



DIVISION OF COMMUNITY & REGIONAL AFFAIRS
Rural Utility Business Advisor Program

LIEN WATCH: A Review of Small Community Liens

SEPTEMBER - OCTOBER 2008 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 & 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, 2008. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of September 1, 2008, through October 31, 2008.

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. Similarly, a single organization may have lien items filed under multiple names, causing an overstatement of the number of community entities with active liens.

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.

LIEN SUMMARY

According to records compiled through October 31, 2008, 305 individual active lien items of \$500 or more were connected with 64 city, tribal, and utility entities in 60 communities across Alaska. The median debt load per individual lien item is \$6,605 (average = \$17,414). A majority (55%) of these lien-holding entities owe at least \$20,000. Twelve of the 64 entities (19%) owe more than \$100,000.

The number of lien items recorded between September 1, 2008, and October 31, 2008, was 15, slightly below the 2007 average of 17 new lien items issued during each two-month period. On average, 28 new lien items have been issued during each two-month period in 2008.

The number of lien item releases recorded between September 1, 2008, and October 31, 2008, was 23, slightly below the 2007 average of 26 lien item releases issued during each two-month period. On average, 22 lien item releases have been issued during each two-month period in 2008.

SEPTEMBER - OCTOBER 2008 LIEN ACTIVITY

Employment Security Tax (EST) Liens Released

During the September 1 to October 31, 2008, period, State of Alaska Employment Security Tax (EST) lien releases were granted to municipal entities in Galena, Kake, and Shaktoolik and tribal entities in Arctic Village, Kaltag, Manokotak, Mentasta Lake, Napaskiak, Newhalen, Perryville, and Savoonga.

The City of Galena was released from its fourth quarter 2007 EST lien in the amount of \$760. The City of Galena remains responsible for four non-consecutive quarters of EST-related debt spanning fourth quarter 2006 to first quarter 2008 in the combined amount of \$39,622

The City of Kake was released from its first quarter 2008 EST lien in the amount of \$2,521. This represented the only recorded and active lien against the City of Kake, which is now free from all lien-related debt.

The City of Shaktoolik was released from its fourth quarter 2005 EST lien in the amount of \$1,988. The City of Shaktoolik remains responsible for fourteen non-consecutive quarters of EST-related debt spanning first quarter 2003 to third quarter 2007 in the combined amount of \$33,737. The City of Shaktoolik is also responsible for an IRS 941 lien in the amount of \$11,323 and a court judgment in the amount of \$23,200. The combined state tax, federal tax, and court lien-related debt is \$68,260.

Arctic Village Council was released from its third quarter 2007 EST lien in the amount of \$1,095; however, Arctic Village Council was also issued IRS liens for fourth quarter 2006 and first quarter 2008 in the combined amount of \$3,243 during this reporting period. Arctic Village Council remains responsible for a first quarter 2008 EST lien in the amount of \$833. The combined state and federal tax lien-related debt is \$4,076.

Kaltag Village Council was released from its first quarter 2008 EST lien in the amount of \$955. This represented the only recorded and active lien against Kaltag Village Council, which is now free from all lien-related debt.

Manokotak Village Council was released from its fourth quarter 2007 and first quarter 2008 EST liens in the combined amount of \$5,445. These represented the only recorded and active liens against Manokotak Village Council, which is now free from all lien-related debt.

Mentasta Traditional Council [Mentasta Lake] was released from its first quarter 2008 EST lien in the amount of \$2,190; however, Mentasta Traditional Council was issued a second quarter 2008 EST lien in the amount of \$2,666 and a first quarter 2007 IRS 941 lien in the amount of \$5,476 during this reporting period. Mentasta Traditional Council remains responsible for an IRS 6723 lien in the amount of \$1,251 and an IRS 941 lien in the amount of \$2,235. The combined state and federal tax lien-related debt is \$11,628.

The Native Village of Napaskiak was released from three quarters of EST-related debt spanning second quarter 2007 to fourth quarter 2007 in the combined amount of \$11,820. These represented the only

recorded and active liens against the Native Village of Napaskiak; however, the Napaskiak Tribal Council remains responsible for \$12,945 in IRS 941 lien-related debt. The Native Village of Napaskiak and Napaskiak Tribal Council are the same entity, but have liens filed under two separate names.

The Newhalen Tribal Council was released from its fourth quarter 2007 EST lien in the amount of \$1,954. This represented the only recorded and active lien against the Newhalen Tribal Council, which is now free from all lien-related debt.

