TEXAS LIMITATION STATUTES (SEPTEMBER, 2023)

LIENS	DURATION	PRIORITY	ADDITIONAL NOTES
ABSTRACTS OF JUDGMENT			
PRIVATE CREDITORS TEX. PROPERTY CODE \$52.006(A)	10 YEARS FROM RECORDING, IF NO EXECUTION WITHIN 10 YEARS OF THE JUDGMENT RENDITION	BASED UPON RECORDING OF ABSTRACT OF JUDGMENT	TEX. PROPERTY CODE §52.006(A): PRIVATE CREDITOR'S JUDGMENT LIEN EXPIRES 10 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE.
			"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.
			RE-ABSTRACTING AND FILING THE NEW ABSTRACT: CREATES A NEW SEPARATE JUDGMENT LIEN; DOES NOT "CONTINUE" AN EXISTING JUDGMENT LIEN.
STATE OF TEXAS TEX. PROPERTY CODE §52.006(b)	20 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE	BASED UPON RECORDING OF ABSTRACT OF JUDGMENT	Tex. Property Code §52.006(b): State of Texas judgment lien expires 20 years after filing in the County Clerk's Office.
			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.
			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.

FEDERAL JUDGMENTS 28 UNITED STATES CODE §3201	20 YEARS AFTER FILING IN COUNTY CLERK'S OFFICE RE-FILING PRIOR TO EXPIRATION CONTINUES THE ORIGINAL JUDGMENT-LIEN FOR AN ADDITIONAL 20 YEARS (40-YEAR POSSIBLE TOTAL LIFETIME)	PER THE FEDERAL STATUE, THE JUDGMENT LIEN PRIMES ALL OTHER LIENS, INCLUDING LIENS RECORDED PRIOR TO THE JUDGMENT.	WHAT IS A "STATE OF TEXAS JUDGMENT"? TEX. PROPERTY CODE §52.006(B): JUDGMENT IN FAVOR OF STATE OF TEXAS OR A STATE AGENCY. WHAT IS A "STATE AGENCY"? 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" IN ADDITION, PROPERTY CODE §52.006(B) SPECIFICALLY INCLUDES TEXAS PUBLIC FOUR- YEAR COLLEGES AND UNIVERSITIES (BUT NOT TWO-YEAR JUNIOR/COMMUNITY COLLEGES). 28 UNITED STATES CODE §3201: FEDERAL JUDGMENT LIEN EXPIRES 20 YEARS AFTER FILING IN THE COUNTY CLERK'S OFFICE. RE-FILING PRIOR TO EXPIRATION CONTINUES THE ORIGINAL JUDGMENT-LIEN FOR AN ADDITIONAL 20 YEARS (40-YEAR POSSIBLE TOTAL LIFETIME). "FEDERAL JUDGMENT": JUDGMENT RENDERED IN FEDERAL COURT AND IN FAVOR OF THE UNITED STATES OF AMERICA OR ONE OF ITS AGENCIES, DEPARTMENTS, OR INSTRUMENTALITIES.
SECURING A JUDGMENT IMPOSING A CRIMINAL FINE 18 USCS §3613	JUDGMENT OR UPON DEATH OF DEFENDANT	JUDGMENT	
ACKNOWLEDGEMENTS: DEFECTIVE CERTIFICATE TEX. CIVIL PRACTICE & REMEDIES CODE §16.033(A)(8)	PRIOR TO 9/1/2007: DEFECT CAN BE IGNORED IF IN RECORDS MORE THAN 4 YEARS.		"FATAL" DEFECTS: LACK OF STATUTORY CERTIFICATE FORM; OMISSION OF ACKNOWLEDGER'S NAME; ABSENCE OF STATE-PROVIDED OFFICER'S SEAL.

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	AFTER 8/31/2007:		DOCUMENT FILED PRIOR TO SEPTEMBER 1,
	CAN BE IGNORED IF IN		2007: ACKNOWLEDGEMENT DEFECT CAN BE
	RECORDS FOR MORE THAN 2		IGNORED IF IN RECORDS FOR MORE THAN 4
	YEARS.		YEARS [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 FOR MORE THAN 2
			YEARS [TEX. CIVIL PRACTICE & REMEDIES
			CODE §16.033(A)(8) AS AMENDED].
