DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

LIEN WATCH: A Review of Small Community Liens

MAY-JUNE 2012

INTRODUCTION

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 is based on public domain lien data from May 1, 2012, to June 30, 2012, 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.

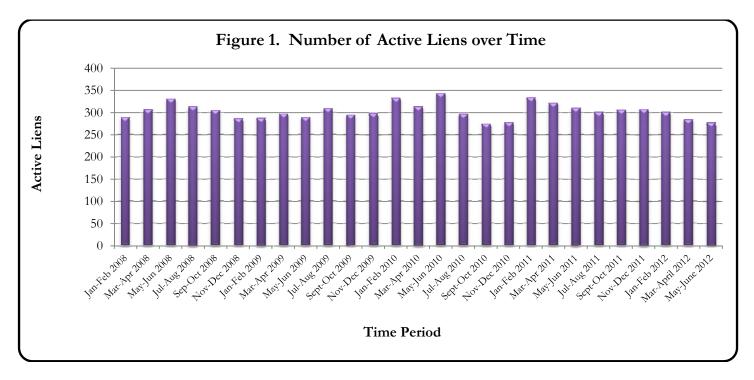
DATA LIMITATIONS

The data collected from the DNR Recorder's Office has specific limitations. Data only represents 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.

LIENS ISSUED AND RELEASED

The records compiled through June 30, 2012 list 278 individual active lien items connected with 42 city, tribal, and utility entities in communities across Alaska. Current lien totals for an entity range from \$428 to \$2,688,345, with a median entity debt load of \$29,918 and an average of \$169,356. Twenty-five (60 percent) of these 42 lien-holding entities owe more than \$20,000. Eleven entities (26 percent) owe more than \$100,000, and three entities (7 percent) owe more than \$1 million.



The number of new lien items recorded in May and June of 2012 is eight, three less than during the same period in 2011, in which 11 new lien items were recorded. The number of liens released in May/June of 2012 is 14, compared with 23 liens released in May/June of 2011. Figure 1 shows the change in the number of active liens since 2008. The following three tables list liens issued, liens released, and all outstanding liens as of June 2012.

	Current Activity: Liens Issued								
Community	Community Entity	Type	Amount	Period	Date Filed				
	Alatna Village (filed as:								
Alatna	Alatna Village Council)	Alaska Employment Security Tax	\$814	12/31/2011	6/22/2012				
	Alatna Village (filed as:								
Alatna	Alatna Village Council)	Alaska Employment Security Tax	\$1,288	12/31/2011	6/26/2012				
	Alatna Village (filed as:								
Alatna	Alatna Village Council)	Alaska Employment Security Tax	\$154	9/30/2010	6/26/2012				
	Alatna Village (filed as:								
Alatna	Alatna Village Council)	Alaska Employment Security Tax	\$666	12/31/2011	6/26/2012				
Alakanuk	City of Alakanuk	IRS 941	\$24,046	9/30/2011	12/26/2011				
Alakanuk	City of Alakanuk	IRS 941	\$26,802	12/31/2011	3/26/2012				
Shungnak	City of Shungnak	IRS 941	\$10,272	12/31/2011	4/9/2012				
	Native Village of Elim								
	(filed as: Elim IRA								
Elim	Council)	Alaska Employment Security Tax	\$948	12/31/2011	5/2/2012				

	Current Activity: Liens Released								
Community	Community Entity	Type	Amount	Period	Filed				
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004				
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004				
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004				
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004				
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004				
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	1/14/2004				
Akiak	City of Akiak	IRS 941	\$10,637	6/30/2001	1/14/2004				
Akiak	City of Akiak	IRS 941	\$10,671	9/30/2001	1/14/2004				
Akiak	City of Akiak	IRS 941	\$11,619	12/31/2001	1/14/2004				
Akiak	City of Akiak	IRS 941	\$9,912	9/30/2000	1/14/2004				
A11 1 1	Allakaket Village (filed as: Allakaket Village		Ф4. 450	0 /00 /0044	F /04 /0040				
Allakaket	Council)	Alaska Employment Security Tax	\$1,458	9/30/2011	5/21/2012				
	Allakaket Village (filed as: Allakaket Village								
Allakaket	Council)	Alaska Employment Security Tax	\$1,603	12/31/2011	6/13/2012				
Bettles	City of Bettles	Alaska Employment Security Tax	\$273	9/30/2011	1/9/2012				
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$5,616	3/31/2011	7/27/2011				

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Akiachak Native				
Akiachak	Community	IRS 11C	\$799	7/1/2006	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 11C	\$942	7/1/2005	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 11C	\$1,023	7/1/2003	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 941	\$9,740	9/30/2009	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 941	\$18,100	6/30/2009	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 941	\$19,621	12/31/2008	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 941	\$29,014	3/31/2009	1/15/2010
	Akiachak Native				
Akiachak	Community	IRS 11C	\$780	7/1/2007	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 11C	\$830	7/1/2006	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 730	\$100	12/31/2007	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 730	\$839	1/31/2008	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 730	\$847	2/29/2008	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 730	\$975	4/30/2008	5/14/2010

