



LIEN WATCH:

A Review of Small Community Liens

JANUARY - FEBRUARY 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 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 February 29, 2008. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of November 1, 2007 through February 29, 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 a minor 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 February 29, 2008; 289 individual active lien items of \$500 or more were connected with 65 city, tribal, and utility entities in 56 communities across Alaska. The median debt load per individual lien item is \$6,383 (average = \$11,624). Over half (55%) of these lien-holding entities owe at least \$20,000. Fifteen of the 65 entities (23%) owe more than \$100,000.

The number of lien items recorded between January 1, 2008 and February 29, 2008 was above average, with 35 new lien items recorded. In 2007, the average number of new lien items issued during each two-month period was 17.

The number of lien item releases recorded between January 1, 2008 and February 29, 2008 was average, with 22 lien releases being recorded. In 2007, 26 lien item releases on average were issued during each two-month period.

JANUARY - FEBRUARY 2008 LIEN ACTIVITY

Employment Security Tax (EST) Liens Released

During the January 1 to February 29, 2008 period, State of Alaska Employment Security Tax (EST) lien releases were granted to Kwethluk Utilities Commission (\$1,588), Noorvik IRA Council (\$8,395), the City of Nulato (\$2,149), and the Takotna Community Association (\$1,627). These represented the only recorded and active liens against each of these entities, all of whom are now free from all lien-related debt.

The City of Galena was released from three consecutive quarters of EST liens from second quarter 2003 to fourth quarter 2003 in the combined amount of \$8,752. The City of Galena remains responsible for two quarters of EST lien-related debt totaling \$28,653.

Internal Revenue Service (IRS) 941 Tax Liens Released

During the January 1 to February 29, 2008 period, IRS 941 lien releases were granted to municipal entities in Napaskiak, Nondalton, and Saint Michael, and tribal entities in Anvik and Northway.

The City of Napaskiak was released from IRS 941 liens in the amount of \$4,922 spanning three non-consecutive quarters from fourth quarter 2005 to fourth quarter 2006. The City of Napaskiak remains responsible for an IRS 6721 lien in the amount of \$5,824. Napaskiak City Council remains responsible for an EST lien in the amount of \$585. The City of Napaskiak and Napaskiak City Council are the same entity, but liens were filed under separate names. The combined state and federal tax lien-related debt is \$6,409.

Nondalton City Council was released from an IRS 941 lien from first quarter 2006 in the amount of \$4,930. This represented the only recorded and active lien against Nondalton City Council; however, the City of Nondalton remains responsible for two default judgments totaling \$8,454. Nondalton City Council and the City of Nondalton are the same entity, but liens were filed under separate names.

The City of Saint Michael was released from IRS 941 liens in the amount of \$39,281 spanning three non-consecutive quarters from fourth quarter 2004 to first quarter 2007. The City of Saint Michael remains responsible for seven quarters of IRS 6721 and IRS 941 lien-related debt spanning from third quarter 1996 to first quarter 2000. These liens were all recorded in October 2000. The combined federal tax-related lien debt is \$65,277.

Anvik Tribal Council was released from IRS 941 liens in the amount of \$58,362 spanning three consecutive quarters from second quarter 2006 to fourth quarter 2006. Anvik Tribal Council remains responsible for seven non-consecutive quarters of IRS 941 lien-related debt spanning from second quarter 2001 to first quarter 2005. Anvik Tribal Council's combined federal tax-related lien debt is \$34,593.

Northway Village Council was released from IRS 941 liens in the amount of \$78,875 spanning fourth quarter 2003 and first quarter 2004. Northway Village Council is still responsible for a June 2005 court judgment in the amount of \$26,680 and for \$89,762 in IRS 941 lien-related debt spanning six consecutive quarters from second quarter 2004 to third quarter 2005. In total, Northway Village Council is responsible for \$116,442 in court- and lien-related debt.

Employment Security Tax (EST) Liens Issued

During the January 1 to February 29, 2008 period, DNR recorded new EST liens against Agdaagux Tribal Council [King Cove] (\$3,712), Arctic Village Council (\$1,095), the City of Clark's Point (\$1,142), Hoonah Indian Association (\$2,543), and the City of Hydaburg (\$748), all for unpaid EST taxes from third quarter 2007. These are the only active liens owed by these entities. During the same period, new EST liens were also recorded against municipal entities in Chevak and Klawock, and tribal entities in Anaktuvuk Pass, Aniak, Hooper Bay, and Napaskiak.

