

Lien Watch:
A Review of Small Community Liens
September – October 2013



Sean Parnell, Governor

Department of Commerce, Community, and Economic Development

Susan Bell, Commissioner

Division of Community and Regional Affairs

Scott Ruby, Director

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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

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 September 1, 2013 to October 31, 2013, extracted from the records of the Alaska Department of Natural Resources (DNR) Recorder's Office. A single organization may have lien items filed under multiple names. For this report, liens have been standardized under the most representative name. Liens unrelated to public service entities are excluded, as are liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations. To verify the validity of a particular lien, contact the entity listed or the agency that filed the document.

DATA LIMITATIONS

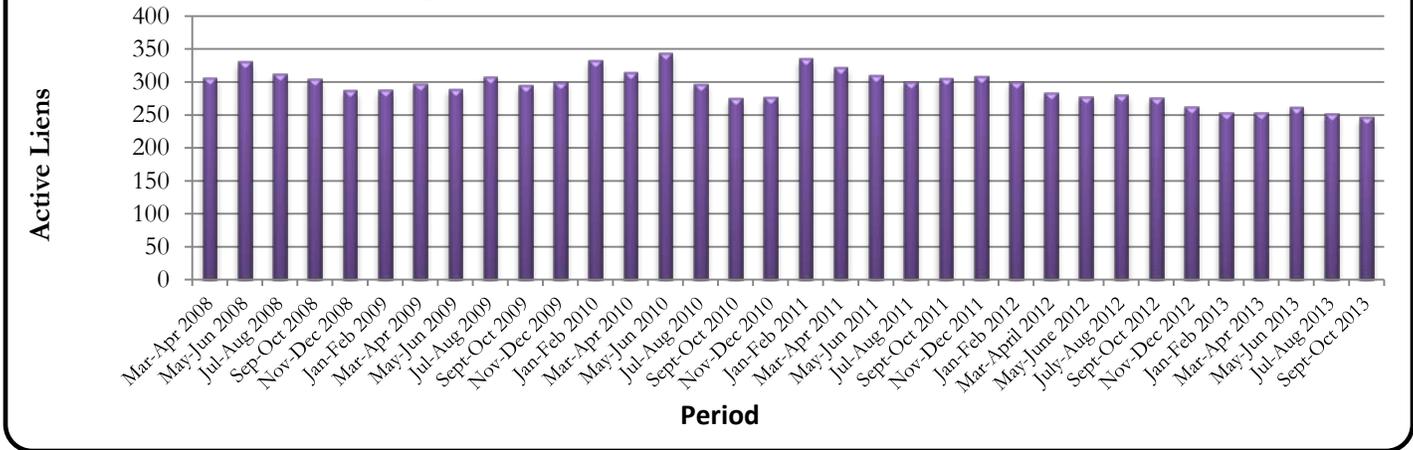
The data collected from the DNR Recorder's Office have specific limitations. Data only represent debts for which liens have been issued, and the recording of claims and releases may not be current due to reporting or recording delays. Such delays may lead to significant differences between the amount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

LIENS ISSUED AND RELEASED

The records compiled through October 31, 2013, list 246 individual active lien items connected with 35 city, tribal, and utility entities in 34 communities across Alaska. Current lien totals for an entity range from \$466 to \$2,696,318, with a median entity debt load of \$59,097 and an average of \$206,556. Twenty-three (66 percent) of these 35 lien-holding entities owe more than \$20,000. Ten entities (29 percent) owe more than \$100,000, and three entities (9 percent) owe more than \$1 million.

Figure 1. Number of Active Liens over Time



The number of new lien items recorded in September and October of 2013, is nine, six fewer than during the same period in 2012, in which 15 new lien items were recorded. The number of liens released in September and October of 2013, is 16, five less than during the same period in 2012, during which time 21 liens were released. Figure 1 shows the change in the number of active liens since 2008. The following three tables list liens issued, liens released, and all outstanding liens as of October 2013.

Current Activity: Liens Issued					
Community	Community Entity	Type	Amount	Period	Date Filed
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$3,642	3/31/2013	9/4/2013
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$7,118	3/31/2013	9/11/2013
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Alaska Employment Security Tax	\$16,092	12/31/2012	9/11/2013
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Alaska Employment Security Tax	\$11,318	3/31/2013	9/11/2013
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

Current Activity: Liens Released					
Community	Community Entity	Type	Amount	Period	Date Filed
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$136	3/31/2003	2/3/2005
Crooked Creek	Village of Crooked Creek	Alaska Employment Security Tax	\$11,318	9/6/2013	9/11/2013
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	Alaska Employment Security Tax	\$4,591	6/30/2013	9/1/2013
Kivalina	City of Kivalina	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$46	6/30/2003	3/12/2004