AD VALOREM	REAL PROPERTY: 20 YEARS	SUPERIOR TO ALL OTHER	"DELINQUENT": UNPAID ON FEBRUARY
PROPERTY TAXES	AFTER TAXES BECOME	LIENS.	1ST FOLLOWING THE YEAR IN WHICH UNPAID
TEX. TAX CODE	DELINQUENT	2.2.43.	TAXES WERE ASSESSED.
§33.05(A)	BEENIGGENT		TANKES WERE ASSESSES.
333.33(//)	PERSONAL PROPERTY:		REAL PROPERTY: STATUTORY LIEN EXPIRES
	EXPIRES 4 YEARS AFTER		20 YEARS AFTER TAXES BECOME DELINQUENT
	TAXES BECOME DELINQUENT		[Tex. Tax Code §33.05(a)(2)].
	TAXES BECOME BELINQUENT		[TEX. TAX CODE \$33.03(A)(2)].
			PERSONAL PROPERTY: STATUTORY LIEN
			EXPIRES 4 YEARS AFTER TAXES BECOME
			DELINQUENT [Tex. TAX CODE
			§33.05(A)(1)].
			\$35.05(A)(1)].
			ABSTRACTED JUDGMENTS FOR TAXES:
			APPLY THE APPROPRIATE JUDGMENT LIEN
			LIMITATION, NOT TAX LIEN LIMITATION.
ADOPTED CHILDREN,	RIGHT OF INHERITANCE		RIGHT OF INHERITANCE MUST BE ASSERTED
RIGHT OF	MUST BE ASSERTED NO		NO LATER 4 YEARS AFTER DEATH OF THE
INHERITANCE FROM	LATER 4 YEARS AFTER DEATH		NATURAL PARENT OR OF THE PERSON FROM
NATURAL PARENT	OF THE NATURAL PARENT		WHOM ADOPTED CHILD WOULD INHERIT
			THROUGH HIS/HER NATURAL PARENT; NOT
TEX. CIV. PRAC. &			SUBJECT TO THE DISCOVERY RULE [TEX. CIV.
REM. CODE §16.051			PRAC. & REM. CODE §16.051; LITTLE V.
			<u>SMITH</u> , 943 S.W.2D 414].
CHILD SUPPORT LIENS	PRIOR TO 9/1/2009:	BASED UPON RECORDING OF	CHILD SUPPORT LIEN FILED BETWEEN
TEX. FAMILY CODE	NO LIMITATION	ABSTRACT OF JUDGMENT OR	SEPTEMBER 1, 2009 AND SEPTEMBER 1,
§157.318		NOTICE OF LIEN	2023: Expires 10 years after filing (re-
	BETWEEN 9/1/2009 AND		FILING PRIOR TO EXPIRATION CREATES A NEW
	9/1/2013: 10 YEARS AFTER		LIEN WITH PRIORITY RELATING BACK TO THE
	FILING, PROVIDED THE LIEN		FIRST FILING. REFILING AFTER EXPIRATION
	EXPIRED BEFORE 9/1/2023		CREATES A NEW LIEN AS OF THAT FILING
			DATE.) [TEX. FAMILY CODE §157.318(D)
	BETWEEN 9/1/2009 AND		PRI OR LAW].
	9/1/2023: NO LIMITATION,		
	IF NOT EXPIRED PRIOR TO		CHILD SUPPORT LIEN FILED BEFORE
	9/1/2023 (SEE BULLETIN		SEPTEMBER 1, 2009 OR AFTER SEPTEMBER
	TX2023009)		C. T. T. T. L. C. C. T. C.
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DEEDS TEX. CIVIL PRACTICE & REMEDIES CODE §16.051	CAUSE OF ACTION TO SET ASIDE, RESCIND, OR REFORM EXPIRES 4 YEARS AFTER ACCRUAL		1, 2023: NO LIMITATION [TEX. FAMILY CODE §157.318(A)]. 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.
