



**Book 2026 Page 760**  
**Document 2026 GWH-760 Type 53 001 Pages 10**  
**Date 4/01/2026 Time 3:40:48PM**  
**Rec Amt \$.00**

**Daneen Schindler, RECORDER/REGISTRAR**  
**DELAWARE COUNTY IOWA**

**REAL ESTATE TRANSFER - GROUNDWATER HAZARD STATEMENT**  
**TO BE COMPLETED IN FULL BY TRANSFEROR**

If the transaction is exempt from filing a declaration of value pursuant to Iowa Code 428A.1(2), **STOP HERE**. Pursuant to Iowa Code section 558.69(1), when no declaration of value is submitted during a transaction, you are not required to submit a groundwater hazard statement or include the statutory language in Iowa Code section 558.69(8A). Please consult your realtor or legal counsel for further advice, including on whether a declaration of value is required. The Department provides this information for statutory reference only.

Instructions for this document can be found at: <https://www.iowadnr.gov/media/5465>.

Attachment 1, if required, can be found at: <https://www.iowadnr.gov/media/5466>.

**TRANSFEROR:**

Name	Mark A. Becker and Melissa K. Becker		
Address	1830 180th Street	Manchester	IA 52057
	Number and Street or RR	City, Town or PO	State Zip

**TRANSFeree:**

Name	Mark T. Gelwicks and Kara M. Gelwicks		
Address	1042 Sherman Ave.	Manchester	IA 52057
	Number and Street or RR	City, Town or PO	State Zip

Address of Property Transferred:

1830 180th Street	Manchester	Iowa	52057
Number and Street or RR	City, Town or PO	State	Zip

Legal Description of Property: (Attach if necessary)

Lot Three (3) of Creek View Estates- Plat No. 1 A Subdivision of Part of the N½ of the NW¼ Section 16, T89N, R5W of the Fifth P.M., Delaware County, Iowa, according to plat recorded in Book 3 Plats, Page 150

**1. Wells (check one)**

- No Condition - There are no known wells situated on this property.
- Condition Present - 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)**

- No Condition - There is no known solid waste disposal site on this property.
- Condition Present - 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)**

- No Condition - There is no known hazardous waste on this property.
- Condition Present - 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)**

- No Condition - 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.)
- Condition Present - 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)**

- No Condition - There are no known private burial sites on this property.
- Condition Present - 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)**

- No Condition - All buildings on this property are served by a public or semi-public sewage disposal system.
- No Condition - This transaction does not involve the transfer of any building which has or is required by law to have a sewage disposal system.
- Condition Present - 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.
- Condition Present - 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.
- Condition Present - There is a building served by private sewage disposal system on this property. The system is failing to ensure effective wastewater treatment or is otherwise improperly functioning, and 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.
- Condition Present - 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 #7]
- Condition Present - There is a building served by private sewage disposal system on this property. This property is exempt from the private sewage disposal inspection requirements pursuant to the following Exemption [Note: for exemption #7 use prior check box]: \_\_\_\_\_
- Condition Present - There is a building served by private sewage disposal system on this property. The private sewage disposal system has been installed within the past two years pursuant to permit number: \_\_\_\_\_

Review the following two directions carefully:

- A. If you selected a box stating "No Condition" for every numbered section above, STOP HERE. Do not submit this form. Instead, pursuant to Iowa Code section 558.69(8A), you must include the following language on the first page of the recorded deed, instrument, or other writing:**

"There is no known private burial site, well, solid waste disposal site, underground storage tank, hazardous waste, or private sewage disposal system on the property as described in Iowa Code section 558.69, and therefore the transaction is exempt from the requirement to submit a groundwater hazard statement."

Please consult your realtor or legal counsel for further advice on this exemption. By law, the owner of the property is responsible for the accuracy of this statement, and the Department provides this information for statutory reference only.

- B. If you checked any box stating "Condition Present" for any of the numbered sections above, continue below. You must complete this form, including providing all required information, and you must submit this form to the county recorder's office with declaration of value.**

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

1 - functional well located approximately 20' east  
of the house

**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.:

563-608-9933



IOWA DEPARTMENT OF NATURAL RESOURCES

GOVERNOR KIM REYNOLDS  
LT. GOVERNOR CHRIS COURNOYER

DIRECTOR KAYLA LYON

# TIME OF TRANSFER INSPECTION TOT# 19764 LUKE OGDEN CERT # 6715

## Site Information

Parcel Description: **140160101100**

Address: **1830 180th st, Manchester, IA 52057**

County: **Delaware**

## Owner Information

Property is owned by a business: **No**

Business Name:

Owner Name: **Mark and Melissa Becker**

Email Address:

Address: **1830 180th st, Manchester, IA 52057**

Phone No: **563-608-9933**

## Site related information

No Of Bedrooms: **4**

Inspection Date: **12/31/2025**

Facility Type: **Residential**

Currently Occupied: **Yes**

Last Occupied:

