



# **LIEN WATCH:**

## **A Review of Small Community Liens**

*MARCH - APRIL 2007 UPDATE*

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### INTRODUCTION

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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 April 30, 2007. Analysis contained within this report focuses on lien activity as recorded by the Recorder's Office during the period of March 1, 2007 through April 30, 2007.

Data collection is limited to individual lien items of \$500 or more. Liens unrelated to cities, tribes, utilities, or community non-profit associations are excluded. Liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations are also excluded.

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## DATA LIMITATIONS

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Recorder's Office data has specific lien-related limitations. Data only represents debts for which liens have been issued. The recording of liens or their release may not be current due to reporting or recording delays. These delays can lead to significant differences between the amount of reported lien-related debt and actual lien-related debt.

The search feature of the Recorder's Office database is also limited. Keyword searches find only matches that begin with the term entered. Wildcard searches are prohibited. Consequently, records which include misspellings, have an unexpected word order, or lack information may be unintentionally omitted from this report.

Finally, real property liens are not included within this report. Real property lien releases sometimes describe the parcel without identifying the entity released from the lien. This can lead to a lien being legally released with no record linked to the entity, making the data unreliable for measurement.

Despite limitations, Recorder's Office data is the most comprehensive and current source of lien-related public record data in Alaska and is valuable in identifying communities at risk.

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## MARCH - APRIL 2007 LIEN ACTIVITY

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### Lien Profile Summary

According to records compiled through April 30, 2007; 348 individual active lien items of \$500 or more were connected with 71 city, tribal, and utility entities in 63 communities across rural Alaska. The median debt load per individual lien item is \$4,786. Nearly half (49%) of the lien-holding entities owe at least \$20,000. Thirteen of the 71 entities (18%) owe more than \$100,000.

### Liens Released

During the March 1 to April 30, 2007 period, state and/or federal lien releases were granted to municipal entities in Chevak, Lower Kalskag, and Nondalton; and to tribal entities in Allakaket, Chefnak, Hydaburg, and Tok.

Chevak City Council was released from \$72,608 in IRS 941 liens dating from first quarter 2005 to fourth quarter 2005. This eliminates Chevak City Council's IRS 941 lien burden, which had totaled nearly \$150,000 at the beginning of 2007. Chevak City Council was also released from its second quarter 2006 EST lien of \$3,128; however, the Council was issued a lien for unpaid fourth quarter 2006 EST taxes amounting to \$3,754. Chevak City Council now owes \$12,927 in EST-related lien debt.

Allakaket Village Council was released from \$4,153 in EST liens dating from second quarter 2005 to third quarter 2005; Hydaburg Cooperative Association IRA was released from a \$767 EST lien from second quarter 2006; and Tok Native Association was released from a \$954 EST lien from third quarter 2006. These represented the only liens against Allakaket Village Council, Hydaburg Cooperative Association IRA, and Tok Native Association. These entities are now free from all lien-related debt.

The City of Nondalton was released from a \$1,073 EST lien dating from third quarter 2005. The City of Nondalton remains responsible for \$1,952 in EST liens and \$8,454 in court judgments. Nondalton City Council is responsible for \$17,039 in IRS 941 lien-related debt. The City of Nondalton and Nondalton City Council are the same entity, but have lien filings under separate names.

Chefornak Traditional Council was released from a \$3,319 EST lien dating from third quarter 2006. Chefornak Traditional Council still owes \$128,951 in combined state and federal payroll tax lien-related debt.

The City of Lower Kalskag was released from a \$2,903 IRS 6721 lien dating from fourth quarter 2001. The City of Lower Kalskag still owes \$40,223 in IRS 941 lien-related debt.

### **Employment Security Tax (EST) Liens Issued**

During the March 1 to April 30, 2007 period, new EST liens were filed against four entities including Atmautluak Joint Utilities, City of Eek, City of Hydaburg, and Nikolai Village Council. For each entity, these represent the only active lien items filed against them.

The City of Hydaburg was issued EST liens spanning all four quarters of 2006. The combined EST lien-related debt for Hydaburg totals \$5,213. Nikolai Village Council was issued EST liens spanning third quarter 2006 to fourth quarter 2006 in the amount of \$2,744. The City of Eek was issued an EST lien for fourth quarter 2006 in the amount of \$2,534. Atmautluak Joint Utilities was issued an EST lien for fourth quarter 2006 in the amount of \$745.

