

**TEXAS LIMITATION STATUTES  
(JULY 1, 2016)**

<b>LIENS</b>	<b>DURATION</b>	<b>PRIORITY</b>	<b>ADDITIONAL NOTES</b>
<p><b>ABSTRACTS OF JUDGMENT</b></p> <p><b>PRIVATE CREDITORS</b> TEX. PROPERTY CODE §52.006(A)</p>	<p>10 YEARS FROM RECORDING, IF NO EXECUTION WITHIN 10 YEARS OF THE JUDGMENT RENDITION</p>	<p>BASED UPON RECORDING OF ABSTRACT OF JUDGMENT</p>	<p>--TEX. PROPERTY CODE §52.006(A): PRIVATE CREDITOR'S JUDGMENT LIEN EXPIRES 10 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE.</p> <p>--"DORMANCY": IF UNDERLYING ABSTRACTED JUDGMENT GOES "DORMANT" (10 YEARS WITH NO WRIT OF EXECUTION), JUDGMENT LIEN CAN BECOME UNENFORCEABLE SOONER THAN 10 YEARS AFTER FILING OF ABSTRACT OF JUDGMENT.</p> <p>--RE-ABSTRACTING AND FILING THE NEW ABSTRACT: CREATES A NEW SEPARATE JUDGMENT LIEN; DOES NOT "CONTINUE" AN EXISTING JUDGMENT LIEN.</p>
<p><b>STATE OF TEXAS</b> TEX. PROPERTY CODE §52.006(b)</p>	<p>20 YEAR AFTER FILING IN THE COUNTY CLERK'S OFFICE</p>	<p>BASED UPON RECORDING OF ABSTRACT OF JUDGMENT</p>	<p>--TEX. PROPERTY CODE §52.006(B): STATE OF TEXAS JUDGMENT LIEN EXPIRES 20 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE.</p> <p>--RE-ABSTRACTING AND FILING A NEW ABSTRACT PRIOR TO EXPIRATION OF EXISTING STATE OF TEXAS JUDGMENT LIEN: CREATES NEW JUDGMENT LIEN FOR ANOTHER 20 YEARS HAVING PRIORITY BACK TO FILING-DATE OF PRIOR JUDGMENT LIEN.</p> <p>--2007 CHANGE FROM 10 YEARS TO 20 YEARS APPLIES TO ALL STATE OF TEXAS JUDGMENT LIENS NOT EXPIRED UNDER PRIOR LAW AS OF 4/23/07.</p> <p><b>WHAT IS A "STATE OF TEXAS JUDGMENT"?</b></p> <p>--TEX. PROPERTY CODE §52.006(B): JUDGMENT IN FAVOR OF STATE OF TEXAS OR A STATE AGENCY.</p>

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
			<p>--DOES NOT INCLUDE JUDGMENTS IN FAVOR OF COUNTIES OR MUNICIPALITIES OR THEIR BOARDS, DEPARTMENTS, OR AGENCIES, OR SPECIAL TAXING ENTITIES SUCH MUNICIPAL UTILITY DISTRICTS.</p> <p><b>WHAT IS A "STATE AGENCY"?</b></p> <p>--TEX. GOVERNMENT CODE §403.055: MEANS "BOARD, COMMISSION, COUNCIL, COMMITTEE, DEPARTMENT, OFFICE, AGENCY, OR OTHER GOVERNMENTAL ENTITY IN THE EXECUTIVE, LEGISLATIVE, OR JUDICIAL BRANCH OF STATE GOVERNMENT"</p> <p>--IN ADDITION, PROPERTY CODE §52.006(B) SPECIFICALLY INCLUDES TEXAS PUBLIC FOUR-YEAR COLLEGES AND UNIVERSITIES (BUT NOT TWO-YEAR JUNIOR/COMMUNITY COLLEGES).</p>
