



# **LIEN WATCH:**

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

*JULY - AUGUST 2007 UPDATE*

---

### INTRODUCTION

---

Community well-being is multi-faceted and dependent upon the successful operation of multiple community entities including local governments, tribes, and non-profit community associations. For entities with employees, the reporting and remitting of employment taxes on a consistent basis to the federal Internal Revenue Service (IRS) and to the Alaska Department of Labor and Workforce Development, Employment Security Division is a critical indicator of community organizational management capacity. Timely compliance with court orders, or a lack of court orders entirely, is also indicative of effective organizational management.

Charged with promoting community and economic well-being with particular focus on rural utility management, the Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) Program sponsors *Lien Watch*, a bi-monthly review of small community liens. The purpose of *Lien Watch*, as developed by DCRA's Research and Analysis Section, is to proactively identify community entities struggling with cash flow or lacking effective management capacity as represented by active tax or court-related liens.

The presence of liens filed against one or more community entities may be an indicator of significant community hardship. The RUBA Program uses this information to identify communities at risk, promote quality community leadership, and build local utility management capacity in rural Alaska.

Unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 1,500 persons are identified using public domain liens data dating from July 1, 2000 as provided by the Alaska Department of Natural Resources (DNR), Recorder's Office. Appendix A defines the various types of liens and judgments. Appendix B provides a complete list of current active liens recorded between July 1, 2000 and August 31, 2007. Analysis contained within this report focuses on lien activity as recorded by the Recorder's Office during the period of July 1, 2007 through August 31, 2007.

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.

---

## DATA LIMITATIONS

---

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 lien-related debt 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. Real property lien releases sometimes describe the parcel without identifying the entity released from the lien. This can lead to a lien being legally released with no record linked to the entity, making the data unreliable for measurement.

Despite limitations, Recorder's Office data is the most comprehensive and current source of lien-related public record data in Alaska and is valuable in identifying communities at risk.

---

## JULY - AUGUST 2007 LIEN ACTIVITY

---

### Lien Profile Summary

For the period of July 1 to August 31, 2007; 355 individual active lien items of \$500 or more were connected with 71 city, tribal, and utility entities in 64 communities across Alaska. The median debt load per individual lien item is \$5,877 (average = \$11,396). Over half (58%) of these lien-holding entities owe at least \$20,000. Sixteen of the 71 entities (23%) owe more than \$100,000.

### Liens Released

During the period of July 1 to August 31, 2007, state and/or federal tax lien releases were granted to municipal entities in Akhiok, Kotlik, and Saint George; tribal entities in Atmautluak, Chignik Lake, Kiana, Marshall, Nikolai, Noorvik, and Saint George; and the Kwethluk Utilities Commission

The following entities have been released from all EST-related liens and have no active, outstanding liens filed against them (amount released in brackets): Adak Reuse Corporation [\$599]; Atmautluak Traditional Council [\$1,569]; Native Village of Kiana [\$5,685]; Nikolai Village Council [\$1,688]; Ohogamiut Traditional Council (Marshall) [\$1,765]; Noorvik Native Community - Eskimo [\$1,932]; and Saint George Traditional Council [\$6,468].

The Kwethluk Utilities Commission satisfied payment on \$3,612 in EST-related liens spanning three consecutive quarters from first quarter 2006 through third quarter 2006. The Commission also

retired \$12,192 in IRS 941 lien-related debt covering three non-consecutive quarters from third quarter 2004 to third quarter 2005. The Kwethluk Utilities Commission has no remaining active liens.

The City of Akhiok has been released from a \$2,028 EST lien dating from third quarter 2006. The City of Akhiok is currently responsible for four non-consecutive quarters of EST lien-related debt spanning from fourth quarter 2005 through fourth quarter 2006 and totaling \$6,552. The City of Akhiok is also responsible for a \$60,910 court judgment from 2003.

The City of Saint George has been released from a \$13,187 lien dating from fourth quarter 2006. The City of Saint George is still responsible for three consecutive quarters of EST-related debt spanning from third quarter 2003 through first quarter 2004 and totaling \$20,300.