DEED OF TRUST LIENS			
NON-FEDERAL BENEFICIARY/PAYEE TEX. CIVIL PRACTICE & REMEDIES CODE §16.035	BARRED 4 YEARS AFTER ORIGINAL/EXTENDED MATURITY DATE OF THE SECURED OBLIGATION OR IF LIEN HELD BY RTC/FDIC AS RECEIVER/CONSERVATOR, 6 YEARS FROM MATURITY OR DATE OF RECEIVERSHIP, 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 4 YEARS AFTER ORIGINAL/EXTENDED MATURITY DATE OF THE SECURED OBLIGATION [Tex. CIVIL PRACTICE & REMEDIES CODE §16.035]. EXCEPTION: EXTENDED TO 6 YEARS 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 2 YEARS ALSO BENEFITS ASSIGNEE WHO ACQUIRES THE NOTE FROM FDIC [12 U.S.C. 1821(D)(14); JACKSON V. THWEATT, 883 S.W.2D 171].
FEDERAL BENEFICIARY AS PAYEE 28 U.S.C. 2415	NO LIMITATION		DEED OF TRUST LIEN DOES NOT BECOME BARRED BY PASSAGE OF TIME, I.E. NO LIMITATION [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
EARNEST MONEY CONTACT: SPECIFIC PERFORMANCE	4 YEARS AFTER IT ACCRUES		FARMERS HOME ADMINISTRATION). CAUSE OF ACTION BECOMES BARRED 4 YEARS AFTER IT ACCRUES (OTHER PARTY DEFAULTS UNDER THE CONTRACT) [TEX.

TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(1)			CIVIL PRACTICE & REMEDIES CODE §16.004(A)(1)].
3_0.00 \(\cdot\			ALSO APPLIES TO SELLER'S CLAIM TO EARNEST MONEY AS LIQUIDATED DAMAGES FOR PURCHASER'S DEFAULT UNDER THE EARNEST MONEY CONTRACT.
FARM, FACTORY, AND STORE WORKER'S LIEN TEX. PROPERTY CODE §58.006	SIX (6) MONTHS AFTER FILING OF AFFIDAVIT SECURING LIEN		LIEN CEASES TO EXIST SIX (6) MONTHS AFTER FILING OF AFFIDAVIT SECURING LIEN UNLESS CLAIMANT BRINGS SUIT TO FORECLOSE [TEX. PROPERTY CODE §58.006].
FEDERAL TAX LIENS			
INCOME TAX 26 U.S.C. 6502(A)(1)	10 YEARS AFTER ASSESSMENT OF TAX	BASED UPON THE DATE OF ASSESSMENT.	INCOME TAX: IRS CODE LIEN EXPIRES 10 YEARS 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)].
			"LAST DAY FOR REFILING", COLUMN (E), NOTICE OF FEDERAL TAX LIEN: WHEN EVERY DATE IN THIS COLUMN HAS PASSED, THE NOTICE OF FEDERAL TAX LIEN HAS EXPIRED.
ESTATE TAX AND GIFT TAX 26 U.S.C. 6324	10 YEARS AFTER DATE OF DECEDENT'S DEATH 10 YEARS AFTER DATE OF	BASED UPON INCEPTION OF LIEN — DATE OF DECEDENT'S DEATH.	FEDERAL ESTATE TAX: INCHOATE LIEN (NO NOTICE-FILING REQUIRED) EXPIRES 10 YEARS AFTER DATE OF DECEDENT'S DEATH [26 U.S.C. 6324(A)].
	TRANSFER		FEDERAL GIFT TAX: INCHOATE LIEN (NO NOTICE-FILING REQUIRED) EXPIRES 10 YEARS 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)].
HOME OWNERS/PROPERTY OWNERS ASSOCIATION ASSESSMENT LIENS TEX. CIVIL PRACTICE & REMEDIES CODE §16.035	4 YEARS AFTER DUE-DATE	BASED UPON RECORDING OF RESTRICTIONS/CONDOMINIUM DECLARATION.	CONTRACTUAL LIENS CREATED BY RESTRICTIONS AND CONDOMINIUM DECLARATIONS TO SECURE HOA/POA ASSESSMENTS/FEES BECOME BARRED 4 YEARS AFTER DUE-DATE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.035].

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			HOWEVER, AS A PRACTICAL MATTER: 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 LONGER COLLECTIBLE.
MENTAL HEALTH AND MENTAL RETARDATION LIENS TEX. HEALTH & SAFETY CODE §533.004	NO LIMITATIONS		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 NO LIMITATION [TEX. HEALTH & SAFETY CODE §533.004].
