



LIEN WATCH: A Review of Small Community Liens

MAY - JUNE 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 June 30, 2007. Analysis contained within this report focuses on lien activity as recorded by the Recorder's Office during the period of May 1, 2007 through June 30, 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.

MAY - JUNE 2007 LIEN ACTIVITY

Lien Profile Summary

According to records compiled through June 30, 2007; 329 individual active lien items of \$500 or more were connected with 72 city, tribal, and utility entities in 60 communities across rural Alaska. The median debt load per individual lien item is \$5,087. 47% of the lien-holding entities owe at least \$20,000. Fourteen of the 72 entities (19%) owe more than \$100,000.

Liens Released

During the May 1, 2007 to June 30, 2007 period, state and/or federal lien releases were granted to municipal entities in Alakanuk, Chevak, Eek, Lower Kalskag, Nondalton, Pilot Point, and Upper Kalskag; tribal entities in Hoonah, Mentasta, Napaskiak, Nikolai, Noorvik, and Pilot Point; Atmautluak Joint Utilities; and Kwethluk Utilities Commission.

Alakanuk City Council was released from EST-related liens totaling \$21,481 spanning four consecutive quarters from fourth quarter 2005 to third quarter 2006. Alakanuk City Council has no further EST liens, but owes \$237,963 in combined IRS 941 and IRS 6721 lien-related debt.

The City of Nondalton was released from EST-related liens totaling \$1,952 and spanning fourth quarter 2005 to first quarter 2006. The City of Nondalton owes \$8,454 in court judgments and Nondalton City Council is responsible for \$17,039 in IRS 941 tax liens. The City of Nondalton and Nondalton City Council are the same entity, but have liens filed under separate names.

Chevak City Council was released from an EST lien in the amount of \$3,754 from fourth quarter 2006. Chevak City Council is still responsible for an EST lien in the amount of \$9,172 from third quarter 2003.

Kwethluk Utilities Commission was released from two EST liens totaling \$1,472 from third quarter 2005 and fourth quarter 2005. Kwethluk Utilities Commission remains responsible for three consecutive quarters of EST liens spanning first quarter 2006 to third quarter 2006 and IRS 941 liens for three non-consecutive quarters spanning third quarter 2004 to third quarter 2005. Kwethluk Utilities Commission is now responsible for state and federal payroll tax liens totaling \$15,803.

Mentasta Tribal Council was released from a \$650 EST lien dating from second quarter 2005. Mentasta Tribal Council is still responsible for three consecutive quarters of EST liens spanning fourth quarter 2005 to second quarter 2006 totaling \$7,898.

Nikolai Village Council was released from a \$1,056 EST lien dating from third quarter 2006. Nikolai Village Council is still responsible for an EST lien from fourth quarter 2006 in the amount of \$1,688.

Noorvik Native Community (Eskimo) was released from second quarter 2006 and third quarter 2006 EST liens totaling \$4,085. Noorvik Native Community (Eskimo) is still responsible for an EST lien from fourth quarter 2005 in the amount of \$1,932.

Three other entities were released from all EST-related liens: Atmaultluak Joint Utilities (\$745), the City of Eek (\$2,534), and Hoonah Indian Association (\$4,753). With these releases, these three entities are now free from all lien-related debt.

Pilot Point Village Council was released from seven non-consecutive quarters of IRS 941-related debt spanning from fourth quarter 2000 to third quarter 2003 totaling \$79,171. These represented the only recorded and active liens against Pilot Point Village Council, which is now free from all lien-related debt.

The City of Lower Kalskag was released from seven non-consecutive quarters of IRS 941-related debt spanning from third quarter 2000 to second quarter 2006 totaling \$40,233. These represented the only recorded and active liens against the City of Lower Kalskag, which is now free from all lien-related debt.

The City of Upper Kalskag was released from IRS 941 lien-related debt from third quarter 2003 and fourth quarter 2004 totaling \$5,275. These represented the only recorded and active liens against the City of Upper Kalskag, which is now free from all lien-related debt.

The City of Pilot Point was released from IRS 941 liens spanning first and second quarters 2003 totaling \$30,215. The City of Pilot Point remains responsible for EST liens totaling \$7,055 spanning three consecutive quarters from third quarter 2003 to first quarter 2004, an IRS 6721 lien for \$5,096 from first quarter 2001, and IRS 941 liens totaling \$56,199 spanning five consecutive quarters from second quarter 2003 to third quarter 2004. In total, the City of Pilot Point is responsible for \$68,351 in state and federal lien-related debt.

