



# **LIEN WATCH:**

## **A Review of Small Community Liens**

*JULY-AUGUST 2009*

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### **INTRODUCTION**

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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/sag/NameSearchMenu.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 August 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.

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### **DATA LIMITATIONS**

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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.

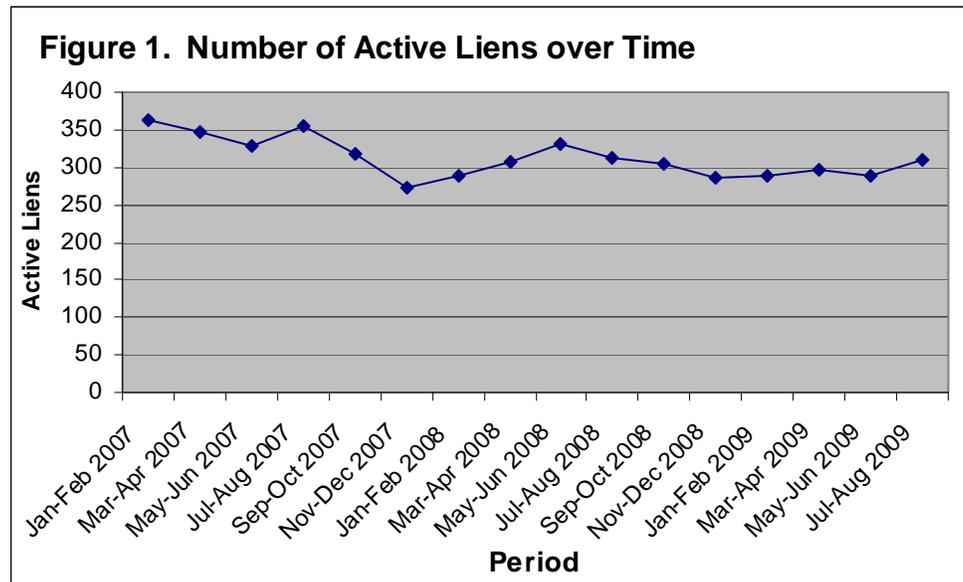
The search feature of the Recorder's Office database is also limited. Keyword searches find only matches that begin with the term entered. Wildcard searches are prohibited. Consequently, records which include

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

### Lien Summary

The compiled records through August 31, 2009, list **309** individual active lien items of \$500 or more that were connected with **61** city, tribal, and utility entities in **55** communities across Alaska. The median debt load per community entity was \$25,348 (average = \$106,016). The majority (**56%**) of these lien-holding entities owed at least \$20,000. **Thirteen** of the 61 entities (**21%**) owed more than \$100,000.



The number of lien items recorded in July and August 2009 was 31, slightly more than the 2008 average of 25 new lien items issued for each two-month period. The number of lien item releases recorded in July and August 2009 was 11, half the 2008 average of 22 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 July/August 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
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$936	3/31/2009	7/23/2009
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
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$812	3/31/2009	7/16/2009
Goodnews Bay	Native Village of Goodnews Bay	IRS 941	\$3,073	9/30/2006	7/29/2009
Grayling	City of Grayling	IRS 941	\$2,338	6/30/2008	7/27/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska Employment Security Tax	\$11,296	6/30/2007	8/20/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska Employment Security Tax	\$1,512	3/31/2009	8/20/2009
Iliamna	Iliamna Village Council	IRS 941	\$7,698	12/31/2008	7/9/2009
Iliamna	Iliamna Village Council	Alaska Employment Security Tax	\$1,159	3/31/2009	7/29/2009

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$2,771	3/31/2009	7/10/2009
Newhalen	City of Newhalen	Alaska Employment Security Tax	\$645	3/31/2009	7/29/2009
Newhalen	Newhalen Tribal Council	Alaska Employment Security Tax	\$1,071	3/31/2009	7/29/2009
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
Russian Mission	City of Russian Mission	Alaska Employment Security Tax	\$3,800	6/30/2009	8/19/2009
Saint Michael	City of Saint Michael	IRS 941	\$23,455	3/31/2009	7/2/2009
Teller	City of Teller	Alaska Employment Security Tax	\$989	3/31/2009	7/23/2009

