

LIEN WATCH:

A Review of Small Community Liens

MARCH-APRIL 2012

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 persons. *Lien Watch* includes active lien items within the timeframe of each report period. Information is based on public domain lien data dating from March 1, 2012, to April 30, 2012, 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.

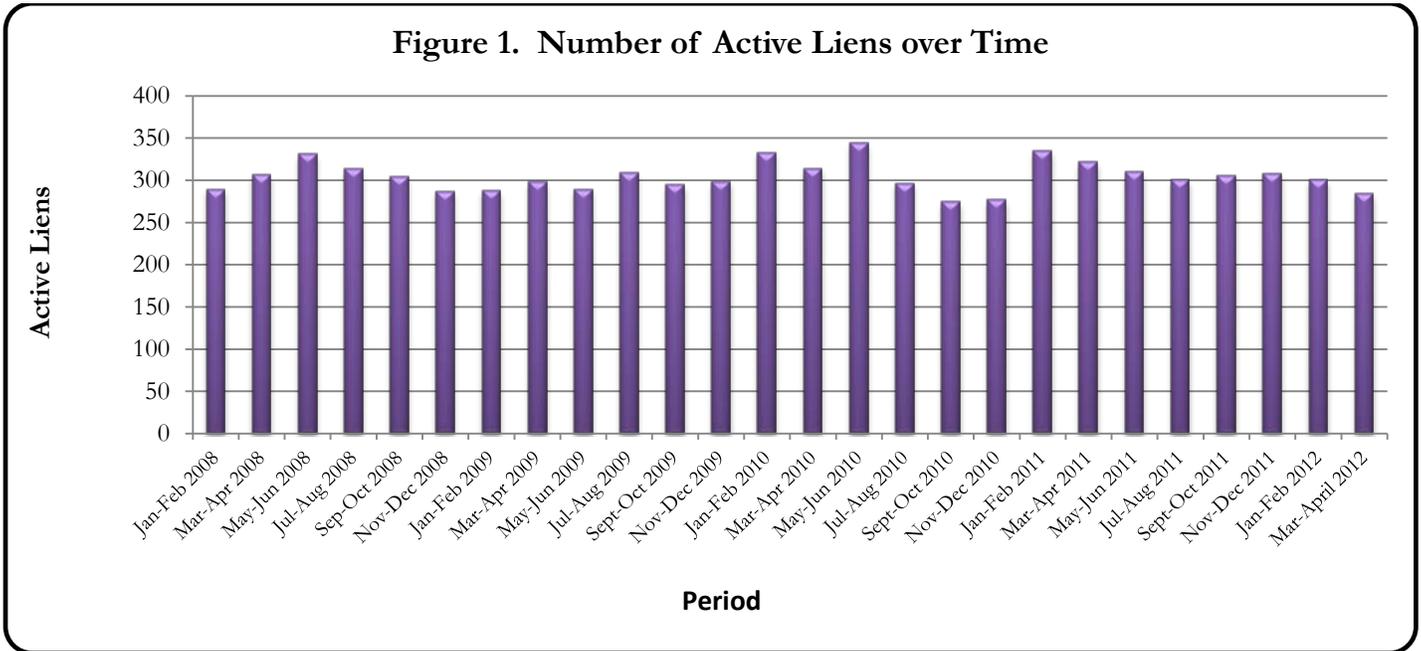
DATA LIMITATIONS

The data collected from the Recorder's Office has specific limitations. Data only represents 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 DNR's Recorder's Office.

LIENS ISSUED AND RELEASED

The records compiled through April 30, 2012, list 284 individual active lien items connected with 41 city, tribal, and utility entities in 41 communities across Alaska. Current lien totals for an entity range from \$273 to \$2,688,345, with a median entity debt load of \$29,958 and an average of \$174,522. Twenty-five (61 percent) of these 41 lien-holding entities owe at least \$20,000. Twelve entities (29 percent) owe more than \$100,000, and three entities owe more than \$1 million.



The number of new lien items recorded in March and April of 2012 is 15, one less than during the same period in 2011, in which 16 new lien items were recorded. The number of liens released in March/April of 2012 is 31, compared with 24 liens released in March/April of 2011. 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 April 2012.