### **Internal Revenue Service (IRS) 941 Tax Liens Issued**

During the March 1 to April 30, 2007 period, the Recorder's Office recorded new liens filed by the IRS to recover 941 taxes from the Cities of Elim, Gambell, Kotlik, Shaktoolik, and Upper Kalskag. IRS 941 liens have also been filed against the Village of Egegik, Hooper Bay Traditional Council, Kasigluk Village Council, and Napaskiak Tribal Council. For the Village of Egegik, the City of Gambell, Kotlik City Council, and the City of Upper Kalskag, these represent the only active lien items filed against them.

The Village of Egegik was issued IRS 941 liens for three consecutive quarters from second quarter to fourth quarter 2005 totaling \$2,000. The City of Upper Kalskag was issued IRS 941 liens for third quarter 2003 and fourth quarter 2004 totaling \$5,275. The City of Gambell was issued an IRS 941 lien for fourth quarter 2006 in the amount of \$22,925. Kotlik City Council was issued an IRS 941 lien for second quarter 2006 in the amount of \$4,702.

The City of Shaktoolik was issued 941 liens spanning three non-consecutive quarters from first quarter 2006 to fourth quarter 2006 totaling \$22,784. The combined lien-related debt for the City of Shaktoolik is \$118,008, which includes debt from IRS 941 liens, EST liens, and a court-issued judgment.

The City of Elim was issued an IRS 941 lien for third quarter 2006 in the amount of \$6,700. The City of Elim also has IRS 941 lien-related debt for three consecutive quarters from second quarter 2005 to fourth quarter 2005 and an EST lien for third quarter 2006. The City of Elim owes a total of \$117,662 in state and federal lien-related debt.

Kasigluk Village Council was issued an IRS 941 lien for third quarter 2006 in the amount of \$32,223. Combined with a prior lien from second quarter 2006, Kasigluk Village Council owes a total of \$44,880 in IRS 941 lien-related debt.

Hooper Bay Traditional Council was issued an IRS 941 lien for first quarter 2006 in the amount of \$10,689. Hooper Bay Traditional Council also has IRS 941 liens spanning four consecutive quarters from third quarter 2001 to second quarter 2002 and EST liens spanning five non-consecutive quarters from first quarter 2005 to second quarter 2006. The combined state and federal tax lien burden against Hooper Bay Traditional Council now totals \$47,800.

Napaskiak Tribal Council was issued an IRS 941 lien for third quarter 2006 in the amount of \$4,810. Napaskiak Tribal Council was previously issued IRS 941 liens spanning four non-consecutive quarters from fourth quarter 2004 to third quarter 2006. Napaskiak Tribal Council's combined federal tax lien burden now totals \$38,567.

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## APPENDIX A: LIEN DESCRIPTIONS

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### 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**