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Akiachak Native				
Akiachak	Community	IRS 730	\$1,697	3/31/2008	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 941	\$36,523	12/31/2009	5/14/2010
	Akiachak Native				
Akiachak	Community	IRS 730	\$957	12/31/2010	3/6/2012
	Akiachak Native				
Akiachak	Community	IRS 730	\$1,100	1/31/2011	3/6/2012
	Akiachak Native				
Akiachak	Community	IRS 730	\$887	2/28/2011	3/6/2012
	Akiachak Native				
Akiachak	Community	IRS 730	\$1,439	3/31/2011	3/6/2012
	Akiachak Native				
Akiachak	Community	IRS 941	\$4,125	12/31/2010	3/6/2012
	Akiachak Native		*	. / /	. / . /
Akiachak	Community	IRS 941	\$16,498	6/30/2011	3/6/2012
	Akiachak Native		****		
Akiachak	Community	Total	\$146,836	10/01/0000	11/11/2011
Akiak	City of Akiak	IRS 941	\$2,034	12/31/2008	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,540	12/31/2010	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,415	9/30/2010	11/12/2011
Akiak	City of Akiak	Total	\$10,989		
Alakanuk	City of Alakanuk	IRS 941	\$24,046	9/30/2011	12/26/2011
Alakanuk	City of Alakanuk	IRS 941	\$26,802	12/31/2011	3/26/2012
	City of Alakanuk (filed				
	as: City of Alakanuk, a		+=0.040		
Alakanuk	Corporation)	Total	\$50,848		
	Alatna Village (filed as:	Alaska Employment Security	*	10/01/0000	2 /0 /2010
Alatna	Alatna Village Council)	Tax	\$466	12/31/2008	2/8/2010
	Alatna Village (filed as:	Alaska Employment Security	# 04.4	10/01/0011	6 /00 /0010
Alatna	Alatna Village Council)	Tax	\$814	12/31/2011	6/22/2012
A.1 .	Alatna Village (filed as:	Alaska Employment Security	#4. 2 00	10/21/2011	(/0 (/0 0 1 0
Alatna	Alatna Village Council)	Tax	\$1,288	12/31/2011	6/26/2012
A.1	Alatna Village (filed as:	Alaska Employment Security	#4.5.4	0 /00 /0040	6 /06 /0040
Alatna	Alatna Village Council)	Tax	\$154	9/30/2010	6/26/2012
A.1 .	Alatna Village (filed as:	Alaska Employment Security	# / / /	10/21/2011	c /0c /0010
Alatna	Alatna Village Council)	Tax	\$666	12/31/2011	6/26/2012
	Alatna Village (filed				
Alatna	as: Alatana Village	Total	\$3,388		
Alatha	Council) Allakaket Village (filed	Total	\$3,300		
	<u> </u>	Alaska Employment Sognity			
Allakaket	as: Allakaket Village Council)	Alaska Employment Security Tax	\$207	12/21/2005	10/17/2006
Апакаке		1 ax	\$207	12/31/2005	10/17/2000
	Allakaket Village (filed	Alaska Employee ont Constitu			
Allakakat	as: Allakaket Village	Alaska Employment Security	\$202	6/20/2006	10/17/2006
Allakaket	Council)	Tax	\$292	6/30/2006	10/17/2006
	Allakaket Village (filed	Alaska Employment Samuit			
Allalralrat	as: Allakaket Village	Alaska Employment Security	# 412	3/21/2007	10/17/2007
Allakaket	Council)	Tax	\$412	3/31/2006	10/17/2006
	Allakaket Village (filed	Alaska Emiliana			
Allalalala	as: Allakaket Village	Alaska Employment Security Tax	\$1 OOF	6/20/2005	10/17/2007
Allakaket	Council)	1 ax	\$1,995	6/30/2005	10/17/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Community	Allakaket Village (filed	Type of Lien	Minount	1 CHOG	Date 1 fied
	as: Allakaket Village	Alaska Employment Security			
Allakaket	Council)	Tax	\$2,158	9/30/2005	10/17/2006
THARAKCE	Allakaket Village	Tax	\$2,130	7/30/2003	10/17/2000
	(filed as: Allakaket				
Allakaket	Village Council)	Total	\$5,063		
makaket	Native Village of	Total	ψ5,005		
Ambler	Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
THIBICI	Native Village of	Default Judgment	Ψ10,213	0/10/2003	0/21/2003
Ambler	Ambler	Total	\$70,243		
THIIDICI	Village of Anaktuvuk	10tai	Ψ10,243		
	Pass (filed as:				
Anaktuvuk	Naqragmiut Tribal	Alaska Employment Security			
Pass	Council)	Tax	\$428	12/31/2011	4/16/2012
1 233	Village of Anaktuvuk	Tax	ψ120	12/31/2011	7/10/2012
	Pass (filed as:				
Anaktuvuk	Naqragmiut Tribal				
Pass	Council)	Total	\$428		
1 433	Kuskokwim Native	Alaska Employment Security	ψ120		
Aniak	Association	Tax	\$9,252	7/27/2001	3/31/2001
71111411	Kuskokwim Native	Alaska Employment Security	Ψ>,232	1,21,2001	3/31/2001
Aniak	Association	Tax	\$14,492	9/30/2006	1/5/2007
Timan	Kuskokwim Native	Tax	Ψ11,122	7/30/2000	1/3/2007
Aniak	Association	IRS 941	\$30,909	9/30/2007	2/12/2008
Ппак	Kuskokwim Native	11(3)7+1	Ψ30,707	7/30/2007	2/12/2000
Aniak	Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Ппак	Kuskokwim Native	110 741	ψ00,5+1	3/31/2003	2/12/2000
Aniak	Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Timak	Kuskokwim Native	IKO 711	Ψ' 1,1''	12/31/2003	2/12/2000
Aniak	Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Timak	Kuskokwim Native	110 7 11	Ψ31,703	3/31/2001	3/ 0/ 2000
Aniak	Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Timak	Kuskokwim Native	110 7 11	Ψ01,037	12/31/2000	3/ 0/ 2000
Aniak	Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Timan	Kuskokwim Native	1100011	ψ03,330	2/ 30/ 2000	3/ 0/ 2000
Aniak	Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Timan	Kuskokwim Native	1100711	Ψ12,121	3/31/2007	37 07 2000
Aniak	Association	IRS 941	\$79,988	6/30/2006	3/6/2008
71111111	Kuskokwim Native	THO 7 IT	Ψ12,200	0,30,2000	37 07 2000
Aniak	Association	IRS 941	\$88,163	12/31/2004	3/6/2008
11111111	Kuskokwim Native	110) / 1	Ψοσ,1σε	12/01/2001	27 07 2 000
Aniak	Association	IRS 941	\$89,013	6/30/2005	3/6/2008
	Kuskokwim Native		W07,013	0,00,200	5/ 5/ 2000
Aniak	Association	IRS 941	\$97,330	9/30/2005	3/6/2008
	Kuskokwim Native		π- 1,550	.,00,2003	5, 5, 2000
Aniak	Association	IRS 941	\$128,357	9/30/2004	3/6/2008
	Kuskokwim Native		π 3,5 5 7	.,,	2, 2, 2 000
Aniak	Association	IRS 941	\$142,624	6/30/2004	3/6/2008
	Kuskokwim Native		π - 1-,0-1	5,20,2001	=, =, =
Aniak	Association	IRS 941	\$23,492	6/30/2001	6/9/2008
	Kuskokwim Native	-5.7.1	π-0,12	5,50,2001	3, 2, 2000
Aniak	Association	IRS 941	\$34,042	12/31/2000	6/9/2008
- 1111011	1100001111011	110 / 11	ΨJ 1,0 1Δ	12/31/2000	5/ 2/ 2000

