

**Lien Watch:**  
**A Review of Small Community Liens**  
*July – August 2014*



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**Department of Commerce, Community, and Economic Development**

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Department of Commerce, Community, and Economic Development; Division of Community and Regional Affairs.

**Previous editions of *Lien Watch* may be found on DCRA's website:**

<http://commerce.alaska.gov/dnn/dcra/ResearchAnalysis/LienWatch.aspx>

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## INTRODUCTION

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Every two months, the Division of Community and Regional Affairs (DCRA) publishes *Lien Watch*, a report of liens held against public service entities in small communities. The purpose of *Lien Watch* is to identify community entities struggling with cash flow or management issues, as indicated by active tax liens or court-related debts. DCRA uses this report to identify communities that may need technical assistance to build local utility management capacity in rural Alaska. All records in this report are in the public domain and may be found at: <http://dnr.alaska.gov/ssd/recoff/searchRO.cfm>.

This report lists unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 2,500 people. *Lien Watch* includes active lien items within the timeframe of each report period. Information in this report is based on public domain lien data from July 1, 2014 to August 31, 2014, extracted from the records of the Alaska Department of Natural Resources (DNR) Recorder's Office. A single organization may have lien items filed under multiple names. For this report, liens have been standardized under the most representative name. Liens unrelated to public service entities are excluded, as are liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations. To verify the validity of a particular lien, contact the entity listed or the agency that filed the document.

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## DATA LIMITATIONS

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The data collected from the DNR Recorder's Office have specific limitations. Data only represent debts for which liens have been issued, and the recording of claims and releases may not be current due to reporting or recording delays. Such delays may lead to significant differences between the amount of reported and actual lien-related debt load.

The search capacity of the Recorder's Office database is limited. Keyword searches are limited to matches that begin with the term entered, while wildcard searches are prohibited. Consequently, records that include misspellings, have an unexpected word order, or lack information, may be unintentionally omitted from this report. Finally, real property liens are omitted from this report. Since 2010, DCRA has received data of new filings of liens and their releases from the DNR Recorder's Office.

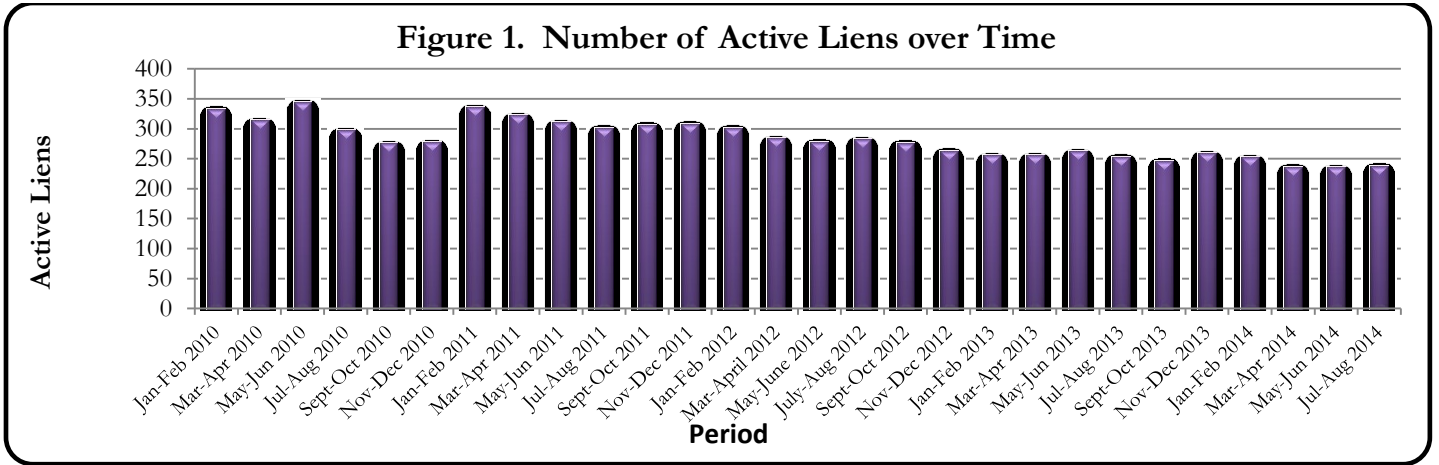
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## LIENS ISSUED AND RELEASED

