

# Massachusetts Lien Durations at a Glance

## Common Statutes of Limitation Affecting Real Estate Titles in Massachusetts

Interest/Right	Limitation Period	Reference
Attachment	6 years from date of recording of attachment	GL c. 223 § 114A; REBA TS 49
Betterment Assessment	30 years from date of recording	REBA TS 22
Child Support Lien <sup>1</sup>	10 years from date of perfection	GL c. 119A § 6(b)(3)
Creditors of Estate of Decedent	1 year from date of death; 6 years from filing of bond for administration expenses	GL c. 190B §§ 3-803, 3-804; GL c. 202 s 20A
Errors in Acknowledgment, Corporate Authority, Seals	10 years from date of recording (does not apply to registered land)	GL c. 184 § 24
Execution	6 years from date of recording levy	GL c. 236 § 49A; REBA TS 47
Mortgage	5 years from stated term or maturity date OR if none stated, 35 years from date of recording	GL c. 260 § 33
Private Restrictions	30 years from date of recording (unless prior to 12/31/1961)	GL c. 184 § 27
Rights of First Refusal/ Preemptive Rights	30 years after its creation (applicable ONLY to rights created after 6/30/90)	GL c. 184A § 5(a)
TAX - Federal Estate Tax	10 years from date of death	IRC § 6324; REBA TS 3
TAX - Federal Income Tax <sup>1</sup>	10 years and 30 days from assessment date	IRC § 6502; REBA TS 54
TAX - Mass Corporate Excise Tax	3 years from date of transfer	GL c. 62C § 51
TAX - Mass Estate Tax	10 years from date of death	GL c. 65C § 14; REBA TS 24
TAX - Mass Income Tax <sup>1</sup>	10 years and 30 days from assessment date	GL c. 62C § 50; REBA TS 55
UCC Financing Statement	5 years from date of recording	GL c. 106 § 9-515(a)

<sup>1</sup>These liens will attach to after-acquired property

**If you have any questions or need assistance, please contact your Massachusetts underwriter or the Massachusetts Underwriting Team at [MAUwing@stewart.com](mailto:MAUwing@stewart.com)**

*Please note that the applicable periods set forth by statute may be tolled and therefore extended, if the debtor/obligor files for bankruptcy protection.*