<b>Community</b>	<b>Community Entity</b>	<b>Type of Lien</b>	<b>Amount</b>	<b>Period</b>	<b>Date Filed</b>
Adak	Adak Reuse Corporation	Alaska Employment Security Tax	\$599	3/31/2004	1/5/2005
<b>Adak</b>	<b>Adak Reuse Corporation</b>	<b>Total</b>	<b>\$599</b>		
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akhiok	City of Akhiok	Alaska Employment Security Tax	\$2,032	9/30/2006	1/11/2007
Akhiok	City of Akhiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
<b>Akhiok</b>	<b>City of Akhiok</b>	<b>Total</b>	<b>\$67,264</b>		
Akiachak	Akiachak Native Community	Default Judgment	\$23,654	11/16/2001	12/6/2001
<b>Akiachak</b>	<b>Akiachak Native Community</b>	<b>Total</b>	<b>\$23,654</b>		
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
<b>Akiak</b>	<b>City of Akiak</b>	<b>Total</b>	<b>\$144,426</b>		
Alakanuk	Alakanuk City Council	Alaska Employment Security Tax	\$1,219	12/31/2005	4/6/2007
Alakanuk	Alakanuk City Council	Alaska Employment Security Tax	\$5,195	3/31/2006	4/6/2007
Alakanuk	Alakanuk City Council	Alaska Employment Security Tax	\$7,179	6/30/2006	10/10/2006
Alakanuk	Alakanuk City Council	Alaska Employment Security Tax	\$7,888	9/30/2006	1/5/2007
Alakanuk	Alakanuk City Council	IRS 6721	\$1,275	12/31/2003	12/5/2006
Alakanuk	Alakanuk City Council	IRS 941	\$913	12/31/2002	8/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,005	6/30/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$29,794	9/30/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,930	12/31/2003	7/7/2004
Alakanuk	Alakanuk City Council	IRS 941	\$23,319	3/31/2004	8/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$15,236	6/30/2004	12/3/2004
Alakanuk	Alakanuk City Council	IRS 941	\$28,599	9/30/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$27,835	12/31/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$1,965	3/31/2005	3/9/2006
Alakanuk	Alakanuk City Council	IRS 941	\$29,738	6/30/2005	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$15,414	9/30/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,025	12/31/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$4,500	3/31/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,416	6/30/2006	10/31/2006
<b>Alakanuk</b>	<b>Alakanuk City Council</b>	<b>Total</b>	<b>\$259,443</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,877	3/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$12,184	6/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$20,139	9/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$33,985	12/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,929	3/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,239	6/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$6,114	9/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,049	12/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,036	3/31/2004	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,178	6/30/2004	9/30/2005
<b>Aleknagik</b>	<b>Aleknagik Traditional Council</b>	<b>Total</b>	<b>\$118,730</b>		
Ambler	City of Ambler	Alaska Employment Security Tax	\$1,509	9/30/2006	1/5/2007
Ambler	City of Ambler	Final Judgment	\$46,278	4/4/2006	7/21/2006
<b>Ambler</b>	<b>City of Ambler</b>	<b>Total</b>	<b>\$47,787</b>		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
<b>Ambler</b>	<b>Native Village of Ambler</b>	<b>Total</b>	<b>\$70,243</b>		
Anaktuvuk Pass	Anaktuvuk Pass Village Council	Alaska Employment Security Tax	\$1,717	6/30/2006	10/17/2006
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 6721	\$2,231	12/31/1997	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$1,796	3/31/2000	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$6,383	6/30/2000	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$903	12/31/2000	5/31/2001
<b>Anaktuvuk Pass</b>	<b>Anaktuvuk Pass Village Council</b>	<b>Total</b>	<b>\$13,030</b>		
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
<b>Anvik</b>	<b>Anvik Tribal Council</b>	<b>Total</b>	<b>\$34,593</b>		
Atmautluak	Atmautluak Joint Utilities	Alaska Employment Security Tax	\$745	12/31/2006	4/6/2007
<b>Atmautluak</b>	<b>Atmautluak Joint Utilities</b>	<b>Total</b>	<b>\$745</b>		
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
