



DEPARTMENT OF COMMERCE, COMMUNITY,
AND ECONOMIC DEVELOPMENT
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
Rural Utility Business Advisor Program

LIEN WATCH:

A Review of Small Community Liens

NOVEMBER-DECEMBER 2010

INTRODUCTION

Every two months, the Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) program 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/search.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 persons within the timeframe of the report period. The information in this report is based on public domain lien data dating from July 1, 2000, to December 31, 2010, 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. Liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations are also excluded. To verify the validity of a particular lien, contact the entity listed or the agency that filed the document.

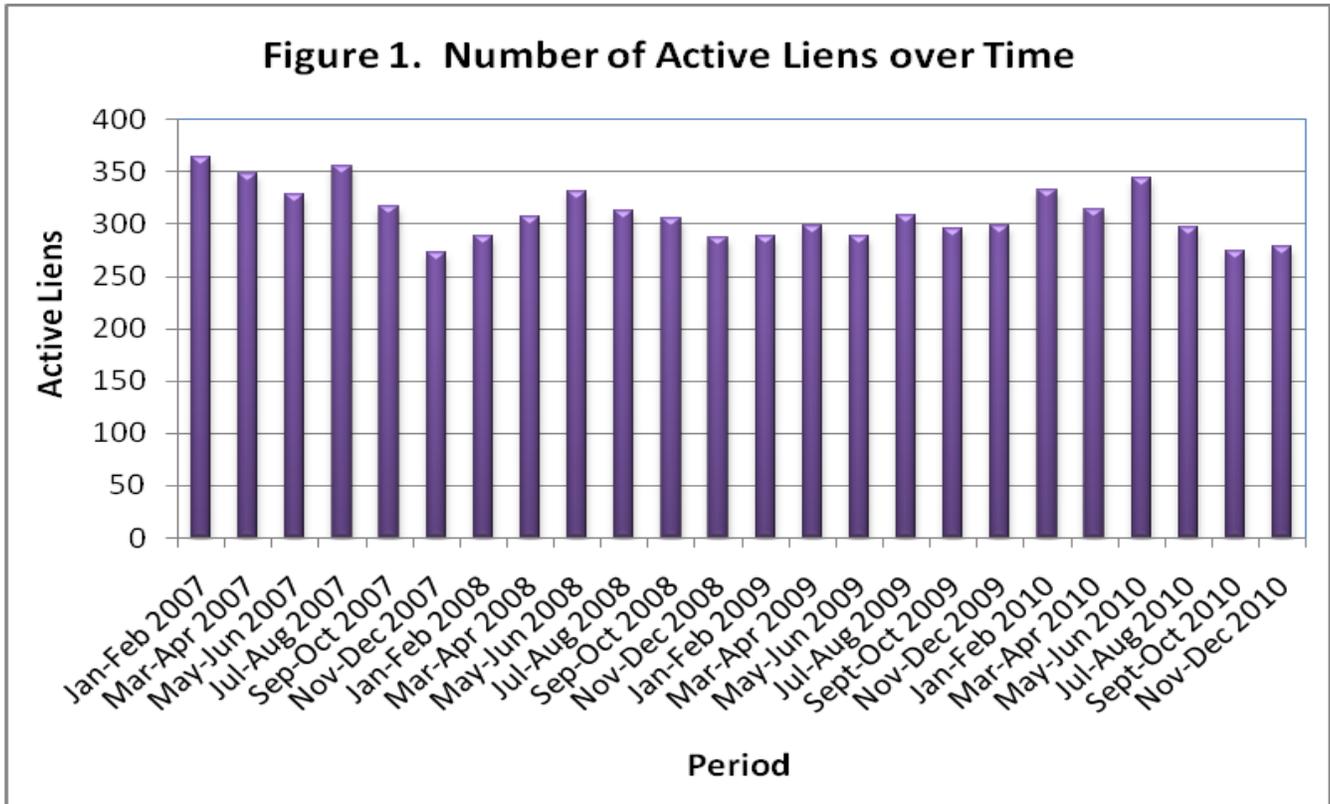
DATA LIMITATIONS

The Recorder's Office data has specific lien-related limitations. Data only represents debts for which liens have been issued. The recording of liens or their release may not be current due to reporting or recording delays. These delays can lead to significant differences between the amount of reported and actual lien-related debt.

