



# **LIEN WATCH:**

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

*NOVEMBER - DECEMBER 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 December 31, 2007. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of November 1, 2007 through December 31, 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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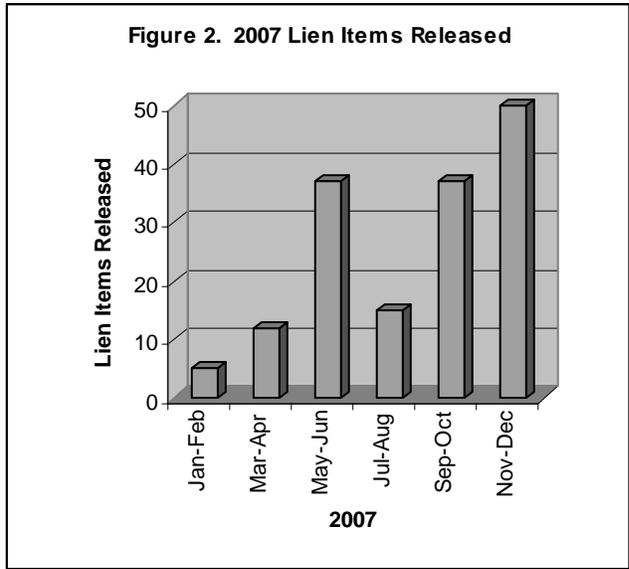
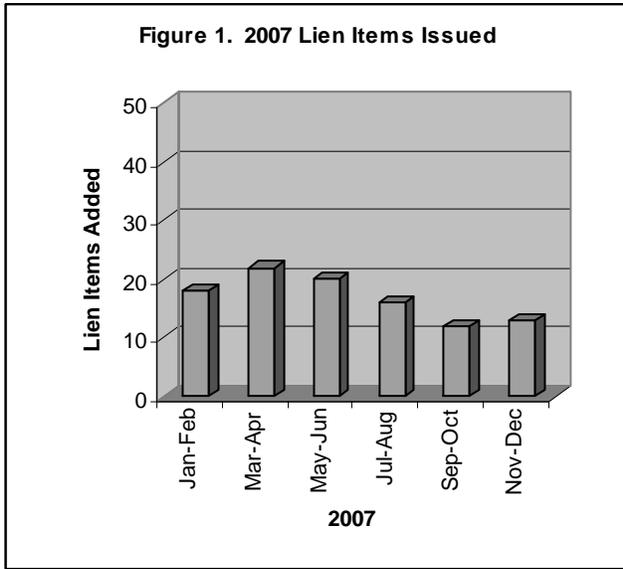
## JANUARY 2007 - DECEMBER 2007 LIEN SUMMARY

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According to records compiled through December 31, 2007; 273 individual active lien items of \$500 or more were connected with 58 city, tribal, and utility entities in 51 communities across Alaska. The median debt load per individual lien item is \$6,114 (average = \$11,160). Over half (57%) of these lien-holding entities owe at least \$20,000. Fourteen of the 58 entities (24%) owe more than \$100,000.

Over the past year, *Lien Watch* has gathered data related to lien items issued and lien items released, reported on a bi-monthly basis. Longitudinally, the total quantity of individual lien items issued to rural Alaska city, tribal, and utility entities remained stable. On average, 17 new lien items were issued during each two-month period in 2007 (Figure 1). The quantity of lien items issued ranged from a high of 22 during March - April to a low of 12 during September - October.

The total quantity of individual lien releases issued to rural Alaska city, tribal, and utility entities were far more varied. On average, 26 lien item releases were issued during each two-month period in 2007 (Figure 2). The quantity of lien items released issued ranged from a high of 50 during November - December to a low of 5 during January - February.




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**NOVEMBER - DECEMBER 2007 LIEN ACTIVITY**

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**Employment Security Tax (EST) Liens Released**

During the November 1 to December 31, 2007 period, State of Alaska Employment Security Tax (EST) lien releases were granted to municipal entities in Ambler, Elim, Hydaburg, Kotlik, Pilot Point, Saint Michael, Shishmaref, Wainwright, and Wales and to tribal entities in Aniak, Anaktuvuk Pass, Hooper Bay, Huslia, Mary's Igloo, Mentasta Lake, and Noorvik.

The City of Ambler was released from an EST lien from third quarter 2006 in the amount of \$1,509. This represented the only recorded and active lien against the City of Ambler, which is now free from all lien-related debt.

The City of Elim was released from an EST lien from third quarter 2006 in the amount of \$3,832. The City of Elim was also released from \$113,830 in IRS 941 liens. These represented the only recorded and active liens against the City of Elim, which is now free from all lien-related debt.