<p><b>FEDERAL JUDGMENTS</b> 28 UNITED STATES CODE §3201</p>	<p>20 YEARS AFTER FILING IN COUNTY CLERK'S OFFICE</p> <p>RE-FILING PRIOR TO EXPIRATION CONTINUES THE ORIGINAL JUDGMENT-LIEN FOR AN ADDITIONAL 20 YEARS (40-YEAR POSSIBLE TOTAL LIFETIME)</p>	<p>PER THE FEDERAL STATUE, THE JUDGMENT LIEN PRIMES ALL OTHER LIENS, INCLUDING LIENS RECORDED PRIOR TO THE JUDGMENT.</p>	<p>--28 UNITED STATES CODE §3201: FEDERAL JUDGMENT LIEN EXPIRES 20 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE.</p> <p>--RE-FILING PRIOR TO EXPIRATION CONTINUES THE ORIGINAL JUDGMENT-LIEN FOR AN ADDITIONAL 20 YEARS (40-YEAR POSSIBLE TOTAL LIFETIME).</p> <p>--"FEDERAL JUDGMENT": JUDGMENT RENDERED IN FEDERAL COURT AND IN FAVOR OF THE UNITED STATES OF AMERICA OR ONE OF ITS AGENCIES, DEPARTMENTS, OR INSTRUMENTALITIES.</p>
<p>FEDERAL LIEN SECURING A JUDGMENT IMPOSING A CRIMINAL FINE 18 USCS §3613</p>	<p>20 YEAR AFTER ENTRY OF JUDGMENT OR UPON DEATH OF DEFENDANT</p>	<p>BASED UPON RECORDING OF JUDGMENT</p>	
<p><b>ACKNOWLEDGEMENTS: DEFECTIVE CERTIFICATE</b> TEX. CIVIL PRACTICE &amp; REMEDIES CODE §16.033(A)(8)</p>	<p>PRIOR TO 9/1/2007: DEFECT CAN BE IGNORED IF IN RECORDS <b>MORE THAN 4 YEARS.</b></p> <p>AFTER 8/31/2007: CAN BE IGNORED IF IN</p>		<p>--"FATAL" DEFECTS: LACK OF STATUTORY CERTIFICATE FORM; OMISSION OF ACKNOWLEDGOR'S NAME; ABSENCE OF STATE-PROVIDED OFFICER'S SEAL.</p> <p>--DOCUMENT FILED PRIOR TO SEPTEMBER 1, 2007: ACKNOWLEDGEMENT DEFECT</p>

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
	RECORDS FOR <b>MORE THAN 2 YEARS.</b>		CAN BE IGNORED IF IN RECORDS FOR <b>MORE THAN 4 YEARS</b> [TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(8), PRIOR LAW].  --DOCUMENT FILED AFTER AUGUST 31, 2007: ACKNOWLEDGEMENT DEFECT CAN BE IGNORED IF IN RECORDS <b>FOR MORE THAN 2 YEARS</b> [TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(8) AS AMENDED].
<b>AD VALOREM PROPERTY TAXES</b> TEX. TAX CODE §33.05(A)	REAL PROPERTY: <b>20 YEARS</b> AFTER TAXES BECOME DELINQUENT  PERSONAL PROPERTY: EXPIRES <b>4 YEARS</b> AFTER TAXES BECOME DELINQUENT	SUPERIOR TO ALL OTHER LIENS.	--"DELINQUENT": UNPAID ON FEBRUARY 1ST FOLLOWING THE YEAR IN WHICH UNPAID TAXES WERE ASSESSED.  --REAL PROPERTY: STATUTORY LIEN EXPIRES <b>20 YEARS</b> AFTER TAXES BECOME DELINQUENT [TEX. TAX CODE §33.05(A)(2)].  --PERSONAL PROPERTY: STATUTORY LIEN EXPIRES <b>4 YEARS</b> AFTER TAXES BECOME DELINQUENT [TEX. TAX CODE §33.05(A)(1)].  --ABSTRACTED JUDGMENTS FOR TAXES: APPLY THE APPROPRIATE JUDGMENT LIEN LIMITATION, NOT TAX LIEN LIMITATION.
<b>ADOPTED CHILDREN, RIGHT OF INHERITANCE FROM NATURAL PARENT</b> TEX. CIV. PRAC. & REM. CODE §16.051	RIGHT OF INHERITANCE MUST BE ASSERTED NO LATER <b>4 YEARS</b> AFTER DEATH OF THE NATURAL PARENT		--RIGHT OF INHERITANCE MUST BE ASSERTED NO LATER <b>4 YEARS</b> AFTER DEATH OF THE NATURAL PARENT OR OF THE PERSON FROM WHOM ADOPTED CHILD WOULD INHERIT THROUGH HIS/HER NATURAL PARENT; NOT SUBJECT TO THE DISCOVERY RULE [TEX. CIV. PRAC. & REM. CODE §16.051; <u>LITTLE V. SMITH</u> , 943 S.W.2D 414].