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The records compiled through August 31, 2014, list 238 individual active lien items connected with 42 city, tribal, and utility entities in 40 communities across Alaska. Current lien totals for an entity range from \$26 to \$2,664,601, with a median entity debt load of \$33,616 and an average of \$168,098. Twenty-four (57 percent) of these 42 lien-holding entities owe more than \$20,000. Nine entities (21 percent) owe more than \$100,000, and three entities (7 percent) owe more than \$1 million.

**Figure 1. Number of Active Liens over Time**



The number of new lien items recorded in July and August of 2014 is 29, which is 24 more than those that were recorded during the same period in 2013. The number of liens released in July and August of 2014 is 26, which is 12 more than those that were released during the same period in 2013. Figure 1 shows the change in the number of active liens since January 2010. The following three tables list liens issued, liens released, and all outstanding liens as of August 31, 2014.

Current Activity: Liens Issued					
Community	Community Entity	Type	Amount	Period	Date Filed
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$23,521	9/30/2011	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$4,032	3/31/2012	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$5,929	6/30/2012	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$984	6/30/2013	7/15/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,104	1/31/2014	7/21/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$8,325	6/30/2013	7/16/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$565	12/31/2013	7/16/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$11,382	3/31/2014	7/29/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$1,716	6/30/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$114	3/31/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$1,373	12/31/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$509	9/30/2013	7/7/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$5,514	1/31/2014	7/11/2014
Elim	City of Elim	Alaska Employment Security Tax	\$1,642	3/31/2014	7/23/2014
Kivalina	Native Village of Kivalina (filed as: Kivalina IRA Council)	IRS 941	\$8,843	12/31/2013	8/12/2014
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$26,881	12/31/2010	6/25/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$412	3/31/2012	7/2/2014

Teller	Native Village of Mary's Igloo	IRS 941	\$330	6/30/2012	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$308	9/30/2012	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$614	12/31/2012	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$655	3/31/2013	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$384	6/30/2013	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$290	9/30/2013	7/2/2014
Teller	Native Village of Mary's Igloo	IRS 941	\$335	12/31/2013	7/2/2014
Noorvik	City of Noorvik	Alaska Employment Security Tax	\$26	12/31/2013	7/7/2014
Point Lay	Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)	Alaska Employment Security Tax	\$255	1/31/2014	7/14/2014
Tetlin	Native Village of Tetlin	IRS 941	\$5,069	9/30/2013	6/24/2014
Tetlin	Native Village of Tetlin	IRS 941	\$8,012	12/31/2013	6/24/2014
Tetlin	Native Village of Tetlin	IRS 941	\$36,698	3/31/2014	8/19/2014

Current Activity: Liens Released					
Community	Community Entity	Type	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 11C	\$830	7/1/2006	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$100	12/31/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$839	1/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$847	2/29/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiak	City of Akiak	Alaska Employment Security Tax	\$3,618	12/31/2013	6/6/2014
Atka	Native Village of Atka (filed as: IRA Atka Village Council)	Alaska Employment Security Tax	\$225	12/31/2014	6/7/2014
Atqasuk	Atqasuk Village (filed as: Native Village of Atqasuk)	Alaska Employment Security Tax	\$410	9/30/2013	1/21/2014
Buckland	City of Buckland (filed as: Buckland City Council)	Alaska Employment Security Tax	\$209	12/31/2013	5/1/2014
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Alaska Employment Security Tax	\$16,092	12/31/2012	9/11/2013
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Alaska Employment Security Tax	\$11,370		6/30/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$1,389	6/4/2012	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$2,480	6/4/2012	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$882	8/20/2012	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$220	7/15/2013	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$174	7/8/2013	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$58	7/8/2013	6/18/2014

Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$11,827	5/19/2014	6/18/2014
Diomedes	City of Diomedes (filed as: Diomedes City Council)	IRS 941	\$10,934	6/2/2014	6/18/2014
Noatak	Native Village of Noatak (filed as: Noatak Utilities)	Alaska Employment Security Tax	\$311	9/30/2013	4/7/2014
Platinum	Platinum Traditional Village (filed as: Platinum Traditional Village Council)	Alaska Employment Security Tax	\$584	9/30/2013	1/22/2014
Point Hope	Native Village of Point Hope	Alaska Employment Security Tax	\$3,120	12/31/2013	4/28/2014
Tetlin	Native Village of Tetlin (filed as: Tetlin Village Council)	Alaska Employment Security Tax	\$1,695	12/31/2013	6/4/2014
Tetlin	Native Village of Tetlin (filed as: Tetlin Village Council)	Alaska Employment Security Tax	\$3,727	9/30/2013	3/3/2014

## COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Alakanuk	City of Alakanuk	IRS 941	\$1,437	3/31/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$24,275	9/30/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$18,059	12/31/2012	5/9/2013
Alakanuk	City of Alakanuk	CIVP	\$34,158	12/31/2009	5/9/2013
<b>Alakanuk</b>	<b>City of Alakanuk</b>	<b>Total</b>	<b>\$77,928</b>		
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
<b>Alatna</b>	<b>Alatna Village (filed as: Alatna Village Council)</b>	<b>Total</b>	<b>\$466</b>		
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$1,995	6/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$2,158	9/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$207	12/31/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$412	3/31/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$292	6/30/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$40	3/30/2013	12/6/2013
<b>Allakaket</b>	<b>Allakaket Village (filed as: Allakaket Village Council)</b>	<b>Total</b>	<b>\$5,103</b>		
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$23,521	9/30/2011	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$4,032	3/31/2012	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$5,929	6/30/2012	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$984	6/30/2013	7/15/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Default Judgment	\$70,243	6/10/2005	6/21/2005
<b>Ambler</b>	<b>Native Village of Ambler (filed as: Ambler Traditional Council)</b>	<b>Total</b>	<b>\$104,708</b>		
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,104	1/31/2014	7/21/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,562	3/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,676	6/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,796	9/30/2013	4/7/2014
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$1,957	12/31/2013	6/5/2014
<b>Anaktuvuk Pass</b>	<b>Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)</b>	<b>Total</b>	<b>\$9,095</b>		
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$150,589	6/30/2003	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$197,631	9/30/2003	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$22,292	3/31/2008	9/22/2008
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2004	10/27/2008
Aniak	Kuskokwim Native Association	IRS 941	\$2,482	9/30/2008	12/22/2008
Aniak	Kuskokwim Native Association	IRS 941	\$20,498	6/30/2008	1/5/2009
Aniak	Kuskokwim Native Association	Default Judgment	\$29,098	10/17/2008	1/9/2009
<b>Aniak</b>	<b>Kuskokwim Native Association</b>	<b>Total</b>	<b>\$2,664,601</b>		
Brevig Mission	City of Brevig Mission	IRS 941	\$8,325	6/30/2013	7/16/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$565	12/31/2013	7/16/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$11,382	3/31/2014	7/29/2014
Brevig Mission	City of Brevig Mission	IRS 941	\$26,194	12/31/2012	6/25/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$16,360	3/31/2013	6/25/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$42,054	6/30/2010	11/22/2011
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,718	2/27/2013	3/1/2013
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$1,656	12/31/2013	6/30/2014
<b>Brevig Mission</b>	<b>City of Brevig Mission</b>	<b>Total</b>	<b>\$109,254</b>		
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Village of Chefornak (filed as:	Alaska Employment	\$4,786	9/30/2002	2/15/2003



Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Chefornak Traditional Council)	Security Tax			
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$730	9/30/2005	3/9/2006
<b>Chefornak</b>	<b>Village of Chefornak (filed as: Chefornak Traditional Council)</b>	<b>Total</b>	<b>\$81,136</b>		
Chevak	City of Chevak (filed as: City Council Chevak)	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	City of Chevak (filed as: City Council Chevak)	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak (filed as: City Council Chevak)	Alaska Employment Security Tax	\$2,832	12/31/2013	6/6/2014
<b>Chevak</b>	<b>City of Chevak (filed as: City Council Chevak)</b>	<b>Total</b>	<b>\$1,043,330</b>		
Chignik Lake	Chignik Lake Village	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Chignik Lake Village	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Chignik Lake Village	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Chignik Lake Village	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Chignik Lake Village	Final Judgment	\$108,374	3/29/2007	5/29/2007
<b>Chignik Lake</b>	<b>Chignik Lake Village</b>	<b>Total</b>	<b>\$132,910</b>		
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$66,231	12/31/2002	2/3/2005
<b>Circle</b>	<b>Circle Native Community (filed as: Circle Village Council)</b>	<b>Total</b>	<b>\$66,231</b>		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
<b>Dillingham</b>	<b>City of Dillingham</b>	<b>Total</b>	<b>\$70,000</b>		
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$1,716	6/30/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$114	3/31/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$1,373	12/31/2013	7/7/2014
Diomedes	City of Diomedes	Alaska Employment Security Tax	\$509	9/30/2013	7/7/2014
<b>Diomedes</b>	<b>City of Diomedes</b>	<b>Total</b>	<b>\$3,712</b>		
Dot lake	Village of Dot Lake	Alaska Employment Security Tax	\$5,514	1/31/2014	7/11/2014
Dot lake	Village of Dot Lake	Alaska Employment	\$3,946	9/30/2013	2/6/2014

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
		Security Tax			
Dot Lake	Village of Dot Lake	Alaska Employment Security Tax	\$2,553	12/31/2013	6/4/2014
<b>Dot lake</b>	<b>Village of Dot Lake</b>	<b>Total</b>	<b>\$12,013</b>		
Elim	City of Elim	Alaska Employment Security Tax	\$1,642	3/31/2014	7/23/2014
Elim	City of Elim	Alaska Employment Security Tax	\$3,085	12/31/2013	4/28/2014
<b>Elim</b>	<b>City of Elim</b>	<b>Total</b>	<b>\$4,727</b>		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$353	12/31/2004	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$59,097</b>		
Hoonah	Hoonah Indian Association	IRS 941	\$4,454	3/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$29,469	6/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,062	9/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$106,536	3/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,411	3/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,926	6/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079	9/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$84,643	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,217	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$57,042	6/30/2009	4/5/2010
<b>Hoonah</b>	<b>Hoonah Indian Association</b>	<b>Total</b>	<b>\$1,091,127</b>		
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 6721	\$8,242	12/31/2002	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$8,150	12/31/2002	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$5,534	3/31/2003	3/9/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$860	6/30/2003	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$6,708	9/30/2003	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$16,686	12/31/2003	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$10,592	3/31/2004	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$17,867	6/30/2004	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$15,832	9/30/2004	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$15,981	12/31/2004	3/9/2006
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$46	1/31/2001	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$43	7/31/2004	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 730	\$41	6/30/2004	3/18/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$488	9/30/2007	3/18/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$1,288	12/31/2007	7/1/2008
<b>Hooper Bay</b>	<b>Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)</b>	<b>Total</b>	<b>\$176,193</b>		
Kivalina	Native Village of Kivalina (filed as: Kivalina IRA Council)	IRS 941	\$8,843	12/31/2013	8/12/2014
<b>Kivalina</b>	<b>Native Village of Kivalina (filed as: Kivalina IRA Council)</b>	<b>Total</b>	<b>\$8,843</b>		
Kivalina	City of Kivalina	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	City of Kivalina	IRS 941	\$18,009	12/31/2005	3/6/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<b>Kivalina</b>	<b>City of Kivalina</b>	<b>Total</b>	<b>\$53,873</b>		
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	12/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$51	1/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$52	6/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$159	10/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 941	\$1,498	6/30/2009	11/3/2009
<b>Kotlik</b>	<b>City of Kotlik</b>	<b>Total</b>	<b>\$2,672</b>		
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$26,881	12/31/2010	6/25/2014
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 6721	\$27,824	12/31/2010	2/27/2014
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$39,610	9/30/2010	2/27/2014
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$2,672	12/31/2012	2/27/2014
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$660	6/30/2013	2/27/2014
<b>Levelock</b>	<b>Levelock Village (filed as: Levelock Village Council)</b>	<b>Total</b>	<b>\$97,647</b>		
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 941	\$5,897	3/31/2005	10/21/2005
<b>Napaskiak</b>	<b>Native Village of Napaskiak (filed as: Napaskiak Tribal Council)</b>	<b>Total</b>	<b>\$12,945</b>		
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$32,583	9/30/2012	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$5,823	12/31/2012	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$19,056	6/30/2013	1/29/2014
Nenana	Nenana Native Association (filed as: Nenana Native Council)	IRS 941	\$10,568	9/30/2011	3/25/2014
<b>Nenana</b>	<b>Nenana Native Association (filed as: Nenana Native Council)</b>	<b>Total</b>	<b>\$68,029</b>		
Noorvik	City of Noorvik	Alaska Employment Security Tax	\$26	12/31/2013	7/7/2014
<b>Noorvik</b>	<b>City of Noorvik</b>	<b>Total</b>	<b>\$26</b>		
Northway Village	Northway Village (filed as: Northway	Judgment on	\$26,680	6/21/2005	6/24/2005