<b>Chefornak</b>	<b>Chefornak Traditional Council</b>	<b>Total</b>	<b>\$128,951</b>		
Chevak	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Alaska Employment Security Tax	\$3,754	12/31/2006	4/6/2007
<b>Chevak</b>	<b>Chevak City Council</b>	<b>Total</b>	<b>\$12,927</b>		
Chignik Lake	Chignik Lake Traditional Council	Default Judgment	\$102,397	5/6/2005	3/29/2006
<b>Chignik Lake</b>	<b>Chignik Lake Traditional Council</b>	<b>Total</b>	<b>\$102,397</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Chignik Lake</b>	<b>Village of Chignik Lake</b>	<b>Total</b>	<b>\$24,536</b>		
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
<b>Circle</b>	<b>Circle Village Council</b>	<b>Total</b>	<b>\$252,586</b>		
Cold Bay	City of Cold Bay	IRS 941	\$1,633	9/30/2000	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$8,935	12/31/2000	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$10,620	3/31/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$8,099	6/30/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$6,692	9/30/2001	7/12/2002
Cold Bay	City of Cold Bay	IRS 941	\$6,980	12/31/2001	7/12/2002
<b>Cold Bay</b>	<b>City of Cold Bay</b>	<b>Total</b>	<b>\$42,958</b>		
Copper Center	Kluti Kaah Native Village	Alaska Employment Security Tax	\$2,707	3/31/2000	7/24/2000
<b>Copper Center</b>	<b>Kluti Kaah Native Village</b>	<b>Total</b>	<b>\$2,707</b>		
Crooked Creek	Crooked Creek Traditional Council	Alaska Employment Security Tax	\$503	12/31/2000	6/14/2001
<b>Crooked Creek</b>	<b>Crooked Creek Traditional Council</b>	<b>Total</b>	<b>\$503</b>		
Eek	City of Eek	Alaska Employment Security Tax	\$2,534	12/31/2006	4/6/2007
<b>Eek</b>	<b>City of Eek</b>	<b>Total</b>	<b>\$2,534</b>		
Egegik	City of Egegik	IRS 941	\$1,352	6/30/2005	3/7/2007
Egegik	City of Egegik	IRS 941	\$648	9/30/2005	3/7/2007
<b>Egegik</b>	<b>City of Egegik</b>	<b>Total</b>	<b>\$2,000</b>		
Elim	City of Elim	Alaska Employment Security Tax	\$3,832	9/30/2006	1/5/2007
Elim	City of Elim	IRS 941	\$50,549	6/30/2005	12/20/2006
Elim	City of Elim	IRS 941	\$37,589	9/30/2005	12/20/2006
Elim	City of Elim	IRS 941	\$18,993	12/31/2005	12/20/2006
Elim	City of Elim	IRS 941	\$6,700	9/30/2006	3/16/2007
<b>Elim</b>	<b>City of Elim</b>	<b>Total</b>	<b>\$117,662</b>		
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
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$4,023</b>		
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
<b>False Pass</b>	<b>False Pass Tribal Council</b>	<b>Total</b>	<b>\$6,296</b>		
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
<b>Gakona</b>	<b>Gakona Junction Village, Inc.</b>	<b>Total</b>	<b>\$39,394</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Galena	City of Galena	Alaska Employment Security Tax	\$2,092	6/30/2003	5/17/2004
Galena	City of Galena	Alaska Employment Security Tax	\$2,376	9/30/2003	5/17/2004
Galena	City of Galena	Alaska Employment Security Tax	\$4,275	12/31/2003	5/17/2004
<b>Galena</b>	<b>City of Galena</b>	<b>Total</b>	<b>\$8,743</b>		
Gambell	City of Gambell	IRS 941	\$22,925	12/31/2006	4/17/2007
<b>Gambell</b>	<b>City of Gambell</b>	<b>Total</b>	<b>\$22,925</b>		
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
<b>Grayling</b>	<b>City of Grayling</b>	<b>Total</b>	<b>\$33,104</b>		
Hoonah	Hoonah Indian Association	Alaska Employment Security Tax	\$4,753	9/30/2006	2/6/2007
<b>Hoonah</b>	<b>Hoonah Indian Association</b>	<b>Total</b>	<b>\$4,753</b>		
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,594	3/31/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,869	6/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,858	9/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,137	3/31/2006	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,794	6/30/2006	11/15/2006
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,689	3/31/2006	2/21/2007
<b>Hooper Bay</b>	<b>Hooper Bay Traditional Council</b>	<b>Total</b>	<b>\$47,800</b>		
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,341	3/30/2006	10/19/2006
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,635	6/30/2006	10/19/2006
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$2,670	9/30/2006	1/8/2007
