

Lien Watch:
A Review of Small Community Liens
January – February 2015



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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

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 help determine which communities 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. DCRA has tracked all outstanding liens in these communities on a bi-monthly basis since 2000 by extracting public domain lien data, as provided by the Alaska Department of Natural Resources (DNR) Recorder's Office. This *Lien Watch* report lists the new filings of liens and their releases between January 1 and February 28, 2015, and updates the comprehensive listing with new information.

DATA AND REPORTING LIMITATIONS

Data collected from the DNR Recorder's Office 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 Recorder's Office database provides limited search capabilities. Keyword search results are restricted 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 essential information, may be unintentionally omitted from this report. Finally, real property liens are out of the scope of this report.

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.

This report not only illustrates current changes in lien activity but also provides a historical perspective. The historic lien activity is only available for the periods beginning in January 2007 and not for the prior periods due to inconsistently archived data. In order to provide an accurate representation of the changes in lien debt over time and to economize available space in this report, only the January-February, May-June and September-October periods, and the most current period appear on the figures.

JANUARY – FEBRUARY 2015 LIEN ACTIVITY

In January and February of 2015, this most recent complete period, 10 new lien items have been recorded, which is one fewer than those recorded during the previous period of November and December 2014. The number of liens released this period is 17, four more than those released in the previous period. The total dollar amount of new liens recorded this period is \$54,874, which is \$80,891 less than in the previous period, and the total dollar amount of liens released this period is \$97,571, which is \$61,614 less than in November and December of 2014. See Tables 1 and 2 for the a breakdown of the current period figures by entity.

Table 1 - Liens Issued in January and February of 2015

Community	Community Entity	Type	Amount	Period	Filed On
Akiak	City of Akiak	Alaska Employment Security Tax	\$10,476	9/30/2014	2/26/2015
Anaktuvuk Pass	Village Of Anaktuvuk Pass (Filed As: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,538	9/30/2014	1/9/2015
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$6,671	9/30/2014	1/9/2015
Gambell	Native Village of Gambell	Alaska Employment Security Tax	\$5,288	9/30/2014	2/19/2015
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$1,115	3/31/2011	1/27/2015
Levelock	Levelock Village (filed as: Levelock Village Council)	IRS 941	\$23,720	9/30/2014	1/27/2015
Newhalen	Newhalen Village (filed as: Newhalen Tribal Council)	Alaska Employment Security Tax	\$1,353	9/30/2014	2/24/2015
Newhalen	Newhalen Village (filed as: Newhalen Tribal Council)	Alaska Employment Security Tax	\$4	6/31/14	2/24/2015
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$2,942	9/30/2014	2/19/2015
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$766	9/30/2014	2/19/2015

Table 2 - Liens Released in January and February of 2015

Community	Community Entity	Type	Amount	Period	Filed On
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$992	9/30/2012	12/31/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$4,813	12/31/2012	12/31/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$1,703	3/31/2013	12/31/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$3,855	9/30/2013	12/31/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$1,590	12/31/2013	12/31/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$751	3/31/2014	12/31/2014
Atka	Native Village of Atka (filed as: IRA Atka Village Council)	Alaska Employment Security Tax	\$1,047	3/31/2014	1/14/2015
Atka	Native Village of Atka (filed as: IRA Atka Village Council)	Alaska Employment Security Tax	\$1,113	6/30/2014	2/6/2015
Chevak	City of Chevak (filed as: City Council Chevak)	Alaska Employment Security Tax	\$2,684	3/31/2014	1/8/2015
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$66,231	12/31/2002	2/3/2005
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$586	9/30/2002	12/31/2014
Kivalina	City of Kivalina (filed as: Kivalina City Council)	IRS 941	\$9,603	9/30/2004	7/8/2005
Platinum	City of Platinum	Alaska Employment Security Tax	\$787	3/31/2014	1/26/2015
Platinum	City of Platinum	Alaska Employment Security Tax	\$843	6/30/2014	1/26/2015
Platinum	City of Platinum	Alaska Employment Security Tax	\$646	12/31/2013	1/26/2015
Sand Point	Pauloff Harbor Village (filed as: Pauloff Harbor Tribe)	Alaska Employment Security Tax	\$168	6/30/2014	1/14/2015
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$159	12/31/2013	1/13/2015

