# MASSACHUSETTS
# LIEN EXPIRATION CHART

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|---|---|---|
| Attachment | 6 years from date of recording | MGL Ch. 223 § 114A<br>REBA Standard No. 49 |
| Bankruptcy (undischarged) | 20 years | REBA Standard No. 32 |
| Betterment Assessment | 30 years from date of recording | MGL Ch. 80 § 12<br>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<br>REBA Standard No. 47 |
| Federal Estate Tax | 10 years from date of death | IRS Code § 6324<br>REBA Standard No. 3 |
| Federal Income Tax* | 10 years and 30 days from assessment date | IRS Code § 6502<br>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<br>REBA Standard No. 24 |
| Massachusetts Income Tax* | 10 years from date of death | MGL Ch. 62C § 50<br>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 $105[†] 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.

[†]*Some Land Court Districts charge $106. You should call the respective Land Court District to confirm the correct fee.*

*January 2025*