Mechanic's Lien			
VOLUNTARY 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 4 YEARS AFTER PAYMENT OF THE CONTRACT PRICE BECAME DUE [TEX. CIVIL PRACTICE & REMEDIES CODE §16.035].
INVOLUNTARY — CONSTITUTIONAL MECHANIC'S LIEN §37, TEX. CONSTITUTION; TEX. CIVIL PRACTICE & REMEDIES CODE §16.004(A)(3)	4 YEARS AFTER UNDERLYING DEBT BECAME DUE	BASED UPON RECORDING OF LIEN.	CONSTITUTIONAL MECHANIC'S LIEN: SUIT TO ENFORCE IS BARRED 4 YEARS 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.)
INVOLUNTARY — STATUTORY AFFIDAVIT OF CLAIM (OWNER'S	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 16

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RESIDENCE ON			MONTHS AFTER LAST DATE ON WHICH
OWNER'S LAND)			CLAIMANT, CAN BE EXTENDED TO UP TO 28
TEX. PROPERTY CODE			MONTHS BY WRITTEN AGREEMENT [TEX.
§53.158(A)	47		PROPERTY CODE §53.158(A)].
INVOLUNTARY –	17 MONTHS AFTER LAST	BASED UPON RECORDING OF	STATUTORY AFFIDAVIT OF CLAIM (ALL
STATUTORY AFFIDAVIT	DATE OF LABOR/FURNISHED	LIEN AFFIDAVIT.	OTHER CONSTRUCTION): IF CLAIMANT DOES
OF CLAIM (ALL OTHER	MATERIALS		NOT BRING SUIT, LIEN CLAIM BECOMES
CONSTRUCTION)			BARRED MAXIMUM OF 17 MONTHS AFTER
TEX. PROPERTY CODE			LAST DATE ON WHICH CLAIMANT DID LABOR
§53.158(A)			OR FURNISHED MATERIALS, CAN BE EXTENDED
			UP TO 29 MONTHS BY WRITTEN AGREEMENT
			[Tex. Property Code §53.158(a)].
MUNICIPAL LIENS			
STREET	NO LIMITATION	SUPERIOR TO ALL OTHER LIENS	STREET IMPROVEMENTS (PAVING LIEN): SO
IMPROVEMENTS		EXCEPT FOR STATE, COUNTY,	LONG AS THE OBLIGATION IS HELD BY THE
Tex. Transportation		SCHOOL OR CITY AD VALOREM	MUNICIPALITY, THERE IS NO LIMITATION
CODE §313.054(D)		TAX LIEN. LIEN EVIDENCED BY	PERIOD [TEX. TRANSPORTATION CODE
		CERTIFICATE OF ASSESSMENT	§313.054(D)].
STATUTORY	NO LIMITATION		STATUTORY HEALTH/SAFETY LIENS (WEED-
HEALTH/SAFETY LIENS			MOWING, BRUSH REMOVAL, AND
TEX. HEALTH & SAFETY			DEMOLITION OF SUBSTANDARD
CODE §342.007(E)			STRUCTURES): WHEN MUNICIPALITY HAS
			FILED ITS NOTICE OF LIEN IN THE REAL ESTATE
			RECORDS, THERE IS NO LIMITATION PERIOD
			[TEX. HEALTH & SAFETY CODE
			§342.007(E)].
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RESTITUTION LIENS	10 YEARS AFTER FILING	BASED UPON RECORDING OF	STATE OF TEXAS (INCLUDING VICTIM
TEX. CODE OF		Affidavit perfecting lien.	COMPENSATION): LIEN EXPIRES 10 YEARS
CRIMINAL PROCEDURE			AFTER FILING, BUT CAN BE EXTENDED FOR 10
ART. 42.22, §§12(A),			YEARS BY RE-FILING BEFORE EXPIRATION AND
12(B)			NOT SUBJECT TO DORMANCY [TEX. CODE
			OF CRIMINAL PROCEDURE ART. 42.22,
			§§12(A), 12(B)].
			FEDERAL: SEE "ABSTRACTS OF JUDGMENT:
			FEDERAL JUDGMENTS" ABOVE.
