



LIEN WATCH:

A Review of Small Community Liens

SEPTEMBER-OCTOBER 2009

INTRODUCTION

The Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) program sponsors *Lien Watch*, a bi-monthly report of liens held against small communities. The purpose of *Lien Watch* is to identify community entities struggling with cash flow or management issues, as indicated by active tax or court-related liens. 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 1,500 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 October 31, 2009, 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. Data collection is limited to individual lien items of \$500 or more. Liens unrelated to cities, tribes, utilities, or community non-profit associations 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.

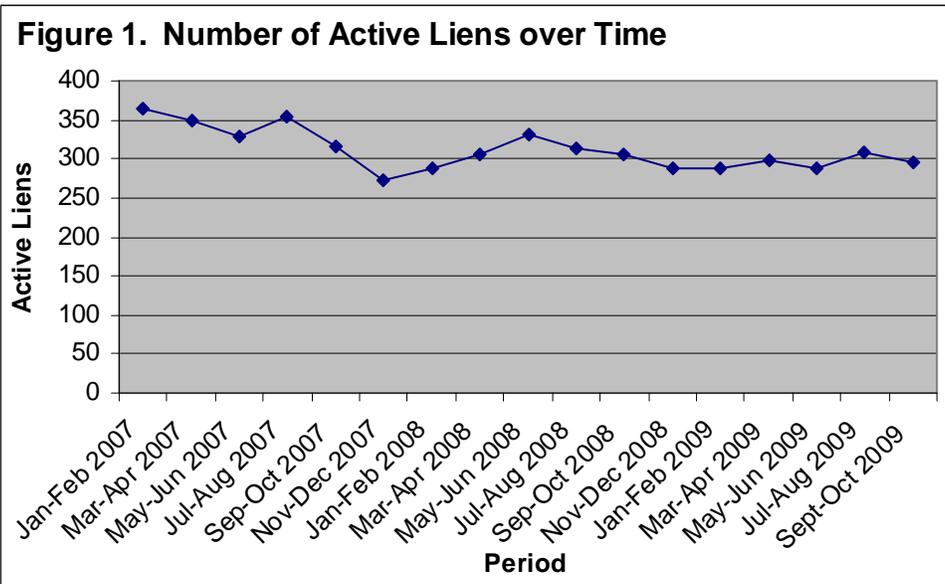
The search feature of the Recorder's Office database is also limited. Keyword searches find only matches that begin with the term entered. Wildcard searches are prohibited. Consequently, records which include

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 October 31, 2009, list 295 individual active lien items of \$500 or more that were connected with 53 city, tribal, and utility entities in 50 communities across Alaska. The median debt load per community entity was \$33,104 (average = \$119,329). The majority (62%) of these lien-holding entities owed at least \$20,000. Twelve of the 53 entities (23%) owed more than \$100,000.

The number of lien items recorded in September and October 2009 was 23, slightly less than the 2008 average of 25 new lien items issued for each two-month period. The number of lien item releases recorded in September and October 2009 was 37, substantially higher than the 2008 average of 23 lien item releases per two month period. Figure 1 shows the change in the number of active liens since *Lien Watch* began in January/February 2007. The two tables below list all of the liens issued and all of the liens released in the September/October 2009 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
Ambler	Native Village of Ambler	IRS 941	\$6,496	12/31/2008	10/1/2009
Ambler	Native Village of Ambler	IRS 941	\$1,423	3/31/2009	10/1/2009
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$720	3/31/2009	10/2/2009
Diomedede	City of Diomedede	Alaska Employment Security Tax	\$662	3/31/2009	10/2/2009
Galena	City of Galena	Alaska Employment Security Tax	\$2,076	12/31/2008	10/2/2009
Galena	City of Galena	Alaska Employment Security Tax	\$6,339	6/30/2009	10/26/2009
Iliamna	Iliamna Village Council	Alaska Employment Security Tax	\$1,725	6/30/2009	10/26/2009
King Cove	Agdaagux Tribal Council	IRS 941	\$719	3/31/2008	10/1/2009
King Cove	Agdaagux Tribal Council	IRS 941	\$21,931	3/31/2009	10/1/2009
Kobuk	City of Kobuk	IRS 941	\$7,630	6/30/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$14,814	9/30/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$14,280	12/31/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,523	3/31/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,533	6/30/2006	9/15/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kobuk	City of Kobuk	IRS 941	\$11,524	9/30/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,511	12/31/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$797	12/31/2008	9/15/2009
Nightmute	Nightmute Traditional Council	IRS 941	\$2,489	6/30/2008	9/18/2009
Tanacross	Tanacross Village Council	Alaska Employment Security Tax	\$3,967	3/31/2009	10/2/2009
Tanacross	Tanacross Village Council	Alaska Employment Security Tax	\$4,885	6/30/2009	10/2/2009
Tanacross	Tanacross Village Council	IRS 941	\$9,699	3/31/2008	9/18/2009
Tanacross	Tanacross Village Council	IRS 941	\$5,178	12/31/2008	9/18/2009
Tanacross	Tanacross Village Council	IRS 941	\$21,750	3/31/2009	9/18/2009

