



DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
Rural Utility Business Advisor Program

LIEN WATCH:

A Review of Small Community Liens

MAY - JUNE 2008 UPDATE

INTRODUCTION

Community well-being is multi-faceted and dependent upon the successful operation of multiple community entities including local governments, tribes, and non-profit community associations. For entities with employees, the reporting and remitting of employment taxes on a consistent basis to the federal Internal Revenue Service (IRS) and to the Alaska Department of Labor and Workforce Development, Employment Security Division is a critical indicator of community organizational management capacity. Timely compliance with court orders, or a lack of court orders entirely, is also indicative of effective organizational management.

Charged with promoting community and economic well-being with particular focus on rural utility management, the Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) Program sponsors *Lien Watch*, a bi-monthly review of small community liens. The purpose of *Lien Watch*, as developed by DCRA's Research and Analysis Section, is to proactively identify community entities struggling with cash flow or lacking effective management capacity as represented by active tax or court-related liens.

The presence of liens filed against one or more community entities may be an indicator of significant community hardship. The RUBA Program uses this information to identify communities at risk, promote quality community leadership, and build local utility management capacity in rural Alaska.

Unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 1,500 persons are identified using public domain liens data dating from July 1, 2000 as provided by the Alaska Department of Natural Resources (DNR), Recorder's Office. Appendix A defines the various types of liens and judgments. Appendix B provides a complete list of current active liens recorded between July 1, 2000 and June 30, 2008. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of May 1, 2008 through June 30, 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 June 30, 2008; 331 individual active lien items of \$500 or more were connected with 62 city, tribal, and utility entities in 56 communities across Alaska. The median debt load per individual lien item is \$6,600 (average = \$16,660). A majority (58%) of these lien-holding entities owe at least \$20,000. Fourteen of the 62 entities (23%) owe more than \$100,000.

The number of lien items recorded between May 1, 2008 and June 30, 2008 was more than double the 2007 average, with 39 new lien items recorded. In 2007, the average number of new lien items issued during each two-month period was 17. On average, 35 new lien items have been issued during each two-month period in 2008.

The number of lien item releases recorded between May 1, 2008 and June 30, 2008 was below average, with 15 lien releases being recorded. In 2007, 26 lien item releases on average were issued during each two-month period. On average, 17 lien releases have been issued during each two-month period in 2008.

MAY - JUNE 2008 LIEN ACTIVITY

Employment Security Tax (EST) Liens Released

During the May 1 to June 30, 2008 period, State of Alaska Employment Security Tax (EST) lien releases were granted to the City of Klawock and the Native Village of Napaskiak.

The City of Klawock was released from EST liens from first quarter 2007 and second quarter 2007 in the combined amount of \$1,465. These represented the only recorded and active liens against the City of Klawock, which is now free from all lien-related debt.

The Native Village of Napaskiak was released from its first quarter 2007 EST lien in the amount of \$3,268; however, was issued an EST lien of \$3,702 for fourth quarter 2007. The Native Village of Napaskiak is now responsible for \$11,820 in EST lien-related debt spanning three consecutive quarters from second quarter 2007 to fourth quarter 2007. Additionally, Napaskiak Tribal Council is responsible for \$12,945 in IRS 941 lien-related debt. The Native Village of Napaskiak and Napaskiak Tribal Council are the same entity, but liens have been issued under two separate names. The combined state and federal tax lien-related debt is \$24,765.

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

During the May 1 to June 30, 2008 period, IRS tax lien releases were granted to the City of Napaskiak and tribal entities in Anaktuvuk Pass, Atmautluak, Chignik Lake, Mentasta Lake, and Napaskiak.

The City of Napaskiak was released from an IRS 6721 lien from fourth quarter 2004 in the amount of \$5,824. This represented the only recorded and active lien against the City of Napaskiak, which is now free from all lien-related debt.

