



DIVISION OF COMMUNITY & REGIONAL AFFAIRS
Rural Utility Business Advisor Program

LIEN WATCH:
A Review of Small Community Liens

JULY - AUGUST 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 August 31, 2008. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of July 1, 2008, through August 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 August 31, 2008, 313 individual active lien items of \$500 or more were connected with 67 city, tribal, and utility entities in 61 communities across Alaska. The median debt load per individual lien item is \$6,600 (average = \$17,429). A majority (52%) of these lien-holding entities owe at least \$20,000. Thirteen of the 67 entities (19%) owe more than \$100,000.

The number of lien items recorded between July 1, 2008, and August 31, 2008, was 21, slightly above the 2007 average of 17 new lien items issued during each two-month period. On average, 32 new lien items have been issued during each two-month period in 2008.

The number of lien item releases recorded between July 1, 2008, and August 31, 2008, was above average, with 39 lien releases being recorded. In 2007, an average of 26 lien item releases was issued during each two-month period. On average, 22 lien releases have been issued during each two-month period in 2008.

JULY - AUGUST 2008 LIEN ACTIVITY

Employment Security Tax (EST) Liens Released

During the July 1 to August 31, 2008, period, State of Alaska Employment Security Tax (EST) lien releases were granted to Chevak City Council, the City of Hydaburg, and tribal entities in Circle, Hoonah, Hooper Bay, and Huslia.

Chevak City Council was released from its second quarter 2007 EST lien in the amount of \$11,020. Chevak City Council remains responsible for EST-related debt from third quarter 2003 and third quarter 2007 in the combined amount of \$22,510.

The City of Hydaburg was released from its fourth quarter 2007 EST lien in the amount of \$1,665. The City of Hydaburg remains responsible for a third quarter 2007 EST lien in the amount of \$748.

Circle Village Council was released from three quarters of EST-related debt spanning second quarter 2007 to fourth quarter 2007 in the combined amount of \$11,109. Circle Village Council is free from all EST liens; however, Circle Village Council remains responsible for a \$3,022 court judgment and \$249,564 in federal tax liens. The combined court and federal tax lien-related debt is \$252,586.

Hoonah Indian Association was released from its third quarter 2007 and fourth quarter 2007 EST liens in the combined amount of \$4,597. These represented the only recorded and active liens against Hoonah Indian Association, which is now free from all lien-related debt.

Hooper Bay Traditional Council was released from five non-consecutive quarters of EST lien-related debt spanning third quarter 2005 to fourth quarter 2006 in the combined amount of \$13,125; however, Hooper Bay Traditional Council was issued an EST lien in the amount of \$828 for first quarter 2008 and an IRS 941 lien in the amount of \$1,288 for fourth quarter 2007. Hooper Bay Traditional Council is now responsible for \$8,948 in EST lien-related debt spanning four consecutive quarters from second quarter 2007 to first quarter 2008. Additionally, Hooper Bay Traditional Council is responsible for \$104,671 in IRS 941 lien-related debt. The combined state and federal tax lien-related debt is \$113,619.

Huslia Tribal Council was released from its fourth quarter 2007 EST lien in the amount of \$3,855. Huslia Tribal Council was also issued an EST lien of \$1,916 for first quarter 2008 during this reporting period; however, it was also granted a lien release for the first quarter 2008 debt. Huslia Tribal Council has discharged all EST-related liens; however, it remains responsible for \$82,139 in IRS 941 lien-related debt.

Internal Revenue Service (IRS) 6721 and 941 Tax Liens Released

During the July 1 to August 31, 2008, period, IRS tax lien releases were granted to municipal entities in Alakanuk, Clark's Point, and Saint Michael and to tribal entities in Chignik Lake, Saint George, and Saint Paul.

Alakanuk City Council was released from \$23,605 in IRS 941 liens spanning five non-consecutive quarters from third quarter 2005 to second quarter 2007. Alakanuk City Council remains responsible for \$109,163 in IRS 941 lien-related debt spanning four non-consecutive quarters from third quarter 2004 to third quarter 2007.

The City of Clark's Point was released from \$3,795 in IRS 941 liens spanning three non-consecutive quarters from first quarter 2007 to fourth quarter 2007. The City of Clark's Point remains responsible for a third quarter 2007 EST lien in the amount of \$1,142.