Current Activity: Liens Released						
Community	Community Entity	Type of Lien	Amount	Period	Date Filed	Date Released
Ambler	Ambler Traditional Council	Alaska EST	\$1,413	12/31/2008	4/8/2009	7/20/2009
Chevak	Chevak City Council	Alaska EST	\$7,149	6/30/2008	10/7/2008	7/27/2009
Chevak	Chevak City Council	Alaska EST	\$6,778	3/31/2008	10/7/2008	7/6/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska EST	\$10,129	12/31/2008	5/19/2009	7/13/2009
Point Hope	City of Point Hope	IRS 941	\$11,471	9/30/2004	3/2/2005	7/22/2009
Saint Michael	City of Saint Michael	IRS 941	\$1,219	9/30/2008	5/6/2009	7/22/2009
Saint Michael	City of Saint Michael	IRS 941	\$11,461	12/31/2008	5/6/2009	7/22/2009
Shishmaref	City of Shishmaref	IRS 941	\$19,325	3/31/2001	5/1/2002	7/23/2009
Shishmaref	City of Shishmaref	IRS 941	\$26,403	6/30/2001	5/1/2002	7/23/2009
Shishmaref	City of Shishmaref	IRS 941	\$25,496	9/30/2001	5/1/2002	7/23/2009
Shishmaref	City of Shishmaref	IRS 941	\$14,112	12/31/2001	5/1/2002	7/23/2009

## COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akhiok	City of Akhiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
<b>Akhiok</b>	<b>City of Akhiok</b>	<b>Total</b>	<b>\$65,231</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Akiak</b>	<b>City of Akiak</b>	<b>Total</b>	<b>\$144,426</b>		
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,877	3/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$12,184	6/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$20,139	9/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$33,985	12/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,929	3/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,239	6/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$6,114	9/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,049	12/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,036	3/31/2004	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,178	6/30/2004	9/30/2005
<b>Aleknagik</b>	<b>Aleknagik Traditional Council</b>	<b>Total</b>	<b>\$118,730</b>		
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$972	12/31/2008	4/8/2008
Allakaket	Allakaket Village Council	Alaska Employment Security Tax	\$936	3/31/2009	7/23/2009
<b>Allakaket</b>	<b>Allakaket Village Council</b>	<b>Total</b>	<b>\$1,908</b>		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
<b>Ambler</b>	<b>Native Village of Ambler</b>	<b>Total</b>	<b>\$70,243</b>		
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$150,589	6/30/2003	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$197,631	9/30/2003	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Aniak</b>	<b>Kuskokwim Native Association</b>	<b>Total</b>	<b>\$2,664,601</b>		
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
<b>Anvik</b>	<b>Anvik Tribal Council</b>	<b>Total</b>	<b>\$34,593</b>		
Arctic Village	Arctic Village Council	Alaska Employment Security Tax	\$833	3/31/2008	8/8/2008
<b>Arctic Village</b>	<b>Arctic Village Council</b>	<b>Total</b>	<b>\$833</b>		
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
<b>Atmautluak</b>	<b>Atmautluak Traditional Council</b>	<b>Total</b>	<b>\$25,905</b>		
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
<b>Chefornak</b>	<b>Chefornak Traditional Council</b>	<b>Total</b>	<b>\$128,951</b>		
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
<b>Chevak</b>	<b>Chevak City Council</b>	<b>Total</b>	<b>\$1,079,989</b>		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
<b>Chevak</b>	<b>Chevak Traditional Council</b>	<b>Total</b>	<b>\$36,623</b>		
Chignik Lake	Chignik Lake Traditional Council	Final Judgment	\$108,374	3/29/2007	5/29/2007
<b>Chignik Lake</b>	<b>Chignik Lake Traditional Council</b>	<b>Total</b>	<b>\$108,374</b>		
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
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
<b>Chignik Lake</b>	<b>Village of Chignik Lake</b>	<b>Total</b>	<b>\$25,348</b>		
Circle	Circle Village Council	Default Judgment	\$3,022	11/7/2002	11/13/2002