Chignik Lake Village Council has been released from its fourth quarter 2004 IRS 941 lien in the amount of \$10,970. This removes the only lien filed against Chignik Lake Village Council; however, the Village of Chignik Lake has EST and 941 liens totaling \$24,536 and Chignik Lake Traditional Council is responsible for \$210,772 in court judgments. The Traditional Council, Village, and Village Council are the same entity with lien documents filed under separate names. The current combined lien-related debt load equals \$235,308.

Kotlik City Council has been released from its second quarter 2006 and fourth quarter 2006 IRS 941 liens totaling a combined \$11,519 in released debt. Kotlik City Council remains responsible for its fourth quarter 2006 EST lien in the amount of \$1,275.

## **Employment Security Tax (EST) Liens Issued**

During the period of July 1 to August 31, 2007, DNR recorded new EST liens against 13 utility, municipal, and tribal entities. For five of the 13, these represent the only active lien items filed against them. Kaltag Village Council owes \$538 for unpaid third quarter 2006 EST taxes. Gwitchyaa Zhee Utility Company (Fort Yukon) [\$1,145], Point Hope Native Village [\$2,608], City of Seldovia [\$3,050], and Tuluksak Native Community [\$3,479] each have liens for first quarter 2007 EST taxes (amount owed in brackets).

Tununak Traditional Council's newly issued EST lien of \$889 covers taxes due from first quarter 2007. The Council also has \$2,824 in prior EST liens spanning all four quarters of 2006 and \$207,252 in federal lien debt (IRS 940, 941, 6721, and Subordination liens). Tununak Traditional Council now owes a combined \$210,965 in state and federal lien-related debt.

The City of Akiak's newly issued EST lien of \$875 covers taxes due from first quarter 2007. While this is the only EST lien filed against it, the City of Akiak is also responsible for sixteen non-consecutive quarters of IRS 941 lien-related debt in the amount of \$144,427. The combined state and federal lien-related debt load for the City of Akiak is \$145,302.

The City of Shishmaref has been issued a \$3,119 EST lien for first quarter 2007. The City of Shishmaref also has EST liens totaling \$6,922 spanning three consecutive quarters from fourth quarter 2005 through second quarter 2006, a court judgment of \$28,135, and \$85,336 in unpaid IRS

941 liens spanning four consecutive quarters from first quarter 2001 through fourth quarter 2001. Combined, the City of Shishmaref owes \$123,512 in state, federal, and court issued liens.

The City of Akhiok's newly issued EST lien of \$2,451 covers first quarter 2007. In addition, the City of Akhiok has outstanding EST liens for four non-consecutive quarters from fourth quarter 2005 through fourth quarter 2006 in the combined amount of \$6,552 and a court judgment of \$60,910. The City of Akhiok is now responsible for a combined \$69,613 in court- and lien-related debt.

The City of Galena has been issued EST liens for fourth quarter 2006 and first quarter 2007 for a combined \$28,653. The City of Galena also has EST-related liens spanning three consecutive quarters from second quarter 2003 through fourth quarter 2003. The City of Galena now has a combined \$37,396 in EST lien-related debt.

Anaktuvuk Pass Village Council has been issued EST liens for fourth quarter 2006 and first quarter 2007 for a combined \$7,626. Anaktuvuk Pass Village Council also has a previous EST lien of \$1,717 from second quarter 2006 and past IRS 6721 and 941 liens with a combined debt of \$11,313. Anaktuvuk Pass Village Council now owes a combined \$20,655 in state and federal tax lien debt.

Huslia Tribal Council has been issued two new EST-related liens for fourth quarter 2006 and first quarter 2007 for a combined \$7,854. Huslia Tribal Council now has EST liens spanning five consecutive quarters from first quarter 2006 through first quarter 2007 totaling a combined \$15,500.

The City of Hydaburg has been issued a new EST lien for first quarter 2007 in the amount of \$3,063. The City of Hydaburg now has EST liens spanning five consecutive quarters from first quarter 2006 through first quarter 2007 totaling a combined \$8,276.

## **Internal Revenue Service (IRS) 941 Tax Liens Issued**

During the period of July 1 to August 31, 2007, the Recorder's Office recorded new liens filed by the IRS to recover 941 taxes from municipal entities in Adak, Emmonak, and Saint Michael and tribal entities in Chevak, Hooper Bay, Manokotak, Noorvik, and Tyonek. For Manokotak Village Council and Native Village of Tyonek, these represent the only active lien items filed against them.

