

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 date of recording	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 from date of death	MGL Ch. 62C § 50 REBA Standard No. 55
Mortgage	35 years OR 5 years from stated maturity date	MGL Ch. 260 § 33
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: 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 \$75 filing fee for a mortgage discharge).

Please note: all applicable statutes of limitations may be tolled and therefore, extended, if the Debtor files for bankruptcy.

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