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Village Council)	Confession			
<b>Northway Village</b>	<b>Northway Village (filed as: Northway Village Council)</b>	<b>Total</b>	<b>\$26,680</b>		
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Alaska Employment Security Tax	\$3,640	12/31/1999	4/28/2000
<b>Nunapitchuk</b>	<b>Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)</b>	<b>Total</b>	<b>\$3,640</b>		
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
<b>Oscarville</b>	<b>Oscarville Traditional Village (filed as: Oscarville Tribal Council)</b>	<b>Total</b>	<b>\$2,395</b>		
Point Lay	Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)	Alaska Employment Security Tax	\$255	1/31/2014	7/14/2014
Point Lay	Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)	Alaska Employment Security Tax	\$244	9/30/2013	2/6/2014
Point Lay	Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)	Alaska Employment Security Tax	\$293	12/31/2013	6/5/2014
<b>Point Lay</b>	<b>Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)</b>	<b>Total</b>	<b>\$792</b>		
Saint George Island	Saint George Island (filed as: Aleut Community of Saint George Island)	IRS 941	\$30,683	9/30/2013	1/22/2014
<b>Saint George Island</b>	<b>Saint George Island (filed as: Aleut Community of Saint George Island)</b>	<b>Total</b>	<b>\$30,683</b>		
Saint Paul	Saint Paul Island (filed as: Tribal Government of Saint Paul Island)	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
<b>Saint Paul</b>	<b>Saint Paul Island (filed as: Tribal Government of Saint Paul Island)</b>	<b>Total</b>	<b>\$8,196</b>		
Savoonga	Native Village of Savoonga	IRS 941	\$3,154	9/30/2010	7/29/2013
Savoonga	Native Village of Savoonga	IRS 941	\$164,050	9/30/2011	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$10,462	6/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$49,240	9/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$3,186	3/31/2013	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$49	9/30/2010	12/20/2010
Savoonga	Native Village of Savoonga	IRS 941	\$20,083	12/31/2010	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,468	3/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,835	6/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$68,238	9/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$68,727	12/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 6721	\$12,252	3/31/2012	9/3/2012
Savoonga	Native Village of Savoonga	IRS 941	\$733	12/31/2009	9/17/2012
Savoonga	Native Village of Savoonga	IRS 941	\$8,904	6/30/2013	1/10/2014
Savoonga	Native Village of Savoonga	IRS 941	\$5,817	9/30/2013	1/24/2014
<b>Savoonga</b>	<b>Native Village of Savoonga</b>	<b>Total</b>	<b>\$550,197</b>		
Selawik	Native Village of Selawik	Judgment on Confession	\$39,280	7/5/2011	7/11/2011
<b>Selawik</b>	<b>Native Village of Selawik</b>	<b>Total</b>	<b>\$39,280</b>		
Shaktoolik	City of Shaktoolik	Alaska Employment	\$1,988	12/31/2005	5/27/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
		Security Tax			
<b>Shaktoolik</b>	<b>City of Shaktoolik</b>	<b>Total</b>	<b>\$1,988</b>		
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$3,287	12/31/2013	5/1/2014
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$159	12/31/2013	5/1/2014
<b>Shungnak</b>	<b>City of Shungnak</b>	<b>Total</b>	<b>\$3,446</b>		
Tanacross	Native Village of Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
<b>Tanacross</b>	<b>Native Village of Tanacross</b>	<b>Total</b>	<b>\$253,517</b>		
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$412	3/31/2012	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$330	6/30/2012	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$308	9/30/2012	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$614	12/31/2012	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$655	3/31/2013	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$384	6/30/2013	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$290	9/30/2013	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$335	12/31/2013	7/2/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$262	12/31/2008	5/18/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$307	3/31/2009	7/6/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$1,454	12/31/2006	9/7/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$375	9/30/2009	1/4/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$311	12/31/2009	3/15/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$162	3/31/2010	7/26/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$415	3/31/2011	6/13/2011
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$439	6/30/2011	9/19/2011
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$759	9/30/2011	1/2/2012
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$499	12/31/2011	3/19/2012
<b>Teller</b>	<b>Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)</b>	<b>Total</b>	<b>\$36,550</b>		
Tetlin	Native Village of Tetlin	IRS 941	\$5,069	9/30/2013	6/24/2014