Anaktuvuk Pass Village Council was released from an IRS 6721 lien from fourth quarter 1997 in the amount of \$2,231 and from IRS 941 liens in the amount of \$9,082 spanning three non-consecutive quarters from first quarter 2000 to fourth quarter 2000. These represented the only recorded and active liens against Anaktuvuk Pass Village Council, which is now free from all lien-related debt.

Atmautluak Traditional Council was released from IRS 941 liens from third quarter 2006 and first quarter 2007 in the combined amount of \$7,028. These represented the only recorded and active liens against Atmautluak Traditional Council, which is now free from all lien-related debt.

Chignik Lake Village Council was released from an IRS 941 lien from first quarter 2005 in the amount of \$1,059. Chignik Lake Village Council remains responsible for \$19,950 in IRS 941 lien-related debt spanning four non-consecutive quarters from third quarter 2005 to first quarter 2007. Additionally, the Village of Chignik Lake remains responsible for \$24,536 in state and federal lien related debt and Chignik Lake Traditional Council remains responsible for a court-related lien 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 \$152,860.

Mentasta Traditional Council [Mentasta Lake] was released from IRS 941 liens in the amount of \$4,880 spanning three non-consecutive quarters from third quarter 2005 to fourth quarter 2006. The released liens had been recorded during the current reporting period. In addition, Mentasta Traditional Council was issued an IRS 941 lien for second quarter 2005 in the amount of \$2,235, which represents Mentasta Traditional Council's only current and active lien.

Napaskiak Tribal Council was released from an IRS 941 lien from fourth quarter 2006 in the amount of \$26,511. Napaskiak Tribal Council remains responsible for \$12,945 in IRS 941 liens spanning fourth quarter 2004 and first quarter 2005. Additionally, the Native Village of Napaskiak is responsible for \$11,820 in EST lien-related debt. Napaskiak Tribal Council and the Native Village of Napaskiak are the same entity, but liens have been issued under two separate names. The combined state and federal tax lien-related debt is \$24,765.

Employment Security Tax (EST) Liens Issued

During the May 1 to June 30, 2008 period, DNR recorded new EST liens against municipal entities in Galena, Kiana, Kotlik, and Shaktoolik and to tribal entities in Aniak, Circle, Hoonah, Huslia, Manokotak, Napaskiak, and Newhalen.

The City of Galena was issued \$3,231 in EST liens for fourth quarter 2006 and third quarter 2007. The City of Galena is now responsible for four non-consecutive quarters of EST lien-related debt spanning fourth quarter 2006 to fourth quarter 2007. The City of Galena's combined EST lien-related debt is \$31,884.

The City of Kiana was issued \$1,609 in EST liens spanning first quarter 2004 and second quarter 2004. These represent the only recorded and active liens against the City of Kiana.

Kotlik City Council was issued an EST lien in the amount of \$1,176 for fourth quarter 2007. In addition to the EST lien, Kotlik City Council was previously issued IRS 941 liens in the amount of \$5,310. In total, Kotlik City Council is responsible for state and federal tax liens in the amount of \$6,487.

The City of Shaktoolik was issued \$8,988 in EST liens spanning four consecutive quarters from fourth quarter 2006 to third quarter 2007. The City of Shaktoolik is now responsible for 15 non-consecutive quarters of EST lien-related debt spanning first quarter 2003 to third quarter 2007 in the amount of \$35,725 and a court judgment from 2000 in the amount of \$23,200. In total, the City of Shaktoolik is responsible for state tax and court ordered liens in the amount of \$58,925.

Kuskokwim Native Association [Aniak] was issued an EST lien for fourth quarter 2007 in the amount of \$16,927. In addition to the EST lien, Kuskokwim Native Association was also issued \$1,149,794 in IRS 941 lien-related debt. Combined with previously issued IRS 941 lien-related debt, Kuskokwim Native Association is responsible for state and federal tax liens in the amount of \$2,341,357.