Chevak City Council was issued an EST lien for third quarter 2007 in the amount of \$13,338. Chevak City Council was previously issued EST liens dating from third quarter 2003 and second quarter 2007 in the amount of \$20,192. In total, Chevak City Council is responsible for \$33,530 in EST lien-related debt.

The City of Klawock was issued EST liens in the amount of \$1,465 spanning first quarter 2007 and second quarter 2007. These liens represent the only recorded and active liens against the City of Klawock.

Anaktuvuk Pass Village Council was issued an EST lien for third quarter 2007 in the amount of \$4,366. In addition to the EST lien, Anaktuvuk Pass Village Council was previously issued \$11,313 in IRS 6721 and IRS 941 lien-related debt. Anaktuvuk Pass Village Council is now responsible for \$15,679 in state and federal tax lien-related debt.

Kuskokwim Native Association [Aniak] was issued an EST lien for third quarter 2007 in the amount of \$4,171. In addition to the EST lien, Kuskokwim Native Association was also issued \$173,926 in IRS 941 lien-related debt. In total, Kuskokwim Native Association is responsible for state and federal tax liens in the amount of \$178,097.

Hooper Bay Traditional Council was issued an EST lien for third quarter 2007 in the amount of \$2,840. Hooper Bay Traditional Council was also issued an IRS 941 lien in the amount of \$586 during this period and was previously issued \$16,427 in EST lien-related debt and \$102,797 in IRS 941 lien-related debt. Hooper Bay Traditional Council is now responsible for a combined \$122,650 in state and federal lien-related debt.

The Native Village of Napaskiak was issued an EST lien for third quarter 2007 in the amount of \$5,375. The Native Village of Napaskiak was previously issued \$6,011 in EST lien-related debt. In addition, Napaskiak Tribal Council still owes \$39,457 in IRS 941 lien-related debt. The Native Village of Napaskiak and Napaskiak Tribal Council are the same entity, but liens have been filed under two separate names. The combined state and federal tax lien-related debt is \$50,843.

Internal Revenue Service (IRS) 941 Tax Liens Issued

During the January 1 to February 29, 2008 period, DNR recorded new liens filed by the IRS to recover 941 taxes from municipal entities in Alakanuk, Deering, and Shishmaref and from tribal entities in Aniak, Atmautluak, Chignik Lake, Hooper Bay, and Saint George.

Alakanuk City Council was issued an IRS 941 lien for third quarter 2007 in the amount of \$22,992. Alakanuk City Council was previously issued \$85,335 in IRS 941 liens and is responsible for a \$28,135 court judgment from 2001. The Council's federal tax lien-related debt is now \$131,518.

Deering City Council was issued \$14,200 in IRS 941 liens spanning three non-consecutive quarters from third quarter 2006 to second quarter 2007. These represent the only recorded and active liens against Deering City Council.

The City of Shishmaref was issued an IRS 941 lien for fourth quarter 2005 in the amount of \$19,623. The City of Shishmaref was previously issued \$113,470 in IRS 941 liens. The City of Shishmaref is now responsible for \$133,093 in federal tax lien-related debt.

Kuskokwim Native Association [Aniak] was issued \$173,926 in IRS 941 liens for three non-consecutive quarters from first quarter 2005 to third quarter 2007. Kuskokwim Native Association was also issued an EST lien this quarter in the amount of \$4,171. In total, Kuskokwim Native Association is responsible for state and federal tax liens in the amount of \$178,097.

Atmautluak Traditional Council was issued \$7,028 in IRS 941 liens for third quarter 2006 and first quarter 2007. These represent the only recorded and active liens against Atmautluak Traditional Council.

Chignik Lake Village Council was issued \$19,950 in IRS 941 liens for four non-consecutive quarters from third quarter 2005 to first quarter 2007. These represent the only active liens against Chignik Lake Village Council; however, Chignik Lake Traditional Council is responsible for a court judgment of \$108,374 from March 2007 and the Village of Chignik Lake was previously issued \$24,536 in state and federal tax-related liens. Chignik Lake Village Council, Chignik Lake Traditional Council, and the Village of Chignik Lake are the same entity, but liens have been filed under three separate names. This entity owes a combined \$152,860 in court judgments, federal tax liens, and state tax liens.