Napaskiak Tribal Council was released from IRS 941 liens spanning three consecutive quarters spanning first quarter 2006 to third quarter 2006 totaling \$25,622. Napaskiak Tribal Council still has IRS 941 liens from fourth quarter 2004 and first quarter 2005 totaling \$12,945.

Employment Security Tax (EST) Liens Issued

During the May 1, 2007 to June 30, 2007 period, new EST liens were filed against the Cities of Akhiok, Kotlik, Saint George, and Saint Michael; the Traditional Councils of Atmaultluk, Hooper Bay, Ohogamiut (Marshall), and Saint George; and Kwethluk Utilities Commission. For Atmaultluk Traditional Council (\$1,569), Ohogamiut Traditional Council (\$1,765), and Saint George Traditional Council (\$6,468), these represent their only active lien items.

The City of Saint George was issued an EST lien from fourth quarter 2006 in the amount of \$13,187. The City of Saint George has previous EST liens spanning three consecutive quarters from third quarter 2003 to first quarter 2004. The combined EST lien-related debt for City of Saint George is \$33,486.

The City of Akhiok was issued EST liens covering third quarter 2006 and fourth quarter 2006 in totaling \$4,258. The City of Akhiok has previous EST liens spanning three consecutive quarters from fourth quarter 2005 to second quarter 2006 as well as a court-issued judgment. Combined EST and court-related debt totals \$69,490.

The City of Saint Michael was issued an EST lien for fourth quarter 2006 in the amount of \$1,640. In combination with its federal lien-related debt, the City of Saint Michael has \$66,917 in total lien-related debt.

Hooper Bay Traditional Council was issued EST liens totaling \$6,336 spanning third quarter 2006 to fourth quarter 2006. Hooper Bay Traditional Council also has active EST liens for five non-consecutive quarters spanning first quarter 2005 to second quarter 2006 and IRS 941 liens for five non-consecutive quarters spanning third quarter 2001 to first quarter 2006. Hooper Bay Traditional Council's owes \$54,136 in state and federal lien-related debt load.

Kwethluk Utilities Commission was issued an EST lien in the amount of \$1,054 for third quarter 2006. Kwethluk Utilities Commission also has active EST liens for three consecutive quarters spanning first quarter 2006 to third quarter 2006 and IRS 941 liens from three non-consecutive quarters spanning third quarter 2004 to third quarter 2005. Kwethluk Utility Commission owes \$15,803 in state and federal lien-related debt.

Kotlik City Council's EST lien in the amount of \$1,275 covers fourth quarter 2006. Kotlik City Council also owes \$11,519 for two IRS 941 liens from second quarter 2006 and fourth quarter 2006. Kotlik City Council owes \$12,794 in state and federal lien-related debt.

Internal Revenue Service (IRS) 941 Tax Liens Issued

During the May 1, 2007 to June 30, 2007 period, the Recorder's Office recorded new liens filed by the IRS to recover 941 taxes from the City of Adak, Chignik Lake Village Council, and Kotlik City Council.

The City of Adak was issued IRS 941 liens in the amount of \$165,782 for five consecutive quarters spanning fourth quarter 2005 to fourth quarter 2006. These liens represent the only liens filed against the City of Adak.

Chignik Lake Village Council was issued an IRS 941 lien in the amount of \$10,970 for third quarter 2004. In addition, Village of Chignik Lake has EST and 941 liens totaling \$24,536 and Chignik Lake Traditional Council has \$210,772 in court judgments. The combined lien-related debt load equals \$246,278. The Traditional Council, Village, and Village Council are all the same entity with lien documents filed under separate names.

Kotlik City Council was issued an IRS 941 lien in the amount of \$6,817 for fourth quarter 2006. Kotlik City Council also has an IRS 941 lien for \$4,702 from second quarter 2006 and an EST lien for \$1,275 from fourth quarter 2006. Kotlik City Council is currently responsible for \$12,794 in lien-related debt.

Alaska Court Judgments Issued

During the period of May 1 to June 30, 2007, court judgments against Chevak Traditional Council and Chignik Lake Traditional Council were filed.

Chignik Lake Traditional Council was issued a final judgment in the amount of \$108,374. Combined with a default judgment in 2005, Chignik Lake Traditional Council owes a combined \$210,772 in court judgments. Village of Chignik Lake holds state and federal liens totaling \$24,536. Chignik Lake Village Council owes \$10,970 in IRS 941 lien-related debt. The combined lien-related debt load equals \$246,278. The Traditional Council, Village, and Village Council are all the same entity with lien documents filed under separate names.