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Kuskokwim Native	J.F.			
Aniak	Association	IRS 941	\$37,104	3/31/2002	6/9/2008
	Kuskokwim Native		",		.,.,
Aniak	Association	IRS 941	\$106,399	3/31/2003	6/9/2008
	Kuskokwim Native		" ,	, ,	, ,
Aniak	Association	IRS 941	\$111,071	12/31/2002	6/9/2008
	Kuskokwim Native		" ,	, ,	, ,
Aniak	Association	IRS 941	\$122,403	12/31/2003	6/9/2008
	Kuskokwim Native		" ,	, ,	, ,
Aniak	Association	IRS 941	\$167,081	6/30/2002	6/9/2008
	Kuskokwim Native		" 3	, ,	, ,
Aniak	Association	IRS 941	\$222,855	9/30/2002	6/9/2008
	Kuskokwim Native		" ,	, ,	, ,
Aniak	Association	IRS 941	\$99,530	3/31/2001	6/16/2008
	Kuskokwim Native		"	, ,	, ,
Aniak	Association	IRS 941	\$150,589	6/30/2003	6/16/2008
	Kuskokwim Native				
Aniak	Association	IRS 941	\$197,631	9/30/2003	6/19/2008
	Kuskokwim Native		"	, ,	, ,
Aniak	Association	IRS 941	\$88,534	12/31/2001	7/1/2008
	Kuskokwim Native				
Aniak	Association	IRS 941	\$127,267	9/30/2001	7/28/2008
	Kuskokwim Native				
Aniak	Association	IRS 941	\$22,292	3/31/2008	9/22/2008
	Kuskokwim Native				
Aniak	Association	IRS 990	\$50,000	9/30/2004	10/27/2008
	Kuskokwim Native				
Aniak	Association	IRS 941	\$2,482	9/30/2008	12/22/2008
	Kuskokwim Native				
Aniak	Association	IRS 941	\$20,498	6/30/2008	1/5/2009
	Kuskokwim Native				
Aniak	Association	Default Judgment	\$29,098	10/17/2008	1/9/2009
	Kuskokwim Native				
Aniak	Association	Total	\$2,688,345		
Brevig					
Mission	City of Brevig Mission	IRS 941	\$20,305	6/30/2011	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$22,680	3/31/2011	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$27,312	3/31/2010	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$31,242	9/30/2010	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$45,799	12/31/2009	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$49,118	12/31/2010	11/15/2011
Brevig					
Mission	City of Brevig Mission	IRS 941	\$42,054	6/30/2010	11/22/2011
Brevig		Alaska Employment Security			
Mission	City of Brevig Mission	Tax	\$1,016	9/30/2011	1/10/2012
Brevig					
Mission	City of Brevig Mission	IRS 941	\$3,450	9/30/2011	1/26/2012

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Brevig					
Mission	City of Brevig Mission	Total	\$242,976		
	Village of Chefornak				
	(filed as: Chefornak	Alaska Employment Security			
Chefornak	Traditional Council)	Tax	\$1,047	6/30/2001	11/23/2001
	Village of Chefornak				
	(filed as: Chefornak	Alaska Employment Security			
Chefornak	Traditional Council)	Tax	\$4,786	9/30/2002	2/15/2003
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$1,474	9/30/2003	12/16/2004
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$2,577	6/30/2003	12/16/2004
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$3,136	3/31/2003	12/16/2004
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$14,415	9/30/2002	12/16/2004
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$26,213	12/31/2002	12/16/2004
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 6721	\$575	12/31/2002	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$730	9/30/2005	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$920	6/30/2005	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$10,788	12/31/2004	3/9/2006
	Village of Chefornak			· · ·	
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$11,397	9/30/2004	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$12,581	6/30/2004	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$14,381	3/31/2004	3/9/2006
	Village of Chefornak				
	(filed as: Chefornak				
Chefornak	Traditional Council)	IRS 941	\$23,931	12/31/2003	3/9/2006
	Village of Chefornak		" /		
	(filed as: Chefornak				
Chefornak	Traditional Council)	Total	\$128,951		
	,	Alaska Employment Security			
Chevak	City of Chevak	Tax	\$11,020	6/30/2007	10/10/2007
	1 /	l	1 3	, -,	, -,