Current Activity: Liens Issued					
Community	Community Entity	Type	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 730	\$957	12/31/2010	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$1,100	1/31/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$887	2/28/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$1,439	3/31/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 941	\$4,125	12/31/2010	3/6/2012
Akiachak	Akiachak Native Community	IRS 941	\$16,498	6/30/2011	3/6/2012
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska State Employment Tax	\$1,603	12/31/2011	4/13/2012
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska State Employment Tax	\$428	12/31/2011	4/13/2012
Chevak	City of Chevak	IRS 941	\$7,716	9/30/2011	3/15/2012
Gambell	Native Village of Gambell	Alaska State Employment Tax	\$567	9/30/2011	3/9/2012
Rampart	Rampart Village (filed as: Rampart Village Council)	Alaska State Employment Tax	\$477	12/31/2011	4/13/2012
Shaktoolik	City of Shaktoolik	Alaska State Employment Tax	\$1,634	9/30/2011	3/9/2012
Shungnak	City of Shungnak	IRS 941	\$10,592	6/30/2011	3/20/2012
Shungnak	City of Shungnak	IRS 941	\$12,809	9/30/2011	3/20/2012
Shungnak	Native Village of Shungnak	Alaska State Employment Tax	\$44	9/30/2011	3/12/2012

Current Activity: Liens Released					
Community	Community Entity	Type	Amount	Period	Date Filed
Allakaket	Allakaket Village (filed as Allakaket Village Council)	IRS 941	\$8,274	9/30/2011	4/12/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$2,592	9/30/2008	2/29/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$4,420	12/31/2008	2/29/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$3,128	12/31/2009	2/29/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$1,653	6/30/2010	2/29/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$3,516	9/30/2010	2/29/2012
Atmautluak	Atmautluak Traditional Council	IRS 941	\$199	12/31/2010	2/29/2012
Brevig Mission	City of Brevig Mission	IRS 6721	\$434	12/31/2005	4/4/2012
Brevig Mission	City of Brevig Mission	IRS 941	\$730	3/31/2008	4/4/2012
Brevig Mission	City of Brevig Mission	IRS 941	\$2,448	9/30/2009	4/4/2012
Chevak	City of Chevak	Alaska State Employment Tax	\$9,346	12/31/2003	2/24/2012
Chevak	City of Chevak	Alaska State Employment Tax	\$13,338	9/30/2007	2/24/2012
Chevak	City of Chevak	IRS 941	\$16,953	6/30/2010	3/21/2012
Chevak	City of Chevak	IRS 941	\$14,294	9/30/2010	3/21/2012
Chevak	City of Chevak	IRS 941	\$1,647	12/31/2006	3/14/2012
Chevak	City of Chevak	IRS 941	\$4,158	3/31/2007	3/14/2012
Chevak	City of Chevak	IRS 941	\$24,590	6/30/2007	3/14/2012
Chevak	City of Chevak	IRS 941	\$1,725	9/30/2007	3/14/2012
Chevak	City of Chevak	IRS 941	\$1,339	3/31/2008	3/14/2012
Chevak	City of Chevak	IRS 941	\$3,814	6/30/2008	3/14/2012
Chevak	City of Chevak	IRS 941	\$372	9/30/2008	3/14/2012
Chevak	City of Chevak	IRS 941	\$16,464	3/31/2010	3/14/2012
Clark's Point	Clark's Point Village Council	Alaska State Employment Tax	\$156	9/30/2011	3/19/2012
Diomedede	Native Village of Diomedede	Alaska State Employment Tax	\$2,172	9/30/2011	4/18/2012
Ekwok	City of Ekwok	Alaska State Employment Tax	\$546	9/30/2011	3/19/2012
Hughes	City of Hughes	Alaska State Employment Tax	\$1,659	9/30/2011	3/12/2012
Paimiut	Native Village of Paimiut	Alaska State Employment Tax	\$2,680	12/31/2011	2/27/2012
Saint George	City of Saint George	IRS 941	\$23,761	9/30/2011	3/14/2012
Saint Michael	St. Michael Native Corporation	IRS 941	\$887	12/31/2010	4/4/2012
Saint Michael	St. Michael Native Corporation	IRS 941	\$3,938	6/30/2010	4/4/2012
Shungnak	Native Village of Shungnak	Alaska State Employment Tax	\$44	9/30/2011	3/19/2012

