

# MASSACHUSETTS LIEN EXPIRATION CHART

| LIEN  | EXPIRATION BY STATUTE   | STATUTORY REFERENCE                      | REBA TITLE REFERENCE  |
|---|---|--|-----------------------|
| Attachment  | Six years from date of recording (unless brought forward)   | MGL Ch. 223 § 114A                       | Title Standard No. 49 |
| Betterments   | 30 years from date of recording   | MGL Ch. 80 § 12                          | Title Standard No. 22 |
| Real Estate Tax   | Do not expire and continue to run until recorded transfer ownership of property.<br>Upon the recorded transfer, lien will terminate three years and six months after end of fiscal year assessment. | MGL Ch. 60 § 37                          |                       |
| Execution   | 6 years, 90 days from date of recording   | MGL Ch. 236 § 49A                        | Title Standard No. 47 |
| Child Support Liens   | 10 years from date of recording or perfection of lien   | MGL Ch. 119A § 6(b)(3)                   | Title Standard No. 83 |
| MA Income Tax   | 10 years and 30 days from assessment date   | MGL Ch. 62C § 50                         | Title Standard No. 55 |
| Federal Income Tax  | 10 years from date of death   | IRS Code § 6502                          | Title Standard No. 54 |
| Unemployment Insurance Lien   | 20 years from date of recording   | MGL Ch. 151A § 16                        |                       |
| UCC Financing Statement   | 5 years from date of recording  | MGL Ch. 106 § 9                          |                       |
| MA Corporate Excise Tax   | 3 years from date of transfer   | MGL Ch. 62C § 51                         | Title Standard No. 17 |
| MA Health Lifetime Lien   | MA Health shall release after payment, establishment of exemption or death.   | MGL Ch. 118E § 34;<br>130 CMR 515.012(A) |                       |
| Federal Estate Tax Lien   | 10 years from date of death<br>** automatic lien no notice is recorded by IRS   | IRS Code § 6324                          | Title Standard No. 3  |
| Massachusetts Estate Tax  | 10 years from date of death<br>** automatic lien no notice is recorded by DOR   | MGL Ch. 65C § 14                         | Title Standard No. 24 |
| Creditor Claims in an Estate of the Decedent                                | 1 year from date of death   | MGL Ch. 190B § 3-803, § 3-804            |                       |
| Claims of Costs of Administration arising out of the Estate of the Decedent | 6 years from filing of bonds for administration expenses  | MGL Ch. 202 § 20A                        |                       |
| Mortgages   | 5 years from stated maturity date or term; if none then 35 years from date of recording.  | MGL Ch. 260 § 33                         |                       |