The City of Hydaburg was released from EST liens in the amount of \$5,985 spanning three consecutive quarters from third quarter 2006 to first quarter 2007. These represented the only recorded and active liens against the City of Hydaburg, which is now free from all lien-related debt.

Kotlik City Council was released from an EST lien from fourth quarter 2006 in the amount of \$1,275. This represented the only recorded and active lien against Kotlik City Council, which is now free from all lien-related debt.

The City of Pilot Point was released from EST liens in the amount of \$7,055 spanning three consecutive quarters from third quarter 2003 to first quarter 2004. These represented the only recorded and active liens against the City of Pilot Point, which is now free from all lien-related debt.

The City of Saint Michael was released from an EST lien from fourth quarter 2006 in the amount of \$1,640. The City of Saint Michael remains responsible for IRS 6721 and 941 liens in the amount of \$104,558.

The City of Shishmaref was released from EST liens in the amount of \$10,041 spanning four non-consecutive quarters from fourth quarter 2005 to first quarter 2007. The City of Shishmaref remains responsible for a default judgment in the amount of \$28,135 and four quarters of IRS 941 liens totaling \$85,336. The combined court-issued and federal tax lien-related debt is \$113,471.

The City of Wainwright was released from EST liens in the amount of \$12,094 spanning three consecutive quarters from first quarter 2002 to third quarter 2002. These represented the only recorded and active liens against the City of Wainwright, which is now free from all lien-related debt.

The City of Wales was released from an EST lien from second quarter 2005 in the amount of \$1,777. The City of Wales is still responsible for three quarters of IRS 941 liens totaling \$5,339.

Kuskokwim Native Association (Aniak) was released from an EST lien from second quarter 2007 in the amount of \$16,872. This represented the only recorded and active lien against Kuskokwim Native Association, which is now free from all lien-related debt.

Anaktuvuk Pass Village Council was released from an EST lien from second quarter 2006 in the amount of \$1,717. Anaktuvuk Pass Village Council remains responsible for an IRS 6721 lien and three quarters of IRS 941 liens. The combined federal tax lien-related debt is \$11,313.

Hooper Bay Traditional Council was released from an EST lien from second quarter 2005 in the amount of \$2,869. Hooper Bay Traditional Council was also issued an EST lien for second quarter 2007 in the amount of \$3,302 as well as \$66,593 in new IRS 941 liens for seven non-consecutive quarters spanning second quarter 2005 to second quarter 2007. Hooper Bay Traditional Council was previously responsible for \$52,199 in state and federal lien-related debt. Hooper Bay Traditional Council is now responsible for a combined total of \$119,225 in state and federal lien-related debt.

Huslia Tribal Council was released from EST liens in the amount of \$7,646 spanning three consecutive quarters from first quarter 2006 to third quarter 2006. These represented the only recorded and active liens against Huslia Tribal Council, which is now free from all lien-related debt.

Mary's Igloo Traditional Council was released from EST liens in the amount of \$2,588 spanning first quarter 2002 and second quarter 2002. Mary's Igloo Traditional Council remains responsible for an IRS 6721 lien and two quarters of IRS 941 liens. The combined federal tax lien-related debt is \$29,877.

Mentasta Tribal Council was released from EST liens in the amount of \$7,898 spanning three consecutive quarters from fourth quarter 2005 to second quarter 2006. In addition, Mentasta Tribal Council was issued an EST lien from second quarter 2007 in the amount of \$2,671. The newly issued lien of \$2,671 represents the only recorded and active lien against Mentasta Tribal Council.

Noorvik Native Community was released from an EST lien from second quarter 2006 in the amount of \$1,952. Noorvik Native Community was also released from six quarters of IRS 941 liens in the amount of \$74,682. These represented the only recorded and active liens against Noorvik Native Community; however, Noorvik IRA Council remains responsible for an EST lien in the amount of \$8,395. Noorvik Native Community and Noorvik IRA Council are the same entity, but liens were filed under separate names.

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

During the November 1 to December 31, 2007 period, IRS 6721 and 941 lien releases were granted to municipal entities in Alakanuk and Elim and to tribal entities in Kasigluk, Manokotak, and Noorvik.

Alakanuk City Council was released from an IRS 6721 lien from fourth quarter 2003 in the amount of \$1,275 and from IRS 941 liens spanning seven non-consecutive quarters from fourth quarter 2002 to first quarter 2005 in the amount of \$128,162. Alakanuk City Council is now responsible for \$108,526 in federal lien-related debt.

The City of Elim was released from IRS 941 liens in the amount of \$113,830 spanning four non-consecutive quarters from second quarter 2005 to third quarter 2006. The City of Elim was also released from an EST lien in the amount of \$3,832. These represented the only recorded and active liens against the City of Elim, which is now free from all lien-related debt.