LIEN ACTIVITY TRENDS

Figure 1 shows the change in the number of active liens since January 2007. The number of new lien items recorded in January and February of 2015, this most recent period, is 19 fewer than those that were recorded during the same period in 2014 and eight fewer than those recorded in January and February of 2007. The number of liens released this period is 18 fewer than those that were released during the same period in 2014 and 12 more than those released during January and February of 2007.

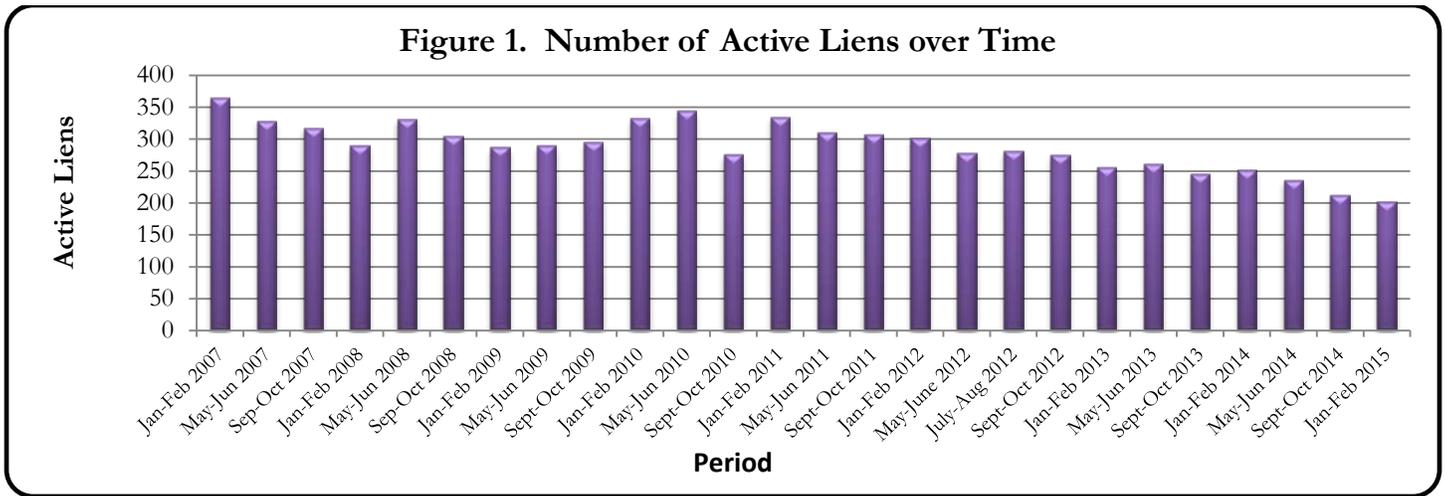
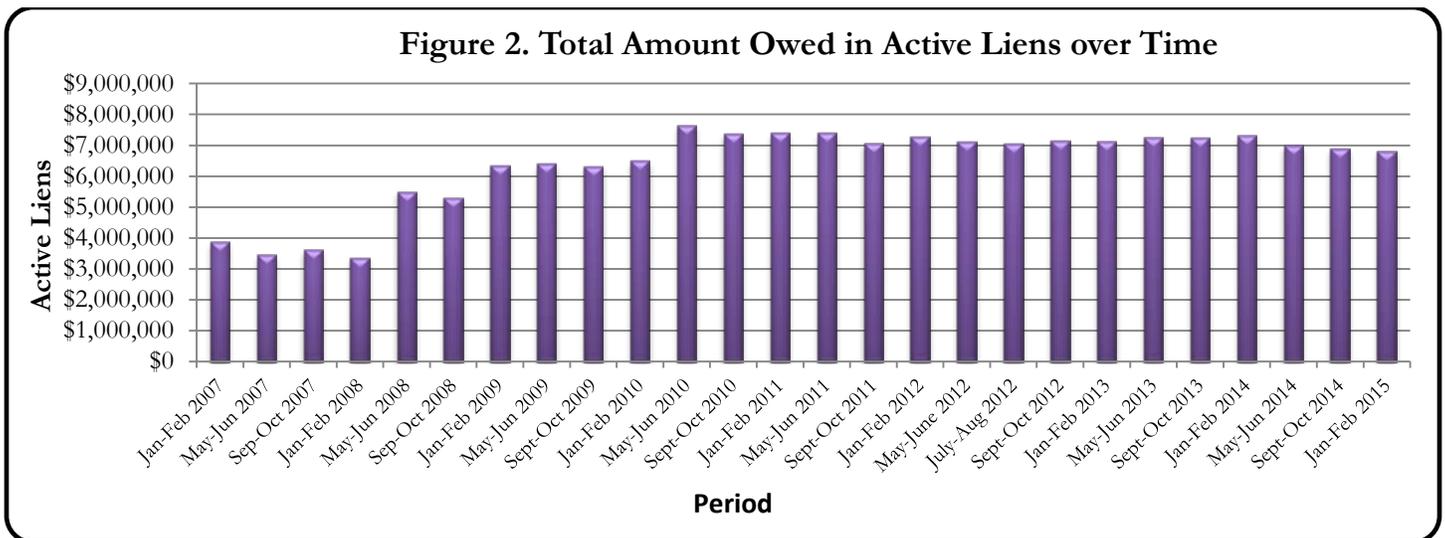