The City of Saint Michael was released from its third quarter 2007 and fourth quarter 2007 IRS 941 liens in the combined amount of \$17,861. The City of Saint Michael remains responsible for \$65,277 in federal tax lien-related debt.

Chignik Lake Village Council was released from \$19,950 in IRS 941 liens spanning four non-consecutive quarters from third quarter 2005 to first quarter 2007. These represented the only recorded and active liens against Chignik Lake Village Council; however, the Village of Chignik Lake remains responsible for \$3,126 in EST lien-related debt and \$21,410 in IRS 941 lien-related debt and Chignik Lake Traditional Council remains responsible for a court judgment in the amount of \$108,374. Chignik Lake Village Council, the Village of Chignik Lake, and Chignik Lake Traditional Council are the same entity, but liens have been issued under three separate names. The combined state tax, federal tax, and court issued lien-related debt is \$132,910.

The Aleut Community of Saint George Island was released from \$160,561 in IRS 941 lien-related debt spanning nine non-consecutive quarters from third quarter 2005 to fourth quarter 2007. These represented the only recorded and active liens against the Aleut Community of Saint George Island, which is now free from all lien-related debt.

The Tribal Government of Saint Paul Island was released from its fourth quarter 2001 IRS 6721 lien in the amount of \$64,624 and its second quarter 2004 IRS 941 lien in the amount of \$4,568. The Tribal Government of Saint Paul Island remains responsible for an EST lien in the amount of \$8,196 and for twelve non-consecutive quarters of IRS 941 lien-related debt in the amount of \$105,121. The combined state and federal tax lien-related debt is \$113,317.

Employment Security Tax (EST) Liens Issued

During the July 1 to August 31, 2008, period, DNR recorded new EST liens against municipal entities in Galena, Kake, Klawock, Kotlik, and Savoonga and tribal entities in Arctic Village, Healy Lake, Hooper Bay, Huslia, Hydaburg, Kaltag, Manokotak, Mentasta Lake, Perryville, and Savoonga.

The City of Galena was issued an EST lien for first quarter 2008 in the amount of \$8,498. The City of Galena is now responsible for five non-consecutive quarters of EST lien-related debt spanning fourth quarter 2006 to first quarter 2008. The City of Galena's combined EST lien-related debt is \$40,382.

The City of Kake was issued an EST lien for first quarter 2008 in the amount of \$2,521. This represents the only recorded and active lien against the City of Kake.

The City of Klawock was issued an EST lien for first quarter 2008 in the amount of \$13,041. This represents the only recorded and active lien against the City of Klawock.

Kotlik City Council was issued an EST lien for first quarter 2008 in the amount of \$827. In addition, Kotlik City Council was previously issued an EST lien in the amount of \$1,176 and IRS 941 liens in the amount of \$5,311. In total, Kotlik City Council is responsible for state and federal tax liens in the amount of \$7,314.

The City of Savoonga was issued an EST lien for first quarter 2008 in the amount of \$1,830. This represents the only recorded and active lien against the City of Savoonga.

Arctic Village Council was issued an EST lien for first quarter 2008 in the amount of \$833. In addition, Arctic Village Council was previously issued an EST lien in the amount of \$1,095. In total, Arctic Village Council is responsible for \$1,928 in EST lien-related debt.

Healy Lake Traditional Council was issued an EST lien for first quarter 2008 in the amount of \$899. This represents the only recorded and active lien against Healy Lake Traditional Council.

Hooper Bay Traditional Council was issued an EST lien for first quarter 2008 in the amount of \$828; however, it was also issued an IRS 941 lien for fourth quarter 2007 in the amount of \$1,288 and released from five non-consecutive quarters of EST liens in the combined amount of \$13,125. Hooper Bay Traditional Council is now responsible for \$8,948 in EST lien-related debt spanning four consecutive quarters from second quarter 2007 to first quarter 2008. Additionally, Hooper Bay Traditional Council is responsible for \$104,671 in IRS 941 lien-related debt. The combined state and federal tax lien-related debt is \$113,619.

Huslia Tribal Council was issued an EST lien of \$1,916 for first quarter 2008; however, it was also granted a lien release for this debt during this reporting period. Huslia Tribal Council was also released from its fourth quarter 2007 EST lien in the amount of \$3,855. Huslia Tribal Council has discharged all EST-related liens; however, it remains responsible for \$82,139 in IRS 941 lien-related debt.