The 941 liens filed against Manokotak Village Council span six consecutive quarters from third quarter 2005 through fourth quarter 2006 and total a combined \$91,051 in lien-related debt. Native Village of Tyonek's liens span all four quarters of 2005 and represents \$260,464 in lien-related debt.

The City of Adak's newly issued IRS 941 lien of \$26,826 covers first quarter 2007. The City of Adak now has 941 liens for six consecutive quarters from fourth quarter 2005 through first quarter 2007. The City of Adak has a combined lien-related debt load of \$192,608.

The City of Saint Michael's newly issued IRS 941 liens total a combined \$39,281 and cover fourth quarter 2004, fourth quarter 2006, and first quarter 2007. The City of Saint Michael has a fourth quarter 2006 EST lien in the amount of \$1,640 plus additional IRS 941 and 6721 liens totaling \$65,277. The City of Saint Michael's combined state and federal tax lien debt load is \$106,198.

Noorvik Native Community has been issued \$74,682 in IRS 941 liens covering six non-consecutive quarters spanning from fourth quarter 2004 through second quarter 2006. Noorvik Native Community also has EST debt of \$1,952 from a second quarter 2006 lien. Noorvik Native Community owes a combined \$76,635 in state and federal tax lien debt.

Emmonak Expense Committee's newly issued IRS 941 liens total a combined \$54,721 and span six non-consecutive quarters between fourth quarter 2004 and third quarter 2006. In addition to its 941 liens, Emmonak Expense Committee has EST-related liens for all four quarters of 2005 in the amount of \$4,023. The combined state and federal tax lien debt for Emmonak Expense Committee totals \$58,744.

Hooper Bay Traditional Council's recent IRS 941 lien of \$657 covers first quarter 2005. Hooper Bay Traditional Council has 941 liens for five additional non-consecutive quarters spanning from third quarter 2001 through first quarter 2006 totaling \$35,547. The Council also has EST liens from seven non-consecutive quarters between first quarter 2005 and fourth quarter 2006 totaling a combined \$18,588. Hooper Bay Traditional Council now owes a combined \$54,793 in state and federal tax lien debt.

Chevak Traditional Council's newly issued IRS 941 lien in the amount of \$11,117 covers fourth quarter 2006. Combined with a 2006 court judgment of \$36,623, Chevak Traditional Council owes \$47,740 in federal lien and court-ordered debt.

## **Court Judgments Issued**

During the period of July 1 to August 31, 2007, a default judgment of \$24,888 was issued against Kipnuk Traditional Council. Kipnuk Traditional Council has no tax-related liens and this judgment represents its only active court filing. No other court judgments were filed against utilities, municipalities, or tribal entities between July 1 and August 31, 2007.

---

## APPENDIX A: 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.
- **Fisheries Business Tax** - Taxes due to the State of Alaska General Fund. Monies are split between the city and/or borough in which processing occurs and an allocation program administered by the State of Alaska, Department of Commerce, Community, and Economic Development.
- **Seafood Marketing Tax** - Taxes due to the State of Alaska General Fund, typically for redistribution to the Alaska Seafood Marketing Institute for the purpose of marketing Alaskan seafood.

### 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 940** - Taxes owed to the IRS based on the federally mandated employer's contribution 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.
- **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 by the court will be necessary in order to settle and 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.