<b>CHILD SUPPORT LIENS</b> TEX. FAMILY CODE §157.318	PRIOR TO 9/1/2009: NO LIMITATION  ON/AFTER 9/1/2009: <b>10 YEARS</b> AFTER FILING	BASED UPON RECORDING OF ABSTRACT OF JUDGMENT OR NOTICE OF LIEN	--CHILD SUPPORT LIEN NOTICE OR ABSTRACT OF JUDGMENT FILED <b>PRIOR TO SEPTEMBER 1, 2009: NO LIMITATION</b> [TEX. FAMILY CODE §157.318(A), PRIOR LAW].  --CHILD SUPPORT LIEN NOTICE OR ABSTRACT OF JUDGMENT FILED <b>ON OR AFTER SEPTEMBER 1, 2009: EXPIRES 10 YEARS</b> AFTER FILING (RE-FILING PRIOR TO EXPIRATION CREATES A NEW LIEN WITH PRIORITY RELATING BACK TO THE FIRST FILING) [TEX. FAMILY CODE §157.318(D)]

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
<b>DEEDS</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.051	CAUSE OF ACTION TO SET <b>ASIDE, RESCIND, OR</b> <b>REFORM EXPIRES 4 YEARS</b> AFTER ACCRUAL		AS AMENDED].  --CAUSE OF ACTION TO SET ASIDE, RESCIND, OR REFORM EXPIRES 4 YEARS AFTER ACCRUAL [TEX. CIVIL PRACTICE & REMEDIES CODE §16.051; TRUSTEES OF CASA VIEW ASSEMBLY OF GOD CHURCH V. WILLIAMS, 414 S.W.2D 697].  --DISCOVERY RULE APPLIES: LIMITATION BEGINS TO RUN FROM TIME WHEN CLAIMANT KNEW OR SHOULD HAVE KNOWN ABOUT THE CAUSE OF ACTION.
<b>DEED OF TRUST</b> <b>LIENS</b>			
<b>NON-FEDERAL</b> <b>BENEFICIARY/PAYEE</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.035	BARRED <b>4 YEARS</b> AFTER ORIGINAL/EXTENDED MATURITY DATE OF THE SECURED OBLIGATION OR IF LIEN HELD BY RTC/FDIC AS RECEIVER/CONSERVATOR, <b>6 YEARS</b> FROM MATURITY OR DATE OF RECEIVORSHIP, WHICHEVER IS LATER; OR IF THE LIEN IS HELD BY ANY OTHER AGENCY OF THE UNITED STATES (E.G. FHA, FMHA, SBA, VA, ETC.) THERE IS NO STATUTE OF LIMITATIONS.	BASED UPON RECORDING OF LIEN.	--DEED OF TRUST LIEN BECOMES BARRED <b>4</b> <b>YEARS</b> AFTER ORIGINAL/EXTENDED MATURITY DATE OF THE SECURED OBLIGATION [TEX. CIVIL PRACTICE & REMEDIES CODE §16.035].  <b>EXCEPTION:</b> EXTENDED TO <b>6 YEARS</b> IF SECURED NOTE IS ACQUIRED BY THE FDIC AS RECEIVER OR CONSERVATOR OF A FAILED FINANCIAL INSTITUTION BEFORE COLLECTION BECOMES BARRED UNDER STATE LAW; ADDITIONAL <b>2 YEARS</b> ALSO BENEFITS ASSIGNEE WHO ACQUIRES THE NOTE FROM FDIC [12 U.S.C. 1821(D)(14); JACKSON V. THWEATT, 883 S.W.2D 171].
<b>FEDERAL BENEFICIARY AS</b> <b>PAYEE</b> 28 U.S.C. 2415	NO LIMITATION		--DEED OF TRUST LIEN DOES <b>NOT</b> BECOME BARRED BY PASSAGE OF TIME, I.E. <b><u>NO</u></b> <b><u>LIMITATION</u></b> [28 U.S.C. 2415; U.S. v. ALVARADO, 5 F.3D 1425].  --INCLUDES DEEDS OF TRUST IN FAVOR OF: UNITED STATES OF AMERICA, SMALL BUSINESS ADMINISTRATION, SECRETARY OF HOUSING AND URBAN DEVELOPMENT, SECRETARY OF VETERANS AFFAIRS, AND FARM SERVICES AGENCY (FORMERLY FARMERS HOME ADMINISTRATION).
<b>EARNEST MONEY</b> <b>CONTACT: SPECIFIC</b> <b>PERFORMANCE</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(1)	4 YEARS AFTER IT ACCRUES		--CAUSE OF ACTION BECOMES BARRED <b>4</b> <b>YEARS</b> AFTER IT ACCRUES (OTHER PARTY DEFAULTS UNDER THE CONTRACT) [TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(1)].  --ALSO APPLIES TO SELLER'S CLAIM TO

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
			EARNEST MONEY AS LIQUIDATED DAMAGES FOR PURCHASER'S DEFAULT UNDER THE EARNEST MONEY CONTRACT.
