

Lien Type	State or Federal Statutes	Filed In	Real Estate Affected	Lien Created	Lien Duration	Affects after-acquired Real Estate	Lien against one spouse will affect Entireties estate	Super-Priority (paid first from fund at judicial sale)	Divested in Judicial Sale with Notice	Remarks
Mortgages - Generally	21 PS §621 et seq.	County Recorder's Office	<b>IN-REM Lien - Specific Real Estate</b> described in the Mortgage	At time of recording	Indefinite*	No	No		Yes, for subordinate mortgages. <b>Prior mortgages are NOT divested</b> , unless another lien had priority and was divested.	*Presumption of payment after 20 years post maturity. This is only a presumption and can be rebutted. Until a court rules on a petition filed pursuant to the citation, there remains a cloud on title.
Mortgages - Purchase Money	21 PS §622	County Recorder's Office	<b>IN-REM Lien - Specific Real Estate</b> described in the Mortgage	As of date of Mortgage if recorded within 10 days	Indefinite*	No	No		Yes, for subordinate mortgages and other Purchase Money mortgages (in pari passu) being equal in priority but recorded before the mortgage being foreclosed. <b>Prior mortgages are NOT divested</b> , unless another lien had priority and was divested.	*Presumption of payment after 20 years post maturity. This is only a presumption and can be rebutted. Until a court rules on a petition filed pursuant to the citation, there remains a cloud on title.
Mortgages - Payable to the Commonwealth of Pennsylvania or related agencies	21 PS §700.1	County Recorder's Office	<b>IN-REM Lien - Specific Real Estate</b> described in the Mortgage	At time of recording, or as of date of Mortgage if Purchase Money recorded within 10 days	Indefinite*	No	No		Yes, for subordinate mortgages and other Purchase Money mortgages (in pari passu) being equal in priority but recorded before the mortgage being foreclosed. <b>Prior mortgages are NOT divested</b> , unless another lien had priority and was divested.	*Presumed released if no payment of principal or interest for 50 years. This is only a presumption and cloud remains on title until released or satisfied.
Mortgages - Payable to the USA or related agencies	26 USC §7425	County Recorder's Office	<b>IN-REM Lien - Specific Real Estate</b> described in the Mortgage	At time of recording, or as of date of Mortgage if Purchase Money recorded within 10 days	Indefinite*	No	No		Yes, for subordinate mortgages, but subject to right of redemption. <b>Prior mortgages are NOT divested</b> , unless another lien had priority and was divested. To be divested USA must be joined in action.	*Presumption of payment after 20 years post maturity. This is only a presumption and can be rebutted. Until a court rules on a petition filed pursuant to the citation, there remains a cloud on title. <b>USA has a one year Right of Redemption after date of Judicial Sale</b>
Uniform Commercial Code - Financing Statements	13 PaCSA §9515	County Recorder's Office	<b>IN-REM Lien - Specific Real Estate</b> described in the filing, but only to the extent of the personal property financed	At time of recording	5 years; 30 years**	No	<b>Maybe*</b>		Yes	Continuation statement may only be filed within 6 months immediately preceding expiration to maintain priority; otherwise filing lapses. **30 year duration if UCC secures Manufactured Home. *IN REM liens do not need to be filed against both spouses
Federal Judgments to USA	28 USC §3201	Federal Court in counties where a Federal Court is located; otherwise County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry (after 5/29/1981)	20 years	<b>YES</b>	<b>YES</b>		Yes, but USA needs to be joined in action if lien is filed before Foreclosure Complaint is filed.	Can be extended for an additional period of 20 years upon the timely filing of a notice of renewal. <b>USA has a one year Right of Redemption after date of Judicial Sale</b>
Federal Criminal Judgments	18 USC §3613	Federal Court in counties where a Federal Court is located; otherwise County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry**	20 years**	<b>YES</b>	<b>YES</b>		Yes, but USA needs to be joined in action if lien is filed before Foreclosure Complaint is filed.	**Duration begins from date of entry, date of release from imprisonment, or date of death, whichever is later. Can be extended for an additional period of 20 years upon the timely filing of a notice of renewal. Includes reparation, restitution, fines and costs. <b>USA has a one year Right of Redemption after date of Judicial Sale</b>
Federal Judgments to Others	28 USC §1962	Federal Court in counties where a Federal Court is located; otherwise County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	Treated in the same manner as a judgment in state court.
Federal Tax Liens (IRS)	26 USC §6502; 26 USC §6322	County Prothonotary and Federal Court	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	10 years plus 30 days	<b>YES</b>	<b>YES</b>		Yes, but USA needs to be joined in action if lien is filed before Foreclosure Complaint is filed.	<b>USA has 120 day Right of Redemption after date of Judicial Sale</b>
Federal Estate Tax Liens	26 USC §6324	Hidden Lien automatically attaches upon death	All Real Estate <b>in the State</b> owned by decedent at the time of death	At time of entry	10 years	No	No		Yes, but USA needs to be joined in action if lien is filed before Foreclosure Complaint is filed.	Lien exists if estate value exceeds defined amount for year of death. <b>USA has a one year Right of Redemption after date of Judicial Sale</b>
General Judgments	42 PaCSA §5526	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	A judgment creates a lien upon real property for 5 years. Pa. R.C.P. § 3023.
Confession of Judgment		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	
Arbitration Awards	Pa RCP 1307	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years*	No	No		Yes	If no appeal timely filed, judgment lien becomes effective once entered in the judgment index. If award is timely appealed, judgment lien attaches once verdict rendered and such judgment is then entered in the judgment index (*unless the verdict is sooner reduced to judgment or the court sooner awards a new trial or enters a judgment notwithstanding the verdict)
Court Orders		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	
Verdicts		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	
County Court Bail Judgments		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	
County Court Criminal Judgments and Restitution Liens	42 PS §9728(d)	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 2/17/1990) 5 years previously	No	No		Yes	Includes reparations, restitution, fines and costs.