Current Activity: Liens Released						
Community	Community Entity	Type of Lien	Amount	Period	Date Filed	Date Released
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,877	3/31/2002	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$12,184	6/30/2002	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$20,139	9/30/2002	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$33,985	12/31/2002	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,929	3/31/2003	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,239	6/30/2003	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$6,114	9/30/2003	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,049	12/31/2003	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,036	3/31/2004	9/30/2005	5/14/2008
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,178	6/30/2004	9/30/2005	5/14/2008
Allakaket	Allakaket Village Council	Alaska EST	\$936	3/31/2009	7/23/2009	9/8/2009
Allakaket	Allakaket Village Council	Alaska EST	\$972	12/31/2008	4/8/2008	9/8/2009
Copper Center	Kluti Kaah Native Village	Alaska EST	\$2,707	3/31/2000	7/24/2000	8/21/2000
Crooked Creek	Crooked Creek Traditional Council	Alaska EST	\$503	12/31/2000	6/14/2001	11/23/2001
Goodnews Bay	Native Village of Goodnews Bay	IRS 941	\$3,073	9/30/2006	7/29/2009	10/14/2009
Grayling	City of Grayling	IRS 941	\$2,338	6/30/2008	7/27/2009	8/26/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska EST	\$1,512	3/31/2009	8/20/2009	9/28/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska EST	\$11,296	6/30/2007	8/20/2009	9/28/2009
Iliamna	Iliamna Village Council	Alaska EST	\$1,159	3/31/2009	7/29/2009	10/5/2009
Kiana	City of Kiana	Alaska EST	\$1,093	6/30/2004	6/3/2008	10/26/09
Kipnuk	Kipnuk Traditional Council	Judgment	\$24,888	6/12/2007	7/2/2007	9/25/2009
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska EST	\$5,563	3/31/2001	7/27/2001	3/13/2009
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska EST	\$6,120	6/30/2001	11/23/2001	3/13/2009
Napaskiak	Napaskiak Tribal Council	IRS 6721	\$40,304	12/31/2005	12/29/2008	10/7/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$2,039	12/31/2007	7/7/2008	10/7/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$12,441	3/31/2008	9/29/2008	10/7/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$6,991	6/30/2008	9/15/2008	10/7/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$20,935	9/30/2008	1/5/2009	10/7/2009
Napaskiak	Native Village of Napaskiak	Alaska EST	\$6,611	9/30/2008	1/27/2009	10/13/2009
Napaskiak	Native Village of Napaskiak	Alaska EST	\$5,670	12/31/2008	5/19/2009	10/13/2009
Napaskiak	Native Village of Napaskiak	Alaska EST	\$2,771	3/31/2009	7/10/2009	10/13/2009
Newhalen	Newhalen Tribal Council	Alaska EST	\$1,071	3/31/2009	7/29/2009	9/8/2009
Russian Mission	City of Russian Mission	Alaska EST	\$3,800	6/30/2009	8/19/2009	10/13/2009
Saint Paul	Tribal Gov't of Saint Paul Island	IRS 941	\$1,964	9/30/2005	8/24/2006	10/14/2009
Shaktolik	City of Shaktolik	Alaska EST	\$1,904	9/30/2007	5/27/2008	9/21/2009
Shishmaref	City of Shishmaref	Judgment	\$28,135	5/4/2001	5/7/2001	9/2/2009
Stony River	Stony River Traditional Council	Alaska EST	\$653	12/31/2008	5/15/2009	9/8/2009