Hooper Bay Traditional Council was issued an IRS 941 lien for third quarter 2002 in the amount of \$586. Hooper Bay Traditional Council was also issued an EST lien this quarter in the amount of \$2,840. Hooper Bay Traditional Council was previously issued \$16,427 in EST lien-related debt and \$102,797 in IRS 941 lien-related debt. In total, Hooper Bay Traditional Council is responsible for state and federal tax liens in the amount of \$122,650.

The Aleut Community of Saint George Island was issued \$133,098 in IRS 941 liens for seven non-consecutive quarters from third quarter 2005 to second quarter 2007. These represent the only recorded and active liens against the Aleut Community of Saint George Island.

Court Judgments Issued

During the January 1 to February 29, 2008 period, a default judgment of \$89,582 was issued against the City of Port Heiden. The City of Port Heiden has no tax-related liens and this judgment represents its only active court filing. No other court judgments against utilities, municipalities, or tribal entities were recorded between January 1 and February 29, 2008.

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 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	\$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	IRS 941	\$22,992	9/30/2007	1/23/2008
Alakanuk	Alakanuk City Council	Total	\$131,518		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$4,366	9/30/2007	1/28/2008
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	\$15,679		
Aniak	Kuskokwim Native Association	Alaska Employment Security Tax	\$4,171	9/30/2007	1/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008
Aniak	Kuskokwim Native Association	Total	\$178,097		
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	\$1,095	9/30/2007	2/11/2008
Arctic Village	Arctic Village Council	Total	\$1,095		
Atmautluak	Atmautluak Traditional Council	IRS 941	\$2,919	9/30/2006	1/23/2008
Atmautluak	Atmautluak Traditional Council	IRS 941	\$4,109	3/31/2007	1/23/2008
Atmautluak	Atmautluak Traditional Council	Total	\$7,028		
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	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	Chevak City Council	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008
Chevak	Chevak City Council	Total	\$33,530		
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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chignik Lake	Chignik Lake Village Council	IRS 941	\$4,753	9/30/2005	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$766	3/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,392	12/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,040	3/31/2007	2/14/2008
Chignik Lake	Chignik Lake Village Council	Total	\$19,950		
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	Total	\$1,142		
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	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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$28,653		
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		
Hoonah	Hoonah Indian Association	Alaska Employment Security Tax	\$2,543	9/30/2007	2/22/2008
Hoonah	Hoonah Indian Association	Total	\$2,543		
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	12/31/2006	5/22/2007
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	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	Total	\$122,650		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
Hydaburg	City of Hydaburg	Total	\$748		
Hydaburg	Hydaburg Cooperative Association	Alaska Employment Security Tax	\$9,180	6/30/2007	12/10/2007
Hydaburg	Hydaburg Cooperative Association	Total	\$9,180		
Kaltag	Kaltag Village Council	Alaska Employment Security Tax	\$1,179	6/30/2007	11/26/2007
Kaltag	Kaltag Village Council	Total	\$1,179		
King Cove	Agdaagux Tribal Council	Alaska Employment Security Tax	\$3,712	9/30/2007	2/26/2008
King Cove	Agdaagux Tribal Council	Total	\$3,712		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$822	3/31/2007	2/6/2008
Klawock	City of Klawock	Alaska Employment Security Tax	\$643	6/30/2007	2/6/2008
Klawock	City of Klawock	Total	\$1,465		
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 Tribal Council	Alaska Employment Security Tax	\$2,671	6/30/2007	11/26/2007
Mentasta Lake	Mentasta Tribal Council	Total	\$2,671		
Napaskiak	City of Napaskiak	IRS 6721	\$5,824	12/31/2004	12/12/2007
Napaskiak	City of Napaskiak	Total	\$5,824		
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	Alaska Employment Security Tax	\$5,375	9/30/2007	1/15/2008
Napaskiak	Native Village of Napaskiak	Total	\$11,386		
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		
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		
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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	Aleut Community of St. George Island	IRS 941	\$15,504	9/30/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,807	12/31/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$13,220	3/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$18,801	6/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$12,213	9/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,710	12/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$41,843	6/30/2007	1/31/2008
Saint George	Aleut Community of St. George Island	Total	\$133,098		
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 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		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	IRS 941	\$19,623	12/31/2005	1/24/2008
Shishmaref	City of Shishmaref	Total	\$133,093		
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	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		
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 8/31/2007.

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

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