<b>Huslia</b>	<b>Huslia Tribal Council</b>	<b>Total</b>	<b>\$7,646</b>		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$769	3/31/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,522	6/30/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,064	9/30/2006	4/16/2007
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,859	12/31/2006	4/16/2007
<b>Hydaburg</b>	<b>City of Hydaburg</b>	<b>Total</b>	<b>\$5,213</b>		
Kasigluk	Kasigluk Village Council	IRS 941	\$12,657	6/30/2006	1/12/2007
Kasigluk	Kasigluk Village Council	IRS 941	\$32,223	9/30/2006	2/21/2007
<b>Kasigluk</b>	<b>Kasigluk Village Council</b>	<b>Total</b>	<b>\$44,880</b>		
Kiana	Native Village of Kiana	Alaska Employment Security Tax	\$5,685	6/30/2006	10/17/2006
<b>Kiana</b>	<b>Native Village of Kiana</b>	<b>Total</b>	<b>\$5,685</b>		
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
<b>Kivalina</b>	<b>Kivalina City Council</b>	<b>Total</b>	<b>\$112,216</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kotlik	Kotlik City Council	IRS 941	\$4,702	6/30/2006	2/28/2007
<b>Kotlik</b>	<b>Kotlik City Council</b>	<b>Total</b>	<b>\$4,702</b>		
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$760	9/30/2005	9/12/2006
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$712	12/31/2005	9/12/2006
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$1,244	3/31/2006	9/12/2006
Kwethluk	Kwethluk Utilities Commission	Alaska Employment Security Tax	\$1,314	6/30/2006	11/15/2006
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$5,821	9/30/2004	4/18/2006
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$3,931	12/31/2004	8/21/2006
Kwethluk	Kwethluk Utilities Commission	IRS 941	\$2,440	9/30/2005	4/18/2006
<b>Kwethluk</b>	<b>Kwethluk Utilities Commission</b>	<b>Total</b>	<b>\$16,221</b>		
Lower Kalskag	City of Lower Kalskag	IRS 941	\$30,316	9/30/2000	5/17/2005
Lower Kalskag	City of Lower Kalskag	IRS 941	\$3,864	12/31/2003	1/17/2007
Lower Kalskag	City of Lower Kalskag	IRS 941	\$725	3/31/2004	1/17/2007
Lower Kalskag	City of Lower Kalskag	IRS 941	\$649	6/30/2004	1/17/2007
Lower Kalskag	City of Lower Kalskag	IRS 941	\$922	9/30/2004	1/26/2007
Lower Kalskag	City of Lower Kalskag	IRS 941	\$1,022	12/31/2004	1/26/2007
Lower Kalskag	City of Lower Kalskag	IRS 941	\$2,725	6/30/2006	1/26/2007
<b>Lower Kalskag</b>	<b>City of Lower Kalskag</b>	<b>Total</b>	<b>\$40,223</b>		
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
<b>Lower Kalskag</b>	<b>Kalskag Water &amp; Sewer Utility</b>	<b>Total</b>	<b>\$11,683</b>		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
<b>Marshall</b>	<b>City of Marshall</b>	<b>Total</b>	<b>\$62,008</b>		
Mary's Igloo	Mary's Igloo Traditional Council	Alaska Employment Security Tax	\$1,250	6/30/2002	2/26/2003
Mary's Igloo	Mary's Igloo Traditional Council	Alaska Employment Security Tax	\$1,338	9/30/2002	2/26/2003
Mary's Igloo	Mary's Igloo Traditional Council	IRS 6721	\$1,044	12/31/1999	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$596	6/30/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$28,237	12/31/2002	3/8/2005
<b>Mary's Igloo</b>	<b>Mary's Igloo Traditional Council</b>	<b>Total</b>	<b>\$32,465</b>		
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$680	6/30/2005	10/17/2006
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$1,214	12/31/2005	10/17/2006
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$3,154	3/31/2006	10/17/2006
Mentasta	Mentasta Tribal Council	Alaska Employment Security Tax	\$3,531	6/30/2006	10/17/2006
<b>Mentasta</b>	<b>Mentasta Tribal Council</b>	<b>Total</b>	<b>\$8,579</b>		
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	\$2,139	3/31/2006	1/23/2007
Napaskiak	Napaskiak Tribal Council	IRS 941	\$18,673	6/30/2006	1/23/2007
Napaskiak	Napaskiak Tribal Council	IRS 941	\$4,810	9/30/2006	3/13/2007
<b>Napaskiak</b>	<b>Napaskiak Tribal Council</b>	<b>Total</b>	<b>\$38,567</b>		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
<b>Nikolai</b>	<b>City of Nikolai</b>	<b>Total</b>	<b>\$1,501</b>		
Nikolai	Nikolai Village Council	Alaska Employment Security Tax	\$1,056	9/30/2006	4/20/2007
Nikolai	Nikolai Village Council	Alaska Employment Security Tax	\$1,688	12/31/2006	4/20/2007
<b>Nikolai</b>	<b>Nikolai Village Council</b>	<b>Total</b>	<b>\$2,744</b>		