STATE TAX LIENS			TEX. TAX CODE §113.105: "TAX LIEN;
SIAIL IAA LILINS			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
"TITLE 2 TAXES"	3 YEARS AFTER LAST FILING	BASED UPON RECORDING OF	"TITLE 2 TAXES" [SALES, USE, EXCISE,
[SALES, USE, EXCISE,	OF TAX LIEN NOTICE	NOTICE OF LIEN.	FRANCHISE, GROSS RECEIPTS, BUSINESS
FRANCHISE, GROSS			PERMIT, SEVERANCE, HOTEL OCCUPANCY
RECEIPTS, BUSINESS			(TAX CODE §156.001) AND INHERITANCE
PERMIT, SEVERANCE,			TAXES]: SUIT TO COLLECT BECOMES BARRED

HOTEL OCCUPANCY AND INHERITANCE TAXES] TAX CODE §156.001 TEX. TAX CODE		3 YEARS AFTER THE LAST FILING OF A TAX LIEN NOTICE [Tex. Tax Code §111.202].
§111.202		
TEXAS WORKFORCE	3 YEARS AFTER	Unpaid Unemployment Compensation
COMMISSION AND	CONTRIBUTION BECAME DUE	CONTRIBUTION: SUIT TO COLLECT FROM
EMPLOYERS – UNPAID UNEMPLOYMENT		EMPLOY <u>ER</u> IS BARRED <u>3 YEARS</u> AFTER CONTRIBUTION BECAME DUE [TEX. LABOR
COMPENSATION		CODE §213.033(A)].
CONTRIBUTION		CODE \$213.035(A)].
TEX. LABOR CODE		
§213.033(A)		
WAGE LIEN AKA	NO LIMITATION	WAGE LIEN A/K/A "PAYDAY LIEN" VERSUS
"PAYDAY LIEN"		EMPLOYER (FOR BENEFIT OF EMPLOYEE) HAS
TEX. LABOR CODE		NO LIMITATION [TEX. LABOR CODE
§§61.081, 61.082		§§61.081, 61.082].
TEXAS WORKFORCE	3 YEARS AFTER	OVERPAID UNEMPLOYMENT
COMMISSION AND	REIMBURSEMENT BECAME	COMPENSATION BENEFITS: COLLECTION
EMPLOYEES -	DUE	SUIT AGAINST EMPLOYEE IS BARRED <u>3 YEARS</u>
OVERPAID		AFTER REIMBURSEMENT BECAME DUE [TEX.
UNEMPLOYMENT		LABOR CODE §§212.006, 213.033(A)].
COMPENSATION		
BENEFITS TEX. LABOR CODE		
§§212.006,		
213.033(A)		
213.033(/1)		
STUDENT LOANS	NO LIMITATIONS	NO STATUTE OF LIMITATIONS APPLIES TO
Tex. Education Code		SUIT OR JUDGMENT FOR COLLECTION OF
§51.967		EDUCATIONAL DEBT OWED TO INSTITUTION
		OF HIGHER EDUCATION OR TO THE TEXAS
		HIGHER EDUCATION COORDINATING BOARD
		[Tex. Education Code §51.967].
SUBSTITUTE		
TRUSTEE LACKING		
RECORDED		
APPOINTMENT		
TRUSTEE'S DEED FILED	4 YEARS AFTER TRUSTEE'S	Trustee's Deed filed prior to
PRIOR TO SEPTEMBER	SALE	SEPTEMBER 1, 2007: SUIT ALLEGING
1, 2007		SUBSTITUTE TRUSTEE'S LACK OF AUTHORITY
TEX. CIVIL PRACTICE &		BECOMES BARRED 4 YEARS AFTER TRUSTEE'S
REMEDIES CODE		SALE [TEX. CIVIL PRACTICE & REMEDIES
§16.033(A)(7)		CODE §16.033(A)(7), PRIOR LAW.

