

**Lien Watch:**  
**A Review of Small Community Liens**  
*November – December 2014*



**Bill Walker, Governor**

**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 November 1, 2014 to December 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.

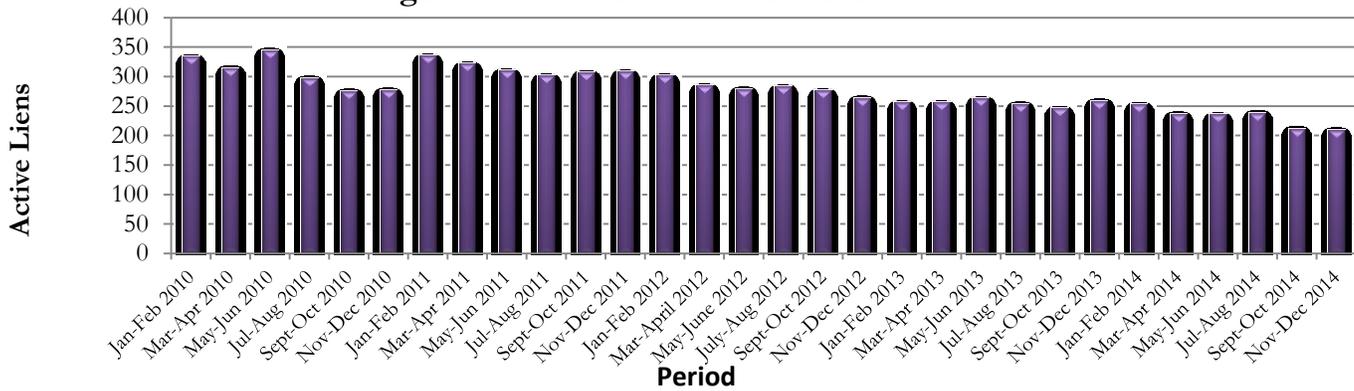
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## LIENS ISSUED AND RELEASED

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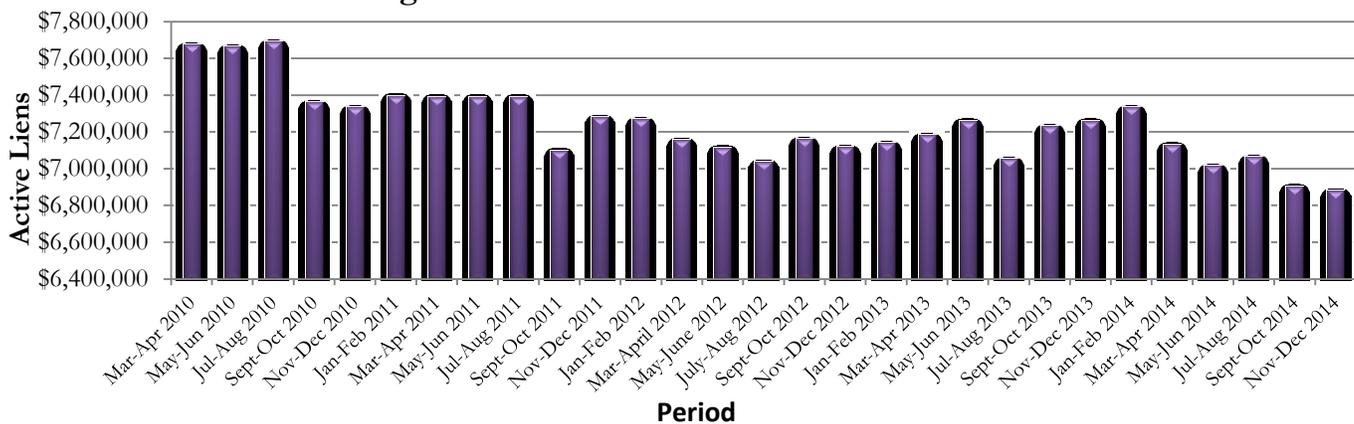
The records compiled through December 31, 2014, list 209 individual active lien items connected with 35 city, tribal, and utility entities in 35 communities across Alaska. Current lien totals for an entity range from \$168 to \$2,797,921, with a median entity debt load of \$30,683 and an average of \$196,534. The total combined amount owed in active liens is \$6,878,672. Three of the 35 entities owe \$4,934,617 or 72% of the combined amount. Twenty (56 percent) of the 35 lien-holding entities owe more than \$20,000, and seven entities (19 percent) owe more than \$100,000.

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



The number of new lien items recorded in November and December of 2014 is 11, which is 15 fewer than those that were recorded during the same period in 2013 and 55 fewer than those recorded in January-February 2010. The number of liens released in November and December of 2014 is 13, which is one fewer than those that were released during the same period in 2013 and 11 fewer than those released during January-February 2010. Figure 1 shows the change in the number of active liens since January 2010.

**Figure 2. Total Amount Owed in Active Liens over Time**



The total dollar amount owed in active liens as of November and December of 2014 is \$6,878,672, which is \$379,421 less than that recorded for the same period in 2013 and \$794,611 less than that recorded for March-April 2010. Figure 2 shows the change in the total dollar amount of active liens since March 2010.