Chevak Traditional Council was issued a judgment on confession in the amount of \$36,623 in August 2006; however, the judgment was not recorded by DNR until May 2007. This judgment represents the only court judgment against Chevak Traditional Council. The Council has no active state or federal tax liens.

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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Adak	Adak Reuse Corporation	Alaska Employment Security Tax	\$599	3/31/2004	1/5/2005
Adak	Adak Reuse Corporation	Total	\$599		
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	Total	\$165,782		
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	\$2,028	9/30/2006	6/20/2007
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$2,230	12/31/2006	6/20/2007
Akhiok	City of Akhiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
Akhiok	City of Akhiok	Total	\$69,490		
Akiachak	Akiachak Native Community	Default Judgment	\$23,654	11/16/2001	12/6/2001
Akiachak	Akiachak Native Community	Total	\$23,654		
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,738	3/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,470	6/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$3,890	9/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,912	9/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,637	6/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,671	9/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$11,619	12/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$863	12/31/2003	8/19/2004
Akiak	City of Akiak	IRS 941	\$10,543	3/31/2004	8/19/2004
Akiak	City of Akiak	IRS 941	\$9,430	6/30/2004	1/10/2005
Akiak	City of Akiak	Total	\$144,426		
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
Alakanuk	Alakanuk City Council	Total	\$237,963		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Aleknagik	Aleknagik Traditional Council	Total	\$118,730		
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
Ambler	City of Ambler	Total	\$47,787		
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	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$1,717	6/30/2006	10/17/2006
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
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Total	\$13,030		
Anvik	Anvik Tribal Council	IRS 941	\$3,000	6/30/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,494	12/31/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$17,089	12/31/2002	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$9,762	6/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,505	9/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$805	12/31/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$939	3/31/2005	3/1/2006
Anvik	Anvik Tribal Council	Total	\$34,593		
Atmautluak	Atmautluak Traditional Council	Alaska Employment Security Tax	\$1,569	12/31/2006	5/8/2007
Atmautluak	Atmautluak Traditional Council	Total	\$1,569		
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Chefornak Traditional Council	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$730	9/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	Total	\$128,951		
Chevak	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Total	\$9,172		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
Chevak	Chevak Traditional Council	Total	\$36,623		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Chignik Lake	Chignik Lake Traditional Council	Total	\$210,772		
Chignik Lake	Chignik Lake Village Council	IRS 941	\$10,970	9/30/2004	5/31/2007
Chignik Lake	Chignik Lake Village Council	Total	\$10,970		
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
Chignik Lake	Village of Chignik Lake	Total	\$24,536		
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
Circle	Circle Village Council	Total	\$252,586		
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
Cold Bay	City of Cold Bay	Total	\$42,958		
Copper Center	Kluti Kaah Native Village	Alaska Employment Security Tax	\$2,707	3/31/2000	7/24/2000
Copper Center	Kluti Kaah Native Village	Total	\$2,707		
Crooked Creek	Crooked Creek Traditional Council	Alaska Employment Security Tax	\$503	12/31/2000	6/14/2001
Crooked Creek	Crooked Creek Traditional Council	Total	\$503		
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
Egegik	City of Egegik	Total	\$2,000		
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
Elim	City of Elim	Total	\$117,662		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Total	\$4,023		
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,070	9/30/2003	8/10/2004
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
False Pass	False Pass Tribal Council	Total	\$6,296		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Gakona	Gakona Junction Village, Inc.	Total	\$39,394		
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	Total	\$8,743		
Gambell	City of Gambell	IRS 941	\$22,925	12/31/2006	4/17/2007
Gambell	City of Gambell	Total	\$22,925		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	IRS 941	\$4,938	3/31/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$5,147	6/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$14,677	9/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$4,845	12/31/1999	11/9/2000
Grayling	City of Grayling	Total	\$33,104		
Hooper Bay	Hooper Bay Traditional Council	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	\$10,689	3/31/2006	2/21/2007
Hooper Bay	Hooper Bay Traditional Council	Total	\$54,136		
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,341	3/30/2006	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	Total	\$7,646		
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	Total	\$5,213		
Kasigluk	Kasigluk Village Council	IRS 941	\$12,657	6/30/2006	1/12/2007
Kasigluk	Kasigluk Village Council	IRS 941	\$32,223	9/30/2006	2/21/2007