Kivalina	City of Kivalina	IRS 941	\$21,077	12/31/2002	3/12/2004
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$94	7/1/2004	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$54	7/1/2008	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 730	\$52	8/31/2007	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 730	\$75	9/30/2007	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 941	\$25,282	12/31/2008	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$87	7/1/2005	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$56	7/1/2006	10/27/2013
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$70	7/1/2007	10/27/2013
Solomon	Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$1,974	6/30/2003	5/17/2004

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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 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 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 730	\$100	12/31/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$839	1/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$847	2/29/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiachak	Akiachak Native Community	Total	\$121,830		
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		
Allakaket	Allakaket Village (filed as: Allakaket	Alaska Employment	\$3,642	3/31/2013	9/4/2013

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Village Council)	Security Tax			
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$186	6/30/2012	7/5/2013
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$535	9/30/2012	7/5/2013
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)	Total	\$9,426		
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		
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: Naqsrarmiut Tribal Council)	Alaska Employment Security Tax	\$441	12/31/2012	6/3/2013
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqsrarmiut Tribal Council)	Alaska Employment Security Tax	\$1,248	9/30/2012	6/3/2013
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqsrarmiut Tribal Council)	Total	\$1,689		
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$7,118	3/31/2013	9/11/2013
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$9,252	7/27/2001	3/31/2001
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$14,492	9/30/2006	1/5/2007
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Alaska Employment Security Tax	\$836	9/30/2012	6/14/2013
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$7	12/31/2012	6/14/2013
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$12	6/30/2012	6/14/2013
Aniak	Kuskokwim Native Association	Total	\$2,696,318		
Brevig Mission	City of Brevig Mission	IRS 941	\$26,194	12/31/2012	6/25/2013
Brevig Mission	City of Brevig Mission	IRS 942	\$16,360	3/31/2013	6/25/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$42,054	6/30/2010	11/22/2011
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,718	2/27/2013	3/1/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$35,935	6/30/2012	2/26/2013
Brevig Mission	City of Brevig Mission	IRS 941	\$18,049	9/30/2012	2/26/2013
Brevig Mission	City of Brevig Mission	Total	\$141,310		
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 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 941	\$1,474	9/30/2003	12/16/2004

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$128,951		
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)	Total	\$1,040,499		
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Chignik Lake Village (filed as: Village of Chignik Lake)	Total	\$132,910		
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$66,231	12/31/2002	2/3/2005
Circle	Circle Native Community (filed as: Circle Village Council)	Total	\$66,231		
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Alaska Employment Security Tax	\$16,092	12/31/2012	9/11/2013
Crooked Creek	Village of Crooked Creek (filed as: Crooked Creek Traditional Council)	Total	\$16,092		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
Hoonah	Hoonah Indian Association	IRS 6721	\$690	12/31/2001	4/5/2010
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	\$1,091,817		
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
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	Total	\$176,193		
Kivalina	City of Kivalina	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 6721	\$2,820	12/31/2001	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	City of Kivalina	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	City of Kivalina	IRS 941	\$18,009	12/31/2005	3/6/2006
Kivalina	City of Kivalina	Total	\$96,542		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Kotlik	City of Kotlik	Total	\$2,672		
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		
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		
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$817	3/30/2013	8/23/2013
Point Hope	City of Point Hope	Total	\$817		
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		
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		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Alaska Employment Security Tax	\$205	9/24/2012	9/26/2012
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$30,029	12/4/2012	12/7/2012
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$32,455	1/7/2013	1/9/2013
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$35,680	12/31/2012	5/6/2013
Savoonga	Native Village of Savoonga	Total	\$633,846		
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	Alaska Employment Security Tax	\$1,757	12/31/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Total	\$3,745		
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		
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$328	2/28/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$90	6/30/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 11C	\$76	7/1/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$113	7/31/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$134	8/31/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$231	9/30/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$352	10/31/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$343	11/30/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$183	12/31/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$85	6/30/2004	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$2,179	9/30/2004	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$3,154	9/30/2005	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$3,071	12/31/2005	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$6,898	6/30/2006	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$6,889	9/30/2006	11/16/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Traditional Council)				
Teller	Native Village of Teller (filed as: Teller Traditional Council)	Total	\$24,126		
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$262	12/31/2008	5/18/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$307	3/31/2009	7/6/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$1,454	12/31/2006	9/7/2009
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$375	9/30/2009	1/4/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$311	12/31/2009	3/15/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$162	3/31/2010	7/26/2010
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$415	3/31/2011	6/13/2011
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$439	6/30/2011	9/19/2011
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$759	9/30/2011	1/2/2012
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$499	12/31/2011	3/19/2012
Teller	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	Total	\$33,220		
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
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	Total	\$71,313		
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	Total	\$5,339		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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 10/31/2013.

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.
- **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.