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiok	City of Akiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akiok	City of Akiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akiok	City of Akiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akiok	City of Akiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
Akiok	City of Akiok	Total	\$65,231		
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	IRS 941	\$863	12/31/2003	8/19/2004
Akiak	City of Akiak	IRS 941	\$10,543	3/31/2004	8/19/2004
Akiak	City of Akiak	IRS 941	\$9,430	6/30/2004	1/10/2005
Akiak	City of Akiak	Total	\$144,426		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler	IRS 941	\$6,496	12/31/2008	10/1/2009
Ambler	Native Village of Ambler	IRS 941	\$1,423	3/31/2009	10/1/2009
Ambler	Native Village of Ambler	Total	\$78,162		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
Arctic Village	Arctic Village Council	Alaska Employment Security Tax	\$833	3/31/2008	8/8/2008
Arctic Village	Arctic Village Council	Total	\$833		
Atmautluak	Atmautluak Traditional Council	IRS 941	\$19,283	12/31/2007	7/17/2009
Atmautluak	Atmautluak Traditional Council	IRS 941	\$2,653	3/31/2008	7/17/2009
Atmautluak	Atmautluak Traditional Council	IRS 941	\$3,969	6/30/2008	7/17/2009
Atmautluak	Atmautluak Traditional Council	Total	\$25,905		
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$720	3/31/2009	10/2/2009
Brevig Mission	City of Brevig Mission	Total	\$720		
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	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008
Chevak	Chevak City Council	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	Chevak City Council	Default Judgment	\$28,000	1/29/2009	2/13/2009
Chevak	Chevak City Council	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	Alaska Employment Security Tax	\$812	3/31/2009	7/16/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$25,348		
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		
Clarks Point	City of Clarks Point	Alaska Employment Security Tax	\$1,142	9/30/2007	1/16/2008
Clarks Point	City of Clarks Point	Total	\$1,142		
Diomedede	City of Diomedede	Alaska Employment Security Tax	\$662	3/31/2009	10/2/2009
Diomedede	City of Diomedede	Total	\$662		
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		
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$2,483	6/30/2005	11/6/2006
False Pass	False Pass Tribal Council	Total	\$2,483		
Galena	City of Galena	Alaska Employment Security Tax	\$11,120	12/31/2006	7/12/2007
Galena	City of Galena	Alaska Employment Security Tax	\$2,076	12/31/2008	10/2/2009
Galena	City of Galena	Alaska Employment Security Tax	\$6,339	6/30/2009	10/26/2009
Galena	City of Galena	Total	\$19,536		
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		
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	\$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	\$10,689	3/31/2006	2/21/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007

