



## Common Statutes of Limitations 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) and (5) and REBA TS 83
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
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 § 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)

**\*ALERT\*** Certain Statutes of Limitations expiring AFTER 3/17/2020 were extended an additional 106 days by the SJC due to COVID-19. If applicable, you must **add 106 days** to the period above to determine the expiration of the interest.

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

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

\* For more detail and application, please review the referenced statutes and standards. Also, please note that the applicable periods set forth by statute may be tolled and therefore extended, if the debtor/obligor files for bankruptcy protection.

