



LIEN WATCH:

A Review of Small Community Liens

SEPTEMBER - OCTOBER 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 October 31, 2007. Analysis contained within this report focuses on lien activity as recorded by the Recorder's Office during the period of September 1, 2007 through October 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.

SEPTEMBER - OCTOBER 2007 LIEN ACTIVITY

Lien Profile Summary

According to records compiled through October 31, 2007; 317 individual active lien items of \$500 or more were connected with 66 city, tribal, and utility entities in 57 communities across Alaska. The median debt load per individual lien item is \$5,897 (average = \$11,460). Over half (58%) of these lien-holding entities owe at least \$20,000. Fourteen of the 66 entities (21%) owe more than \$100,000.

Liens Released

During the September 1 to October 31, 2007 period, State of Alaska Employment Security Tax (EST) lien releases were granted to municipal entities in Akhiok, Akiak, and Hydaburg; tribal entities in Anaktuvuk Pass, Hooper Bay, Huslia, Kaltag, Tuluksak, and Tununak; and Gwitchyaa Zhee Utility Company (Fort Yukon).

The City of Akhiok was released from its fourth quarter 2006 and first quarter 2007 EST liens, totaling \$4,681 in released debt. The City of Akhiok remains responsible for three consecutive quarters of EST liens dating from fourth quarter 2005 to second quarter 2006 in the amount of \$4,322, and a court issued lien in the amount of \$60,910. The City of Akhiok owes a combined \$65,231 in state tax and court ordered liens.

The City of Akiak was released from its first quarter 2007 EST lien in the amount of \$875. This represents the only state issued lien held against the City of Akiak; however, IRS 941 liens spanning 16 non-consecutive quarters totaling \$144,426 are still held against the City.

Anaktuvuk Pass Village Council was released from its fourth quarter 2006 and first quarter 2007 liens totaling \$7,626 in released debt. Anaktuvuk Pass Village Council is still responsible for a second quarter 2006 EST lien in the amount of \$1,717 and IRS 941 and IRS 6721 liens totaling \$11,313. The Council's total lien-related debt is \$13,030.

Gwitchyaa Zhee Utility Company was released from its first quarter 2007 EST lien in the amount of \$1,145. This represented the only recorded and active lien against Gwitchyaa Zhee, which is now free from all lien-related debt.

Hooper Bay Traditional Council was released from its first quarter 2005 EST lien in the amount of \$2,594. There are still active EST liens held against Hooper Bay Traditional Council in the amount of \$15,994 from six non-consecutive quarters spanning second quarter 2005 to fourth quarter 2006. The Council is also responsible for IRS 941 liens totaling \$36,204 from six non-consecutive quarters spanning third quarter 2001 to first quarter 2006. Hooper Bay Traditional Council's combined state and federal tax lien-related debt is \$52,199.

Huslia Tribal Council was released from two EST liens, fourth quarter 2006 and first quarter 2007, totaling \$7,854 in released debt. Huslia Tribal Council remains responsible for EST liens totaling \$7,646 from three consecutive quarters spanning first quarter 2006 to third quarter 2006.

The City of Hydaburg was released from its first quarter 2006 and second quarter 2006 EST liens, totaling \$2,291 in released debt. The City of Hydaburg remains responsible for EST liens from three consecutive quarters between third quarter 2006 and first quarter 2007, owing \$5,985 in lien-related debt.

Kaltag Village Council was released from its third quarter 2006 EST lien in the amount of \$538. This represents the only recorded and active lien against Kaltag Village Council, which is now free from all lien-related debt.

Tuluksak Native Community was released from its first quarter 2007 EST lien in the amount of \$3,479. This represents the only recorded and active lien against Tuluksak Native Community, which is now free from all lien-related debt.

Tununak Traditional Council was released from \$3,713 of EST liens spanning five consecutive quarters between first quarter 2006 and first quarter 2007. Tununak Traditional Council has eliminated its state lien debt; however, still owes \$207,252 in federal liens (IRS 940, 941, 6721, and subordination liens). The majority of the federal liens are related to filings recorded in 2001 for unpaid taxes between 1994 and 1999.

During the period of September 1 to October 31, 2007, federal tax lien releases (IRS 941 and IRS 6721) were granted to municipal entities in Gambell, Nondalton, and Shaktoolik, and tribal entities in Chevak, Egegik, Kasigluk, Togiak, and Tyonek.

Chevak Traditional Council was released from an \$11,117 IRS 941 lien from fourth quarter 2006. This was the only federal tax lien issued against Chevak Traditional Council. The Council is still responsible for a 2006 court judgment in the amount of \$36,623.

