

Federal and NYS Lien Chart

LIEN	DURATION	NOTES	STATUTE
Estate Tax (Federal)	10 years	From date of death	I.R.C 6324
Estate Tax (NYS)	15 years	From date of death	Tax Law 982
Federal Judgment	20 years	Can be extended another 20 years	28 U.S.C. 3201
Federal Tax Lien	10 years	Federal Tax Liens can be extended another 10 years if filed within 30 days of expiration.	26 U.S.C. 6323
Franchise Tax Lien	10 years		Tax Law 219
Judgments	10 years	Unless renewed by court order	CPLR 5203
Lis Pendens	3 years	Action cannot be omitted because LP is no longer valid	CPLR 6513
Mechanic's Lien	1 year	Unless extended by court order	Lien Law 18
Notice of Lien (Common Charges)	6 years		RPL-339-aa
NYS Public Health Lien	until paid	Priority over all liens but not mortgages	Public Health Law 13071
NYS Tax Warrants/NYS Judgments	10 years	Filed by any NYS agency	CPLR 5203/Tax Law 174-a
Real Estate Broker Lien	1 year	Only a lien on commercial property	Lien Law 2(4), 10
Residential Real Estate Broker Notice of Entitlement		Not a lien	
Social Services Lien	until paid		SOS 104-b

NYC Lien Chart

LIEN	DURATION	NOTES	STATUTE
Emergency Repair Lien	4 years	Considered a “super” lien. It can be disregarded after 4 years if no action for enforcement has commenced.	Once amount is established it is transferred to real estate taxes
Environmental Control Board	8 years		NYC Charter Chapter 57 Section 1404
Housing Violations and Civil Penalty Lien	10 years		NYC Admin Code 27-2116
HPD Lis Pendens	3 years	Call underwriter if there is pending litigation. Action cannot be omitted because LP is no longer valid.	CPLR 6513
Judgment by any NYC agency	10 years		CPLR 5203
NYC Business Corporation Tax	10 years		NYC Admin Code 11-602
NYD Department of Health	until paid		NYC Admin Code 17-151, 152
Parking Violations	until paid		NY Vehicle & Traffic 241(3)
Pest Control Lien	4 years		NYC Admin Code 17-151- lien is transferred to RE Tax Roll
Relocation Lien	10 years	Unless renewed by court order	NYC Admin Code 1160
Sidewalk Repair Lien	until paid		Becomes a lien when transferred to real estate tax roll
Transit Adjudication Bureau	10 years		NY Public Authorities Law 1209-a