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chevak	City of Chevak	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak	IRS 941	\$22,977	3/31/2011	9/7/2011
Chevak	City of Chevak	IRS 941	\$24,023	12/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$7,716	9/30/2011	3/15/2012
Chevak	City of Chevak	Total	\$1,095,215	7,00,2011	3, 10, 2012
	Chignik Lake Village		. , ,		
	(filed as: Village of				
Chignik Lake	Chignik Lake)	IRS 941	\$7,495	6/30/2005	2/6/2006
C	Chignik Lake Village				
	(filed as: Village of				
Chignik Lake	Chignik Lake)	IRS 941	\$13,915	3/31/2005	2/6/2006
Ü	Chignik Lake Village				
	(filed as: Village of	Alaska Employment Security			
Chignik Lake	Chignik Lake)	Tax	\$826	6/30/2005	6/29/2006
0	Chignik Lake Village				
	(filed as: Village of	Alaska Employment Security			
Chignik Lake	Chignik Lake)	Tax	\$2,300	3/31/2005	6/29/2006
0	Chignik Lake Village				
	(filed as: Village of				
Chignik Lake	Chignik Lake)	Final Judgment	\$108,374	3/29/2007	5/29/2007
	Chignik Lake Village	3 0			
Chignik	(filed as: Village of				
Lake	Chignik Lake)	Total	\$132,910		
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	Default Judgment	\$3,022	11/7/2002	11/13/2002
	Circle Native	-			
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$13,281	3/31/2002	11/19/2002
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$19,620	12/31/2000	11/19/2002
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$20,710	12/31/2001	11/19/2002
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$30,512	6/30/2001	11/19/2002
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$41,868	9/30/2001	11/19/2002
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$12,895	9/30/2000	5/1/2003
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$13,341	3/31/2001	5/1/2003
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$14,879	9/30/2002	6/24/2003
	Circle Native				
Circle	Community (filed as:	IRS 941	\$136	3/31/2003	2/3/2005

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Gommanity	Circle Village Council)	Type of Elen		T CITOG	Date Thea
	Circle Native				
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$16,228	6/30/2002	2/3/2005
Gircie	Circle Native	TRO 7 II	ψ10,220	0/30/2002	2/3/2003
	Community (filed as:				
Circle	Circle Village Council)	IRS 941	\$66,231	12/31/2002	2/3/2005
Circle	Circle Native	11(3)41	ψ00,231	12/31/2002	2/3/2003
	Community (filed as:				
	Circle Village				
Circle	Council)	Total	\$252,722		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000	10/2//2007	11/3/2007
Diningham	Native Village of Elim	Total	φ70,000		
	(filed as: Elim IRA	Alaska Employment Security			
Elim	Council)	Tax	\$948	12/31/2011	5/2/2012
Elim	Elim IRA Council	Total	\$948	12/31/2011	3/2/2012
EIIIII		Alaska Employment Security	\$740		
T	Emmonak Expense Committee	Tax	\$2.F2	12/21/2004	2/20/2007
Emmonak			\$353	12/31/2004	2/28/2006
T 1	Emmonak Expense	Alaska Employment Security	#00F	2 /21 /2005	2/20/2007
Emmonak	Committee	Tax	\$885	3/31/2005	2/28/2006
T 1	Emmonak Expense	Alaska Employment Security	#0.40	6 /20 /200F	2/20/2004
Emmonak	Committee	Tax	\$949	6/30/2005	2/28/2006
	Emmonak Expense	Alaska Employment Security	** 04.5	0/00/0005	0/00/0006
Emmonak	Committee	Tax	\$1,017	9/30/2005	2/28/2006
	Emmonak Expense	Alaska Employment Security	#1.450	10/01/0005	0/00/0006
Emmonak	Committee	Tax	\$1,172	12/31/2005	2/28/2006
	Emmonak Expense	IDC 0.44	# 5 004	10/01/0001	5 /45 /0005
Emmonak	Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
	Emmonak Expense	TD 0 0 14	***	0 /00 /000	= /1= /200=
Emmonak	Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
	Emmonak Expense	TD 0 0 14	***	2/24/2007	= /1= /200=
Emmonak	Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
	Emmonak Expense		****	. / /	- / - /
Emmonak	Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
	Emmonak Expense		***		- / - /
Emmonak	Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
	Emmonak Expense		*	. / /	- / - /
Emmonak	Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
	Emmonak Expense				
Emmonak	Committee	Total	\$59,097		
	Native Village of	Alaska Employment Security			. , .
Gambell	Gambell	Tax	\$567	9/30/2011	3/9/2012
	Native Village of				
Gambell	Gambell	Total	\$567		7 (2: /:::
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	Total	\$3,496		
	Hoonah Indian				
Hoonah	Association	IRS 6721	\$690	12/31/2001	4/5/2010
	Hoonah Indian				
Hoonah	Association	IRS 941	\$4,454	3/31/2006	4/5/2010
Hoonah	Hoonah Indian	IRS 941	\$29,469	6/30/2006	4/5/2010