The Native Village of Perryville was released from its fourth quarter 2007 EST lien in the amount of \$1,393. The Native Village of Perryville remains responsible for a first quarter 2008 EST lien in the amount of \$1,202.

Savoonga IRA Council was released from its first quarter 2008 EST lien in the amount of \$3,287. This represented the only recorded and active lien against Savoonga IRA Council, which is now free from all lien-related debt.

Internal Revenue Service (IRS) 941 Tax Liens Released

During the September 1 to October 31, 2008, period, IRS tax lien releases were granted to municipal Alakanuk City Council, the City of Shishmaref, and the Village of Egegik.

Alakanuk City Council was released from \$86,171 in IRS 941 liens spanning three non-consecutive quarters from third quarter 2004 to second quarter 2005. Alakanuk City Council remains responsible for a third quarter 2007 IRS 941 lien in the amount of \$22,992.

The City of Shishmaref was released from its fourth quarter 2005 IRS 941 lien in the amount of \$19,622. The City of Shishmaref remains responsible for four consecutive quarters of IRS 941 liens spanning first quarter 2001 to fourth quarter 2001 in the combined amount of \$85,336 and a court judgment in the amount of \$28,135. The combined federal tax and court issued lien-related debt is \$113,471.

The Village of Egegik was released from \$82,756 in IRS 941 liens spanning five consecutive quarters from second quarter 2006 to second quarter 2007. These represented the only recorded and active liens against the Village of Egegik, which is now free from all lien-related debt.

Employment Security Tax (EST) Liens Issued

During the September 1 to October 31, 2008, period, DNR recorded new EST liens against municipal entities in Chevak, Clark's Point, False Pass, and Teller and tribal entities in Buckland, Hydaburg, Mentasta Lake, and Venetie.

Chevak City Council was issued \$21,368 in EST liens spanning fourth quarter 2007 to second quarter 2008. In addition, Chevak City Council was previously issued EST liens in the amount of \$22,510. Chevak City Council's combined EST lien-related debt is \$43,878.

The City of Clark's Point was issued an EST lien for second quarter 2008 in the amount of \$623. In addition, the City of Clark's Point was previously issued an EST lien in the amount of \$1,142. The City of Clark's Point's combined EST lien-related debt is \$1,765.

The City of False Pass was issued an EST lien for second quarter 2008 in the amount of \$1,262. This represents the only recorded and active lien against the City of False Pass.

The City of Teller was issued an EST lien for second quarter 2008 in the amount of \$1,165. In addition, the City of Teller is responsible for \$65,358 in IRS 941 lien-related debt. The combined state and federal tax lien-related debt is \$66,523.

Buckland IRA Council was issued an EST lien for second quarter 2008 in the amount of \$1,575. This represents the only recorded and active lien against Buckland IRA Council.

Hydaburg Cooperative Association IRA was issued an EST lien for second quarter 2008 in the amount of \$12,673. In addition, Hydaburg Cooperative Association IRA was previously issued an EST lien in the amount of \$9,179. Hydaburg Cooperative Association's combined EST lien-related debt is \$21,852.

Mentasta Traditional Council [Mentasta Lake] was issued an EST lien for second quarter 2008 in the amount of \$2,666. During this reporting period, Mentasta Traditional Council was also released from its first quarter 2008 EST lien in the amount of \$2,190 and issued a first quarter 2007 IRS 941 lien in the amount of \$5,476. Mentasta Traditional Council remains responsible for an IRS 6723 lien in the amount of \$1,251 and an IRS 941 lien in the amount of \$2,235. The combined state and federal tax lien-related debt is \$11,628.

The Native Village of Venetie was issued an EST lien for second quarter 2008 in the amount of \$916. This represents the only recorded and active lien against the Native Village of Venetie.

Internal Revenue Service (IRS) 941 Tax Liens Issued

During the September 1 to October 31, 2008, period, DNR recorded new liens filed by the IRS to recover 941 taxes from Kuskokwim Native Association [Aniak], Arctic Village Council, Mentasta Traditional Council [Mentasta Lake], and the Native Village of Tyonek.

Kuskokwim Native Association [Aniak] was issued an IRS 941 lien for first quarter 2008 in the amount of \$22,292. Kuskokwim Native Association remains responsible for \$2,540,231 in past IRS 941 liens and an EST lien in the amount of \$16,927. In total, Kuskokwim Native Association is responsible for \$2,579,450 in state and federal tax lien-related debt.

