



## Common Statute of Limitations Affecting Real Estate Titles in Massachusetts\*

Interest/Right	Limitation Period	Reference
Attachment	6 years from date of recording	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) and (5)
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 maturity date OR 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
Right 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 § 6502 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 55
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)

### Contact Your Stewart Underwriting Partner With Any Questions:

<b>Jutta R. Deeney, Esq.</b> VP, State Counsel jutta.deeney@stewart.com 781-697-3344	<b>Shannon Coleman, Esq.</b> Underwriting Counsel scoleman@stewart.com 781-697-3319	<b>Christine Provost, Esq.</b> Associate Senior Underwriter christine.provost@stewart.com 413-237-8796	<b>Tracie Kester, Esq.</b> Underwriting Counsel tracie.kester@stewart.com 413-237-9849
---	--	---	---

**General Underwriting Email:** [massuwing@stewart.com](mailto:massuwing@stewart.com)

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

\* For more detail and application, please review the referenced statutes and standards.