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 11C	\$799	7/1/2006	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$942	7/1/2005	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$1,023	7/1/2003	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$9,740	9/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$18,100	6/30/2009	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 11C	\$780	7/1/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 11C	\$830	7/1/2006	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	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$957	12/31/2010	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$1,100	1/31/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$887	2/28/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 730	\$1,439	3/31/2011	3/6/2012
Akiachak	Akiachak Native Community	IRS 941	\$4,125	12/31/2010	3/6/2012
Akiachak	Akiachak Native Community	IRS 941	\$16,498	6/30/2011	3/6/2012
Akiachak	Akiachak Native Community	Total	\$146,836		
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	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	\$9,912	9/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$2,034	12/31/2008	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,540	12/31/2010	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,415	9/30/2010	11/12/2011
Akiak	City of Akiak	Total	\$109,481		
Alatna	Alatna Village (filed as: Alatana Village Council)	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village (filed as: Alatna Village Council)	Total	\$466		
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$207	12/31/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$292	6/30/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$412	3/31/2006	10/17/2006
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	\$1,458	9/30/2011	1/9/2012
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska State Employment Tax	\$1,603	12/31/2011	4/13/2012

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Allakaket Village Council)				
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Total	\$8,125		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler	Total	\$70,243		
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Alaska State Employment Tax	\$428	12/31/2011	4/16/2012
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)	Total	\$428		
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	\$30,909	9/30/2007	2/12/2008
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	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	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	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	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	\$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	Total	\$2,688,345		
Bettles	City of Bettles	Alaska Employment Security Tax	\$273	9/30/2011	1/9/2012
Bettles	City of Bettles	Total	\$273		
Brevig Mission	City of Brevig Mission	IRS 941	\$20,305	6/30/2011	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$22,680	3/31/2011	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$27,312	3/31/2010	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$31,242	9/30/2010	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$45,799	12/31/2009	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$49,118	12/31/2010	11/15/2011
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	\$1,016	9/30/2011	1/10/2012

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Brevig Mission	City of Brevig Mission	IRS 941	\$3,450	9/30/2011	1/26/2012
Brevig Mission	City of Brevig Mission	Total	\$242,976		
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	\$1,474	9/30/2003	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	\$3,136	3/31/2003	12/16/2004
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 6721	\$575	12/31/2002	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)	IRS 941	\$920	6/30/2005	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	\$11,397	9/30/2004	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	\$14,381	3/31/2004	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)	Total	\$128,951		
Chevak	City of Chevak	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	City of Chevak	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak	City of Chevak	IRS 941	\$22,977	3/31/2011	9/7/2011
Chevak	City of Chevak	IRS 942	\$24,023	12/31/2010	9/7/2011
Chevak	City of Chevak	IRS 941	\$7,716	9/30/2011	3/15/2012
Chevak	City of Chevak	Total	1,095,215		
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)	IRS 941	\$13,915	3/31/2005	2/6/2006
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)	Alaska Employment Security Tax	\$2,300	3/31/2005	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)	Default Judgment	\$3,022	11/7/2002	11/13/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$13,281	3/31/2002	11/19/2002

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$19,620	12/31/2000	11/19/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$20,710	12/31/2001	11/19/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$30,512	6/30/2001	11/19/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$41,868	9/30/2001	11/19/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$12,895	9/30/2000	5/1/2003
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$13,341	3/31/2001	5/1/2003
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$14,879	9/30/2002	6/24/2003
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$136	3/31/2003	2/3/2005
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$16,228	6/30/2002	2/3/2005
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	\$252,722		
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
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	\$8,057	9/30/2006	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	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	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	Total	\$59,097		
Gambell	Native Village of Gambell	Alaska State Employment Tax	\$567	9/30/2011	3/9/2012
Gambell	Native Village of Gambell	Total	\$567		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	Total	\$3,496		
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	\$57,042	6/30/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,217	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079	9/30/2008	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	\$84,643	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,062	9/30/2006	4/5/2010