The search feature of the Recorder's Office database is also limited. Keyword searches find only matches that begin with the term entered. 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 not included within this report.

LIEN SUMMARY



The compiled records through December 31, 2010, list 278 individual active lien items that were connected with 50 city, tribal, and utility entities in 46 communities across Alaska. The median debt load per community entity was \$26,406 (average = \$146,628). The majority (58%) of these lien-holding entities owed at least \$20,000. Twelve of the 50 entities (24%) owed more than \$100,000.

The number of lien items recorded in November and December 2010 was 13, compared to the 56 lien items issued in November/December 2009. The number of lien item releases recorded in November and December 2010 was 11, as compared to the 50 liens released in November/December 2009. Figure 1 shows the change in the number of active liens since *Lien Watch* began in January/February 2007. The following tables list all of the liens issued and all of the liens released in the November/December 2010 period and are followed by a comprehensive list of all current lien items.

Current Activity: Liens Issued

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Fort Yukon	Gwitchyaa Zhee Utility Co	Alaska Employment Security Tax	\$552	6/30/2010	11/26/2010
Kivalana	Kivalina IRA Council	IRS 6721	\$1,590	12/31/2007	11/17/2010
Kivalana	Kivalina IRA Council	IRS 941	\$2,888	9/30/2009	11/17/2010
Kivalana	Kivalina IRA Council	IRS 941	\$6,001	3/31/2010	11/17/2010
Kivalana	Kivalina IRA Council	IRS 941	\$674	6/30/2010	11/17/2010
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$736	6/30/2010	11/26/2010
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$9	3/31/2010	12/6/2010
Newhalen	Newhalen Tribal Council	IRS 941	\$10,605	6/30/2010	11/2/2010
Noorvik	City of Noorvik	IRS 941	\$43,325	6/30/2010	11/19/2010
Saint Michael	City of Saint Michael	IRS 941	\$6,240	3/31/2010	11/19/2010
Selawik	Selawik IRA Council	Alaska Employment Security Tax	\$1,431	6/30/2010	12/6/2010
Shungnak	Shungnak City Council	Alaska Employment Security Tax	\$1,336	6/30/2010	11/12/2010
Wales	Native Village of Wales	Alaska Employment Security Tax	\$43	6/30/2010	12/6/2010

Liens Released

Community	Community Entity	Type of Lien	Amount	Period	Date Filed	Date Released
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$9,779	3/31/2010	7/13/2010	9/7/2010
Chevak	Chevak City Council	IRS 6721	\$19,925	12/31/2006	12/15/2010	4/19/2010
Chignik Lake	Chignik Lake Village Council	IRS 941	\$2,316	9/30/2009	12/8/2010	9/7/2010
Chignik Lake	Chignik Lake Village Council	IRS 941	\$1,325	12/31/2009	12/8/2010	9/7/2010
Chignik Lake	Chignik Lake Village Council	IRS 941	\$9,325	3/31/2010	12/8/2010	9/7/2010
Fort Yukon	City of Fort Yukon	Alaska Employment Security Tax	\$10,197	6/30/2010	10/13/2010	12/13/2010
Healy	Healy Lake Traditional Council	Alaska Employment Security Tax	\$1,424	3/31/2010	8/11/2010	11/15/2010
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$241	3/31/2010	7/13/2010	9/7/2010
Platinum	City of Platinum	Alaska Employment Security Tax	\$463	3/31/2010	7/8/2010	11/15/2010
Platinum	City of Platinum	Alaska Employment Security Tax	\$748	12/31/2009	2/22/2010	11/15/2010
Savoonga	Native Village of Savoonga	IRS 941	\$49,432	3/31/2010	12/8/2010	10/19/2010