Kasigluk Village Council was released from an IRS 941 lien from third quarter 2006 in the amount of \$32,223. This represented the only recorded and active lien against Kasigluk Village Council, which is now free from all lien-related debt.

Manokotak Village Council was released from an IRS 941 lien from fourth quarter 2006 in the amount of \$16,209. This represented the only recorded and active lien against Manokotak Village Council, which is now free from all lien-related debt.

Noorvik Native Community was released from IRS 941 liens in the amount of \$74,682 spanning six non-consecutive quarters from fourth quarter 2004 to second quarter 2006. Noorvik Native community was also released from an EST lien in the amount of \$1,952. These represented the only recorded and active liens against Noorvik Native Community; however, Noorvik IRA Council remains responsible for an EST lien in the amount of \$8,395. Noorvik Native Community and Noorvik IRA Council are the same entity, but liens were filed under separate names.

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

During the November 1 to December 31, 2007 period, DNR recorded new EST liens against Hydaburg Cooperative Association (\$9,180), Kaltag Village Council (\$1,179), and Kwethluk Utilities Commission (\$1,588), all for unpaid EST taxes from second quarter 2007. These are the only active liens owed by these entities.

Mentasta Tribal Council was issued an EST lien for second quarter 2007 in the amount of \$2,671. In addition to the EST lien, Mentasta Tribal Council was issued EST lien releases in the amount of \$7,898 spanning three consecutive quarters from fourth quarter 2005 to second quarter 2006. Factoring in the EST lien releases, the newly issued lien of \$2,671 represents the only active lien owed by Mentasta Tribal Council.

Hooper Bay Traditional Council was issued an EST lien for second quarter 2007 in the amount of \$3,302. In addition to the EST lien, Hooper Bay Traditional Council was issued an EST lien release in the amount of \$2,869 for previously owed second quarter 2005 EST taxes as well as \$66,593 in new IRS 941 liens for seven non-consecutive quarters spanning second quarter 2005 to second quarter 2007. Hooper Bay Traditional Council was previously responsible for \$52,199 in state and federal lien-related debt. Hooper Bay Traditional Council is now responsible for a combined total of \$119,225 in state and federal lien-related debt.

### **Internal Revenue Service (IRS) 6721 and 941 Tax Liens Issued**

During the November 1 to December 31, 2007 period, the Recorder's Office recorded new liens filed by the IRS to recover 6721 taxes from the City of Napaskiak and 941 taxes from Hooper Bay Traditional Council .

The City of Napaskiak was issued an IRS 6721 lien for fourth quarter 2004 in the amount of \$5,824. The City of Napaskiak has previously issued IRS 941 liens totaling \$4,921. In addition to the City of Napaskiak's liens, Napaskiak City Council has a prior EST lien in the amount of \$585. The City of Napaskiak and Napaskiak City Council are the same entity, but liens have been filed under two separate names. The combined state and federal tax lien-related debt load totals \$11,330.

Hooper Bay Traditional Council was issued \$66,593 in IRS 941 liens for seven non-consecutive quarters spanning second quarter 2005 to second quarter 2007. In addition to the IRS 941 lien, Hooper Bay Traditional Council was issued an EST lien for second quarter 2007 in the amount of \$3,302 and an EST lien release in the amount of \$2,869 for previously owed second quarter 2005 EST taxes. Hooper Bay Traditional Council was previously responsible for \$52,199 in state and federal lien-related debt. Hooper Bay Traditional Council is now responsible for a combined total of \$119,225 in state and federal lien-related debt.