<b>FARM, FACTORY, AND STORE WORKER'S LIEN</b> TEX. PROPERTY CODE §58.006	SIX (6) MONTHS AFTER FILING OF AFFIDAVIT SECURING LIEN		--LIEN CEASES TO EXIST <b>SIX (6) MONTHS</b> AFTER FILING OF AFFIDAVIT SECURING LIEN UNLESS CLAIMANT BRINGS SUIT TO FORECLOSE [TEX. PROPERTY CODE §58.006].
<b>FEDERAL TAX LIENS</b>			
<b>INCOME TAX</b> 26 U.S.C. 6502(A)(1)	10 YEARS AFTER ASSESSMENT OF TAX	BASED UPON THE DATE OF ASSESSMENT.	<p>--<b>INCOME TAX:</b> IRS CODE LIEN EXPIRES <b>10 YEARS</b> AFTER ASSESSMENT OF TAX [26 U.S.C. 6502(A)(1)]; "RE-FILING" (NEW NOTICE OF FEDERAL TAX LIEN) WITHIN 1 YEAR PRECEDING 30 DAYS AFTER EXPIRATION OF THIS 10-YEAR PERIOD GIVES THIS NEW NOTICE PRIORITY BACK TO THE FILING-DATE OF ORIGINAL NOTICE [26 U.S.C. 6323(G)(3)].</p> <p>--"<b>LAST DAY FOR REFILING</b>", COLUMN (E), NOTICE OF FEDERAL TAX LIEN: WHEN EVERY DATE IN THIS COLUMN HAS PASSED, THE NOTICE OF FEDERAL TAX LIEN HAS EXPIRED.</p>
<b>ESTATE TAX AND GIFT TAX</b> 26 U.S.C. 6324	10 YEARS AFTER DATE OF DECEDENT'S DEATH  10 YEARS AFTER DATE OF TRANSFER	BASED UPON INCEPTION OF LINE – DATE OF DECEDENT'S DEATH.	<p>--<b>FEDERAL ESTATE TAX:</b> INCHOATE LIEN (NO NOTICE-FILING REQUIRED) EXPIRES <b>10 YEARS</b> AFTER DATE OF DECEDENT'S DEATH [26 U.S.C. 6324(A)].</p> <p>--<b>FEDERAL GIFT TAX:</b> INCHOATE LIEN (NO NOTICE-FILING REQUIRED) EXPIRES <b>10 YEARS</b> AFTER DATE OF TRANSFER, BUT SUBSEQUENT SALE BY TRANSFEREE TO BONA FIDE PURCHASER AUTOMATICALLY DIVESTS TAX LIEN FROM THE GIFT REAL ESTATE [26 U.S.C. 6324(B)].</p>
<b>HOME OWNERS/PROPERTY OWNERS ASSOCIATION ASSESSMENT LIENS</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.035	4 YEARS AFTER DUE-DATE	BASED UPON RECORDING OF RESTRICTIONS/CONDOMINIUM DECLARATION.	<p>--CONTRACTUAL LIENS CREATED BY RESTRICTIONS AND CONDOMINIUM DECLARATIONS TO SECURE HOA/POA ASSESSMENTS/FEE'S BECOME BARRED <b>4 YEARS</b> AFTER DUE-DATE [TEX. CIVIL PRACTICE &amp; REMEDIES CODE §16.035].</p> <p>--<b>HOWEVER, AS A PRACTICAL MATTER:</b> DO NOT RELY ON LIMITATION AS ELIMINATING AN UNRELEASED HOA/POA LIEN-NOTICE UNLESS THE RESALE CERTIFICATE OR OTHER FEE-STATUS REPORT FROM OR ON BEHALF OF THE ASSOCIATION SHOWS THE ASSESSMENT/FEE AS NO</p>

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
<b>MENTAL HEALTH AND MENTAL RETARDATION LIENS</b> TEX. HEALTH & SAFETY CODE §533.004	NO LIMITATIONS		LONGER COLLECTIBLE.  --LIEN SECURES RECOUPMENT OF COST OF PROVIDING SUPPORT, MAINTENANCE, AND TREATMENT TO PATIENT IN A TEXAS DEPARTMENT OF MENTAL HEALTH & MENTAL RETARDATION FACILITY.  --WHEN STATUTORY NOTICE IS FILED IN COUNTY CLERK'S OFFICE WHERE OBLIGOR'S REAL ESTATE IS LOCATED, LIEN ATTACHES TO NON-EXEMPT PROPERTY OF THE PATIENT OR PERSON LEGALLY RESPONSIBLE FOR PATIENT'S SUPPORT.  --PERFECTED MHMR LIEN HAS <b>NO LIMITATION</b> [TEX. HEALTH & SAFETY CODE §533.004].