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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 941	\$1,288	12/31/2007	7/1/2008
Hooper Bay	Hooper Bay Traditional Council	Total	\$104,671		
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		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
Hydaburg	City of Hydaburg	Total	\$748		
Iliamna	Iliamna Village Council	IRS 941	\$7,698	12/31/2008	7/9/2009
Iliamna	Iliamna Village Council	Alaska Employment Security Tax	\$1,725	6/30/2009	10/26/2009
Iliamna	Iliamna Village Council	Total	\$9,423		
King Cove	Agdaagux Tribal Council	IRS 941	\$719	3/31/2008	10/1/2009
King Cove	Agdaagux Tribal Council	IRS 941	\$21,931	3/31/2009	10/1/2009
King Cove	Agdaagux Tribal Council	Total	\$22,650		
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		
Kobuk	City of Kobuk	IRS 941	\$9,204	6/30/2007	6/4/2009
Kobuk	City of Kobuk	IRS 941	\$4,108	9/30/2007	6/4/2009
Kobuk	City of Kobuk	IRS 941	\$2,664	3/31/2008	6/4/2009
Kobuk	City of Kobuk	IRS 941	\$4,419	6/30/2008	6/4/2009
Kobuk	City of Kobuk	IRS 941	\$599	9/30/2008	6/4/2009
Kobuk	City of Kobuk	IRS 941	\$7,630	6/30/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$14,814	9/30/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$14,280	12/31/2003	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,523	3/31/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,533	6/30/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,524	9/30/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$11,511	12/31/2006	9/15/2009
Kobuk	City of Kobuk	IRS 941	\$797	12/31/2008	9/15/2009
Kobuk	City of Kobuk	Total	\$104,604		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kotlik	Kotlik City Council	IRS 941	\$2,727	3/31/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$1,781	6/30/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$803	9/30/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$9,250	3/31/2008	7/13/2009
Kotlik	Kotlik City Council	IRS 941	\$1,333	12/31/2008	7/13/2009
Kotlik	Kotlik City Council	IRS 941	\$1,029	3/31/2009	7/13/2009
Kotlik	Kotlik City Council	Total	\$16,922		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
Marshall	City of Marshall	Total	\$62,008		
Mary's Igloo	Mary's Igloo Traditional Council	IRS 6721	\$1,044	12/31/1999	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$596	6/30/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$28,237	12/31/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	Total	\$29,877		
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	City of Newhalen	Alaska Employment Security Tax	\$645	3/31/2009	7/29/2009
Newhalen	City of Newhalen	Total	\$645		
Nightmute	Nightmute Traditional Council	IRS 941	\$2,489	6/30/2008	9/18/2009
Nightmute	Nightmute Traditional Council	Total	\$2,489		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
Nikolai	City of Nikolai	Total	\$1,501		
Nondalton	City of Nondalton	Default Judgment	\$6,496	12/20/2001	12/21/2001
Nondalton	City of Nondalton	Default Judgment	\$1,958	11/21/2002	11/21/2002
Nondalton	City of Nondalton	Total	\$8,454		
Northway Village	Northway Village Council	IRS 941	\$65,373	6/30/2004	2/17/2005
Northway Village	Northway Village Council	IRS 941	\$8,698	3/31/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,647	6/30/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,776	9/30/2005	2/2/2006
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village Council	Total	\$108,175		
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		
Perryville	Native Village of Perryville	IRS 941	\$3,094	6/30/2004	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$9,443	9/30/2004	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$8,185	12/31/2004	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$5,297	3/31/2005	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$8,264	6/30/2005	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$2,380	9/30/2005	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$15,878	12/31/2005	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$2,373	3/31/2006	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$868	6/30/2006	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$1,828	9/30/2006	7/9/2009
Perryville	Native Village of Perryville	IRS 941	\$42,069	12/31/2006	7/9/2009
Perryville	Native Village of Perryville	Total	\$99,678		
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	IRS 941	\$16,779	3/31/2004	2/23/2005
Point Hope	City of Point Hope	IRS 941	\$4,504	12/31/2004	1/8/2007
Point Hope	City of Point Hope	IRS 941	\$2,417	6/30/2005	3/20/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Point Hope	City of Point Hope	IRS 941	\$2,066	9/30/2005	8/7/2006
Point Hope	City of Point Hope	IRS 6721	\$2,352	12/31/2005	10/20/2008
Point Hope	City of Point Hope	Total	\$29,617		
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 Mission	City of Russian Mission	Alaska Employment Security Tax	\$1,756	9/30/2008	12/31/2008
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 George	City of Saint George	Alaska Employment Security Tax	\$4,798	9/30/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$903	12/31/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$14,599	3/31/2004	8/10/2004
Saint George	City of Saint George	Total	\$20,300		
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	\$23,455	3/31/2009	7/2/2009
Saint Michael	City of Saint Michael	Total	\$88,732		
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	IRS 941	\$4,936	3/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,103	12/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,270	3/31/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$968	6/30/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$500	3/31/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,568	9/30/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$748	9/30/1999	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$45,364	3/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$36,879	6/30/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$887	12/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$932	3/31/2003	9/30/2004
Saint Paul	Tribal Gov't of Saint Paul Island	Total	\$111,353		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
Seldovia	City of Seldovia	Total	\$3,050		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
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	\$40,324		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
Tanacross	Tanacross Village Council	Alaska Employment Security Tax	\$3,967	3/31/2009	10/2/2009
Tanacross	Tanacross Village Council	Alaska Employment Security Tax	\$4,885	6/30/2009	10/2/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Tanacross	Tanacross Village Council	IRS 941	\$9,699	3/31/2008	9/18/2009
Tanacross	Tanacross Village Council	IRS 941	\$5,178	12/31/2008	9/18/2009
Tanacross	Tanacross Village Council	IRS 941	\$21,750	3/31/2009	9/18/2009
Tanacross	Tanacross Village Council	Total	\$45,479		
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	Alaska Employment Security Tax	\$1,245	12/31/2008	4/8/2009
Teller	City of Teller	Alaska Employment Security Tax	\$989	3/31/2009	7/23/2009
Teller	City of Teller	Total	\$67,593		
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		
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		

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items of \$500 or more between 07/01/2000 and 10/31/2009.

APPENDIX: LIEN DESCRIPTIONS

State Tax Liens:

- **Alaska Employment Security Tax (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 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.
- **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.

For further information regarding *Lien Watch*, please contact:

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