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akihiok	City of Akihiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akihiok	City of Akihiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akihiok	City of Akihiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akihiok	City of Akihiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
Akihiok	City of Akihiok	Total	\$65,231		
Akiachak	Akiachak Native Community	IRS 11C	\$1,023	7/1/2003	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$942	7/1/2005	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$799	7/1/2006	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$830	7/1/2006	5/14/2010
Akiachak	Akiachak Native Community	IRS 11C	\$780	7/1/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$19,621	12/31/2008	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$29,014	3/31/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$18,100	6/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$9,740	9/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$100	12/31/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$839	1/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$847	2/29/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	Total	\$121,830		
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,738	3/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,470	6/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$3,890	9/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,912	9/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,637	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	Total	\$123,590		
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$704	9/30/2008	2/8/2010
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$569	6/30/2009	2/8/2010
Alatna	Alatna Village Council	Alaska Employment Security Tax	\$2,765	9/30/2009	2/8/2010
Alatna	Alatna Village Council	Total	\$4,504		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler	Total	\$70,243		
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
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	\$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	\$122,403	12/31/2003	6/9/2008
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	\$68,541	3/31/2005	2/12/2008
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	\$74,477	12/31/2005	2/12/2008
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	\$30,909	9/30/2007	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$22,292	3/31/2008	9/22/2008
Aniak	Kuskokwim Native Association	IRS 941	\$20,498	6/30/2008	1/5/2009
Aniak	Kuskokwim Native Association	IRS 941	\$2,482	9/30/2008	12/22/2008
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2004	10/27/2008
Aniak	Kuskokwim Native Association	Default Judgment	\$29,098	10/17/2008	1/9/2009
Aniak	Kuskokwim Native Association	Total	\$2,664,601		
Anvik	Anvik Tribal Council	IRS 941	\$3,000	6/30/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,494	12/31/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$17,089	12/31/2002	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$9,762	6/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,505	9/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$805	12/31/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$939	3/31/2005	3/1/2006
Anvik	Anvik Tribal Council	Total	\$34,593		
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Chefornak Traditional Council	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$730	9/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	Total	\$128,951		
Chevak	City of Chevak	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	City of Chevak	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008
Chevak	City of Chevak	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak	Default Judgment	\$28,000	1/29/2009	2/13/2009

Chevak	City of Chevak	Total	\$1,079,989		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
Chevak	Chevak Traditional Council	Total	\$36,623		
Chignik Lake	Chignik Lake Traditional Council	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Chignik Lake Traditional Council	Total	\$108,374		
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	Total	\$24,536		
Circle	Circle Village Council	Default Judgment	\$3,022	11/7/2002	11/13/2002
Circle	Circle Village Council	IRS 941	\$12,895	9/30/2000	5/1/2003
Circle	Circle Village Council	IRS 941	\$19,620	12/31/2000	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,341	3/31/2001	5/1/2003
Circle	Circle Village Council	IRS 941	\$30,512	6/30/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$41,868	9/30/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$20,710	12/31/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,281	3/31/2002	11/19/2002
Circle	Circle Village Council	IRS 941	\$16,228	6/30/2002	2/3/2005
Circle	Circle Village Council	IRS 941	\$14,879	9/30/2002	6/24/2003
Circle	Circle Village Council	IRS 941	\$66,231	12/31/2002	2/3/2005
Circle	Circle Village Council	Total	\$252,586		
Ekwok	City Council of Ekwok	IRS 6721	\$468	12/31/2006	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$687	3/31/2008	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$922	6/30/2008	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$791	9/30/2008	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$355	3/31/2009	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$6,087	6/30/2009	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$1,729	9/30/2009	6/16/2010
Ekwok	City Council of Ekwok	IRS 941	\$2,602	12/31/2009	6/16/2010
Ekwok	City Council of Ekwok	Total	\$13,641		
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
Emmonak	Emmonak Expense Committee	Total	\$58,744		
Fort Yukon	Gwitchyaa Zhee Utility Co	Alaska Employment Security Tax	\$552	6/30/2010	11/26/2010
Fort Yukon	Gwitchyaa Zhee Utility Co	Total	\$552		
Galena	City of Galena	Alaska Employment Security Tax	\$11,120	12/31/2006	7/12/2007
Galena	City of Galena	Total	\$11,120		
Gambell	City of Gambell	Alaska Employment Security Tax	\$603	3/31/2010	7/13/2010
Gambell	City of Gambell	Alaska Employment Security Tax	\$634	6/30/2010	10/13/2010
Gambell	City of Gambell	Total	\$1,237		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	IRS 941	\$4,938	3/31/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$5,147	6/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$14,677	9/30/1999	11/9/2000