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Real Estate Tax Liens by PA Municipal Claims Act	53 PS §7183	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> assessed	As of 1st day of the Tax year	20 years (after 1/1/1978) 5 years previously	No	<b>N/A*</b>	<b>SUPER-PRIORITY</b>	No, except to the extent paid	Both tenants by the entirety must be named in, and provided notice of, a Municipal Claim
Real Estate Tax Liens by Tax Claim Bureau		County Tax Claim Bureau (not applicable in Philadelphia)	<b>IN-REM Lien - Specific Real Estate</b> assessed	As of 1st day of the Tax year	Indefinite	No	<b>N/A*</b>	<b>SUPER-PRIORITY</b>	No, except to the extent paid	Both tenants by the entirety must be provided notice
Real Estate Tax Lien Judgment	Act 93	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes	
Municipal Claims for Services	53 PS §7143	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> provided with services	The date the property owner is billed for services	20 years	No	<b>N/A*</b>		No, except to the extent paid	Both tenants by the entirety must be named in, and provided notice of, a Municipal Claim
Municipal Claims for Improvements	53 PS §7143	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in improvements	At the time the improvement is completed	20 years	No	<b>N/A*</b>		No, except to the extent paid	Both tenants by the entirety must be named in, and provided notice of, a Municipal Claim
Municipal Nuisance Claims	53 PS §§ 7101, 7107, 7143	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in abatement nuisance	When charge properly imposed or assessed	20 years	No	<b>N/A*</b>		No, except to the extent paid	Both tenants by the entirety must be named in, and provided notice of, a Municipal Claim
Homeowner's Association Liens Cooperative Association Liens	68 PaCSA §5315 and 68 PaCSA §4315	Association Records	<b>IN-REM Lien - Specific Real Estate</b> assessed	Date assessment or fine becomes due	3 years (Cooperative) or 4 years (HOA) after payment due, 5 years after entry of judgment	No	<b>N/A*</b>		Partially - charges assessed within 6 (six) months of Judicial Sale date are divested only to the extent paid. Charges assessed over 6 months prior to the Judicial Sale date are divested whether or not paid.	Recording the Declaration constitutes record notice and perfection of the homeowner's association lien. However, the lien for unpaid assessments is extinguished unless proceedings to enforce the lien are commenced within three years (Cooperative) or four years (HOA) after the assessment becomes due. *IN REM liens do not need to be filed against both spouses
Condominium Association Liens	68 PaCSA §3315	Association Records	<b>IN-REM Lien - Specific Real Estate</b> assessed	Date assessment or fine becomes due	4 years after payment due, 5 years after entry of judgment	No	<b>N/A*</b>		Partially - charges assessed within 6 (six) months of Judicial Sale date are not divested. Charges assessed over 6 months prior to the Judicial Sale date are divested.	Recording the Declaration constitutes record notice and perfection of the homeowner's association lien. However, the lien for unpaid assessments is extinguished unless proceedings to enforce the lien are commenced within four years after the assessment becomes due. *IN REM liens do not need to be filed against both spouses