**APPENDIX B: SMALL COMMUNITY LIEN ITEMS**

<b>Community</b>	<b>Community Entity</b>	<b>Type of Lien</b>	<b>Amount</b>	<b>Period</b>	<b>Date Filed</b>
Adak	City of Adak	IRS 941	\$53,337	12/31/2005	6/19/2007
Adak	City of Adak	IRS 941	\$21,187	3/31/2006	6/19/2007
Adak	City of Adak	IRS 941	\$36,669	6/30/2006	6/19/2007
Adak	City of Adak	IRS 941	\$28,800	9/30/2006	6/19/2007
Adak	City of Adak	IRS 941	\$25,789	12/31/2006	6/19/2007
Adak	City of Adak	IRS 941	\$26,826	3/31/2007	7/3/2007
<b>Adak</b>	<b>City of Adak</b>	<b>Total</b>	<b>\$192,608</b>		
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	Alaska Employment Security Tax	\$2,230	12/31/2006	6/20/2007
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$2,451	3/31/2007	7/6/2007
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>\$69,913</b>		
Akiachak	Akiachak Native Community	Default Judgment	\$23,654	11/16/2001	12/6/2001
<b>Akiachak</b>	<b>Akiachak Native Community</b>	<b>Total</b>	<b>\$23,654</b>		
Akiak	City of Akiak	Alaska Employment Security Tax	\$875	3/31/2007	7/6/2007
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
<b>Akiak</b>	<b>City of Akiak</b>	<b>Total</b>	<b>\$145,302</b>		
Alakanuk	Alakanuk City Council	IRS 6721	\$1,275	12/31/2003	12/5/2006
Alakanuk	Alakanuk City Council	IRS 941	\$913	12/31/2002	8/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,005	6/30/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$29,794	9/30/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,930	12/31/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$23,319	3/31/2004	8/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$15,236	6/30/2004	12/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,599	9/30/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$27,835	12/31/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$1,965	3/31/2005	3/9/2006
Alakanuk	Alakanuk City Council	IRS 941	\$29,738	6/30/2005	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$15,414	9/30/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,025	12/31/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$4,500	3/31/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,416	6/30/2006	10/31/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<b>Alakanuk</b>	<b>Alakanuk City Council</b>	<b>Total</b>	<b>\$237,963</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>		
Ambler	City of Ambler	Alaska Employment Security Tax	\$1,509	9/30/2006	1/5/2007
Ambler	City of Ambler	Final Judgment	\$46,278	4/4/2006	7/21/2006
<b>Ambler</b>	<b>City of Ambler</b>	<b>Total</b>	<b>\$47,787</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>		
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$1,717	6/30/2006	10/17/2006
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$2,883	12/31/2006	7/11/2007
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$4,742	3/31/2007	7/11/2007
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 6721	\$2,231	12/31/1997	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$1,796	3/31/2000	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$6,383	6/30/2000	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$903	12/31/2000	5/31/2001
<b>Anaktuvuk Pass</b>	<b>Anaktuvuk Pass Village Council</b>	<b>Total</b>	<b>\$20,655</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>		
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
<b>Chevak</b>	<b>Chevak City Council</b>	<b>Total</b>	<b>\$9,172</b>		
Chevak	Chevak Traditional Council	IRS 941	\$11,117	12/31/2006	7/17/2007
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<b>Chevak</b>	<b>Chevak Traditional Council</b>	<b>Total</b>	<b>\$47,740</b>		
Chignik Lake	Chignik Lake Traditional Council	Default Judgment	\$102,397	5/6/2005	3/29/2006
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>\$210,772</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	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>\$24,536</b>		
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	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>		
Cold Bay	City of Cold Bay	IRS 941	\$1,633	9/30/2000	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$8,935	12/31/2000	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$10,620	3/31/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$8,099	6/30/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$6,692	9/30/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$6,980	12/31/2001	7/12/2002
<b>Cold Bay</b>	<b>City of Cold Bay</b>	<b>Total</b>	<b>\$42,958</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>		
Egegik	City of Egegik	IRS 941	\$1,352	6/30/2005	3/7/2007
Egegik	City of Egegik	IRS 941	\$648	9/30/2005	3/7/2007
<b>Egegik</b>	<b>City of Egegik</b>	<b>Total</b>	<b>\$2,000</b>		
Elim	City of Elim	Alaska Employment Security Tax	\$3,832	9/30/2006	1/5/2007
Elim	City of Elim	IRS 941	\$50,549	6/30/2005	12/20/2006
Elim	City of Elim	IRS 941	\$37,589	9/30/2005	12/20/2006
Elim	City of Elim	IRS 941	\$18,993	12/31/2005	12/20/2006
Elim	City of Elim	IRS 941	\$6,700	9/30/2006	3/16/2007
<b>Elim</b>	<b>City of Elim</b>	<b>Total</b>	<b>\$117,662</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	\$1,070	9/30/2003	8/10/2004