Grayling	City of Grayling	IRS 941	\$4,845	12/31/1999	11/9/2000
Grayling	City of Grayling	Total	\$33,104		
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	IRS 6721	\$690	12/31/2001	4/5/2010
Hoonah	Hoonah Indian Association	Total	\$1,091,817		
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$8,150	12/31/2002	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,534	3/31/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$860	6/30/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$6,708	9/30/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$16,686	12/31/2003	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,592	3/31/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$17,867	6/30/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$15,832	9/30/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$15,981	12/31/2004	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 6721	\$8,242	12/31/2002	3/9/2006
Hooper Bay	Hooper Bay Traditional Council	Total	\$199,146		
Huslia	Huslia Tribal Council	IRS 941	\$2,124	9/30/2005	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,114	3/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,669	6/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,521	9/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$3,617	12/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$23,735	3/31/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$20,718	6/30/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$18,641	9/30/2007	3/3/2008
Huslia	Huslia Tribal Council	Total	\$82,139		
Kivalina	Kivalina City Council	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	Kivalina City Council	IRS 6721	\$2,820	12/31/2001	5/27/2004

Kivalina	Kivalina City Council	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	Kivalina City Council	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	Kivalina City Council	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	Kivalina City Council	IRS 941	\$18,009	12/31/2005	3/6/2006
Kivalina	Kivalina City Council	Total	\$136,689		
Kivalina	Kivalina IRA Council	IRS 6721	\$1,590	12/31/2007	11/17/2010
Kivalina	Kivalina IRA Council	IRS 941	\$2,888	9/30/2009	11/17/2010
Kivalina	Kivalina IRA Council	IRS 941	\$6,001	3/31/2010	11/17/2010
Kivalina	Kivalina IRA Council	IRS 941	\$674	6/30/2010	11/17/2010
Kivalina	Kivalina IRA Council	Total	\$11,153		
Kotlik	Kotlik City Council	IRS 941	\$1,498	6/30/2009	11/3/2009
Kotlik	Kotlik City Council	Total	\$1,498		
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$736	6/30/2010	11/26/2010
Koyukuk	City of Koyukuk	Alaska Employment Security Tax	\$9	6/30/2010	12/6/2010
Koyukuk	City of Koyukuk	Total	\$745		
Napaskiak	Napaskiak Tribal Council	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$5,897	3/31/2005	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$25,282	12/31/2008	6/10/2009
Napaskiak	Napaskiak Tribal Council	Total	\$38,228		
Newhalen	Newhalen Tribal Council	IRS 941	\$6,946	9/30/2009	8/30/2010
Newhalen	Newhalen Tribal Council	IRS 941	\$4,347	12/31/2009	8/30/2010
Newhalen	Newhalen Tribal Council	IRS 941	\$10,605	6/30/2010	11/2/2010
Newhalen	Newhalen Tribal Council	IRS 941	\$4,233	3/31/2010	8/30/2010
Newhalen	Newhalen Tribal Council	Total	\$26,131		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
Nikolai	City of Nikolai	Total	\$1,501		
Noatak	Noatak Search and Rescue	Alaska Employment Security Tax	\$1,327	6/30/2010	10/13/2010
Noatak	Noatak Search and Rescue	Total	\$1,327		
Noorvik	City of Noorvik	IRS 941	\$47,255	3/31/2010	8/10/2010
Noorvik	City of Noorvik	IRS 941	\$43,325	6/30/2010	11/19/2010
Noorvik	City of Noorvik	Total	\$90,580		
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village Council	Total	\$26,680		
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarville	Oscarville Tribal Council	Total	\$2,395		
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$970	6/30/2003	8/10/2004
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$529	9/30/2003	8/10/2004
Point Hope	City of Point Hope	Total	\$1,499		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
Point Lay	Native Village of Point Lay	Total	\$2,946		
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		
Russian	City of Russian Mission	Alaska Employment Security Tax	\$1,756	9/30/2008	12/31/2008