Judgments against a Homeowners Association, Condominium Association, or a Cooperative Association	68 PaCSA §3319, 68 PaCSA §4316 and 68 PaCSA §5319	County Prothonotary	<b>IN-REM Lien - Pro-rate interest in the common elements of the Specific Real Estate</b> units involved in the association	At time of entry	5 years	No	<b>N/A*</b>		Yes	A judgment for money against an HOA or condominium association, when perfected as a lien on real property, is not a lien on the common facilities but is a lien against all units at the time the judgment was entered. A proprietary lessee's cooperative interest is subject to the claims of the cooperative association's creditors.
Commercial Real Estate Broker Liens	68 P.S. §1051 et seq.	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in purchase/sale contract	At time of entry	2 years; 6 months as to Option to Purchase*; 5 years once reduced to judgment	No	<b>N/A*</b>		Yes	Claim must be filed prior to closing; unless broker has written agreement with prospective buyer, then claim can be filed after within 90 days of the conveyance. *Complaint must be filed within 2 years of recording lien (or within 6 months as to an option to purchase). **IN REM liens do not need to be filed against both spouses
Mechanics' Liens	49 PS §1502 and 49 PS §1701	County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in the work performed	As of 1st day visible work is performed or delivery of materials	5 years	No	<b>N/A*</b>		Yes	Claim must be filed within 6 months from completion of work. Complaint must be filed within 2 years of filing claim unless extended in writing by owner. Judgment must be entered within 5 years of the date of filing complaint. Once entered, judgment may be revived for successive 5 year periods but remains a lien only on the property in question. *IN REM liens do not need to be filed against both spouses
Lis Pendens		County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in the complaint or action	At time of entry	Indeterminable (Provides notice of litigation involving real estate)	No	<b>N/A*</b>		<b>N/A</b>	*IN REM liens do not need to be filed against both spouses
Judgment in Mortgage Foreclosure		County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in the complaint or action	At time of entry	5 years	No	<b>N/A*</b>		Yes	*IN REM liens do not need to be filed against both spouses
Pennsylvania Inheritance and Estate Taxes	72 PS §9169 and 1404.1 (indefinite duration once filed)	Inchoate Lien until filed in County Prothonotary and County Register of Wills	All Real Estate <b>in the State</b> owned by decedent at the time of death	At date of death	Indefinite	No	No		Yes, but only if an estate is opened and the real property is reported on a filed inheritance tax return.	Dept of Revenue has 20 years after the filing of the decedent's estate, but only if the real property is reported in the estate, to perfect lien.
Pennsylvania Corporate Tax Liens	72 PS §1401	Pennsylvania Department of Revenue and County Prothonotary*	All Real Estate owned by debtor <b>in the State</b>	As of date settled	Indefinite	No	No	<b>SUPER-PRIORITY</b>	No, except to the extent paid	Must obtain Corporate Tax Lien Certificate. Department has 20 years from date settled to perfect lien by filing notice of lien in County Prothonotary.
Pennsylvania Department of Revenue - Income Tax Liens	72 PS §7242 and 72 PS §7345(b)	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 8/4/1986) 5 years previously	<b>YES</b>	No		Yes	