Circle Village Council was issued \$11,109 in EST liens spanning three consecutive quarters from second quarter 2007 to fourth quarter 2007. In addition to the EST liens, Circle Village Council is responsible for \$249,564 in IRS 941 lien-related debt and a court judgment for \$3,022. In total, Circle Village Council is responsible for \$263,695 in state tax, federal tax, and court-issued lien-related debt.

Hoonah Indian Association was issued an EST lien in the amount of \$2,054 for fourth quarter 2007. Hoonah Indian Association was previously issued an EST lien in the amount of \$2,543 for third quarter 2007. In total, Hoonah Indian Association is responsible for EST liens in the amount of \$4,597.

Huslia Tribal Council was issued an EST lien in the amount of \$3,855 for fourth quarter 2007. In addition to the EST lien, Huslia Tribal Council was previously issued IRS 941 liens in the amount of \$82,139. In total, Huslia Tribal Council is responsible for state and federal tax liens in the amount of \$85,994.

Manokotak Village Council was issued an EST lien in the amount of \$1,624 for fourth quarter 2007. This represents the only recorded and active lien against Manokotak Village Council.

The Native Village of Napaskiak was issued an EST lien in the amount of \$3,702 for fourth quarter 2007; however, was released from an EST lien of \$3,268 for first quarter 2007. The Native Village of Napaskiak is now responsible for \$11,820 in EST lien-related debt spanning three consecutive quarters from second quarter 2007 to fourth quarter 2007. Additionally, Napaskiak Tribal Council is responsible for \$12,945 in IRS 941 lien-related debt. The Native Village of Napaskiak and Napaskiak Tribal Council are the same entity, but liens have been issued under two separate names. The combined state and federal tax lien-related debt is \$24,765.

Newhalen Tribal Council was issued an EST lien in the amount of \$1,954 for fourth quarter 2007. This represents the only recorded and active lien against Newhalen Tribal Council.

Internal Revenue Service (IRS) 941 Tax Liens Issued

During the May 1 to June 30, 2008 period, DNR recorded new liens filed by the IRS to recover 941 taxes from Alakanuk City Council, the Aleut Community of Saint George Island [Saint George], the City of Clark's Point, Kuskokwim Native Association [Aniak], and Mentasta Traditional Council [Mentasta Lake].

Alakanuk City Council was issued an IRS 941 lien in the amount of \$1,250 for second quarter 2007. Alakanuk City Council is now responsible for \$132,769 in IRS 941 lien-related debt spanning nine non-consecutive quarters from third quarter 2004 to third quarter 2007.

The Aleut Community of Saint George Island [Saint George] was issued \$27,463 in IRS 941 liens for first quarter 2007 and fourth quarter 2007. The Aleut Community of Saint George Island is now responsible for \$160,561 in IRS 941 lien-related debt spanning nine non-consecutive quarters from third quarter 2005 to fourth quarter 2007.

The City of Clark's Point was issued \$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 an EST lien in the amount of \$1,142. In total, the City of Clark's Point is responsible for \$4,937 in state and federal tax lien-related debt.

Kuskokwim Native Association [Aniak] was issued \$1,149,794 in IRS 941 liens for eleven non-consecutive quarters spanning fourth quarter 2000 to fourth quarter 2003. Kuskokwim Native Association was also issued \$16,927 in EST lien-related debt. Kuskokwim Native Association remains responsible for \$1,052,233 in past IRS 941 liens. In total, Kuskokwim Native Association is responsible for \$2,341,357 in state and federal tax lien-related debt.

Mentasta Traditional Council [Mentasta Lake] was issued \$7,115 in IRS 941 liens for four non-consecutive quarters spanning second quarter 2005 to fourth quarter 2006; however, a lien release was issued for three of the four quarters. Mentasta Traditional Council remains responsible for the IRS lien from second quarter 2005 in the amount of \$2,235, which represents the only recorded and active lien against Mentasta Traditional Council.