<b>MECHANIC'S LIEN</b>			
<b>VOLUNTARY</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.035	4 YEARS AFTER PAYMENT OF THE CONTRACT PRICE BECAME DUE	BASED UPON RECORDING OF LIEN.	--CONTRACTUAL MECHANIC'S LIEN (MECHANIC'S LIEN CONTRACT): ENFORCEMENT BY FORECLOSURE IS BARRED <b>4 YEARS</b> AFTER PAYMENT OF THE CONTRACT PRICE BECAME DUE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.035].
<b>INVOLUNTARY – CONSTITUTIONAL MECHANIC'S LIEN</b> §37, TEX. CONSTITUTION; TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(3)	4 YEARS AFTER UNDERLYING DEBT BECAME DUE	BASED UPON RECORDING OF LIEN.	-- <b>CONSTITUTIONAL MECHANIC'S LIEN:</b> SUIT TO ENFORCE IS BARRED <b>4 YEARS</b> AFTER THE UNDERLYING DEBT BECAME DUE (§37, TEX. CONSTITUTION; TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(3)). (A "CONSTITUTIONAL LIEN" ARISES AUTOMATICALLY, WITHOUT THE NECESSITY OF FILING ANY NOTICE, IN FAVOR OF A SUBCONTRACTOR OR SUPPLIER WHO DEALS DIRECTLY WITH THE OWNER AND NOT THROUGH A GENERAL CONTRACTOR.)
<b>INVOLUNTARY – STATUTORY AFFIDAVIT OF CLAIM (OWNER'S RESIDENCE ON OWNER'S LAND)</b> TEX. PROPERTY CODE §53.158(B)	16 MONTHS AFTER LAST DATE OF LABOR/FURNISHED MATERIALS	BASED UPON RECORDING OF LIEN AFFIDAVIT.	--STATUTORY AFFIDAVIT OF CLAIM (OWNER'S RESIDENCE ON OWNER'S LAND): IF CLAIMANT DOES NOT BRING SUIT, LIEN CLAIM BECOMES BARRED MAXIMUM OF <b>16 MONTHS</b> AFTER LAST DATE ON WHICH CLAIMANT DID LABOR OR FURNISHED MATERIALS [TEX. PROPERTY CODE §53.158(B)].
<b>INVOLUNTARY – STATUTORY AFFIDAVIT OF CLAIM (ALL OTHER CONSTRUCTION)</b> TEX. PROPERTY CODE §53.158(A)	29 MONTHS AFTER LAST DATE OF LABOR/FURNISHED MATERIALS	BASED UPON RECORDING OF LIEN AFFIDAVIT.	--STATUTORY AFFIDAVIT OF CLAIM (ALL OTHER CONSTRUCTION): IF CLAIMANT DOES NOT BRING SUIT, LIEN CLAIM BECOMES BARRED MAXIMUM OF <b>29 MONTHS</b> AFTER LAST DATE ON WHICH CLAIMANT DID LABOR OR FURNISHED MATERIALS [TEX. PROPERTY CODE §53.158(A)].

<b>LIENS</b>	<b>DURATION</b>	<b>PRIORITY</b>	<b>ADDITIONAL NOTES</b>
<b>MUNICIPAL LIENS</b>			
<b>STREET IMPROVEMENTS</b> TEX. TRANSPORTATION CODE §313.054(D)	NO LIMITATION	SUPERIOR TO ALL OTHER LIENS EXCEPT FOR STATE, COUNTY, SCHOOL OR CITY AD VALOREM TAX LIEN. LIEN EVIDENCE BY CERTIFICATE OF ASSESSMENT	--STREET IMPROVEMENTS (PAVING LIEN): SO LONG AS THE OBLIGATION IS HELD BY THE MUNICIPALITY, THERE IS <b>NO</b> <b>LIMITATION</b> PERIOD [TEX. TRANSPORTATION CODE §313.054(D)].