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TRUSTEE'S DEED FILED	2 YEARS AFTER TRUSTEE'S		Trustee's Deed filed on/after
ON/AFTER SEPTEMBER	SALE		SEPTEMBER 1, 2007: SUIT ALLEGING
1, 2007			SUBSTITUTE TRUSTEE'S LACK OF AUTHORITY
TEX. CIVIL PRACTICE &			BECOMES BARRED 2 YEARS AFTER TRUSTEE'S
REMEDIES CODE			SALE [TEX. CIVIL PRACTICE & REMEDIES
§16.033			CODE §16.033(A)(7), AS AMENDED
			EFFECTIVE JUNE 15, 2008].
TAX SALES, SUIT			
TO SET ASIDE			
TAX WARRANT	1 YEAR AFTER SHERIFF'S		TAX WARRANT SEIZURE: 1 YEAR AFTER
SEIZURE	SALE		DATE OF SHERIFF'S SALE [TEX. CIVIL
TEX. CIVIL PRACTICE &			PRACTICE & REMEDIES CODE §16.002(B)].
REMEDIES CODE			
§16.002(B)			
AD VALOREM TAX LIEN	1 YEAR AFTER FILING-DATE		AD VALOREM TAX LIEN FORECLOSURE ON
FORECLOSURE (NON-	OF SHERIFF'S TAX DEED		NON-HOMESTEAD, NON-AGRICULTURAL, AND
HOMESTEAD, NON-			SURFACE-ONLY: 1 YEAR AFTER FILING-DATE
AGRICULTURAL &			OF SHERIFF'S TAX DEED [TEX. TAX CODE
SURFACE ONLY)			§33.54(A)(1)].
TEX. TAX CODE			
§33.54(A)(1)			
AD VALOREM TAX LIEN	2 YEARS AFTER FILING-DATE		AD VALOREM TAX LIEN FORECLOSURE ON
FORECLOSURE	OF SHERIFF'S TAX DEED		HOMESTEAD, AGRICULTURAL, OR MINERALS
(HOMESTEAD,			WITH SURFACE: 2 YEARS AFTER FILING-DATE
AGRICULTURAL OR			OF SHERIFF'S TAX DEED [TEX. TAX CODE
MINERALS WITH			§33.54(A)(2)].
SURFACE)			
TEX. TAX CODE			
§33.54(A)(2)			
RE-SALE BY TAXING	1 YEAR AFTER DATE ON		RE-SALE BY TAXING UNIT TAKING TITLE AT
UNIT TAKING TITLE AT	WHICH RE-SALE OCCURRED		TAX SALE: 1 YEAR AFTER DATE ON WHICH
TAX SALE			RE-SALE OCCURRED [TEX. TAX CODE
TEX. TAX CODE			§34.05(F)].
§34.05(F)			
WATER CONTROL &	NO LIMITATION		DISTRICT CHARGES/ASSESSMENTS FOR
IMPROVEMENT			MAINTENANCE AND OPERATION OF WORKS,
DISTRICT LIEN			FACILITIES, AND SERVICES: NO LIMITATION,
TEX. WATER CODE			I.E. "NO LAW PROVIDING LIMITATION
§51.509			AGAINST ACTIONS FOR DEBT SHALL APPLY"
			[TEX. WATER CODE §51.509].
COUNTY LIENS			
COUNTY ASSESSMENT	NO LIMITATIONS	SUPERIOR TO ALL OTHER LIENS	
FOR ROAD		- EXCEPT TAX LIENS AND	
IMPROVEMENTS		MORTGAGE LIENS RECORDED	
		PRIOR TO THE ASSESSMENT	
		LIEN. LIEN EVIDENCE BY	
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TEXAS		RECORDING OF NOTICE OF	
TRANSPORTATION		ASSESSMENT.	
CODE §253.009			
COUNTY LIEN FOR	NO LIMITATIONS.	BASED UPON RECORD OF	
REPAIR OR REMOVAL		NOTICE OF ASSESSMENT — LIEN	
OF SHORELINE		SUPERIOR TO PREVIOUSLY	
STRUCTURE		RECORDED JUDGMENT LIENS.	
TEXAS LOCAL GOVT.		INFERIOR TO PREVIOUSLY	
CODE §233.001		RECORDED MORTGAGE LIEN.	