System Installation Date: **10/15/2001**

Permit issued by County: **Yes**

Permit Number: **1029**

All plumbing fixtures enter septic system: **Yes**

County contacted for records: **Yes**

Property Information Comments:

## Primary Treatment

### Tank 1

Tank Name: **Tank 1**

Type: **Septic Tank**

Tank Size (Gal): **1500**

Tank Material: **Concrete**

Tank Corrosion Type: **Slight**

Liquid Level Type: **Normal**

No. of Compartments: **2**

Pump Tank Chamber: **No**

Licensed Pumper Name: **st-49**

Date Pumped: **12/31/2025**

Meets Setback to Well: **Yes**

Well Type: **Private**

Distance To Well (Ft.): **>100'**

Is Accessible: **Yes**

Lid Intact: **Yes**

Risers Intact: **Yes**

Effluent Filter Present: **Yes**

Watertight: **Yes**

Tank/Vault Pumped: **Yes**      Inlet Baffle Present: **Yes**      Outlet Baffle Present: **Yes**      Functioning as Designed: **Yes**

Tank Comments: **Septic tank Swales concrete.**

General Primary Treatment Comments:

Distribution Type

**Distribution Box 1**

Label: **Distribution Box 1**

Material Type: **Plastic and Concrete**

Accessible: **Yes**

Box Opened: **Yes**

Baffle Present: **No**

Speed Levelers Present: **No**

Watertight: **Yes**

Functioning As Designed: **Yes**

General Distribution System Comments :

Secondary Treatment

**Lateral Field1**

Distribution Type: **Distribution Box**

Material Type: **Leaching Chamber**

Trench Width: **24**

Lines: **3**

Total Length of Absorption Line: **300**

System Hydraulic Loaded: **Yes**

Gallons Loaded: **300**

Meets Setback to Well: **Yes**

Well Type: **Private**

Distance To Well (Ft.): **>100'**

Lateral Lines Probed: **Yes**

Saturation or Ponding Present: **No**

Grass Cover Present: **Yes**

Lateral Lines Equal Length: **Yes**

System Located on Owner Property: **Yes**

Easement Present: **N/A**

Functioning as Designed: **Yes**

Comments: **lateral field was hydraulic loaded with 300 gallons of water. 2 out of the 3 lines accepted the 300 gallons.**

General Secondary Treatment Comments:

Narrative Report

TOT Inspection Report Overall Narrative Comments: **Based on what we were able to observe and our experience with on-site wastewater technology, we submit this sanitary sewage disposal system inspection report based on the present condition of the on-site sewage disposal system. Oasis Well & Pump, LLC has not been retained to warrant, guarantee, or certify the proper functioning of the system for any period of time in the future. Because of numerous factors (usage, soil characteristics, previous failures, etc.) which effect the proper operation of a septic system as well as the inability of our Company to supervise or monitor the use or maintenance of the system, this report shall not be constructed as a warranty by our Company that the system will function properly for any particular buyer. Oasis Well & Pump, LLC DISCLAIMS ANY WARRANTY, either expressed or implied, arising from the inspection of the septic system or this report. We are also not ascertaining the impact the system is having on the ground water.**

**I have studied the information contained herein and that my assessment is honest, thorough, and, to the best of my ability correct.**

**Certified by Luke Ogden #6715**



GOVERNOR KIM REYNOLDS  
LT. GOVERNOR CHRIS COURNOYER  
DIRECTOR KAYLA LYON

## TIME OF TRANSFER INSPECTION TOT# 19764 LUKE OGDEN CERT # 6715

Owner Name: **Mark and Melissa Becker**

Address: **1830 180th st , Manchester , IA 52057**

County: **Delaware**

Inspection Date: **12/31/2025**

Submitted Date: **3/19/2026**

This page certifies a Time of Transfer inspection was conducted and submitted for the property listed above in accordance with Subrule 567 IAC 69.2(8).



1332 N. Franklin, Manchester, Iowa 52057  
563-927-6503 888-666-6503  
www.oasiswell.com

OWNER: MARK BECKER

DATE: 12-31-25

SITE ADDRESS: 1830 180<sup>th</sup> ST.