<b>STATUTORY HEALTH/SAFETY LIENS</b> TEX. HEALTH & SAFETY CODE §342.007(E)	NO LIMITATION		--STATUTORY HEALTH/SAFETY LIENS (WEED-MOWING, BRUSH REMOVAL, AND DEMOLITION OF SUBSTANDARD STRUCTURES): WHEN MUNICIPALITY HAS FILED ITS NOTICE OF LIEN IN THE REAL ESTATE RECORDS, THERE IS <b>NO LIMITATION</b> PERIOD [TEX. HEALTH & SAFETY CODE §342.007(E)].
<b>RESTITUTION LIENS</b> TEX. CODE OF CRIMINAL PROCEDURE ART. 42.22, §§12(A), 12(B)	10 YEARS AFTER FILING	BASED UPON RECORDING OF AFFIDAVIT PERFECTING LIEN.	-- <b>STATE OF TEXAS (INCLUDING VICTIM COMPENSATION)</b> : LIEN EXPIRES 10 YEARS AFTER FILING, BUT CAN BE EXTENDED FOR 10 YEARS BY RE-FILING BEFORE EXPIRATION AND NOT SUBJECT TO DORMANCY [TEX. CODE OF CRIMINAL PROCEDURE ART. 42.22, §§12(A), 12(B)].  -- <b>FEDERAL</b> : SEE "ABSTRACTS OF JUDGMENT: FEDERAL JUDGMENTS" ABOVE.
<b>STATE TAX LIENS</b>			TEX. TAX CODE §113.105: "TAX LIEN; PERIOD OF VALIDITY (A) THE STATE TAX LIEN ON PERSONAL PROPERTY AND REAL ESTATE CONTINUES UNTIL THE TAXES SECURED BY THE LIEN ARE PAID"; BUT-----
<b>"TITLE 2 TAXES" [SALES, USE, EXCISE, FRANCHISE, GROSS RECEIPTS, BUSINESS PERMIT, SEVERANCE, HOTEL OCCUPANCY AND INHERITANCE TAXES]</b> TAX CODE §156.001 TEX. TAX CODE §111.202	3 YEARS AFTER LAST FILING OF TAX LIEN NOTICE	BASED UPON RECORDING OF NOTICE OF LIEN.	"TITLE 2 TAXES" [SALES, USE, EXCISE, FRANCHISE, GROSS RECEIPTS, BUSINESS PERMIT, SEVERANCE, HOTEL OCCUPANCY (TAX CODE §156.001) AND INHERITANCE TAXES]: SUIT TO COLLECT BECOMES BARRED 3 YEARS AFTER THE LAST FILING OF A TAX LIEN NOTICE [TEX. TAX CODE §111.202].
<b>TEXAS WORKFORCE COMMISSION AND EMPLOYERS – UNPAID UNEMPLOYMENT COMPENSATION CONTRIBUTION</b> TEX. LABOR CODE §213.033(A)	3 YEARS AFTER CONTRIBUTION BECAME DUE		-- <b>UNPAID UNEMPLOYMENT COMPENSATION CONTRIBUTION</b> : SUIT TO COLLECT FROM EMPLOYER IS BARRED <u>3</u> <u>YEARS</u> AFTER CONTRIBUTION BECAME DUE [TEX. LABOR CODE §213.033(A)].
<b>WAGE LIEN AKA "PAYDAY LIEN"</b>	NO LIMITATION		--WAGE LIEN A/K/A "PAYDAY LIEN" VERSUS EMPLOYER (FOR BENEFIT OF

<b>LIENS</b>	<b>DURATION</b>	<b>PRIORITY</b>	<b>ADDITIONAL NOTES</b>
TEX. LABOR CODE §§61.081, 61.082			EMPLOYEE) HAS NO LIMITATION [TEX. LABOR CODE §§61.081, 61.082].
<b>TEXAS WORKFORCE COMMISSION AND EMPLOYEES – OVERPAID UNEMPLOYMENT COMPENSATION BENEFITS</b> TEX. LABOR CODE §§212.006, 213.033(A)	3 YEARS AFTER REIMBURSEMENT BECAME DUE		-- <b>OVERPAID UNEMPLOYMENT COMPENSATION BENEFITS:</b> COLLECTION SUIT AGAINST EMPLOYEE IS BARRED <b>3 YEARS</b> AFTER REIMBURSEMENT BECAME DUE [TEX. LABOR CODE §§212.006, 213.033(A)].
<b>STUDENT LOANS</b> TEX. EDUCATION CODE §51.967	NO LIMITATIONS		--NO STATUTE OF LIMITATIONS APPLIES TO SUIT OR JUDGMENT FOR COLLECTION OF EDUCATIONAL DEBT OWED TO INSTITUTION OF HIGHER EDUCATION OR TO THE TEXAS HIGHER EDUCATION COORDINATING BOARD [TEX. EDUCATION CODE §51.967].