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,354	12/31/2003	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,388	3/31/2004	8/10/2004
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>\$6,296</b>		
Fort Yukon	Gwitchyaa Zhee Utility Company	Alaska Employment Security Tax	\$1,145	3/31/2007	7/11/2007
<b>Fort Yukon</b>	<b>Gwitchyaa Zhee Utility Company</b>	<b>Total</b>	<b>\$1,145</b>		
Gakona	Gakona Junction Village, Inc.	IRS 940	\$748	12/31/1999	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$30,298	9/30/2000	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$8,347	12/31/2000	8/23/2001
<b>Gakona</b>	<b>Gakona Junction Village, Inc.</b>	<b>Total</b>	<b>\$39,394</b>		
Galena	City of Galena	Alaska Employment Security Tax	\$2,092	6/30/2003	5/17/2004
Galena	City of Galena	Alaska Employment Security Tax	\$2,376	9/30/2003	5/17/2004
Galena	City of Galena	Alaska Employment Security Tax	\$4,275	12/31/2003	5/17/2004
Galena	City of Galena	Alaska Employment Security Tax	\$11,120	12/31/2006	7/12/2007
Galena	City of Galena	Alaska Employment Security Tax	\$17,533	3/31/2007	8/15/2007
<b>Galena</b>	<b>City of Galena</b>	<b>Total</b>	<b>\$37,396</b>		
Gambell	City of Gambell	IRS 941	\$22,925	12/31/2006	4/17/2007
<b>Gambell</b>	<b>City of Gambell</b>	<b>Total</b>	<b>\$22,925</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
<b>Grayling</b>	<b>City of Grayling</b>	<b>Total</b>	<b>\$33,104</b>		
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,594	3/31/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,869	6/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,858	9/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,137	3/31/2006	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,794	6/30/2006	11/15/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,504	9/30/2006	5/22/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,832	12/30/2006	5/22/2007
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	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,689	3/31/2006	2/21/2007
<b>Hooper Bay</b>	<b>Hooper Bay Traditional Council</b>	<b>Total</b>	<b>\$54,793</b>		
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,341	3/31/2006	10/19/2006
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,635	6/30/2006	10/19/2006
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,670	9/30/2006	1/8/2007
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$3,019	12/31/2007	7/12/2007
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$4,835	3/31/2007	7/12/2007
<b>Huslia</b>	<b>Huslia Tribal Council</b>	<b>Total</b>	<b>\$15,500</b>		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$769	3/31/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,522	6/30/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,064	9/30/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,859	12/31/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$3,063	3/31/2007	8/3/2007
<b>Hydaburg</b>	<b>City of Hydaburg</b>	<b>Total</b>	<b>\$8,276</b>		
Kaltag	Kaltag Village Council	Alaska Employment Security Tax	\$538	9/30/2006	7/12/2007
<b>Kaltag</b>	<b>Kaltag Village Council</b>	<b>Total</b>	<b>\$538</b>		
Kasigluk	Kasigluk Village Council	IRS 941	\$12,657	6/30/2006	1/12/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kasigluk	Kasigluk Village Council	IRS 941	\$32,223	9/30/2006	2/21/2007
<b>Kasigluk</b>	<b>Kasigluk Village Council</b>	<b>Total</b>	<b>\$44,880</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
<b>Kivalina</b>	<b>Kivalina City Council</b>	<b>Total</b>	<b>\$112,216</b>		
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$1,275	12/31/2006	6/25/2007
<b>Kotlik</b>	<b>Kotlik City Council</b>	<b>Total</b>	<b>\$1,275</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>		
Manokotak	Manokotak Village Council	IRS 941	\$10,748	9/30/2005	8/9/2007
Manokotak	Manokotak Village Council	IRS 941	\$13,957	12/31/2005	8/9/2007
Manokotak	Manokotak Village Council	IRS 941	\$17,500	3/31/2006	8/9/2007
Manokotak	Manokotak Village Council	IRS 941	\$17,224	6/30/2006	8/9/2007
Manokotak	Manokotak Village Council	IRS 941	\$15,412	9/30/2006	8/9/2007
Manokotak	Manokotak Village Council	IRS 941	\$16,209	12/31/2006	8/15/2007
<b>Manokotak</b>	<b>Manokotak Village Council</b>	<b>Total</b>	<b>\$91,051</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	Alaska Employment Security Tax	\$1,250	6/30/2002	2/26/2003
Mary's Igloo	Mary's Igloo Traditional Council	Alaska Employment Security Tax	\$1,338	9/30/2002	2/26/2003
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>\$32,465</b>		
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$1,214	12/31/2005	10/17/2006
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$3,154	3/31/2006	10/17/2006
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$3,531	6/30/2006	10/17/2006
<b>Mentasta</b>	<b>Mentasta Tribal Council</b>	<b>Total</b>	<b>\$7,898</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
<b>Napaskiak</b>	<b>Napaskiak Tribal Council</b>	<b>Total</b>	<b>\$12,945</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>		