Mission					
Russian Mission	City of Russian Mission	Alaska Employment Security Tax	\$3,458	3/31/2009	5/18/2009
Russian Mission	City of Russian Mission	Total	\$5,214		
Saint Michael	City of Saint Michael	IRS 6721	\$1,095	12/31/1997	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$25,010	9/30/1996	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$7,826	9/30/1998	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$13,304	3/31/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$11,961	6/30/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$3,698	12/31/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$2,383	3/31/2000	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$6,240	3/31/2010	11/19/2010
Saint Michael	City of Saint Michael	Total	\$71,517		
Saint Paul	Tribal Government of Saint Paul Island	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Tribal Government of Saint Paul Island	Total	\$8,196		
Selawik	Selawik IRA Council	Alaska Employment Security Tax	\$1,431	6/30/2010	12/6/2010
Selawik	Selawik IRA Council	Total	\$1,431		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,757	12/31/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
Shaktoolik	City of Shaktoolik	Total	\$24,956		
Shungnak	Shungnak City Council	Alaska Employment Security Tax	\$1,260	3/31/2010	7/13/2010
Shungnak	Shungnak City Council	Alaska Employment Security Tax	\$1,336	6/30/2010	11/12/2010
Shungnak	Shungnak City Council	Total	\$2,596		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
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	Tanacross Village Council	Total	\$253,517		
Teller	City of Teller	IRS 941	\$1,186	3/31/1998	3/11/2001
Teller	City of Teller	IRS 941	\$3,764	6/30/1998	3/11/2001
Teller	City of Teller	IRS 941	\$1,388	9/30/1998	3/11/2001
Teller	City of Teller	IRS 941	\$20,413	12/31/1998	3/11/2001
Teller	City of Teller	IRS 941	\$14,149	3/31/1999	3/11/2001
Teller	City of Teller	IRS 941	\$1,032	3/31/2001	5/9/2002
Teller	City of Teller	IRS 941	\$10,317	6/30/2001	5/9/2002
Teller	City of Teller	IRS 941	\$8,730	9/30/2001	5/9/2002
Teller	City of Teller	IRS 941	\$4,379	12/31/2001	5/9/2002
Teller	City of Teller	Total	\$65,358		
Teller	Teller Traditional Council	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,974	6/30/2003	5/5/2004
Teller	Teller Traditional Council	Total	\$5,832		
Tununak	Tununak Traditional Council	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001

Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
Tununak	Tununak Traditional Council	Total	\$207,252		
Wainwright	City of Wainwright	IRS 941	\$9,055	9/30/2009	10/1/2010
Wainwright	City of Wainwright	IRS 941	\$3,877	12/31/2009	10/1/2010
Wainwright	City of Wainwright	Total	\$12,932		
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
Wales	City of Wales	Alaska Employment Security Tax	\$43	6/30/2010	12/6/2010
Wales	City of Wales	Total	\$5,382		
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,073	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	Final Judgment	\$3,161	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 07/01/2000 and 12/31/2010.

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.



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

Susan K. Bell, Commissioner

Division of Community and Regional Affairs

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