Figure 2 shows the change in the total dollar amount of active liens since January 2007. The total dollar amount of liens owed at the end of this period is \$497,039 less than what was owed at the end of the same period in 2014 and \$2,955,696 more than the total amount owed at the end of the January and February of 2007.



The Appendix includes the comprehensive list of all active liens between 2000 and February 2015 and lien definitions. The comprehensive list shows 202 individual active lien items connected with 35 city, tribal, and utility entities in 35 communities across Alaska. Current lien totals for an entity range from \$466 to \$2,797,921, with a median entity debt load of \$26,680 and an average of \$195,314. The total combined amount owed in active liens is

\$6,835,976. Three of the 35 entities owe \$4,931,932, or 72% of the combined amount. Twenty-one (60 percent) of the 35 lien-holding entities owe more than \$20,000, and seven entities (20 percent) owe more than \$100,000.

Overall, the total number of active liens has decreased since 2007 but the total amount owed in active liens has increased. Dwindling resources to work with communities, currency of data, timeliness of information reported by agencies and community commitment to issue resolution continue to be challenges.

APPENDIX 1: COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiak	City of Akiak	Alaska Employment Security Tax	\$10,476	9/30/2014	2/26/2015
Akiak	City of Akiak	Total	\$10,476		
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
Alakanuk	City of Alakanuk	Total	\$77,928		
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village (filed as: Alatna Village Council)	Total	\$466		
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
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Total	\$5,103		
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Total	\$70,243		
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
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,312	6/30/2014	10/16/2014
Anaktuvuk Pass	Village Of Anaktuvuk Pass (Filed As: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,538	9/30/2014	1/9/2015
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Total	\$13,945		
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
Aniak	Kuskokwim Native Association	IRS 941	\$15,053	12/31/2008	11/19/2014
Aniak	Kuskokwim Native Association	IRS 941	\$2,699	12/31/2011	11/19/2014
Aniak	Kuskokwim Native Association	IRS 941	\$1,817	9/30/2012	11/19/2014
Aniak	Kuskokwim Native Association	IRS 941	\$751	3/31/2014	11/19/2014
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2006	11/19/2014
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2007	11/19/2014
Aniak	Kuskokwim Native Association	IRS 990	\$13,000	9/30/2008	11/19/2014
Aniak	Kuskokwim Native Association	Total	\$2,797,921		
Brevig Mission	City of Brevig Mission	IRS 941	\$11,382	3/31/2014	7/29/2014
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,718	2/27/2013	3/1/2013
Brevig Mission	City of Brevig Mission	Total	\$14,100		
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
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
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Total	\$81,136		
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	\$2,387	6/30/2014	10/10/2014
Chevak	City of Chevak (filed as: City Council Chevak)	Total	\$1,042,885		
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
Chignik Lake	Chignik Lake Village	Total	\$132,910		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000		
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$5,514	1/31/2014	7/11/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$3,946	9/30/2013	2/6/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$2,553	12/31/2013	6/4/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$6,061	6/30/2014	10/8/2014
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$6,671	9/30/2014	1/9/2015