COUNTY LITTER LIEN	NO LIMITATIONS.	BASED UPON RECORDING OF	
TEXAS HEALTH &		LIEN	
SAFETY CODE			
§365.034			
COUNTY WEED AND	NO LIMITATIONS.	BASED UPON RECORDING OF	
SANITARY LIEN		NOTICE OF LIEN	
TEXAS HEALTH &			
SAFETY CODE			
§343.011;			
§343.0111;			
§343.022; §343.023			
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MUNICIPAL LIENS			
MUNICIPAL	NO LIMITATIONS.	SUBJECT TO CERTAIN	
DEMOLITION LIEN		EXCEPTIONS, SUPERIOR TO ALL	
TEXAS LOCAL GOVT.		OTHER LIENS EXCEPT TAX LIENS	
CODE §214.001;			
§214.0015	No Craryer as	Cupralon se	
MUNICIPAL	NO STATUTE OF	SUPERIOR TO ALL OTHER LIENS	
ASSESSMENTS FOR	LIMITATION, UNLESS LIEN	EXCEPT FOR COUNTY, SCHOOL,	
STREET	ASSIGNED FROM	OR CITY AD VALOREM TAX	
IMPROVEMENTS	MUNICIPALITY TO 3RD	LIENS. LIEN EVIDENCED BY	
TEXAS	PARTY, THEN 4 YEARS FROM	CERTIFICATE OF ASSESSMENT	
TRANSPORTATION	ASSESSMENT		
CODE §313.054	No Linautations	CURERIOR TO ALL OTHER LINE	
MUNICIPAL UTILITY	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS	
SERVICES LIEN		EXCEPT MORTGAGE LIENS	
TEXAS LOCAL GOVT.		RECORDED PRIOR TO UTILITY	
CODE §552.0025		SERVICE LIEN. LIEN EVIDENCED	
		BY RECORDING OF NOTICE OF	
MUNICIPAL	No Limitations.	SUPERIOR TO ALL OTHER LIENS	
ASSESSMENT FOR	INO LIIVIITATIONS.	EXCEPT STATE, COUNTY,	
ASSESSIVIEINI FUK		SCHOOL OR CITY AD VALOREM	
		SCHOOL OR CITY AD VALUKEM	

WATER/SEWER SYSTEMS TEXAS LOCAL GOVT. CODE §552.065; §552.067 MUNICIPAL WEED & SANITARY LIEN TEXAS HEALTH & SAFETY CODE §342.007; §342.008	NO LIMITATIONS.	TAX LIENS. LIEN EVIDENCED BY RECORDING OF NOTICE OF LIEN SUPERIOR TO ALL OTHER LIENS EXCEPT TAX LIENS AND LIENS FOR STREET IMPROVEMENTS. LIEN EVIDENCED BY RECORDING OF STATEMENT OF EXPENSES	
SOLID WASTE FACILITY REMEDIAL LIEN TEXAS HEALTH & SAFETY CODE §361.194	NO LIMITATIONS.	BASED UPON RECORDING OF AFFIDAVIT	
SURFACE COAL MINING RECLAMATION TEXAS NATURAL RESOURCE CODE §134.150	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS EXCEPT TAX LIENS. LIEN EVIDENCED BY RECORDING OF STATEMENT OF EXPENSES	
MISCELLANEOUS STATE TAX LIENS TEXAS TAX CODE §113.001; §113.101 §113.105	NO LIMITATIONS.	BASED UPON RECORDING OF NOTICE OF LIEN	
UNEMPLOYMENT TAXES TEXAS LABOR CODE §213.057; §213.058	NO LIMITATIONS.	BASED UPON RECORDING OF NOTICE OF LIEN	
WATER DISTRICT TAXES TEXAS WATER CODE §55.604 TEXAS TAX CODE §32.01	NO LIMITATIONS.	SUPERIOR TO ALL OTHER LIENS	

BROKER'S LIEN /	2 YEARS FROM RECORDING	BASED UPON RECORDING DATE	
APPRAISER'S LIEN	DATE		
TEXAS PROPERTY CODE	VALID ONLY AGAINST		
CHAPTER 62	COMMERCIAL PROPERTY.		
	MUST BE RELEASED,		
	BONDED, OR FUNDS		
	ESCROWED		
UCC FINANCING	5 YEARS FROM RECORDING	BASED UPON RECORDING OF	
STATEMENT		UCC FINANCING STATEMENT	
TEXAS BUSINESS &			
COMMERCE CODE			
§9.403			