Nondalton	Nondalton City Council	IRS 941	\$4,188	9/30/2005	8/24/2006
Nondalton	Nondalton City Council	IRS 941	\$7,921	12/31/2005	8/24/2006
Nondalton	Nondalton City Council	IRS 941	\$4,930	3/31/2006	12/7/2006
<b>Nondalton</b>	<b>Nondalton City Council</b>	<b>Total</b>	<b>\$17,039</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Noorvik	Noorvik IRA Council	Alaska Employment Security Tax	\$8,395	6/30/2006	10/17/2006
<b>Noorvik</b>	<b>Noorvik IRA Council</b>	<b>Total</b>	<b>\$8,395</b>		
Noorvik	Noorvik Native Community	Alaska Employment Security Tax	\$1,952	6/30/2006	10/17/2006
Noorvik	Noorvik Native Community	IRS 941	\$12,867	12/31/2004	7/31/2007
Noorvik	Noorvik Native Community	IRS 941	\$12,928	3/31/2005	7/31/2007
Noorvik	Noorvik Native Community	IRS 941	\$12,985	9/30/2005	7/31/2007
Noorvik	Noorvik Native Community	IRS 941	\$12,984	12/31/2005	7/31/2007
Noorvik	Noorvik Native Community	IRS 941	\$12,833	3/31/2006	7/31/2007
Noorvik	Noorvik Native Community	IRS 941	\$10,086	6/30/2006	7/31/2007
<b>Noorvik</b>	<b>Noorvik Native Community</b>	<b>Total</b>	<b>\$76,635</b>		
Northway Village	Northway Village Council	IRS 941	\$45,186	12/31/2003	7/29/2004
Northway Village	Northway Village Council	IRS 941	\$33,689	3/31/2004	7/29/2004
Northway Village	Northway Village Council	IRS 941	\$65,373	6/30/2004	2/17/2005
Northway Village	Northway Village Council	IRS 941	\$2,148	9/30/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$6,119	12/31/2004	6/21/2005
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>\$195,317</b>		
Nulato	City of Nulato	Alaska Employment Security Tax	\$2,149	9/30/2006	1/5/2007
<b>Nulato</b>	<b>City of Nulato</b>	<b>Total</b>	<b>\$2,149</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>		
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$1,271	9/30/2003	8/10/2004
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$3,855	12/31/2003	8/10/2004
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$1,929	3/31/2004	8/10/2004
Pilot Point	City of Pilot Point	IRS 6721	\$5,096	12/31/2001	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$12,032	9/30/2003	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$16,225	12/31/2003	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$11,737	3/31/2004	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$8,830	6/30/2004	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$7,375	9/30/2004	1/12/2006
<b>Pilot Point</b>	<b>City of Pilot Point</b>	<b>Total</b>	<b>\$68,351</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	\$11,471	9/30/2004	3/2/2005
<b>Point Hope</b>	<b>City of Point Hope</b>	<b>Total</b>	<b>\$29,749</b>		
Point Hope	Point Hope Native Village	Alaska Employment Security Tax	\$2,608	3/31/2007	7/12/2007
<b>Point Hope</b>	<b>Point Hope Native Village</b>	<b>Total</b>	<b>\$2,608</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>		
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	Alaska Employment Security Tax	\$1,640	12/31/2006	6/19/2007
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$11,147	12/31/2004	6/20/2007
Saint Michael	City of Saint Michael	IRS 941	\$6,110	12/31/2006	6/20/2007
Saint Michael	City of Saint Michael	IRS 941	\$22,024	3/31/2007	6/20/2007
<b>Saint Michael</b>	<b>City of Saint Michael</b>	<b>Total</b>	<b>\$106,198</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 6721	\$64,624	12/31/2001	4/14/2005
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	\$4,568	6/30/2004	4/14/2005
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>\$182,509</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
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	\$5,130	12/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$5,760	3/31/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,362	6/30/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,366	9/30/2006	1/8/2007
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
Shaktoolik	City of Shaktoolik	IRS 941	\$8,177	6/30/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$9,118	9/30/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$23,745	12/31/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$8,836	3/31/2006	4/6/2007
Shaktoolik	City of Shaktoolik	IRS 941	\$10,808	6/30/2006	4/6/2007
Shaktoolik	City of Shaktoolik	IRS 941	\$3,140	12/31/2006	4/6/2007
<b>Shaktoolik</b>	<b>City of Shaktoolik</b>	<b>Total</b>	<b>\$118,008</b>		
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$1,361	12/31/2005	10/17/2006
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$1,959	3/31/2006	10/17/2006
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$3,602	6/30/2006	10/17/2006
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$3,119	3/31/2007	8/15/2007
Shishmaref	City of Shishmaref	Default Judgment	\$28,135	5/4/2001	5/7/2001
Shishmaref	City of Shishmaref	IRS 941	\$19,325	3/31/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$26,403	6/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$25,496	9/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$14,112	12/31/2001	5/1/2002