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	6/24/2003
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	6/24/2003
<b>Circle</b>	<b>Circle Village Council</b>	<b>Total</b>	<b>\$252,586</b>		
Clarks Point	City of Clarks Point	Alaska Employment Security Tax	\$1,142	9/30/2007	1/16/2008
<b>Clarks Point</b>	<b>City of Clarks Point</b>	<b>Total</b>	<b>\$1,142</b>		
Copper Center	Kluti Kaah Native Village	Alaska Employment Security Tax	\$2,707	3/31/2000	7/24/2000
<b>Copper Center</b>	<b>Kluti Kaah Native Village</b>	<b>Total</b>	<b>\$2,707</b>		
Crooked Creek	Crooked Creek Traditional Council	Alaska Employment Security Tax	\$503	12/31/2000	6/14/2001
<b>Crooked Creek</b>	<b>Crooked Creek Traditional Council</b>	<b>Total</b>	<b>\$503</b>		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$58,744</b>		
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$2,483	6/30/2005	11/6/2006
<b>False Pass</b>	<b>False Pass Tribal Council</b>	<b>Total</b>	<b>\$2,483</b>		
Galena	City of Galena	Alaska Employment Security Tax	\$11,120	12/31/2006	7/12/2007
<b>Galena</b>	<b>City of Galena</b>	<b>Total</b>	<b>\$11,120</b>		
Goodnews Bay	Native Village of Goodnews Bay	IRS 941	\$3,073	9/30/2006	7/29/2009
<b>Goodnews Bay</b>	<b>Native Village of Goodnews Bay</b>	<b>Total</b>	<b>\$3,073</b>		
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	IRS 941	\$2,338	6/30/2008	7/27/2009
<b>Grayling</b>	<b>City of Grayling</b>	<b>Total</b>	<b>\$35,442</b>		
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
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Hooper Bay</b>	<b>Hooper Bay Traditional Council</b>	<b>Total</b>	<b>\$104,671</b>		
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
<b>Huslia</b>	<b>Huslia Tribal Council</b>	<b>Total</b>	<b>\$82,139</b>		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
<b>Hydaburg</b>	<b>City of Hydaburg</b>	<b>Total</b>	<b>\$748</b>		
Hydaburg	Hydaburg Cooperative Assoc.	Alaska Employment Security Tax	\$11,296	6/30/2007	8/20/2009
Hydaburg	Hydaburg Cooperative Assoc.	Alaska Employment Security Tax	\$1,512	3/31/2009	8/20/2009
<b>Hydaburg</b>	<b>Hydaburg Cooperative Assoc.</b>	<b>Total</b>	<b>\$12,808</b>		
Iliamna	Iliamna Village Council	IRS 941	\$7,698	12/31/2008	7/9/2009
Iliamna	Iliamna Village Council	Alaska Employment Security Tax	\$1,159	3/31/2009	7/29/2009
<b>Iliamna</b>	<b>Iliamna Village Council</b>	<b>Total</b>	<b>\$8,857</b>		
Kiana	City of Kiana	Alaska Employment Security Tax	\$1,093	6/30/2004	6/3/2008
<b>Kiana</b>	<b>City of Kiana</b>	<b>Total</b>	<b>\$1,093</b>		
Kipnuk	Kipnuk Traditional Council	Default Judgment	\$24,888	6/12/2007	7/2/2007
<b>Kipnuk</b>	<b>Kipnuk Traditional Council</b>	<b>Total</b>	<b>\$24,888</b>		
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
<b>Kivalina</b>	<b>Kivalina City Council</b>	<b>Total</b>	<b>\$136,689</b>		
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
<b>Kobuk</b>	<b>City of Kobuk</b>	<b>Total</b>	<b>\$20,993</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kotlik	Kotlik City Council	IRS 941	\$1,029	3/31/2009	7/13/2009
<b>Kotlik</b>	<b>Kotlik City Council</b>	<b>Total</b>	<b>\$16,922</b>		
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska Employment Security Tax	\$5,563	3/31/2001	7/27/2001
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska Employment Security Tax	\$6,120	6/30/2001	11/23/2001
<b>Lower Kalskag</b>	<b>Kalskag Water &amp; Sewer Utility</b>	<b>Total</b>	<b>\$11,683</b>		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
<b>Marshall</b>	<b>City of Marshall</b>	<b>Total</b>	<b>\$62,008</b>		
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
<b>Mary's Igloo</b>	<b>Mary's Igloo Traditional Council</b>	<b>Total</b>	<b>\$29,877</b>		
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 6721	\$40,304	12/31/2005	12/29/2008
Napaskiak	Napaskiak Tribal Council	IRS 941	\$2,039	12/31/2007	7/7/2008
Napaskiak	Napaskiak Tribal Council	IRS 941	\$12,441	3/31/2008	9/29/2008
Napaskiak	Napaskiak Tribal Council	IRS 941	\$6,991	6/30/2008	9/15/2008
Napaskiak	Napaskiak Tribal Council	IRS 941	\$20,935	9/30/2008	1/5/2009
Napaskiak	Napaskiak Tribal Council	IRS 941	\$25,282	12/31/2008	6/10/2009
<b>Napaskiak</b>	<b>Napaskiak Tribal Council</b>	<b>Total</b>	<b>\$120,937</b>		
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$6,611	9/30/2008	1/27/2009