The Village of Egegik was released from \$2,000 in IRS 941 liens dating from second quarter 2005 and third quarter 2005. These represent the only active and recorded liens against the Village of Egegik, which is now free from all lien-related debt.

The City of Gambell was released from an IRS 941 lien in the amount of \$22,925 from fourth quarter 2006. This represents the only recorded and active lien against the City of Gambell, which is now free from all lien-related debt.

Kasigluk Village Council was released from its second quarter 2006 IRS 941 lien in the amount of \$12,657. Kasigluk Village Council remains responsible for a 941 lien from third quarter 2006 in the amount of \$32,223.

Nondalton City Council was released from IRS 941 liens in the amount of \$12,109 spanning third quarter 2005 to fourth quarter 2005. Nondalton City Council remains responsible for a 941 lien dating from first quarter 2006 in the amount of \$4,930. The City of Nondalton has two court-issued filings from 2001 and 2002 totaling \$8,454. Nondalton City Council and the City of Nondalton are the same entity, but liens have been filed under separate names. The combined federal tax lien and court-issued debt totals \$13,384.

City of Shaktoolik was released from six non-consecutive quarters of IRS 941 liens between second quarter 2005 and fourth quarter 2006 totaling \$63,822 in released debt. City of Shaktoolik has no outstanding federal tax liens; however, is still responsible for 11 quarters of EST liens totaling \$30,985 and a court judgment from 2000 in the amount of \$23,200. The combined state tax lien and court-issued debt is \$54,185.

The Traditional Council of Togiak was released from IRS 941 liens from fourth quarter 2000 and fourth quarter 2003 totaling \$10,201. This represents the only recorded and active liens against the Council, which is now free from all lien-related debt.

The Native Village of Tyonek was released from IRS 941 liens spanning all four quarters of 2005 and totaling \$260,464. These represent the only recorded and active liens against the Village, which is now free from all lien-related debt.

Employment Security Tax (EST) Liens Issued

During the September 1 to October 31, 2007 period, DNR recorded new EST liens against Kuskokwim Native Association (Aniak), Chevak City Council, Napaskiak City Council, and the Native Village of Napaskiak.

Kuskokwim Native Association was issued a lien in the amount of \$16,872 for unpaid EST taxes from second quarter 2007. This is the only active lien against Kuskokwim Native Association.

Chevak City Council was issued an EST lien for second quarter 2007 in the amount of \$11,020. Coupled with a \$9,172 EST lien from third quarter 2003, Chevak City Council is now responsible for \$20,192 in state lien-related debt.

Napaskiak City Council was issued a lien in the amount of \$585 for unpaid EST taxes from second quarter 2007. In addition to the Napaskiak City Council's lien, the City of Napaskiak was issued IRS 941 liens totaling \$4,922. Napaskiak City Council and the City of Napaskiak are the same entity, but liens have been filed under separate names. The combined state and federal tax lien-related debt totals \$5,507.

The Native Village of Napaskiak was issued EST liens totaling \$6,012 from first quarter 2007 and second quarter 2007. Combined with the IRS 941 debt of \$39,457 issued to Napaskiak Tribal Council, the total state and federal tax lien-related debt currently totals \$45,469. The Native Village of Napaskiak and Napaskiak Tribal Council are the same entity with liens filed under two separate names.

Internal Revenue Service (IRS) 941 Tax Liens Issued

During the September 1 to October 31, 2007 period, the Recorder's Office recorded new liens filed by the IRS to recover 941 taxes from Anvik Tribal Council, City of Napaskiak, and Napaskiak Tribal Council.

Anvik Tribal Council was issued IRS 941 liens for three consecutive quarters from second quarter 2006 through fourth quarter 2006 totaling \$58,362. Anvik Tribal Council already owed \$34,593 in 941 liens spanning six non-consecutive quarters dating between second quarter 2001 and first quarter 2005. Anvik Tribal Council is currently responsible for a total of \$92,955 in federal tax lien debt.

The City of Napaskiak was issued IRS 941 liens for three non-consecutive quarters between fourth quarter 2005 and fourth quarter 2006 totaling \$4,922. In addition to the City of Napaskiak's liens, Napaskiak City Council was issued an EST lien in the amount of \$585. The City of Napaskiak and Napaskiak City Council are the same entity, but liens have been filed under two separate names. The combined state and federal tax lien-related debt load totals \$5,507.