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Pennsylvania Department of Revenue - Employer Withholding Tax Liens	72 PS §7242 and 72 PS §7345(b)	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 8/4/1986) 5 years previously	YES	No		Yes	
Pennsylvania Department of Revenue - Sales & Use Tax Liens	72 PS §7242 and 72 PS §7345(b)	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 8/4/1986) 5 years previously	YES	No		Yes	
Pennsylvania Department of Revenue - Other Taxes	72 PS §1401.1	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 12/12/1984) 5 years previously	YES	No	SUPER-PRIORITY	Yes	December 12, 1984 - December 12, 1989 may not be a lien depending on the particular facts in the chain of title
Pennsylvania Department of Revenue - Unemployment Compensation Liens	43 PS §788.1	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 6/12/2007) 5 years previously	YES	No	SUPER-PRIORITY (after 1963)	Yes	
Domestic Relations Liens (Child Support Liens)	23 PaCSA §4352	Pennsylvania Department of Human Services	All Real Estate owned by debtor <b>in the State</b>	At time of entry	20 years after last unsatisfied overdue support payment due	YES	No		Maybe	Subordinate to purchase money mortgages, but foreclosure problems likely. Not divested by a lien with a lesser priority.
Pennsylvania Department of Public Welfare Liens	23 PaCSA §4604(c)	County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived (must file suit and obtain judgment)	At time of entry	5 years	No	No		Yes	May not affect principal resident of Welfare recipient.
Pennsylvania Department of Environmental Protection Liens		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry - (lien dates back to the date of the expenditure of moneys)	20 years or Indefinite**	No	No	SUPER-PRIORITY - subordinate only to lien of real estate taxes	Yes	**Indefinite Duration if lien is fines or restitution from criminal conviction.
Other Liens & Judgments due the Commonwealth of Pennsylvania		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	Indefinite (after 12/12/1984) 5 years previously	No	No		Yes	December 12, 1984 - December 12, 1989 may not be a lien depending on the particular facts in the chain of title
Philadelphia Taxes - Real Estate Tax		Philadelphia Prothonotary Locality Index, or Private Collection Entities	<b>IN-REM Lien - Specific Real Estate</b> assessed	As of 1st day of the Tax year	20 years (after 1/1/1978) 5 years previously	No	Maybe*	SUPER-PRIORITY	No, except to the extent paid	Contact the following private collection entities for tax lien purchases: Linebarger, GRB, Muni Services, RCB, Progressive Financial, Pioneer. *IN REM liens do not need to be filed against both spouses
Philadelphia Taxes - Earning Tax a/k/a City Wage Tax		Philadelphia Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	*Review case <i>HORIZON FINANCIAL, F.A. v FURRICK</i> , 11 Pa. Commonwealth 521, 521 A.2d 42 (1988)
Philadelphia Taxes - School Income Tax		Philadelphia Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	*Review case <i>HORIZON FINANCIAL, F.A. v FURRICK</i> , 11 Pa. Commonwealth 521, 521 A.2d 42 (1988)
Philadelphia Taxes - Realty Transfer Tax		Philadelphia Prothonotary CP Judgment Index, or SP Judgment Index, or Locality Index	All Real Estate owned by debtor in county where lien was entered or revived, <b>possibly also IN-REM Lien - Specific Real Estate</b> involved in transfer*	At time of entry, <b>possibly</b> At time of transfer or real estate	5 years (if filed solely in judgment index) 20 years (if filed as Municipal Lien in Locality Index)	No	Maybe*		Yes, unless filed as Municipal Claim	Possibly treat as Municipal Claim, Review case <i>WEST YORK BORO v OVERBROOK HOSIERY CO.</i> , 27 D&C. 2d 94 (C.C.P. York 1961) *IN REM liens do not need to be filed against both spouses
Philadelphia Taxes - Business Income and Receipts Tax (f/k/a Business Privilege Tax)		Philadelphia Prothonotary CP Judgment Index, or SP Judgment Index, or Locality Index	All Real Estate owned by debtor in county where lien was entered or revived, <b>possibly also IN-REM Lien - Specific Real Estate</b> involved in business enterprise*	At time of entry	5 years	No	Maybe*		Yes, unless filed as Municipal Claim	Possibly treat as Municipal Claim, Review case <i>MUNICIPALITY OF MONROEVILLE v LIBERATORE</i> Pa. Commonwealth 736 A.2d 31 (1999) *IN REM liens do not need to be filed against both spouses
Philadelphia Taxes - Net Profits Tax		Philadelphia Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	*Review case <i>HORIZON FINANCIAL, F.A. v FURRICK</i> , 11 Pa. Commonwealth 521, 521 A.2d 42 (1988)
Philadelphia Taxes - Use and Occupancy Tax (a/k/a U&O Tax)		Philadelphia Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	
Philadelphia Taxes - Hotel Tax, Parking Tax, or Other Taxes		Philadelphia Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	Including the Amusement Tax; Liquor Tax; Mechanical Amusement Device Tax; Tobacco and Tobacco-related Products Tax; Valet Parking Tax
Philadelphia Solid Resource Liens		County Prothonotary TIPS Accounting System	<b>IN-REM Lien - Specific Real Estate</b> involved in improvements	As of 1st day of the Service Year	20 years	No	Maybe*	SUPER-PRIORITY	No, except to the extent paid	*IN REM liens do not need to be filed against both spouses