Hydaburg Cooperative Association (IRA) was issued an EST lien for first quarter 2008 in the amount of \$9,179. This represents the only recorded and active lien against Hydaburg Cooperative Association (IRA).

Kaltag Village Council was issued an EST lien for first quarter 2008 in the amount of \$955. This represents the only recorded and active lien against Kaltag Village Council.

Manokotak Village Council was issued an EST lien for first quarter 2008 in the amount of \$3,821. Manokotak Village Council was previously issued an EST lien in the amount of \$1,624. In total, Manokotak Village Council is responsible for \$5,445 in EST lien-related debt.

Mentasta Traditional Council [Mentasta Lake] was issued an EST lien for first quarter 2008 in the amount of \$2,190. Mentasta Traditional Council was also issued an IRS 6723 lien in the amount of \$1,251 during this reporting period. Mentasta Traditional Council was previously issued an IRS 941 lien in the amount of \$2,235. In total, Mentasta Traditional Council is responsible for \$5,676 in state and federal tax lien-related debt.

The Native Village of Perryville was issued \$2,595 in EST liens spanning fourth quarter 2007 and first quarter 2008. These represent the only recorded and active liens against the Native Village of Perryville.

Savoonga IRA Council was issued an EST lien for first quarter 2008 in the amount of \$3,287. This represents the only open and active lien against Savoonga IRA Council.

Internal Revenue Service (IRS) 6723 & 941 Tax Liens Issued

During the July 1 to August 31, 2008, period, DNR recorded new liens filed by the IRS to recover 941 and 6723 taxes from the City of Shaktoolik, Kuskokwim Native Association [Aniak], Hooper Bay Traditional Council, and Mentasta Traditional Council [Mentasta Lake]

The City of Shaktoolik was issued an IRS 941 lien in the amount of \$11,323 for second quarter 2007. The City of Shaktoolik remains responsible for \$35,725 in EST lien-related debt and a court judgment in the amount of \$23,200. In total, the City of Shaktoolik is responsible for \$70,248 in state tax, federal tax, and court ordered lien-related debt.

Kuskokwim Native Association [Aniak] was issued \$215,801 in IRS 941 liens for third quarter 2001 and fourth quarter 2001. Kuskokwim Native Association remains responsible for \$2,341,357 in past IRS 941 liens. In total, Kuskokwim Native Association is responsible for \$2,557,158 in state and federal tax lien-related debt.

Hooper Bay Traditional Council was issued an IRS 941 lien for fourth quarter 2007 in the amount of \$1,288; however, it was also issued an EST lien for first quarter 2008 in the amount of \$828 and released from five non-consecutive quarters of EST liens in the combined amount of \$13,125. Hooper Bay Traditional Council is now responsible for \$104,671 in IRS 941 lien-related debt spanning fifteen non-consecutive quarters from third quarter 2001 to fourth quarter 2007. Additionally, Hooper Bay Traditional Council is responsible for \$8,948 in EST lien-related debt. The combined state and federal tax lien-related debt is \$113,619.

Mentasta Traditional Council [Mentasta Lake] was issued an IRS 6723 lien for fourth quarter 2005 in the amount of \$1,251. Mentasta Traditional Council was also issued an EST lien in the amount of \$2,190 during this reporting period. Mentasta Traditional Council remains responsible for an IRS 941 lien in the amount of \$2,235. In total, Mentasta Traditional Council is responsible for \$5,676 in state and federal tax lien-related debt.

