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Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

REAL ESTATE TRANSFER - GROUNDWATER HAZARD STATEMENT

TO BE COMPLETED BY TRANSFEROR

TRANSFEROR:

Name Catherine M. Book

Address 133 Lincoln Dr. NE, Mount Vernon, IA 52314-1550

Number and Street or RR | City, Town or P.O. | State | Zip

TRANSFEREE:

Name William Joseph Murrary IV

Address 122 Cascade Street, Hopkinton, IA 52237

Number and Street or RR | City, Town or P.O. | State | Zip

Address of Property Transferred:

102, 104, 106 Cascade Street SW and 406 Locust Street, Hopkinton, IA 52237

Number and Street or RR | City, Town or P.O. | State | Zip

Legal Description of Property: (Attach if necessary) Lots One (1), Two (2), Three (3), Twenty Four (24), Twenty Five (25), and Twenty Six (26), Block Five (5); and the North one hundred thirty two (132) Feet of Lot One (1), Block Eight (8); all in Hopkinton Second Addition by H.A. Carter, according to plat recorded in Book 2 L.D., Pages 328-329

1. **Wells (check one)**
   - X There are no known wells situated on this property.
   - ___ There is a well or wells situated on this property. The type(s), location(s) and legal status are stated below or set forth on an attached separate sheet, as necessary.
2. **Solid Waste Disposal (check one)**
   - X There is no known solid waste disposal site on this property.
   - ___ There is a solid waste disposal site on this property and information related thereto is provided in Attachment #1, attached to this document.
3. **Hazardous Wastes (check one)**
   - X There is no known hazardous waste on this property.
   - ___ There is hazardous waste on this property and information related thereto is provided in Attachment #1, attached to this document.
4. **Underground Storage Tanks (check one)**
   - X There are no known underground storage tanks on this property. (Note exclusions such as small farm and residential motor fuel tanks, most heating oil tanks, cisterns and septic tanks, in instructions.)
   - ___ There is an underground storage tank on this property. The type(s), size(s) and any known substance(s) contained are listed below or on an attached separate sheet, as necessary.

5. **Private Burial Site (check one)**
   - X There are no known private burial sites on this property.
   - ___ There is a private burial site on this property. The location(s) of the site(s) and known identifying information of the decedent(s) is stated below or on an attached separate sheet, as necessary.
6. **Private Sewage Disposal System (check one)**
   - X All buildings on this property are served by a public or semi-public sewage disposal system.
   - ___ This transaction does not involve the transfer of any building which has or is required by law to have a sewage disposal system.
   - ___ There is a building served by private sewage disposal system on this property or a building without any lawful sewage disposal system. A certified inspector's report is attached which documents the condition of the private sewage disposal system and whether any modifications are required to conform to standards adopted by the Department of Natural Resources. A certified inspection report must be accompanied by this form when recording.
   - ___ There is a building served by private sewage disposal system on this property. Weather or other temporary physical conditions prevent the certified inspection of the private sewage disposal system from being conducted. The buyer has executed a binding acknowledgment with the county board of health to conduct a certified inspection of the private sewage disposal system at the earliest practicable time and to be responsible for any required modifications to the private sewage disposal system as identified by the certified inspection. A copy of the binding acknowledgment is attached to this form.
   - ___ There is a building served by private sewage disposal system on this property. The buyer has executed a binding acknowledgment with the county board of health to install a new private sewage disposal system on this property within an agreed upon time period. A copy of the binding acknowledgment is provided with this form.
   - ___ There is a building served by private sewage disposal system on this property. The building to which the sewage disposal system is connected will be demolished without being occupied. The buyer has executed a binding acknowledgment with the county board of health to demolish the building within an agreed upon time period. A copy of the binding acknowledgment is provided with this form. [Exemption #9]
   - ___ This property is exempt from the private sewage disposal inspection requirements pursuant to the following exemption [Note: for exemption #9 use prior check box]: _____.
   - ___ The private sewage disposal system has been installed within the past two years pursuant to permit number _____.