<b>SUBSTITUTE TRUSTEE LACKING RECORDED APPOINTMENT</b>			
<b>TRUSTEE’S DEED FILED PRIOR TO SEPTEMBER 1, 2007</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(7)	4 YEARS AFTER TRUSTEE’S SALE		-- <b>TRUSTEE’S DEED FILED PRIOR TO SEPTEMBER 1, 2007:</b> SUIT ALLEGING SUBSTITUTE TRUSTEE’S LACK OF AUTHORITY BECOMES BARRED <b>4 YEARS</b> AFTER TRUSTEE’S SALE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(7), PRIOR LAW.
<b>TRUSTEE’S DEED FILED ON/AFTER SEPTEMBER 1, 2007</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.011	2 YEARS AFTER TRUSTEE’S SALE		-- <b>TRUSTEE’S DEED FILED ON/AFTER SEPTEMBER 1, 2007:</b> SUIT ALLEGING SUBSTITUTE TRUSTEE’S LACK OF AUTHORITY BECOMES BARRED <b>2 YEARS</b> AFTER TRUSTEE’S SALE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(7), AS AMENDED EFFECTIVE JUNE 15, 2008].
<b>TAX SALES, SUIT TO SET ASIDE</b>			
<b>TAX WARRANT SEIZURE</b> TEX. CIVIL PRACTICE & REMEDIES CODE §16.002(B)	1 YEAR AFTER SHERIFF’S SALE		--TAX WARRANT SEIZURE: 1 YEAR AFTER DATE OF SHERIFF’S SALE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.002(B)].
<b>AD VALOREM TAX LIEN FORECLOSURE (NON-HOMESTEAD, NON-AGRICULTURAL &amp; SURFACE ONLY)</b> TEX. TAX CODE §33.54(A)(1)	1 YEAR AFTER FILING-DATE OF SHERIFF’S TAX DEED		--AD VALOREM TAX LIEN FORECLOSURE ON NON-HOMESTEAD, NON-AGRICULTURAL, AND SURFACE-ONLY: 1 YEAR AFTER FILING-DATE OF SHERIFF’S TAX DEED [TEX. TAX CODE §33.54(A)(1)].
<b>AD VALOREM TAX LIEN FORECLOSURE (HOMESTEAD, AGRICULTURAL OR MINERALS WITH SURFACE)</b>	2 YEARS AFTER FILING-DATE OF SHERIFF’S TAX DEED		--AD VALOREM TAX LIEN FORECLOSURE ON HOMESTEAD, AGRICULTURAL, OR MINERALS WITH SURFACE: 2 YEARS AFTER FILING-DATE OF SHERIFF’S TAX DEED [TEX. TAX CODE §33.54(A)(2)].

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
TEX. TAX CODE §33.54(A)(2)			
<b>RE-SALE BY TAXING UNIT TAKING TITLE AT TAX SALE</b> TEX. TAX CODE §34.05(F)	1 YEAR AFTER DATE ON WHICH RE-SALE OCCURRED		--RE-SALE BY TAXING UNIT TAKING TITLE AT TAX SALE: 1 YEAR AFTER DATE ON WHICH RE-SALE OCCURRED [TEX. TAX CODE §34.05(F)].
<b>WATER CONTROL &amp; IMPROVEMENT DISTRICT LIEN</b> TEX. WATER CODE §51.509	NO LIMITATION		--DISTRICT CHARGES/ASSESSMENTS FOR MAINTENANCE AND OPERATION OF WORKS, FACILITIES, AND SERVICES: <b>No LIMITATION</b> , I.E. "NO LAW PROVIDING LIMITATION AGAINST ACTIONS FOR DEBT SHALL APPLY" [TEX. WATER CODE §51.509].
<b>COUNTY LIENS</b>			
<b>COUNTY ASSESSMENT FOR ROAD IMPROVEMENTS</b> TEXAS TRANSPORTATION CODE §253.009	NO LIMITATIONS	SUPERIOR TO ALL OTHER LIENS — EXCEPT TAX LIENS AND MORTGAGE LIENS RECORDING PRIOR TO THE ASSESSMENT LIEN. LIEN EVIDENCE BY RECORDING OF NOTICE OF ASSESSMENT.	