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<i></i>	Association	- JP			
	Hoonah Indian				
Hoonah	Association	IRS 941	\$57,042	6/30/2009	4/5/2010
11001111	Hoonah Indian	1110) 1	₩51,012	0,00,200	1, 5, 2010
Hoonah	Association	IRS 941	\$71,217	3/31/2009	4/5/2010
	Hoonah Indian		# : -у=- :	0,00,00	., 0, 200
Hoonah	Association	IRS 941	\$75,079	9/30/2008	4/5/2010
	Hoonah Indian		" 7	, ,	, ,
Hoonah	Association	IRS 941	\$81,411	3/31/2008	4/5/2010
	Hoonah Indian		" 7	, ,	, ,
Hoonah	Association	IRS 941	\$81,926	6/30/2008	4/5/2010
	Hoonah Indian		" - 3	-,,	1, 2, 2
Hoonah	Association	IRS 941	\$84,643	12/31/2008	4/5/2010
	Hoonah Indian		",		1, 2, 2
Hoonah	Association	IRS 941	\$91,632	12/31/2006	4/5/2010
	Hoonah Indian		n' yee		., . ,
Hoonah	Association	IRS 941	\$98,630	12/31/2007	4/5/2010
	Hoonah Indian		",		1, 2, 2
Hoonah	Association	IRS 941	\$101,183	9/30/2007	4/5/2010
	Hoonah Indian		" ,	, ,	, ,
Hoonah	Association	IRS 941	\$103,842	6/30/2007	4/5/2010
	Hoonah Indian		" ,	, ,	, ,
Hoonah	Association	IRS 941	\$104,062	9/30/2006	4/5/2010
	Hoonah Indian		" ,	, ,	, ,
Hoonah	Association	IRS 941	\$106,536	3/31/2007	4/5/2010
	Hoonah Indian		"	· ·	
Hoonah	Association	Total	\$1,091,817		
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$1,777	12/31/2001	7/20/2002
			Ψ1,///	12/31/2001	//28/2003
	Native Village of		Ψ1,///	12/31/2001	7/28/2003
	Native Village of Hooper Bay (filed as:		Ψ1,///	12/31/2001	//28/2003
	Native Village of Hooper Bay (filed as: Hooper Bay Traditional		Ψ1,///	12/31/2001	//28/2003
Hooper Bay	Hooper Bay (filed as:	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional	IRS 941			
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941			
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of	IRS 941			
Hooper Bay Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as:	IRS 941 IRS 941			
	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional		\$1,894	6/30/2002	7/28/2003
	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)		\$1,894	6/30/2002	7/28/2003
	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of		\$1,894	6/30/2002	7/28/2003
	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as:		\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as:	IRS 941	\$1,894 \$3,127	6/30/2002 3/31/2002	7/28/2003 7/28/2003
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$1,894 \$3,127	6/30/2002 3/31/2002	7/28/2003 7/28/2003
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of	IRS 941	\$1,894 \$3,127	6/30/2002 3/31/2002	7/28/2003 7/28/2003
Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as:	IRS 941	\$1,894 \$3,127	6/30/2002 3/31/2002	7/28/2003 7/28/2003
Hooper Bay Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay (filed as:	IRS 941 IRS 941	\$1,894 \$3,127 \$18,060	6/30/2002 3/31/2002 9/30/2001	7/28/2003 7/28/2003 7/28/2003
Hooper Bay Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941 IRS 941	\$1,894 \$3,127 \$18,060	6/30/2002 3/31/2002 9/30/2001	7/28/2003 7/28/2003 7/28/2003
Hooper Bay Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of	IRS 941 IRS 941	\$1,894 \$3,127 \$18,060	6/30/2002 3/31/2002 9/30/2001	7/28/2003 7/28/2003 7/28/2003
Hooper Bay Hooper Bay	Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as: Hooper Bay (filed as: Hooper Bay Traditional Council) Native Village of Hooper Bay Traditional Council) Native Village of Hooper Bay (filed as:	IRS 941 IRS 941	\$1,894 \$3,127 \$18,060	6/30/2002 3/31/2002 9/30/2001	7/28/2003 7/28/2003 7/28/2003

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Community	Hooper Bay (filed as:	Type of Eleff	Amount	1 CHOG	Date Thed
	Hooper Bay Traditional				
	Council)				
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$6,708	9/30/2003	3/9/2006
поорег бау	Native Village of	1K3 941	\$0,700	9/30/2003	3/9/2000
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
II D	1 7	IRS 941	¢0.150	12/21/2002	2/0/2006
Hooper Bay	Council)	IK3 941	\$8,150	12/31/2002	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
II D	Hooper Bay Traditional	IDC 044	#40.50 2	2 /24 /2004	2/0/2004
Hooper Bay	Council)	IRS 941	\$10,592	3/31/2004	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional	TT 0	*		- /- /
Hooper Bay	Council)	IRS 941	\$15,832	9/30/2004	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$15,981	12/31/2004	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$16,686	12/31/2003	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$17,867	6/30/2004	3/9/2006
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$657	3/31/2005	7/17/2007
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 730	\$43	7/31/2004	12/4/2007
	Native Village of		" "	, , ,	. , ,
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 730	\$46	1/31/2001	12/4/2007
	Native Village of		# .0	, = -, = = = =	, ., _
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$3,831	6/30/2007	12/4/2007
1100per Day	Native Village of	110/11	Ψ2,031	0/30/2007	12/1/2007
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Native Village of	IRS 941	\$7,044	12/31/2006	12/4/2007
1100per Day	Tradive village of	11X3 741	₽/,U 44	14/31/4000	14/4/200/