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Tetlin	Native Village of Tetlin	IRS 941	\$8,012	12/31/2013	6/24/2014
Tetlin	Native Village of Tetlin	IRS 941	\$36,698	3/31/2014	8/19/2014
<b>Tetlin</b>	<b>Native Village of Tetlin</b>	<b>Total</b>	<b>\$49,779</b>		
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$56	6/30/2003	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$11,569	3/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$11,999	6/30/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,197	9/30/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 940	\$8,386	12/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,382	12/31/2004	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 941	\$12,580	3/31/2005	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Civil Penalty	\$2,144	12/31/2005	7/6/2011
<b>Tununak</b>	<b>Native Village of Tununak (filed as: Tununak Traditional Council)</b>	<b>Total</b>	<b>\$71,313</b>		
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
<b>Wales</b>	<b>City of Wales</b>	<b>Total</b>	<b>\$3,494</b>		
Wales	Native Village of Wales	Alaska Employment Security Tax	\$1,871	12/31/2013	5/9/2014
<b>Wales</b>	<b>Native Village of Wales</b>	<b>Total</b>	<b>\$1,871</b>		
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,073	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,161	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$14,377	1/22/2010	2/12/2010
<b>Whale Pass</b>	<b>Whale Pass Community Association</b>	<b>Total</b>	<b>\$20,611</b>		

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 09/01/2000 and 8/31/2014.

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## APPENDIX: LIEN DESCRIPTIONS

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### State Tax Liens:

- **Alaska Employment Security Tax (Alaska EST)** - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

### Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 6723** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- **IRS 730** - Taxes owed to the IRS by organizations that accept wagers from others, conduct wagers on the behalf of others, or operate betting pools.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer contributions under the Federal Unemployment Tax Act (FUTA).
- **IRS 941** - Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- **IRS 990** - Taxes filed by nonprofit organizations and owed to the IRS based on failure to comply within a specified time frame.
- **Occupational Tax** - The occupational tax is imposed on those who receive wagers that are subject to tax. The tax applies to persons receiving taxable wagers, whether they receive compensation or are volunteers.
- **IRS 11C** - Occupational Tax and Registration Return for Wagering, to register and to pay the occupational tax **before** wagers are accepted and annually thereafter.
- **Subordination of Federal Tax Lien** - An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.
- **CIVP (Civil Penalties)** - Fines or penalties the IRS assesses when a taxpayer fails to abide by IRS regulations.

### Court-Ordered Liens:

- **Default Judgment** - Judgment entered against a party who has failed to defend against a claim that has been brought by another party.
- **Final Judgment** - Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A judgment is considered “final” and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action will be necessary in order to determine the entire controversy.
- **Hospital's, Physician's, and Nurse's Lien** - An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- **Judgment on Confession** - Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.