Nondalton	City of Nondalton	Alaska Employment Security Tax	\$887	12/31/2005	6/21/2006
Nondalton	City of Nondalton	Alaska Employment Security Tax	\$1,065	3/31/2006	6/21/2006
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
<b>Nondalton</b>	<b>City of Nondalton</b>	<b>Total</b>	<b>\$10,406</b>		
Nondalton	Nondalton City Council	IRS 941	\$4,188	9/30/2005	8/24/2006
Nondalton	Nondalton City Council	IRS 941	\$7,921	12/31/2005	8/24/2006
Nondalton	Nondalton City Council	IRS 941	\$4,930	3/31/2006	12/7/2006
<b>Nondalton</b>	<b>Nondalton City Council</b>	<b>Total</b>	<b>\$17,039</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Noorvik	Noorvik IRA Council	Alaska Employment Security Tax	\$8,395	6/30/2006	10/17/2006
<b>Noorvik</b>	<b>Noorvik IRA Council</b>	<b>Total</b>	<b>\$8,395</b>		
Noorvik	Noorvik Native Community	Alaska Employment Security Tax	\$1,952	6/30/2006	10/17/2006
<b>Noorvik</b>	<b>Noorvik Native Community</b>	<b>Total</b>	<b>\$1,952</b>		
Noorvik	Noorvik Native Community - Eskimo	Alaska Employment Security Tax	\$1,932	12/31/2005	4/14/2006
Noorvik	Noorvik Native Community - Eskimo	Alaska Employment Security Tax	\$1,946	6/30/2006	1/5/2007
Noorvik	Noorvik Native Community - Eskimo	Alaska Employment Security Tax	\$2,140	9/30/2006	1/5/2007
<b>Noorvik</b>	<b>Noorvik Native Community - Eskimo</b>	<b>Total</b>	<b>\$6,018</b>		
Northway Village	Northway Village Council	IRS 941	\$45,186	12/31/2003	7/29/2004
Northway Village	Northway Village Council	IRS 941	\$33,689	3/31/2004	7/29/2004
Northway Village	Northway Village Council	IRS 941	\$65,373	6/30/2004	2/17/2005
Northway Village	Northway Village Council	IRS 941	\$2,148	9/30/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$6,119	12/31/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$8,698	3/31/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,647	6/30/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,776	9/30/2005	2/2/2006
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
<b>Northway Village</b>	<b>Northway Village Council</b>	<b>Total</b>	<b>\$195,317</b>		
Nulato	City of Nulato	Alaska Employment Security Tax	\$2,149	9/30/2006	1/5/2007
<b>Nulato</b>	<b>City of Nulato</b>	<b>Total</b>	<b>\$2,149</b>		
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
<b>Oscarville</b>	<b>Oscarville Tribal Council</b>	<b>Total</b>	<b>\$2,395</b>		
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$1,271	9/30/2003	8/10/2004
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$3,855	12/31/2003	8/10/2004
Pilot Point	City of Pilot Point	Alaska Employment Security Tax	\$1,929	3/31/2004	8/10/2004
Pilot Point	City of Pilot Point	IRS 6721	\$5,096	12/31/2001	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$14,939	3/31/2003	9/30/2004
Pilot Point	City of Pilot Point	IRS 941	\$15,275	6/30/2003	9/30/2004
Pilot Point	City of Pilot Point	IRS 941	\$12,032	9/30/2003	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$16,225	12/31/2003	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$11,737	3/31/2004	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$8,830	6/30/2004	1/12/2006
Pilot Point	City of Pilot Point	IRS 941	\$7,375	9/30/2004	1/12/2006
<b>Pilot Point</b>	<b>City of Pilot Point</b>	<b>Total</b>	<b>\$98,565</b>		
Pilot Point	Pilot Point Village Council	IRS 941	\$16,027	12/31/2000	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$17,013	3/31/2001	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$16,615	6/30/2001	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$16,244	9/30/2001	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$3,586	3/31/2003	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$7,731	6/30/2003	3/24/2005
Pilot Point	Pilot Point Village Council	IRS 941	\$1,955	9/30/2003	3/24/2005
<b>Pilot Point</b>	<b>Pilot Point Village Council</b>	<b>Total</b>	<b>\$79,171</b>		
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
<b>Point Hope</b>	<b>City of Point Hope</b>	<b>Total</b>	<b>\$29,749</b>		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
<b>Point Lay</b>	<b>Native Village of Point Lay</b>	<b>Total</b>	<b>\$2,946</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Saint George</b>	<b>City of Saint George</b>	<b>Total</b>	<b>\$20,300</b>		