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 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	\$15,414	9/30/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,025	12/31/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$4,500	3/31/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,416	6/30/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,250	6/30/2007	5/29/2008
Alakanuk	Alakanuk City Council	IRS 941	\$22,992	9/30/2007	1/23/2008
Alakanuk	Alakanuk City Council	Total	\$132,769		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	\$37,104	3/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
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	\$2,341,357		
Anvik	Anvik Tribal Council	IRS 941	\$3,000	6/30/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,494	12/31/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$17,089	12/31/2002	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$9,762	6/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,505	9/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$805	12/31/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$939	3/31/2005	3/1/2006
Anvik	Anvik Tribal Council	Total	\$34,593		
Arctic Village	Arctic Village Council	Alaska Employment Security Tax	\$1,095	9/30/2007	2/11/2008
Arctic Village	Arctic Village Council	Total	\$1,095		
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Chefornak Traditional Council	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$730	9/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	Total	\$128,951		
Chevak	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	Chevak City Council	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chevak	Chevak City Council	Total	\$33,530		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
Chevak	Chevak Traditional Council	Total	\$36,623		
Chignik Lake	Chignik Lake Traditional Council	Final Judgment	\$108,374	3/29/2007	5/29/2007
Chignik Lake	Chignik Lake Traditional Council	Total	\$108,374		
Chignik Lake	Chignik Lake Village Council	IRS 941	\$4,753	9/30/2005	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$766	3/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,392	12/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,040	3/31/2007	2/14/2008
Chignik Lake	Chignik Lake Village Council	Total	\$19,950		
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$7,495	6/30/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	Total	\$24,536		
Circle	Circle Village Council	Alaska Employment Security Tax	\$3,448	6/30/2007	5/21/2008
Circle	Circle Village Council	Alaska Employment Security Tax	\$3,698	9/30/2007	5/20/2008
Circle	Circle Village Council	Alaska Employment Security Tax	\$3,963	12/31/2007	5/21/2008
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	\$263,695		
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	IRS 941	\$2,615	3/31/2007	5/2/2008
Clark's Point	City of Clark's Point	IRS 941	\$527	9/30/2007	5/2/2008
Clark's Point	City of Clark's Point	IRS 941	\$653	12/31/2007	5/2/2008
Clark's Point	City of Clark's Point	Total	\$4,937		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
Emmonak	Emmonak Expense Committee	Total	\$58,744		
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,070	9/30/2003	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,354	12/31/2003	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,388	3/31/2004	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$2,483	6/30/2005	11/6/2006
False Pass	False Pass Tribal Council	Total	\$6,296		
Gakona	Gakona Junction Village, Inc.	IRS 940	\$748	12/31/1999	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$30,298	9/30/2000	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$8,347	12/31/2000	8/23/2001
Gakona	Gakona Junction Village, Inc.	Total	\$39,394		
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	Total	\$31,884		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	IRS 941	\$4,938	3/31/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$5,147	6/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$14,677	9/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$4,845	12/31/1999	11/9/2000
Grayling	City of Grayling	Total	\$33,104		
Hoonah	Hoonah Indian Association	Alaska Employment Security Tax	\$2,543	9/30/2007	2/22/2008
Hoonah	Hoonah Indian Association	Alaska Employment Security Tax	\$2,054	12/31/2007	5/27/2008
Hoonah	Hoonah Indian Association	Total	\$4,597		
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,858	9/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,137	3/31/2006	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,794	6/30/2006	11/15/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,504	9/30/2006	5/22/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,832	12/31/2006	5/22/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,302	6/30/2007	11/13/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,840	9/30/2007	1/22/2008
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,978	12/30/2007	4/3/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,689	3/31/2006	2/21/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,831	6/30/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	Total	\$124,628		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Huslia	Huslia Tribal Council	Alaska Employment Security Tax	\$3,855	12/31/2007	5/22/2008