Overall, the total number of active liens and total amount owed between January-February of 2010 and November-December of 2014 has decreased. Division of Community and Regional Affairs' staff continually provide the necessary technical assistance to communities so issues related to liens are resolved.

The following three tables list liens issued, liens released, and all outstanding liens as of December 31, 2014.

\*The DCRA Lien Watch report does not include liens unrelated to public service entities, or liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations. During the September-October 2014 period, a new lien was filed against Inalik Native Corporation of Diomedes, in the amount of \$1803.45, and the lien was included in the DCRA Lien Watch report for that period. Since Inalik Native Corporation is not a public service entity, its inclusion in that report was an error. The lien has been removed from the current report, and numbers have been adjusted accordingly.

Current Activity: Liens Issued					
Community	Community Entity	Type	Amount	Period	Date Filed
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
Platinum	City of Platinum	Alaska Employment Security Tax	\$646	12/31/2013	11/5/2014
Platinum	City of Platinum	Alaska Employment Security Tax	\$787	3/31/2014	11/5/2014
Platinum	City of Platinum	Alaska Employment Security Tax	\$843	6/30/2014	11/5/2014
Sand Point	Pauloff Harbor Village (filed as: Pauloff Harbor Tribe)	Alaska Employment Security Tax	\$168	6/30/2014	12/2/2014

Current Activity: Liens Released					
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
Diomedede	City of Diomedede	IRS 941	\$5,565	3/31/2013	10/8/2014
Kivalina	City of Kivalina	IRS 941	\$6,605	6/30/2004	7/8/2005
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 941	\$13,827	3/31/2011	10/21/2014
Paimiut	Native Village of Paimiut (filed as: Paimiut Traditional Council)	Alaska Employment Security Tax	\$1,645	3/31/2014	10/15/2014
Paimiut	Native Village of Paimiut (filed as: Paimiut Traditional Council)	Alaska Employment Security Tax	\$1,768	6/30/2014	10/15/2014
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
Tetlin	Native Village of Tetlin	IRS 941	\$36,698	3/31/2014	11/19/2014
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005

## 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)	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$992	9/30/2012	10/7/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$4,813	12/31/2012	10/7/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$1,703	3/31/2013	10/7/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$3,855	9/30/2013	10/7/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$1,590	12/31/2013	10/7/2014
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	IRS 941	\$751	3/31/2014	10/7/2014
<b>Ambler</b>	<b>Native Village of Ambler (filed as: Ambler Traditional Council)</b>	<b>Total</b>	<b>\$83,946</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
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska Employment Security Tax	\$2,312	6/30/2014	10/16/2014

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<b>Anaktuvuk Pass</b>	<b>Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)</b>	<b>Total</b>	<b>\$11,407</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
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
<b>Aniak</b>	<b>Kuskokwim Native Association</b>	<b>Total</b>	<b>\$2,797,921</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Atka	Native Village of Atka (filed as: IRA Atka Village Council)	Alaska Employment Security Tax	\$1,047	3/31/2014	10/29/2014
Atka	Native Village of Atka (filed as: IRA Atka Village Council)	Alaska Employment Security Tax	\$1,113	6/30/2014	10/29/2014
<b>Atka</b>	<b>Native Village of Atka (filed as: IRA Atka Village Council)</b>	<b>Total</b>	<b>\$2,160</b>		
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
<b>Brevig Mission</b>	<b>City of Brevig Mission</b>	<b>Total</b>	<b>\$14,100</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: 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
<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	\$2,684	3/31/2014	9/2/2014
Chevak	City of Chevak (filed as: City Council Chevak)	Alaska Employment Security Tax	\$2,387	6/30/2014	10/10/2014
<b>Chevak</b>	<b>City of Chevak (filed as: City Council Chevak)</b>	<b>Total</b>	<b>\$1,045,569</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>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
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
<b>Dot Lake Village</b>	<b>Village of Dot Lake</b>	<b>Total</b>	<b>\$18,074</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

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	\$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
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	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
<b>Kivalina</b>	<b>City of Kivalina</b>	<b>Total</b>	<b>\$47,268</b>		
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	11/3/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
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>		
Northway Village	Northway Village (filed as: Northway Village Council)	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
<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>		
Platinum	City of Platinum	Alaska Employment Security Tax	\$646	12/31/2013	11/5/2014
Platinum	City of Platinum	Alaska Employment Security Tax	\$787	3/31/2014	11/5/2014

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Platinum	City of Platinum	Alaska Employment Security Tax	\$843	6/30/2014	11/5/2014
<b>Platinum</b>	<b>City of Platinum</b>	<b>Total</b>	<b>\$2,277</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>		
Sand Point	Pauloff Harbor Village (filed as: Pauloff Harbor Tribe)	Alaska Employment Security Tax	\$168	6/30/2014	12/2/2014
<b>Sand Point</b>	<b>Pauloff Harbor Village (filed as: Pauloff Harbor Tribe)</b>	<b>Total</b>	<b>\$168</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 Security Tax	\$1,988	12/31/2005	5/27/2008
<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>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
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 12/31/2014.

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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.