Arctic Village Council was issued IRS 941 liens for fourth quarter 2006 and first quarter 2008 in the combined amount of \$3,243; however, Arctic Village Council was also released from its third quarter 2007 EST lien in the amount of \$1,095 during this reporting period. Arctic Village Council remains responsible for a first quarter 2008 EST lien in the amount of \$833. The combined state and federal tax lien-related debt is \$4,076.

Mentasta Traditional Council [Mentasta Lake] was issued an IRS 941 lien for first quarter 2007 in the amount of \$5,476. During this reporting period, Mentasta Traditional Council was also released from its first quarter 2008 EST lien in the amount of \$2,190 and issued an EST lien for second quarter 2008 in the amount of \$2,666. Mentasta Traditional Council remains responsible for an IRS 6723 lien in the amount of \$1,251 and an IRS 941 lien in the amount of \$2,235. The combined state and federal tax lien-related debt is \$11,628.

The Native Village of Tyonek was issued an IRS 941 lien for fourth quarter 2007 in the amount of \$4,733. This represents the only recorded and active lien against the Native Village of Tyonek.

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.

Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 6723** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer'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
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 941	\$22,992	9/30/2007	1/23/2008
Alakanuk	Alakanuk City Council	Total	\$22,992		
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	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
Ambler	Native Village of Ambler	Total	\$70,243		
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$16,927	12/31/2007	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$150,589	6/30/2003	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$197,631	9/30/2003	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$22,292	3/31/2008	9/22/2008
Aniak	Kuskokwim Native Association	Total	\$2,579,450		
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		
Arctic Village	Arctic Village Council	Alaska Employment Security Tax	\$833	3/31/2008	8/8/2008
Arctic Village	Arctic Village Council	IRS 941	\$2,706	12/31/2006	10/21/2008
Arctic Village	Arctic Village Council	IRS 941	\$537	3/31/2008	10/21/2008
Arctic Village	Arctic Village Council	Total	\$4,076		
Buckland	Buckland IRA Council	Alaska Employment Security Tax	\$1,575	6/30/2008	10/9/2008
Buckland	Buckland IRA Council	Total	\$1,575		
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	\$13,338	9/30/2007	1/15/2008
Chevak	Chevak City Council	Alaska Employment Security Tax	\$7,441	12/31/2007	10/7/2008
Chevak	Chevak City Council	Alaska Employment Security Tax	\$6,778	3/31/2008	10/7/2008
Chevak	Chevak City Council	Alaska Employment Security Tax	\$7,149	6/30/2008	10/7/2008
Chevak	Chevak City Council	Total	\$43,878		
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	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Chignik Lake Traditional Council	Total	\$108,374		
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		
Clark's Point	City of Clark's Point	Alaska Employment Security Tax	\$1,142	9/30/2007	1/16/2008
Clark's Point	City of Clark's Point	Alaska Employment Security Tax	\$623	6/30/2008	10/14/2008
Clark's Point	City of Clark's Point	Total	\$1,765		
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		
Deering	Deering City Council	IRS 941	\$6,564	9/30/2006	1/29/2008
Deering	Deering City Council	IRS 941	\$7,107	3/31/2007	1/29/2008
Deering	Deering City Council	IRS 941	\$529	6/30/2007	1/29/2008
Deering	Deering City Council	Total	\$14,200		
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		
False Pass	City of False Pass	Alaska Employment Security Tax	\$1,262	6/30/2008	10/8/2008
False Pass	City of False Pass	Total	\$1,262		