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
<b>Shishmaref</b>	<b>City of Shishmaref</b>	<b>Total</b>	<b>\$123,512</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>		
Takotna	Takotna Community Association	Alaska Employment Security Tax	\$1,627	12/31/2005	4/14/2006
<b>Takotna</b>	<b>Takotna Community Association</b>	<b>Total</b>	<b>\$1,627</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
<b>Teller</b>	<b>City of Teller</b>	<b>Total</b>	<b>\$65,358</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>		
Togiak	Traditional Council of Togiak	IRS 941	\$5,657	12/31/2000	11/3/2004
Togiak	Traditional Council of Togiak	IRS 941	\$4,544	12/31/2003	11/3/2004
<b>Togiak</b>	<b>Traditional Council of Togiak</b>	<b>Total</b>	<b>\$10,201</b>		
Tuluksak	Tuluksak Native Community	Alaska Employment Security Tax	\$3,479	3/31/2007	7/6/2007
<b>Tuluksak</b>	<b>Tuluksak Native Community</b>	<b>Total</b>	<b>\$3,479</b>		
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$600	3/31/2006	10/17/2006
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$672	6/30/2006	10/17/2006
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$743	9/30/2006	1/4/2007
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$809	12/31/2006	4/9/2007
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$889	3/31/2007	7/6/2007
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>\$210,965</b>		
Tyonek	Native Village of Tyonek	IRS 941	\$69,366	3/31/2005	7/9/2007
Tyonek	Native Village of Tyonek	IRS 941	\$52,106	6/30/2005	7/9/2007
Tyonek	Native Village of Tyonek	IRS 941	\$68,725	9/30/2005	7/9/2007
Tyonek	Native Village of Tyonek	IRS 941	\$70,267	12/31/2005	7/9/2007
<b>Tyonek</b>	<b>Native Village of Tyonek</b>	<b>Total</b>	<b>\$260,464</b>		
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$605	3/31/2002	2/24/2003
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$9,375	6/30/2002	2/24/2003
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$2,115	9/30/2002	2/24/2003
<b>Wainwright</b>	<b>City of Wainwright</b>	<b>Total</b>	<b>\$12,094</b>		
Wales	City of Wales	Alaska Employment Security Tax	\$1,777	6/30/2005	10/17/2006

<b>Community</b>	<b>Community Entity</b>	<b>Type of Lien</b>	<b>Amount</b>	<b>Period</b>	<b>Date Filed</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>\$7,117</b>		
Yakutat	City and Borough of Yakutat	Hospital, Physician, and Nurse's Lien	\$10,317	8/25/2005	8/25/2005
<b>Yakutat</b>	<b>City and Borough of Yakutat</b>	<b>Total</b>	<b>\$10,317</b>		

Source: State of Alaska, Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items of \$500 or more as recorded by the State of Alaska, Department of Natural Resources, Recorder's Office between 7/1/2000 and 8/31/2007.

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

Eric Caldwell, Research Analyst, (907) 465-3961, [eric.caldwell@alaska.gov](mailto:eric.caldwell@alaska.gov)  
Rural Business Advisor Program  
Division of Community and Regional Affairs  
Alaska Department of Commerce, Community, and Economic Development

