing of a Request for Discharge Notation form, along with payment of the usual filing fee for a mortgage discharge).

¹SJC Order Regarding Court Operations Under the Exigent Circumstances Created by the COVID-19 (Coronavirus) Pandemic effective June 1, 2020 (the "Order"), which repealed and replaced previous orders.

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