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	\$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	Alaska Employment Security Tax	\$2,471	9/30/2007	5/22/2008
Galena	City of Galena	Alaska Employment Security Tax	\$8,498	3/31/2008	8/12/2008
Galena	City of Galena	Total	\$39,622		
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		
Healy Lake	Healy Lake Traditional Council	Alaska Employment Security Tax	\$899	3/31/2008	7/16/2008
Healy Lake	Healy Lake Traditional Council	Total	\$899		
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,302	6/30/2007	11/13/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,840	9/30/2007	1/22/2008
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,978	12/30/2007	4/3/2008
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$828	3/31/2008	7/28/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,689	3/31/2006	2/21/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,288	12/31/2007	7/1/2008
Hooper Bay	Hooper Bay Traditional Council	Total	\$113,619		
Huslia	Huslia Tribal Council	IRS 941	\$2,124	9/30/2005	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,114	3/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,669	6/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,521	9/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$3,617	12/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$23,735	3/31/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$20,718	6/30/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$18,641	9/30/2007	3/3/2008
Huslia	Huslia Tribal Council	Total	\$82,139		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
Hydaburg	City of Hydaburg	Total	\$748		
Hydaburg	Hydaburg Cooperative Assoc. IRA	Alaska Employment Security Tax	\$9,179	3/31/2008	7/25/2008
Hydaburg	Hydaburg Cooperative Assoc. IRA	Alaska Employment Security Tax	\$12,673	6/30/2008	10/20/2008
Hydaburg	Hydaburg Cooperative Assoc. IRA	Total	\$21,852		
Kiana	City of Kiana	Alaska Employment Security Tax	\$516	3/31/2004	6/3/2008
Kiana	City of Kiana	Alaska Employment Security Tax	\$1,093	6/30/2004	6/3/2008
Kiana	City of Kiana	Total	\$1,609		
Kipnuk	Kipnuk Traditional Council	Default Judgment	\$24,888	6/12/2007	7/2/2007
Kipnuk	Kipnuk Traditional Council	Total	\$24,888		
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		
Klawock	City of Klawock	Alaska Employment Security Tax	\$13,041	3/31/2008	7/15/2008
Klawock	City of Klawock	Total	\$13,041		
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$1,176	12/31/2007	5/5/2008
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$827	3/31/2008	8/5/2008
Kotlik	Kotlik City Council	IRS 941	\$2,727	3/31/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$1,781	6/30/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$803	9/30/2007	3/24/2008
Kotlik	Kotlik City Council	Total	\$7,314		
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		
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	\$29,877		
Mentasta Lake	Mentasta Traditional Council	Alaska Employment Security Tax	\$2,666	6/30/2008	10/9/2008
Mentasta Lake	Mentasta Traditional Council	IRS 6723	\$1,251	12/31/2005	7/28/2008
Mentasta Lake	Mentasta Traditional Council	IRS 941	\$2,235	6/30/2005	5/28/2008
Mentasta Lake	Mentasta Traditional Council	IRS 941	\$5,476	3/31/2007	10/17/2008
Mentasta Lake	Mentasta Traditional Council	Total	\$11,628		
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		
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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$116,442		
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		
Perryville	Native Village of Perryville	Alaska Employment Security Tax	\$1,202	3/31/2008	7/11/2008
Perryville	Native Village of Perryville	Total	\$1,202		
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		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
Port Heiden	City of Port Heiden	Total	\$89,582		
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		
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	\$65,277		
Saint Paul	Tribal Government of Saint Paul Island	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$4,936	3/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,103	12/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,270	3/31/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$968	6/30/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$500	3/31/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,568	9/30/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$748	9/30/1999	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$45,364	3/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$36,879	6/30/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$887	12/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$932	3/31/2003	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,964	9/30/2005	8/24/2006
Saint Paul	Tribal Government of Saint Paul Island	Total	\$113,317		
Savoonga	City of Savoonga	Alaska Employment Security Tax	\$1,830	3/31/2008	7/7/2008
Savoonga	City of Savoonga	Total	\$1,830		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
Seldovia	City of Seldovia	Total	\$3,050		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$4,226	3/31/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,781	6/30/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,374	9/30/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,757	12/31/2006	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,664	3/31/2007	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,663	6/30/2007	5/27/2008
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,904	9/30/2007	5/27/2008
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
Shaktoolik	City of Shaktoolik	IRS 941	\$11,323	6/30/2007	7/1/2008
Shaktoolik	City of Shaktoolik	Total	\$68,260		
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	\$113,471		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Native Village of Solomon	Total	\$8,517		
Teller	City of Teller	Alaska Employment Security Tax	\$1,165	6/30/2008	10/9/2008
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	\$66,523		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Tununak	Tununak Traditional Council	Total	\$207,252		
Tyonek	Native Village of Tyonek	IRS 941	\$4,733	12/31/2007	9/3/2008
Tyonek	Native Village of Tyonek	Total	\$4,733		
Venetie	Native Village of Venetie	Alaska Employment Security Tax	\$916	6/30/2008	10/9/2008
Venetie	Native Village of Venetie	Total	\$916		
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	\$5,339		
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 8/31/2008.



Division of Community & Regional Affairs

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