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Community	Hooper Bay (filed as:	Type of Elen	Amount	1 CHOC	Date Thea
	Hooper Bay Traditional				
	Council)				
	Native Village of				
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$10,022	6/30/2005	12/4/2007
1100per Day	Native Village of	11.0 / 11	Ψ10,022	0, 30, 2003	12/ 1/2007
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$11,978	9/30/2006	12/4/2007
1100per Day	Native Village of	11.0 / 11	Ψ11,570	7,30,2000	12/ 1/2007
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$13,679	9/30/2005	12/4/2007
1100per Day	Native Village of	1110 7 11	Ψ13,072	7,30,2003	12/ 1/2007
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$14,893	6/30/2006	12/4/2007
1100per Day	Native Village of	110) 1	Ψ11,000	0/ 30/ 2000	12/ 1/2007
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$586	9/30/2002	1/29/2008
1100per Day	Native Village of	110) 1	Ψ300	<i>57 307 2002</i>	1/2//2000
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 730	\$41	6/30/2004	3/18/2008
Trooper Buy	Native Village of	1110 100	77.1	0,00,200	2, 10, 2000
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$488	9/30/2007	3/18/2008
y	Native Village of		# 100	770072001	2, 13, 2333
	Hooper Bay (filed as:				
	Hooper Bay Traditional				
Hooper Bay	Council)	IRS 941	\$1,288	12/31/2007	7/1/2008
	Native Village of		ıı y	7 - 7 - 1 - 1	., , ,
	Hooper Bay (filed as:				
	Hooper Bay				
Hooper Bay	Traditional Council)	Total	\$201,052		
Kivalina	City of Kivalina	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$46	6/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	City of Kivalina	IRS 6721	\$2,820	12/31/2001	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Kivalina	City of Kivalina	Total	\$136,735	. ,	
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	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 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	12/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	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
Kotlik	City of Kotlik	Total	\$2,672	2, 22, 232	, , , , , ,
	Native Village of Mary's				
	Igloo (filed as: Mary's				
	Igloo Traditional				
Mary's Igloo	Council)	IRS 6721	\$1,044	12/31/1999	3/8/2005
, ,	Native Village of Mary's				
	Igloo (filed as: Mary's				
	Igloo Traditional				
Mary's Igloo	Council)	IRS 941	\$596	6/30/2002	3/8/2005
	Native Village of Mary's				
	Igloo (filed as: Mary's				
	Igloo Traditional				
Mary's Igloo	Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
	Native Village of				
	Mary's Igloo (filed as:				
	Mary's Igloo				
Mary's Igloo	Traditional Council)	Total	\$29,877		
	Native Village of				
	Napaskiak (filed as:				
NT 11.1	Napaskiak Tribal	ID 0 0 44	#5.00	2/24/2005	10/01/0005
Napaskiak	Council)	IRS 941	\$5,897	3/31/2005	10/21/2005
	Native Village of				
	Napaskiak (filed as:				
NIl.	Napaskiak Tribal	IDC 041	\$7,040	12/21/2004	10/21/2005
Napaskiak	Council)	IRS 941	\$7,049	12/31/2004	10/21/2005
	Native Village of				
	Napaskiak (filed as: Napaskiak Tribal				
Napadrial	Council)	IRS 11C	\$54	7/1/2009	6/10/2009
Napaskiak	Native Village of	11/3/11/	\$34	7/1/2008	0/ 10/ 2009
	Napaskiak (filed as:				
	Napaskiak Tribal				
Nlamaal-i-l-	I INADASKIAK TIIDAI	į	l	Ī	
Napaskiak	Council)	IRS 11C	\$56	7/1/2006	6/10/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
3	Napaskiak (filed as:				
	Napaskiak Tribal				
	Council)				
	Native Village of				
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	IRS 11C	\$87	7/1/2005	6/10/2009
1	Native Village of		"		, ,
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	IRS 11C	\$94	7/1/2004	6/10/2009
1	Native Village of		, ,		
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	IRS 730	\$52	8/31/2007	6/10/2009
	Native Village of				
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	IRS 730	\$75	9/30/2007	6/10/2009
	Native Village of			, ,	, ,
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	IRS 941	\$25,282	12/31/2008	6/10/2009
	Native Village of		" ,		
	Napaskiak (filed as:				
	Napaskiak Tribal				
Napaskiak	Council)	Total	\$38,716		
-	Northway Village (filed				
Northway	as: Northway Village				
Village	Council)	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Ü	Northway Village				
Northway	(filed as: Northway				
Village	Village Council)	Total	\$26,680		
<u> </u>	Native Village of				
	Nunapitchuk (filed as:				
	Nunapitchuk IRA	Alaska Employment Security			
Nunapitchuk	Council)	Tax	\$3,640	12/31/1999	4/28/2000
	Native Village of				
	Nunapitchuk (filed as:				
	Nunapitchuk İRA				
Nunapitchuk	Council)	Total	\$3,640		
	Oscarville Traditional				
	Village (filed as:				
	Oscarville Tribal	Alaska Employment Security			