Dot Lake Village	Village of Dot Lake	Total	\$24,745		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Emmonak	Emmonak Expense Committee	Total	\$59,097		
Gambell	Native Village of Gambell	Alaska Employment Security Tax	\$5,288	9/30/2014	2/19/2015
Gambell	Native Village of Gambell	Total	\$5,288		
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
Hoonah	Hoonah Indian Association	Total	\$1,091,127		
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
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

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	\$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 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
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	Total	\$175,607		
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
Kivalina	City of Kivalina	Total	\$37,665		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Kotlik	City of Kotlik	Total	\$2,672		
Levelock	Levelock Village (field as: Levelock Village Council)	IRS 941	\$1,115	3/31/2011	1/27/2015
Levelock	Levelock Village (field as: Levelock Village Council)	IRS 941	\$23,720	9/30/2014	1/27/2015
Levelock	Levelock Village (field as: Levelock Village Council)	Total	\$24,836		
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
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	Total	\$12,945		
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
Nenana	Nenana Native Association (filed as: Nenana Native Council)	Total	\$68,029		
Newhalen	Newhalen Village (filed as: Newhalen Tribal Council)	Alaska Employment Security Tax	\$1,353	9/30/2014	2/24/2015
Newhalen	Newhalen Village (filed as: Newhalen Tribal Council)	Alaska Employment Security Tax	\$4	6/31/14	2/24/2015
Newhalen	Newhalen Village (filed as: Newhalen Tribal Council)	Total	\$1,357		
Northway Village	Northway Village (filed as: Northway Village Council)	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village (filed as: Northway Village Council)	Total	\$26,680		
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Alaska Employment Security Tax	\$3,640	12/31/1999	4/28/2000
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Total	\$3,640		
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
Oscarville	Oscarville Traditional Village (filed as: Oscarville Tribal Council)	Total	\$2,395		
Saint George Island	Saint George Island (filed as: Aleut Community of Saint George Island)	IRS 941	\$30,683	9/30/2013	1/22/2014
Saint George Island	Saint George Island (filed as: Aleut Community of Saint George Island)	Total	\$30,683		
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
Saint Paul	Saint Paul Island (filed as: Tribal Government of Saint Paul Island)	Total	\$8,196		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$2,942	9/30/2014	2/19/2015
Savoonga	Native Village of Savoonga	Total	\$553,140		
Selawik	Native Village of Selawik	Judgment on Confession	\$39,280	7/5/2011	7/11/2011
Selawik	Native Village of Selawik	Total	\$39,280		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,988	12/31/2005	5/27/2008
Shaktoolik	City of Shaktoolik	Total	\$1,988		
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$3,287	12/31/2013	5/1/2014
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$766	9/30/2014	2/19/2015
Shungnak	City of Shungnak	Total	\$4,053		
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
Tanacross	Native Village of Tanacross	Total	\$253,517		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Civil Penalty	\$2,144	12/31/2005	7/6/2011
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Total	\$71,313		
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
Whale Pass	Whale Pass Community Association	Total	\$20,611		

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 2/28/2015.

APPENDIX 2: 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.
- **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.