



<i>LIEN</i>	<i>DURATION</i>	<i>NATURE OF LIEN</i>	<i>STATUTORY REFERENCE</i>	<i>PLACE OF RECORDING</i>	<i>DISCHARGE</i>
Federal Tax Lien	10 years, 30 days from date of assessment	Lien for non-payment of any Federal Tax	IRC 6321, IRC 6322	County	Discharge IRC 6325
UCC-1 - Financing Statements	5 years –can be continued by filing within 6 months prior to expiration.	Security interest on fixtures and personal property	NJSA 12A:9-101 et seq. NJSA 12A:9-515(a), (d)&(e)	County And Secretary of State	UCC-3 – Termination Statement
Corporate Franchise Tax	10 years	Tax for the right to do business as a corporation	NJSA 54:10A-16 NJSA 54:49-1	No recording required	Payment of Tax, clear report
Transfer Inheritance Tax Lien	15 years	Lien for Transfer Inheritance Tax	NJSA 54:33-1 et seq. NJSA 54:35-5	None	Recording of Lien Waiver`
New Jersey Estate Tax Lien	Lien until paid	Lien for Estate Tax	N.J.S.A. 54:38-1	None	Recording of Lien Waiver
Federal Estate Tax Lien	10 years from date of death	Lien for Estate Tax	IRC 6324	None	Estate Tax Closing Letter
NUB, Notice of Unpaid Balance/Right to File Lien	90 day	Pre-requisite to filing a Construction Lien Claim on residential property	NJSA 2A:44A-1, et seq.	County	Discharge or Bonding
Construction Lien Claim	1 year from date of last work/material or 30 days after demand to file suit, if none filed	Mechanic’s lien claim	NJSA 2A:44A-1, et seq.	County	Discharge or Bonding
Lis Pendens	5 years	Notice of pendency of suit affecting real estate	NJSA 2A:15-6 to 17	County	Discharge
Debts of Decedent	1 year or 6 months if limited by court order	Debts of decedent	NJSA 3B:22-22	None	Expiration on time
Institutional Lien	20 years	Secure repayment of debts in public hospitals; certain psychiatric liens are extinguished pursuant to NJSA 30:4-27.2	NJSA 30:4-80.1 NJSA 44:5-19.1 NJSA 30:4C-29.1	County	Discharge
Mortgage (residential)	36 years from date of recording or 6 years from maturity date or 20 years from date of uncured debtor default	NJ is a lien state	NJSA 2A:50-56.1	County	Cancellation, discharge, satisfaction
Reimbursement Agreement	20 years	Repayment to county welfare board for old age assistance	NJSA 44:7-14 to 16 NJSA 44:1-30; .2; .3	County	Warrant of satisfaction or release
Alcoholic Beverage Tax	20 years	Warrant to Sheriff to levy for unpaid tax	NJSA 54:44-2	County or Superior Court	Return of warrant satisfied, or release of lien
Civil Recognizance	6 years	Bond for compliance with court order	NJSA 2A:15-46; 47 NJSA 2A:14-29	County or Superior Court	Discharge
County Attachment	Until discharged or judgment against plaintiff	Seizure of property for payment of debt	NJSA 2A:26-9 to 11	County	Warrant to Satisfy
Criminal Recognizance	6 years	Bail Bond	NJSA 2A:162-1 NJSA 2A:162-5 NJSA 2A:162-12	County Clerk	Discharge
Judgment	20 years from date of entry	Lien in favor of judgment creditor	NJSA 2A:17-3	Superior Court Trenton	Warrant to Satisfy
Public Defender Lien	10 years	Whenever reasonable value of services exceeds \$150.00	NJSA 2A:158A-17	File Notice with Clerk of Superior Court	Warrant to Satisfy