Oscarville	Council)	Tax	\$1,140	3/31/2001	7/27/2001
	Oscarville Traditional				
	Village (filed as:				
	Oscarville Tribal	Alaska Employment Security			
Oscarville	Council)	Tax	\$1,254	6/30/2001	11/23/2001
	Oscarville Traditional				
	Village (filed as:				
Oscarville	Oscarville Tribal	Total	\$2,395		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Council)	J.F.			
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
Port Heiden	City of Port Heiden	Total	\$89,582		
	Rampart Village (filed				
	as: Rampart Village	Alaska Employment Security			
Rampart	Council	Tax	\$477	12/31/2011	4/13/2012
	Rampart Village (filed				
	as: Rampart Village				
Rampart	Council)	Total	\$477		
Russian		Alaska Employment Security			
Mission	City of Russian Mission	Tax	\$1,756	9/30/2008	12/31/2008
Russian		Alaska Employment Security			
Mission	City of Russian Mission	Tax	\$3,458	3/31/2009	5/18/2009
Russian	City of Russian				
Mission	Mission	Total	\$5,214		
	Saint Paul Island (filed				
	as: Tribal Government	Alaska Employment Security			
Saint Paul	of Saint Paul Island)	Tax	\$8,196	9/30/2000	2/21/2001
	Saint Paul Island				
	(filed as: Tribal				
	Government of Saint				
Saint Paul	Paul Island)	Total	\$8,196		
o.	Native Village of	Alaska Employment Security	# ((00	0 /04 /0044	T /0T /0011
Savoonga	Savoonga	Tax	\$6,688	3/31/2011	7/27/2011
0	Native Village of	Alaska Employment Security	Ф Т О4	6 /20 /2014	4 /40 /2042
Savoonga	Savoonga	Tax	\$791	6/30/2011	1/10/2012
C	Native Village of	Alaska Employment Security	¢12 200	0 /20 /2011	1 /10 /2012
Savoonga	Savoonga	Tax	\$13,399	9/30/2011	1/10/2012
Savoonaa	Native Village of Savoonga	Total	\$20.877		
Savoonga	Native Village of	1 Otai	\$20,877		
Selawik	Selawik	Judgment on Confession	\$39,280	7/5/2011	7/11/2011
Sciawik	Native Village of	Judgment on Comession	\$39,200	7/3/2011	//11/2011
Selawik	Selawik	Total	\$39,280		
Sciawik	Sciawik	Alaska Employment Security	ψ37,200		
Shaktoolik	City of Shaktoolik	Tax	\$1,757	12/31/2006	5/27/2008
SHAROOM	City of Bhartoom	Alaska Employment Security	Ψ1,757	12/31/2000	3/21/2000
Shaktoolik	City of Shaktoolik	Tax	\$1,988	12/31/2005	5/27/2008
Silaktoonk	City of Shaktoonk	Alaska Employment Security	Ψ1,200	12/31/2003	3/21/2000
Shaktoolik	City of Shaktoolik	Tax	\$1,634	9/30/2011	3/9/2012
Shaktoolik	City of Shaktoolik	Total	\$5,379	3/80/ 2 011	3/3/2012
		Alaska Employment Security	40,015		
Shungnak	City of Shungnak	Tax	\$6,069	6/30/2011	1/10/2012
	.,	Alaska Employment Security	π = , = = >	-,,	, ~, -~- -
Shungnak	City of Shungnak	Tax	\$6,795	9/30/2011	1/10/2012
Shungnak	City of Shungnak	IRS 941	\$10,592	6/30/2011	3/27/2012
Shungnak	City of Shungnak	IRS 941	\$10,272	12/31/2011	4/9/2012
Shungnak	City of Shungnak	IRS 941	\$12,809	9/30/2011	3/27/2012
Shungnak	City of Shungnak	Total	\$46,537	. ,	
Solomon	Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
	Native Village of		" /		
Solomon	Solomon	Total	\$8,517		
			1 - 1 - 1		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Community	Village of Stony River	Type of Lien	Millouit	1 CHOU	Date Theu
	(filed as: Stony River	Alaska Employment Security			
Stony River	Traditional Council)	Tax	\$749	6/30/2001	7/27/2001
Story River	Village of Stony River	Tax	ر ۲۰۱۴	0/30/2001	7/27/2001
	(filed as: Stony River	Alaska Employment Security			
Stony River	Traditional Council)	Tax	\$1,500	9/30/2001	11/23/2001
Story raver	Village of Stony River		₩ 1,0 0 0	2,00,2001	11/20/2001
	(filed as: Stony River				
Stony River	Traditional Council)	Total	\$2,249		
<i>j</i>	Native Village of		, , , , ,		
Tanacross	Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
	Native Village of				
Tanacross	Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
	Native Village of				
Tanacross	Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
	Native Village of				
Tanacross	Tanacross	Total	\$253,517		
	Native Village of Teller				
	(filed as: Teller				
Teller	Traditional Council)	IRS 941	\$1,046	3/31/2003	5/5/2004
	Native Village of Teller				
	(filed as: Teller				
Teller	Traditional Council)	IRS 941	\$1,974	6/30/2003	5/5/2004
	Native Village of Teller				
	(filed as: Teller	TD0 044	***		- /- /- o
Teller	Traditional Council)	IRS 941	\$2,811	12/31/2002	5/5/2004
	Native Village of Teller				
T 11	(filed as: Teller	IDC 11C	Ф7.	7/1/2002	11 /17 /2007
Teller	Traditional Council)	IRS 11C	\$76	7/1/2002	11/16/2007
	Native Village of Teller (filed as: Teller				
Teller	Traditional Council)	IRS 730	\$90	6/30/2002	11/16/2007
1 chei	Native Village of Teller	IK3 /30	\$90	0/30/2002	11/10/2007
	(filed as: Teller				
Teller	Traditional Council)	IRS 730	\$113	7/31/2002	11/16/2007