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	\$85,994		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,665	12/31/2007	4/9/2008
Hydaburg	City of Hydaburg	Total	\$2,413		
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		
Kotlik	Kotlik City Council	Alaska Employment Security Tax	\$1,176	12/31/2007	5/5/2008
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	\$6,487		
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	Total	\$1,624		
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	IRS 941	\$2,235	6/30/2005	5/28/2008
Mentasta Lake	Mentasta Traditional Council	Total	\$2,235		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
Nikolai	City of Nikolai	Total	\$1,501		
Nondalton	City of Nondalton	Default Judgment	\$6,496	12/20/2001	12/21/2001
Nondalton	City of Nondalton	Default Judgment	\$1,958	11/21/2002	11/21/2002
Nondalton	City of Nondalton	Total	\$8,454		
Northway Village	Northway Village Council	IRS 941	\$65,373	6/30/2004	2/17/2005
Northway Village	Northway Village Council	IRS 941	\$2,148	9/30/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$6,119	12/31/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$8,698	3/31/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,647	6/30/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,776	9/30/2005	2/2/2006
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
Northway Village	Northway Village Council	Total	\$116,442		
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarville	Oscarville Tribal Council	Total	\$2,395		
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$970	6/30/2003	8/10/2004
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$529	9/30/2003	8/10/2004
Point Hope	City of Point Hope	IRS 941	\$16,779	3/31/2004	2/23/2005
Point Hope	City of Point Hope	IRS 941	\$11,471	9/30/2004	3/2/2005
Point Hope	City of Point Hope	Total	\$29,749		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
Point Lay	Native Village of Point Lay	Total	\$2,946		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
Port Heiden	City of Port Heiden	Total	\$89,582		
Saint George	Aleut Community of St. George Island	IRS 941	\$15,504	9/30/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,807	12/31/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$13,220	3/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$18,801	6/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$12,213	9/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,710	12/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$18,600	3/31/2007	5/28/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$41,843	6/30/2007	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$8,863	12/31/2007	5/19/2008
Saint George	Aleut Community of St. George Island	Total	\$160,561		
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	IRS 941	\$5,427	9/30/2007	4/3/2008
Saint Michael	City of Saint Michael	IRS 941	\$12,434	12/31/2007	4/3/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Saint Michael	City of Saint Michael	Total	\$83,138		
Saint Paul	Tribal Government of Saint Paul Island	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Tribal Government of Saint Paul Island	IRS 6721	\$64,624	12/31/2001	4/14/2005
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$4,936	3/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,103	12/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,270	3/31/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$968	6/30/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$500	3/31/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,568	9/30/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$748	9/30/1999	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$45,364	3/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$36,879	6/30/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$887	12/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$932	3/31/2003	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$4,568	6/30/2004	4/14/2005
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,964	9/30/2005	8/24/2006
Saint Paul	Tribal Government of Saint Paul Island	Total	\$182,509		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
Seldovia	City of Seldovia	Total	\$3,050		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$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	Total	\$58,925		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Teller	City of Teller	IRS 941	\$4,379	12/31/2001	5/9/2002
Teller	City of Teller	Total	\$65,358		
Teller	Teller Traditional Council	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,974	6/30/2003	5/5/2004
Teller	Teller Traditional Council	Total	\$5,832		
Tununak	Tununak Traditional Council	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
Tununak	Tununak Traditional Council	Total	\$207,252		
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
Wales	City of Wales	Total	\$5,339		
Yakutat	City and Borough of Yakutat	Hospital, Physician, and Nurse's Lien	\$10,317	8/25/2005	8/25/2005
Yakutat	City and Borough of Yakutat	Total	\$10,317		

Source: State of Alaska, Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items of \$500 or more as recorded by the State of Alaska, Department of Natural Resources, Recorder's Office between 7/1/2000 and 6/30/2008.



Division of Community & Regional Affairs

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

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