Kasigluk	Kasigluk Village Council	Total	\$44,880		
Kiana	Native Village of Kiana	Alaska Employment Security Tax	\$5,685	6/30/2006	10/17/2006
Kiana	Native Village of Kiana	Total	\$5,685		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Total	\$112,216		
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$1,275	12/31/2006	6/25/2007
Kotlik	Kotlik City Council	IRS 941	\$4,702	6/30/2006	2/28/2007
Kotlik	Kotlik City Council	IRS 941	\$6,817	12/31/2006	4/26/2007
Kotlik	Kotlik City Council	Total	\$12,794		
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$1,244	3/31/2006	9/12/2006
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$1,314	6/30/2006	11/15/2006
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$1,054	9/30/2006	5/22/2007
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$5,821	9/30/2004	4/18/2006
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$3,931	12/31/2004	8/21/2006
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$2,440	9/30/2005	4/18/2006
Kwethluk	Kwethluk Utilities Commission	Total	\$15,803		
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
Lower Kalskag	Kalskag Water & Sewer Utility	Total	\$11,683		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
Marshall	City of Marshall	Total	\$62,008		
Marshall	Ohogamiut Traditional Council	Alaska Employment Security Tax	\$1,765	12/31/2006	5/22/2007
Marshall	Ohogamiut Traditional Council	Total	\$1,765		
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
Mary's Igloo	Mary's Igloo Traditional Council	Total	\$32,465		
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
Mentasta	Mentasta Tribal Council	Total	\$7,898		
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	Total	\$12,945		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
Nikolai	City of Nikolai	Total	\$1,501		
Nikolai	Nikolai Village Council	Alaska Employment Security Tax	\$1,688	12/31/2006	4/20/2007
Nikolai	Nikolai Village Council	Total	\$1,688		
Nondalton	City of Nondalton	Default Judgment	\$6,496	12/20/2001	12/21/2001
Nondalton	City of Nondalton	Default Judgment	\$1,958	11/21/2002	11/21/2002
Nondalton	City of Nondalton	Total	\$8,454		
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
Nondalton	Nondalton City Council	Total	\$17,039		
Noorvik	Noorvik IRA Council	Alaska Employment Security Tax	\$8,395	6/30/2006	10/17/2006
Noorvik	Noorvik IRA Council	Total	\$8,395		
Noorvik	Noorvik Native Community	Alaska Employment Security Tax	\$1,952	6/30/2006	10/17/2006
Noorvik	Noorvik Native Community	Total	\$1,952		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Noorvik	Noorvik Native Community - Eskimo	Alaska Employment Security Tax	\$1,932	12/31/2005	4/14/2006
Noorvik	Noorvik Native Community - Eskimo	Total	\$1,932		
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
Northway Village	Northway Village Council	Total	\$195,317		
Nulato	City of Nulato	Alaska Employment Security Tax	\$2,149	9/30/2006	1/5/2007
Nulato	City of Nulato	Total	\$2,149		
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarville	Oscarville Tribal Council	Total	\$2,395		
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
Pilot Point	City of Pilot Point	Total	\$68,351		
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
Point Hope	City of Point Hope	Total	\$29,749		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
Point Lay	Native Village of Point Lay	Total	\$2,946		
Saint George	City of Saint George	Alaska Employment Security Tax	\$4,798	9/30/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$903	12/31/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$14,599	3/31/2004	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$13,187	12/31/2006	5/10/2007
Saint George	City of Saint George	Total	\$33,486		
Saint George	Saint George Traditional Council	Alaska Employment Security Tax	\$6,468	12/31/2006	5/1/2007
Saint George	Saint George Traditional Council	Total	\$6,468		
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
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	Total	\$66,917		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
Saint Paul	Tribal Government of Saint Paul Island	Total	\$182,509		
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
Shaktoolik	City of Shaktoolik	Total	\$118,008		
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	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
Shishmaref	City of Shishmaref	Total	\$120,392		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
Takotna	Takotna Community Association	Alaska Employment Security Tax	\$1,627	12/31/2005	4/14/2006
Takotna	Takotna Community Association	Total	\$1,627		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Total	\$65,358		
Teller	Teller Traditional Council	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,974	6/30/2003	5/5/2004
Teller	Teller Traditional Council	Total	\$5,832		
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
Togiak	Traditional Council of Togiak	Total	\$10,201		
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	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
Tununak	Tununak Traditional Council	Total	\$210,076		
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
Wainwright	City of Wainwright	Total	\$12,094		
Wales	City of Wales	Alaska Employment Security Tax	\$1,777	6/30/2005	10/17/2006
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
Wales	City of Wales	Total	\$7,117		
Yakutat	City and Borough of Yakutat	Hospital, Physician, and Nurse's Lien	\$10,317	8/25/2005	8/25/2005
Yakutat	City and Borough of Yakutat	Total	\$10,317		

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 6/30/2007.

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

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