Tener	Native Village of Teller	1110 130	W113	773172002	11/10/2007
	(filed as: Teller				
Teller	Traditional Council)	IRS 730	\$134	8/31/2002	11/16/2007
	Native Village of Teller				
	(filed as: Teller				
Teller	Traditional Council)	IRS 730	\$183	12/31/2002	11/16/2007
	Native Village of Teller				
	(filed as: Teller				
Teller	Traditional Council)	IRS 730	\$231	9/30/2002	11/16/2007
	Native Village of Teller				
	(filed as: Teller				
Teller	Traditional Council)	IRS 730	\$328	2/28/2002	11/16/2007
	Native Village of Teller				
215 11	(filed as: Teller	IDC 720	#2.42	11 /20 /2002	44 /4 6 /2007
Teller	Traditional Council)	IRS 730	\$343	11/30/2002	11/16/2007
T-11	Native Village of Teller	IDC 720	#2F0	10/21/2002	11/16/2007
Teller	(filed as: Teller	IRS 730	\$352	10/31/2002	11/16/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Community	Traditional Council)	Type of Lien	Amount	renou	Date Piled
	Native Village of Teller				
Teller	(filed as: Teller Traditional Council)	IRS 941	\$85	6/30/2004	11/16/2007
Teller	,	1K3 941	\$00	0/30/2004	11/10/2007
	Native Village of Teller				
T-11	(filed as: Teller	IDC 041	¢2.170	0/20/2004	11 /17 /2007
Teller	Traditional Council)	IRS 941	\$2,179	9/30/2004	11/16/2007
	Native Village of Teller				
Teller	(filed as: Teller	IRS 941	\$2.071	12/21/2005	11 /17 /2007
Teller	Traditional Council)	1K3 941	\$3,071	12/31/2005	11/16/2007
	Native Village of Teller				
Teller	(filed as: Teller	IBS 041	\$2.154	0/20/2005	11 /17 /2007
Teller	Traditional Council)	IRS 941	\$3,154	9/30/2005	11/16/2007
	Native Village of Teller				
7T 11	(filed as: Teller	IDC 041	\$ 7,000	0/20/2006	11 /17 /2007
Teller	Traditional Council)	IRS 941	\$6,889	9/30/2006	11/16/2007
	Native Village of Teller				
Tallan	(filed as: Teller	IDC 041	\$ 7,000	6/20/2006	11/16/2007
Teller	Traditional Council)	IRS 941	\$6,898	6/30/2006	11/16/2007
	Native Village of				
Teller	Teller (filed as: Teller	T-4-1	¢20.050		
Teller	Traditional Council)	Total	\$29,958		
	Native Village of				
	Tununak (filed as:				
Tununak	Tununak Traditional	IDC (721	\$0.202	12/21/2000	1 /22 /2004
Tununak	Council)	IRS 6721	\$9,293	12/31/2000	1/23/2004
	Native Village of				
	Tununak (filed as: Tununak Traditional				
Tununak		Civil Penalty	\$2.144	12/21/2005	7/6/2011
Tununak	Council)	Civil Penalty	\$2,144	12/31/2005	7/6/2011
	Native Village of				
	Tununak (filed as: Tununak Traditional				
Tununak		IRS 940	\$0.206	12/31/2004	7/6/2011
1 ununak	Council) Native Village of	1100 940	\$8,386	12/31/2004	7/0/2011
	Tununak (filed as:				
	Tununak (filed as: Tununak Traditional				
Tununak	Council)	IRS 941	\$56	6/30/2003	7/6/2011
1 unullak	Native Village of	1100 / 7 1	\$20	0/30/2003	//0/2011
	Tununak (filed as:				
	Tununak Traditional				
Tununak	Council)	IRS 941	\$11,569	3/31/2004	7/6/2011
1 ununan	Native Village of	11(0 / 11	Ψ11,509	3/31/2004	77072011
	Tununak (filed as:				
	Tununak Traditional				
Tununak	Council)	IRS 941	\$11,999	6/30/2004	7/6/2011
1 GIIGIIAIS	Native Village of	1100 / 11	Ψ:1,777	0, 30, 2001	7,0,2011
	Tununak (filed as:				
	Tununak Traditional				
Tununak	Council)	IRS 941	\$12,197	9/30/2004	7/6/2011
1 dildilan	Native Village of	1100 / 11	Ψ14,17/	7/ 30/ 2004	77072011
Tununak	Tununak (filed as:	IRS 941	\$12,382	12/31/2004	7/6/2011
1 ununan	I difdian (filed as.	1100 / 11	Ψ12,502	12/31/2004	1/0/2011

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Tununak Traditional				
	Council)				
	Native Village of				
	Tununak (filed as:				
	Tununak Traditional				
Tununak	Council)	IRS 941	\$12,580	3/31/2005	7/6/2011
	Native Village of				
	Tununak (filed as:				
	Tununak Traditional				
Tununak	Council)	Total	\$80,606		
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
Wales	City of Wales	Total	\$5,339		
	Whale Pass Community				
Whale Pass	Association	Final Judgment	\$3,073	1/22/2010	2/12/2010
	Whale Pass Community				
Whale Pass	Association	Final Judgment	\$3,161	1/22/2010	2/12/2010
	Whale Pass Community				
Whale Pass	Association	Final Judgment	\$14,377	1/22/2010	2/12/2010
	Whale Pass				
	Community				
Whale Pass	Association	Total	\$20,611		

Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 09/01/2000 and 6/30/2012. Source:

APPENDIX: LIEN DESCRIPTIONS

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.

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.

Previous editions of *Lien Watch* may be found on DCRA's website: http://www.commerce.state.ak.us/dca/StaffDir/GetPubl.cfm

Department of Commerce, Community, and Economic Development

Susan Bell, Commissioner



Division of Community and Regional Affairs

Scott Ruby, Director

Sean Parnell, Governor

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