Napaskiak Tribal Council was issued an IRS 941 lien for fourth quarter 2006 in the amount of \$26,511. The Council's previous 941 liens for fourth quarter 2004 and first quarter 2005 total \$12,946. Napaskiak Tribal Council now owes \$39,457 in federal lien-related debt. The Native Village of Napaskiak has \$6,012 in EST liens. Napaskiak Tribal Council and the Native Village of Napaskiak are the same entity with liens filed under two separate names. The combined state and federal tax lien-related debt now totals \$45,469.

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	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
Adak	City of Adak	Total	\$192,608		
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akhiok	City of Akhiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
Akhiok	City of Akhiok	Total	\$65,231		
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		
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$16,872	6/30/2007	10/10/2007
Aniak	Kuskokwim Native Association	Total	\$16,872		
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	IRS 941	\$1,407	6/30/2006	10/16/2007
Anvik	Anvik Tribal Council	IRS 941	\$42,078	9/30/2006	10/16/2007
Anvik	Anvik Tribal Council	IRS 941	\$14,877	12/31/2006	10/16/2007
Anvik	Anvik Tribal Council	Total	\$92,955		
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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chevak	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	Chevak City Council	Total	\$20,192		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
Chevak	Chevak Traditional Council	Total	\$36,623		
Chignik Lake	Chignik Lake Traditional Council	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	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		
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		
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	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
Emmonak	Emmonak Expense Committee	Total	\$58,744		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
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	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
Galena	City of Galena	Total	\$37,396		
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	\$2,869	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
Hooper Bay	Hooper Bay Traditional Council	Total	\$52,199		
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	Total	\$7,646		
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
Hydaburg	City of Hydaburg	Total	\$5,985		
Kasigluk	Kasigluk Village Council	IRS 941	\$32,223	9/30/2006	2/21/2007
Kasigluk	Kasigluk Village Council	Total	\$32,223		
Kipnuk	Kipnuk Traditional Council	Default Judgment	\$24,888	6/12/2007	7/2/2007
Kipnuk	Kipnuk Traditional Council	Total	\$24,888		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kivalina	Kivalina City Council	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	Kivalina City Council	IRS 6721	\$2,820	12/31/2001	5/27/2004
Kivalina	Kivalina City Council	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	Kivalina City Council	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	Kivalina City Council	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	Kivalina City Council	Total	\$112,216		
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$1,275	12/31/2006	6/25/2007
Kotlik	Kotlik City Council	Total	\$1,275		
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		
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
Manokotak	Manokotak Village Council	Total	\$91,051		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
Marshall	City of Marshall	Total	\$62,008		
Mary's Igloo	Mary's Igloo Traditional Council	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	City of Napaskiak	IRS 941	\$1,983	12/31/2005	9/25/2007
Napaskiak	City of Napaskiak	IRS 941	\$1,466	6/30/2006	9/10/2007
Napaskiak	City of Napaskiak	IRS 941	\$1,473	12/31/2006	10/10/2007
Napaskiak	City of Napaskiak	Total	\$4,922		
Napaskiak	Napaskiak City Council	Alaska Employment Security Tax	\$585	6/30/2007	10/10/2007
Napaskiak	Napaskiak City Council	Total	\$585		
Napaskiak	Napaskiak Tribal Council	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$5,897	3/31/2005	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$26,511	12/31/2006	9/28/2007
Napaskiak	Napaskiak Tribal Council	Total	\$39,457		
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$3,268	3/31/2007	9/5/2007
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$2,743	6/30/2007	10/10/2007
Napaskiak	Native Village of Napaskiak	Total	\$6,012		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
Nikolai	City of Nikolai	Total	\$1,501		
Nondalton	City of Nondalton	Default Judgment	\$6,496	12/20/2001	12/21/2001
Nondalton	City of Nondalton	Default Judgment	\$1,958	11/21/2002	11/21/2002
Nondalton	City of Nondalton	Total	\$8,454		
Nondalton	Nondalton City Council	IRS 941	\$4,930	3/31/2006	12/7/2006
Nondalton	Nondalton City Council	Total	\$4,930		
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	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
Noorvik	Noorvik Native Community	Total	\$76,635		
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	Total	\$7,055		
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	Total	\$20,300		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	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
Saint Michael	City of Saint Michael	Total	\$106,198		
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		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
Seldovia	City of Seldovia	Total	\$3,050		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$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	Total	\$54,185		
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
Shishmaref	City of Shishmaref	Total	\$123,512		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
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		
Tununak	Tununak Traditional Council	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
Tununak	Tununak Traditional Council	Total	\$207,252		
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 8/31/2007.

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

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Division of Community and Regional Affairs
Alaska Department of Commerce, Community, and Economic Development