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
<b>Saint Michael</b>	<b>City of Saint Michael</b>	<b>Total</b>	<b>\$65,277</b>		
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
<b>Saint Paul</b>	<b>Tribal Government of Saint Paul Island</b>	<b>Total</b>	<b>\$182,509</b>		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$5,130	12/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$5,760	3/31/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,362	6/30/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,366	9/30/2006	1/8/2007
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
Shaktoolik	City of Shaktoolik	IRS 941	\$8,177	6/30/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$9,118	9/30/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$23,745	12/31/2005	6/23/2006
Shaktoolik	City of Shaktoolik	IRS 941	\$8,836	3/31/2006	4/6/2007
Shaktoolik	City of Shaktoolik	IRS 941	\$10,808	6/30/2006	4/6/2007
Shaktoolik	City of Shaktoolik	IRS 941	\$3,140	12/31/2006	4/6/2007
<b>Shaktoolik</b>	<b>City of Shaktoolik</b>	<b>Total</b>	<b>\$118,008</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$1,361	12/31/2005	10/17/2006
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$1,959	3/31/2006	10/17/2006
Shishmaref	City of Shishmaref	Alaska Employment Security Tax	\$3,602	6/30/2006	10/17/2006
Shishmaref	City of Shishmaref	Default Judgment	\$28,135	5/4/2001	5/7/2001
Shishmaref	City of Shishmaref	IRS 941	\$19,325	3/31/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$26,403	6/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$25,496	9/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$14,112	12/31/2001	5/1/2002
<b>Shishmaref</b>	<b>City of Shishmaref</b>	<b>Total</b>	<b>\$120,392</b>		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
<b>Solomon</b>	<b>Native Village of Solomon</b>	<b>Total</b>	<b>\$8,517</b>		
Takotna	Takotna Community Association	Alaska Employment Security Tax	\$1,627	12/31/2005	4/14/2006
<b>Takotna</b>	<b>Takotna Community Association</b>	<b>Total</b>	<b>\$1,627</b>		
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
<b>Teller</b>	<b>City of Teller</b>	<b>Total</b>	<b>\$65,358</b>		
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
<b>Teller</b>	<b>Teller Traditional Council</b>	<b>Total</b>	<b>\$5,832</b>		
Togiak	Traditional Council of Togiak	IRS 941	\$5,657	12/31/2000	11/3/2004
Togiak	Traditional Council of Togiak	IRS 941	\$4,544	12/31/2003	11/3/2004
<b>Togiak</b>	<b>Traditional Council of Togiak</b>	<b>Total</b>	<b>\$10,201</b>		
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$600	3/31/2006	10/17/2006
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$672	6/30/2006	10/17/2006
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$743	9/30/2006	1/4/2007
Tununak	Tununak Traditional Council	Alaska Employment Security Tax	\$809	12/31/2006	4/9/2007
Tununak	Tununak Traditional Council	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
<b>Tununak</b>	<b>Tununak Traditional Council</b>	<b>Total</b>	<b>\$210,076</b>		
Upper Kalskag	City of Upper Kalskag	IRS 941	\$3,989	9/30/2003	12/5/2006
Upper Kalskag	City of Upper Kalskag	IRS 941	\$1,286	12/31/2004	12/5/2006
<b>Upper Kalskag</b>	<b>City of Upper Kalskag</b>	<b>Total</b>	<b>\$5,275</b>		

<b>Community</b>	<b>Community Entity</b>	<b>Type of Lien</b>	<b>Amount</b>	<b>Period</b>	<b>Date Filed</b>
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$605	3/31/2002	2/24/2003
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$9,375	6/30/2002	2/24/2003
Wainwright	City of Wainwright	Alaska Employment Security Tax	\$2,115	9/30/2002	2/24/2003
<b>Wainwright</b>	<b>City of Wainwright</b>	<b>Total</b>	<b>\$12,094</b>		
Wales	City of Wales	Alaska Employment Security Tax	\$1,777	6/30/2005	10/17/2006
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
<b>Wales</b>	<b>City of Wales</b>	<b>Total</b>	<b>\$7,117</b>		
Yakutat	City and Borough of Yakutat	Hospital, Physician, and Nurse's Lien	\$10,317	8/25/2005	8/25/2005
<b>Yakutat</b>	<b>City and Borough of Yakutat</b>	<b>Total</b>	<b>\$10,317</b>		

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 4/30/2007.



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