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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	City of Adak	IRS 941	\$53,337	12/31/2005	6/19/2007
Adak	City of Adak	IRS 941	\$21,187	3/31/2006	6/19/2007
Adak	City of Adak	IRS 941	\$36,669	6/30/2006	6/19/2007
Adak	City of Adak	IRS 941	\$28,800	9/30/2006	6/19/2007
Adak	City of Adak	IRS 941	\$25,789	12/31/2006	6/19/2007
Adak	City of Adak	IRS 941	\$26,826	3/31/2007	7/3/2007
<b>Adak</b>	<b>City of Adak</b>	<b>Total</b>	<b>\$192,608</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	Default Judgment	\$60,910	11/19/2003	12/17/2003
<b>Akhiok</b>	<b>City of Akhiok</b>	<b>Total</b>	<b>\$65,231</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	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
<b>Alakanuk</b>	<b>Alakanuk City Council</b>	<b>Total</b>	<b>\$108,526</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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	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	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>\$11,313</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
Anvik	Anvik Tribal Council	IRS 941	\$1,407	6/30/2006	10/16/2007
Anvik	Anvik Tribal Council	IRS 941	\$42,078	9/30/2006	10/16/2007
Anvik	Anvik Tribal Council	IRS 941	\$14,877	12/31/2006	10/16/2007
<b>Anvik</b>	<b>Anvik Tribal Council</b>	<b>Total</b>	<b>\$92,955</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	\$11,020	6/30/2007	10/10/2007
<b>Chevak</b>	<b>Chevak City Council</b>	<b>Total</b>	<b>\$20,192</b>		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
<b>Chevak</b>	<b>Chevak Traditional Council</b>	<b>Total</b>	<b>\$36,623</b>		
Chignik Lake	Chignik Lake Traditional Council	Final Judgment	\$108,374	3/29/2007	5/29/2007
<b>Chignik Lake</b>	<b>Chignik Lake Traditional Council</b>	<b>Total</b>	<b>\$108,374</b>		
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
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>		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$58,744</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>		
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
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
<b>Galena</b>	<b>City of Galena</b>	<b>Total</b>	<b>\$37,396</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>		
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	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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
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
<b>Hooper Bay</b>	<b>Hooper Bay Traditional Council</b>	<b>Total</b>	<b>\$119,225</b>		
Hydaburg	Hydaburg Cooperative Association	Alaska Employment Security Tax	\$9,180	6/30/2007	12/10/2007
<b>Hydaburg</b>	<b>Hydaburg Cooperative Association</b>	<b>Total</b>	<b>\$9,180</b>		
Kaltag	Kaltag Village Council	Alaska Employment Security Tax	\$1,179	6/30/2007	11/26/2007
<b>Kaltag</b>	<b>Kaltag Village Council</b>	<b>Total</b>	<b>\$1,179</b>		
Kipnuk	Kipnuk Traditional Council	Default Judgment	\$24,888	6/12/2007	7/2/2007
<b>Kipnuk</b>	<b>Kipnuk Traditional Council</b>	<b>Total</b>	<b>\$24,888</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>		
Kwethluk	Kwethluk Utility Commission	Alaska Employment Security Tax	\$1,588	6/30/2007	11/13/2007
<b>Kwethluk</b>	<b>Kwethluk Utility Commission</b>	<b>Total</b>	<b>\$1,588</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	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>\$29,877</b>		
Mentasta Lake	Mentasta Tribal Council	Alaska Employment Security Tax	\$2,671	6/30/2007	11/26/2007
<b>Mentasta Lake</b>	<b>Mentasta Tribal Council</b>	<b>Total</b>	<b>\$2,671</b>		
Napaskiak	City of Napaskiak	IRS 6721	\$5,824	12/31/2004	12/12/2007
Napaskiak	City of Napaskiak	IRS 941	\$1,983	12/31/2005	9/25/2007
Napaskiak	City of Napaskiak	IRS 941	\$1,466	6/30/2006	9/10/2007
Napaskiak	City of Napaskiak	IRS 941	\$1,473	12/31/2006	10/10/2007
<b>Napaskiak</b>	<b>City of Napaskiak</b>	<b>Total</b>	<b>\$10,745</b>		
Napaskiak	Napaskiak City Council	Alaska Employment Security Tax	\$585	6/30/2007	10/10/2007
<b>Napaskiak</b>	<b>Napaskiak City Council</b>	<b>Total</b>	<b>\$585</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	\$26,511	12/31/2006	9/28/2007
<b>Napaskiak</b>	<b>Napaskiak Tribal Council</b>	<b>Total</b>	<b>\$39,457</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$3,268	3/31/2007	9/5/2007
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$2,743	6/30/2007	10/10/2007
<b>Napaskiak</b>	<b>Native Village of Napaskiak</b>	<b>Total</b>	<b>\$6,012</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>		
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>\$8,454</b>		
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>\$4,930</b>		
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>		
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>		
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>		
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
Saint Michael	City of Saint Michael	IRS 941	\$11,147	12/31/2004	6/20/2007
Saint Michael	City of Saint Michael	IRS 941	\$6,110	12/31/2006	6/20/2007
Saint Michael	City of Saint Michael	IRS 941	\$22,024	3/31/2007	6/20/2007
<b>Saint Michael</b>	<b>City of Saint Michael</b>	<b>Total</b>	<b>\$104,558</b>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
<b>Seldovia</b>	<b>City of Seldovia</b>	<b>Total</b>	<b>\$3,050</b>		
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$5,130	12/31/2005	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$5,760	3/31/2006	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$2,362	6/30/2006	10/17/2006
Shaktolik	City of Shaktolik	Alaska Employment Security Tax	\$2,366	9/30/2006	1/8/2007
Shaktolik	City of Shaktolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
<b>Shaktolik</b>	<b>City of Shaktolik</b>	<b>Total</b>	<b>\$54,185</b>		
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>\$113,471</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>		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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>		
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>\$207,252</b>		
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>\$5,339</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 8/31/2007.



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