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 | \$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 | \$22,992 | 9/30/2007 | 1/23/2008 |
| Alakanuk | Alakanuk City Council | Total | \$109,163 | | |
| 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 |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|-----------------------|--------------------------------------|--------------------------------|--------------------|---------------|-------------------|
| 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 |
| 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 | Total | \$2,557,158 | | |
| 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 | Alaska Employment Security Tax | \$833 | 3/31/2008 | 8/8/2008 |
| Arctic Village | Arctic Village Council | Total | \$1,928 | | |
| 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 | \$13,338 | 9/30/2007 | 1/15/2008 |
| Chevak | Chevak City Council | Total | \$22,510 | | |
| Chevak | Chevak Traditional Council | Judgment on Confession | \$36,623 | 8/25/2006 | 9/12/2006 |
| Chevak | Chevak Traditional Council | Total | \$36,623 | | |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|----------------------|--|--------------------------------|------------------|------------|------------|
| Chignik Lake | Chignik Lake Traditional Council | 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 | 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 | | |
| Egegik | Village of Egegik | IRS 941 | \$24,801 | 6/30/2006 | 2/27/2008 |
| Egegik | Village of Egegik | IRS 941 | \$6,600 | 9/30/2006 | 2/27/2008 |
| Egegik | Village of Egegik | IRS 941 | \$23,491 | 12/31/2006 | 2/27/2008 |
| Egegik | Village of Egegik | IRS 941 | \$13,217 | 3/31/2007 | 2/27/2008 |
| Egegik | Village of Egegik | IRS 941 | \$14,647 | 6/30/2007 | 2/27/2008 |
| Egegik | Village of Egegik | Total | \$82,756 | | |
| 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 | | |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|-------------------|--|--------------------------------|------------------|---------------|-------------------|
| Gakona | Gakona Junction Village, Inc. | IRS 940 | \$748 | 12/31/1999 | 8/23/2001 |
| Gakona | Gakona Junction Village, Inc. | IRS 941 | \$30,298 | 9/30/2000 | 8/23/2001 |
| Gakona | Gakona Junction Village, Inc. | IRS 941 | \$8,347 | 12/31/2000 | 8/23/2001 |
| Gakona | Gakona Junction Village, Inc. | Total | \$39,394 | | |
| Galena | City of Galena | Alaska Employment Security Tax | \$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 | \$760 | 12/31/2007 | 5/22/2008 |
| Galena | City of Galena | Alaska Employment Security Tax | \$8,498 | 3/31/2008 | 8/12/2008 |
| Galena | City of Galena | Total | \$40,382 | | |
| 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 | | |
| 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) | Total | \$9,179 | | |
| Kake | City of Kake | Alaska Employment Security Tax | \$2,521 | 3/31/2008 | 7/14/2008 |
| Kake | City of Kake | Total | \$2,521 | | |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|----------------------|--|--------------------------------|------------------|------------|------------|
| Kaltag | Kaltag Village Council | Alaska Employment Security Tax | \$955 | 3/31/2008 | 7/8/2008 |
| Kaltag | Kaltag Village Council | Total | \$955 | | |
| 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 | | |
| Manokotak | Manokotak Village Council | Alaska Employment Security Tax | \$1,624 | 12/31/2007 | 5/22/2008 |
| Manokotak | Manokotak Village Council | Alaska Employment Security Tax | \$3,821 | 3/31/2008 | 7/8/2008 |
| Manokotak | Manokotak Village Council | Total | \$5,445 | | |
| 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 | \$2,190 | 3/31/2008 | 7/8/2008 |
| 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 | Total | \$5,676 | | |
| 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 | | |
| 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 | Alaska Employment Security Tax | \$3,703 | 12/31/2007 | 6/19/2008 |
| Napaskiak | Native Village of Napaskiak | Total | \$11,820 | | |
| Newhalen | Newhalen Tribal Council | Alaska Employment Security Tax | \$1,954 | 12/31/2007 | 5/22/2008 |
| Newhalen | Newhalen Tribal Council | Total | \$1,954 | | |

| 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 | | |
| 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 | \$1,393 | 12/31/2007 | 7/11/2008 |
| Perryville | Native Village of Perryville | Alaska Employment Security Tax | \$1,202 | 3/31/2008 | 7/11/2008 |
| Perryville | Native Village of Perryville | Total | \$2,595 | | |
| 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 |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|-------------------|---|--------------------------------|------------------|---------------|-------------------|
| 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 | | |
| Savoonga | Savoonga IRA Council | Alaska Employment Security Tax | \$3,287 | 3/31/2008 | 7/8/2008 |
| Savoonga | Savoonga IRA Council | Total | \$3,287 | | |
| 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 | \$1,988 | 12/31/2005 | 5/27/2008 |
| 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 | \$70,248 | | |
| 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 |

| Community | Community Entity | Type of Lien | Amount | Period | Date Filed |
|------------------|------------------------------------|---------------------------------------|------------------|---------------|-------------------|
| 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 8/31/2008.



Division of Community & Regional Affairs

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

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Alaska Department of Commerce, Community, and Economic Development