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Philadelphia Code Enforcement Judgments for Violations		County Prothonotary	<b>IN-REM Lien - Specific Real Estate</b> involved in improvements, <b>possibly also</b> All Real Estate owned by debtor in county where lien was entered or revived**	At time of entry	5 years (if filed solely in judgment index) 20 years (if filed as Municipal Lien in Locality Index)	No	<b>Maybe*</b>	Maybe <b>SUPER-PRIORITY</b>	Yes*	*Review docket to verify if Municipal services or improvements were provided, if so, treat as a Municipal Claim **Review pleadings and docket to determine if judgment is IN REM or IN PERSONUM *IN REM liens do not need to be filed against both spouses
Philadelphia Code Enforcement Judgments for Fines & Penalties		County Prothonotary	All Real Estate owned by debtor in county where lien was entered or revived	At time of entry	5 years	No	No		Yes*	

**Additional Philadelphia Information:**

Municipal liens such as, water, sewer, gas, and some taxes can be found in the [Locality Index](#) which is only available on the computers located in the Office of Judicial Records, Room 262, City Hall, Philadelphia PA 19107.

Code Enforcement, Phila. Department of Licenses & Inspections liens (nuisance, rubbish, work performed by L&I) may be filed in the Prothonotary or in the Locality Index as a municipal lien. Collection is through Agency Receivables Department.

City of Philadelphia Solid Resource Liens for trash collection – found in the TIPS Accounting System with the Prothonotary.

Special Services Districts – Philadelphia has several special services districts (Business Improvement Districts) which may file liens against properties within these districts; liens would appear in the Locality Index or with the Prothonotary.

City of Philadelphia Property Sales Certification: Pennsylvania State Law requires you to have a Property Sales Certification to sell real estate in Philadelphia. The certification provides the property's zoning classification, last established use in the zoning record, and disclosure of uncorrected violations of the housing, building, safety, and fire ordinances.