Information required by statements checked above should be provided here or on separate sheets attached hereto:

_____

_____

_____

_____

I HEREBY DECLARE THAT I HAVE REVIEWED THE INSTRUCTIONS FOR THIS FORM AND THAT THE INFORMATION STATED ABOVE IS TRUE AND CORRECT.

Signature: _____ Telephone No.: (563) 608-2911
(Transferor or Agent)

REALTOR®

Certification for no Information Reporting Required for the Sale or Exchange of a Principal Residence

This form may be completed by the seller of a principal residence. This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service on Form 1099-S "Proceeds From Real Estate Transactions" by the closing Agent. If the seller properly completes Parts I and III, and makes a "true" response to assurance (1) through (6) in Part II, no information reporting to the seller or to the Service will be required for that seller. The term "seller" includes each owner of the residence that is sold or exchanged. Thus, if a residence has more than one owner, a real estate reporting person must either obtain certification from each owner (whether married or not) or file an information return and furnish a payee statement for any owner that does not make the certification.

Part I. Seller Information

1. Name: Catherine M. Book
2. Address or legal description (including city, state and ZIP code) of residence being sold or exchanged.
   102, 104, 106 Cascade St. SW and 406 Locust St., Hopkinton, IA 52237
3. Taxpayer Identification Number(s) (TIN): [redacted]
4. Seller's Forwarding Address: 133 Lincoln Dr., NE, Mount Vernon, IA 52314-1550

Part II. Seller Assurances

Check "True" or "False" for assurances (1) through (6).

True	False	N/A	
☒	☐		(1) I/We owned and used the residence as my principal residence for periods aggregating two years or more during the five-year period ending on the date of the sale or exchange of the residence.
☒	☐		(2) I/We have not sold or exchanged another principal residence during the two-year period ending on the date of the sale or exchange of the residence.
☒	☐		(3) No portion of the residence has been deducted from taxes for business use or used for rental income purposes.
☒	☐		(4) Either "a" or "b" is true (check which one applies):

- ☒ a) I am not married and the capital gain from the sale or exchange of the entire residence is a gain of $250,000 or less. (Multiple owners who are not married are each entitled to exclude a capital gain up to $250,000. A separate form must be individually completed by each owner.) OR
- ☐ b) We are married, and:
  - (i) we intend to file a joint return for this year of the sale or exchange, and
  - (ii) either myself or my spouse owned the residence as his or her principal residence for periods aggregating two years or more during the five-year period ending on the date of this sale or exchange of the residence, and
  - (iii) both myself and my spouse used the residence as his or her principal residence for periods aggregating two years or more during the five-year period ending on the date of the sale or exchange of the residence, and
  - (iv) neither myself or my spouse sold or exchanged another principal residence during the two-year period ending on the date of the sale or exchange of the residence, and
  - (v) the capital gain from the sale or exchange is of the entire residence and is for a gain of $500,000 or less.

☒	☐		(5) During the 5-year period ending on the sale or exchange of the residence, I did not acquire the residence in an exchange to which section 1031 of the Internal Revenue Code applied.
☒	☐	☐	(6) If my basis in the residence is determined by the basis in the hands of a person who acquired the residence in an exchange to which section 1031 of the Internal Revenue Code applied, the exchange to which section 1031 applied occurred more than 5 years prior to the date I sold or exchanged the residence.

If you answered "False" to any of these questions, or if the property is owned less than 24 months, normal tax filings shall apply. However, you may be eligible for a prorated tax reduction. Please consult your tax advisor.

☒ **YES** I am exempt from reporting this property to the IRS; DO NOT issue me a 1099-S form.

Part III. Seller Certification

Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.

Signature of Seller — Date: 08/27/2020

Signature of Seller — Date

PER IRS REGULATIONS, THIS FORM MUST BE KEPT FOR FOUR CALENDAR YEARS FOLLOWING THE CLOSING DATE.

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