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$5,670	12/31/2008	5/19/2009
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$2,771	3/31/2009	7/10/2009
<b>Napaskiak</b>	<b>Native Village of Napaskiak</b>	<b>Total</b>	<b>\$15,052</b>		
Newhalen	City of Newhalen	Alaska Employment Security Tax	\$645	3/31/2009	7/29/2009
<b>Newhalen</b>	<b>City of Newhalen</b>	<b>Total</b>	<b>\$645</b>		
Newhalen	Newhalen Tribal Council	Alaska Employment Security Tax	\$1,071	3/31/2009	7/29/2009
<b>Newhalen</b>	<b>Newhalen Tribal Council</b>	<b>Total</b>	<b>\$1,071</b>		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
<b>Nikolai</b>	<b>City of Nikolai</b>	<b>Total</b>	<b>\$1,501</b>		
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
<b>Nondalton</b>	<b>City of Nondalton</b>	<b>Total</b>	<b>\$8,454</b>		
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
<b>Northway Village</b>	<b>Northway Village Council</b>	<b>Total</b>	<b>\$108,175</b>		
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
<b>Oscarville</b>	<b>Oscarville Tribal Council</b>	<b>Total</b>	<b>\$2,395</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Perryville	Native Village of Perryville	IRS 941	\$42,069	12/31/2006	7/9/2009
<b>Perryville</b>	<b>Native Village of Perryville</b>	<b>Total</b>	<b>\$99,678</b>		
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
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
<b>Point Hope</b>	<b>City of Point Hope</b>	<b>Total</b>	<b>\$29,617</b>		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
<b>Point Lay</b>	<b>Native Village of Point Lay</b>	<b>Total</b>	<b>\$2,946</b>		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
<b>Port Heiden</b>	<b>City of Port Heiden</b>	<b>Total</b>	<b>\$89,582</b>		
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	Alaska Employment Security Tax	\$3,800	6/30/2009	8/19/2009
<b>Russian Mission</b>	<b>City of Russian Mission</b>	<b>Total</b>	<b>\$9,014</b>		
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
<b>Saint George</b>	<b>City of Saint George</b>	<b>Total</b>	<b>\$20,300</b>		
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
<b>Saint Michael</b>	<b>City of Saint Michael</b>	<b>Total</b>	<b>\$88,732</b>		
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 Government of Saint Paul Island	IRS 941	\$1,964	9/30/2005	8/24/2006
<b>Saint Paul</b>	<b>Tribal Government of Saint Paul Island</b>	<b>Total</b>	<b>\$113,317</b>		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
<b>Seldovia</b>	<b>City of Seldovia</b>	<b>Total</b>	<b>\$3,050</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Alaska Employment Security Tax	\$1,904	9/30/2007	5/27/2008
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
<b>Shaktoolik</b>	<b>City of Shaktoolik</b>	<b>Total</b>	<b>\$42,229</b>		
Shishmaref	City of Shishmaref	Default Judgment	\$28,135	5/4/2001	5/7/2001
<b>Shishmaref</b>	<b>City of Shishmaref</b>	<b>Total</b>	<b>\$28,135</b>		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
<b>Solomon</b>	<b>Native Village of Solomon</b>	<b>Total</b>	<b>\$8,517</b>		
Stony River	Stony River Traditional Council	Alaska Employment Security Tax	\$653	12/31/2008	5/15/2009
<b>Stony River</b>	<b>Stony River Traditional Council</b>	<b>Total</b>	<b>\$653</b>		
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
<b>Teller</b>	<b>City of Teller</b>	<b>Total</b>	<b>\$67,593</b>		
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
<b>Teller</b>	<b>Teller Traditional Council</b>	<b>Total</b>	<b>\$5,832</b>		
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
<b>Tununak</b>	<b>Tununak Traditional Council</b>	<b>Total</b>	<b>\$207,252</b>		
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
<b>Wales</b>	<b>City of Wales</b>	<b>Total</b>	<b>\$5,339</b>		

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 6/30/2009.

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## APPENDIX: LIEN DESCRIPTIONS

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### 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:**

Brigitta Windisch-Cole, (907) 269-4521, [brigitta.windisch-cole@alaska.gov](mailto:brigitta.windisch-cole@alaska.gov)  
Research and Analysis  
Division of Community and Regional Affairs  
Alaska Department of Commerce, Community, and Economic Development