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hoonah	Hoonah Indian Association	IRS 941	\$106,536	3/31/2007	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 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$18,060	9/30/2001	7/28/2003
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	\$860	6/30/2003	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	\$6,708	9/30/2003	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	\$10,592	3/31/2004	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	\$16,686	12/31/2003	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	\$657	3/31/2005	7/17/2007
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 730	\$46	1/31/2001	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	IRS 941	\$5,146	3/31/2007	12/4/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	(filed as: Hooper Bay Traditional Council)				
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	\$10,022	6/30/2005	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	\$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	\$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	\$201,052		
Kivalina	City of Kivalina	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$46	6/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$21,077	12/31/2002	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	\$907	3/31/2005	7/8/2005
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	\$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	\$136,735		
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	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 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	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	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	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		
Mary's Igloo	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 6721	\$1,044	12/31/1999	3/8/2005
Mary's Igloo	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$596	6/30/2002	3/8/2005
Mary's Igloo	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
Mary's Igloo	Native Village of Mary's Igloo (filed as: Mary's Igloo Traditional Council)	Total	\$29,877		
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)	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$54	7/1/2008	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$56	7/1/2006	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$70	7/1/2007	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$87	7/1/2005	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 11C	\$94	7/1/2004	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 730	\$52	8/31/2007	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 730	\$75	9/30/2007	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	IRS 941	\$25,282	12/31/2008	6/10/2009
Napaskiak	Native Village of Napaskiak (filed as: Napaskiak Tribal Council)	Total	\$38,716		
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	Alaska Employment Security Tax	\$3,640	12/31/1999	4/28/2000

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	(filed as: Nunapitchuk IRA Council)				
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		
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		
Rampart	Rampart Village (filed as: Rampart Village Council)	Alaska State Employment Tax	\$477	12/31/2011	4/13/2012
Rampart	Rampart Village (filed as: Rampart Village Council)	Total	\$477		
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 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	Alaska Employment Security Tax	\$6,688	3/31/2011	7/27/2011
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$791	6/30/2011	1/10/2012
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$13,399	9/30/2011	1/10/2012
Savoonga	Native Village of Savoonga	Total	\$20,877		
Selawik	Native Village of Selawik	Judgement 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	\$1,757	12/31/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,988	12/31/2005	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska State Employment Tax	\$1,634	9/30/2011	3/9/2012
Shaktoolik	City of Shaktoolik	Total	\$5,379		
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$5,616	3/31/2011	7/27/2011
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$6,069	6/30/2011	1/10/2012
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$6,795	9/30/2011	1/10/2012
Shungnak	City of Shungnak	IRS 941	\$10,592	6/30/2011	3/27/2012
Shungnak	City of Shungnak	IRS 941	\$12,809	9/30/2011	3/27/2012
Shungnak	City of Shungnak	Total	\$41,881		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
Stony River	Village of Stony River (filed as: Stony River Traditional Council)	Alaska Employment Security Tax	\$749	6/30/2001	7/27/2001
Stony River	Village of Stony River (filed as: Stony River Traditional Council)	Alaska Employment Security Tax	\$1,500	9/30/2001	11/23/2001
Stony River	Village of Stony River (filed as: Stony River Traditional Council)	Total	\$2,249		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Tanacross	Native Village of Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
Tanacross	Native Village of Tanacross	Total	\$253,517		
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$1,974	6/30/2003	5/5/2004
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$2,811	12/31/2002	5/5/2004
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	\$90	6/30/2002	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	\$183	12/31/2002	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	\$328	2/28/2002	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	\$352	10/31/2002	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	\$3,071	12/31/2005	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	\$6,889	9/30/2006	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)	Total	\$29,958		
Tununak	Native Village of Tununak (filed as: Tununak Traditional Council)	IRS 6721	\$9,293	12/31/2000	1/23/2004
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)	IRS 940	\$8,386	12/31/2004	7/6/2011
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Council)				
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 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)	Total	\$80,606		
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	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
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 4/30/2012.

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.

Previous editions of *Lien Watch* may be found on DCRA's website:
<http://www.commerce.state.ak.us/dca/StaffDir/GetPubl.cfm>

**Department of Commerce,
Community, and
Economic Development**
Susan Bell, Commissioner



**Division of Community
and Regional Affairs**
Scott Ruby, Director

Sean Parnell, Governor

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