<b>COUNTY LIEN FOR REPAIR OR REMOVAL OF SHORELINE STRUCTURE</b> TEXAS LOCAL GOVT. CODE §230.001	NO LIMITATIONS.	BASED UPON RECORD OF NOTICE OF ASSESSMENT — LIEN SUPERIOR TO PREVIOUSLY RECORDED JUDGMENT LIENS. INFERIOR TO PREVIOUSLY RECORDED MORTGAGE LIEN.	
<b>COUNTY LITTER LIEN</b> TEXAS HEALTH & SAFETY CODE §365.034	NO LIMITATIONS.	BASED UPON RECORDING OF LIEN	
<b>COUNTY WEED AND SANITARY LIEN</b> TEXAS HEALTH & SAFETY CODE §343.011; §343.0111; §343.022; §343.023	NO LIMITATIONS.	BASED UPON RECORDING OF NOTICE OF LIEN	
<b>MUNICIPAL LIENS</b>			
<b>MUNICIPAL DEMOLITION LIEN</b> TEXAS LOCAL GOVT. CODE §214.001; §214.0015	NO LIMITATIONS.	SUBJECT TO CERTAIN EXCEPTIONS, SUPERIOR TO ALL OTHER LIENS EXCEPT TAX LIENS	
<b>MUNICIPAL ASSESSMENTS FOR STREET IMPROVEMENTS</b> TEXAS TRANSPORTATION CODE §313.054	NO STATUTE OF LIMITATION, UNLESS LIEN ASSIGNED FROM MUNICIPALITY TO 3RD PARTY, THEN 4 YEARS FROM ASSESSMENT	SUPERIOR TO ALL OTHER LIENS EXCEPT FOR STATE, COUNTY, SCHOOL OR CITY AD VALOREM TAX LIENS. LIEN EVIDENCE BY CERTIFICATE OF ASSESSMENT	

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
<b>MUNICIPAL UTILITY SERVICES LIEN</b> TEXAS LOCAL GOVT. CODE §402.0025	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS EXCEPT MORTGAGE LIENS RECORDED PRIOR TO UTILITY SERVICE LIEN. LIEN EVIDENCED BY RECORDING OF NOTICE OF LIEN	
<b>MUNICIPAL ASSESSMENT FOR WATER/SEWER SYSTEMS</b> TEXAS LOCAL GOVT. CODE §402.065; §402.067	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS EXCEPT STATE, COUNTY, SCHOOL OR CITY AD VALOREM TAX LIENS. LIEN EVIDENCED BY RECORDING OF NOTICE OF LIEN	
<b>MUNICIPAL WEED &amp; SANITARY LIEN</b> TEXAS HEALTH & SAFETY CODE §342.007; §342.008	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS EXCEPT TAX LIENS AND LIENS FOR STREET IMPROVEMENTS. LIEN EVIDENCED BY RECORDING OF STATEMENT OF EXPENSES.	
<b>SOLID WASTE FACILITY REMEDIAL LIEN</b> TEXAS HEALTH & SAFETY CODE §361.194	NO LIMITATIONS.	BASED UPON RECORDING OF AFFIDAVIT	
<b>SURFACE COAL MINING RECLAMATION</b> TEXAS NATURAL RESOURCE CODE §134.150	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS EXCEPT TAX LIENS. LIEN EVIDENCE BY RECORDING OF STATEMENT OF EXPENSES	
<b>MISCELLANEOUS STATE TAX LIENS</b> TEXAS TAX CODE §113.001; §113.101 §113.105	NO LIMITATIONS.	BASED UPON RECORDING OF NOTICE OF LIEN	
<b>UNEMPLOYMENT TAXES</b> TEXAS LABOR CODE §213.057; §213.058	NO LIMITATIONS.	BASED UPON RECORDING OF NOTICE OF LIEN	
<b>WATER DISTRICT TAXES</b> TEXAS WATER CODE §55.604 TEXAS TAX CODE §32.01	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS	
<b>BROKER'S LIEN / APPRAISER'S LIEN</b> TEXAS PROPERTY CODE CHAPTER 62	2 YEARS FROM RECORDING DATE VALID ONLY AGAINST COMMERCIAL PROPERTY. MUST BE RELEASE, BONDED, OR FUNDS ESCROWED	BASED UPON RECORDING DATE	

<b>LIENS</b>	<b>DURATION</b>	<b>PRIORITY</b>	<b>ADDITIONAL NOTES</b>
<b>UCC FINANCING STATEMENT</b> TEXAS BUSINESS & COMMERCE CODE §9.403	5 YEARS FROM RECORDING	BASED UPON RECORDING OF UCC FINANCING STATEMENT	