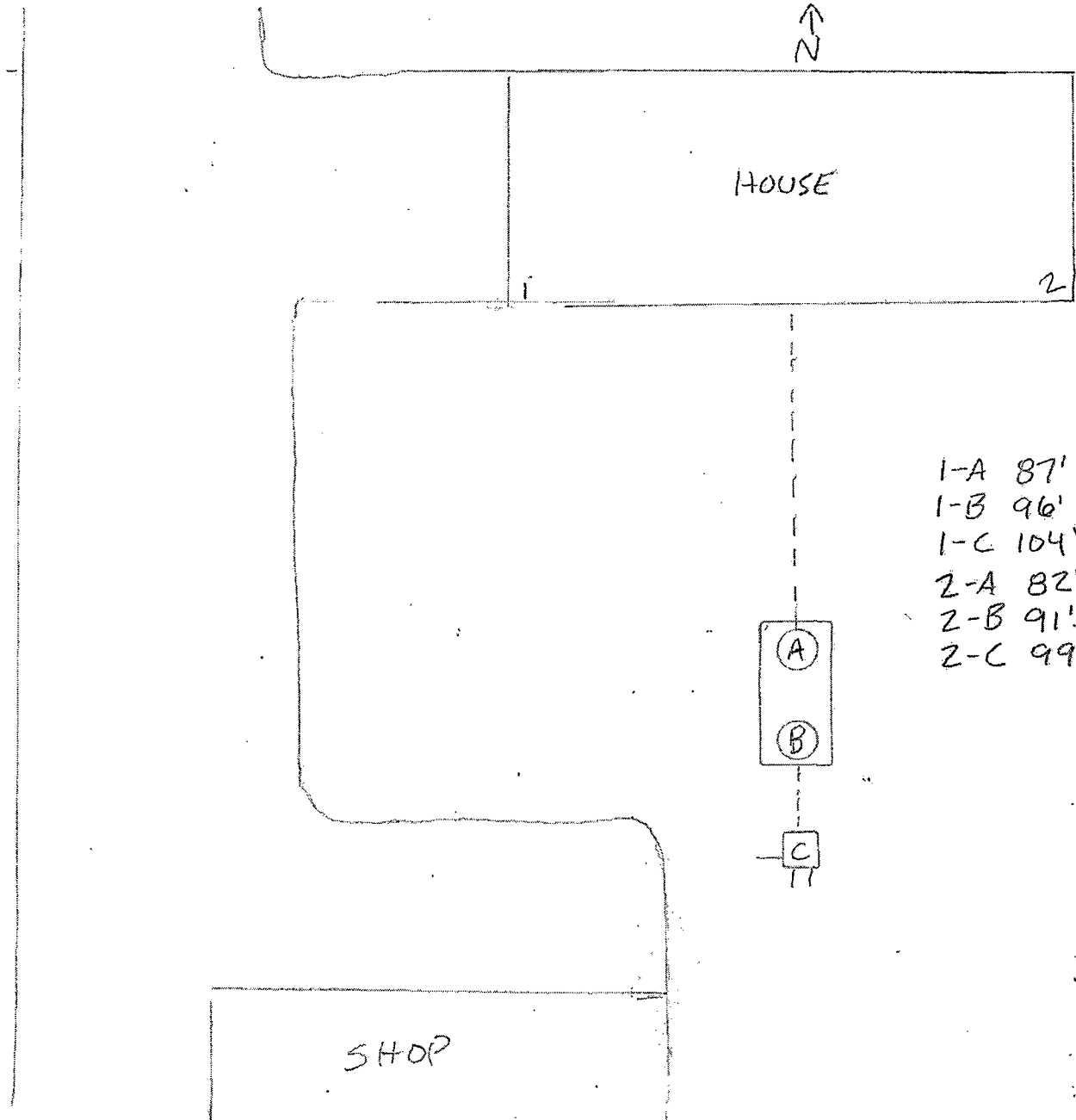
TOWN/COUNTY: MANCHESTER/DELAWARE

GPS: Long: \_\_\_\_\_ Lat: \_\_\_\_\_

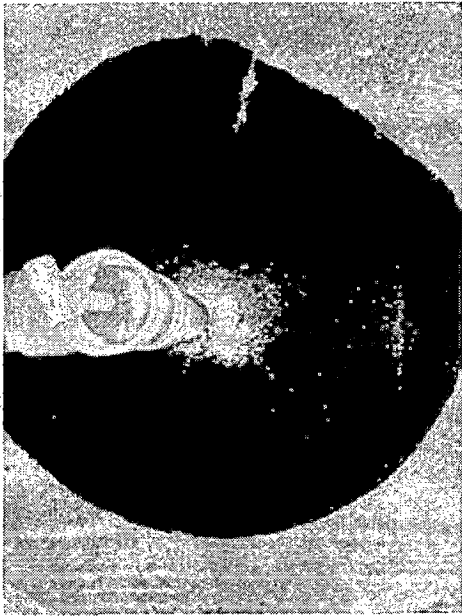
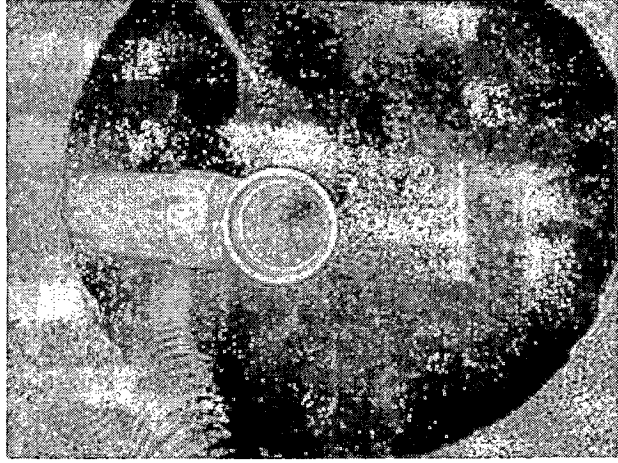
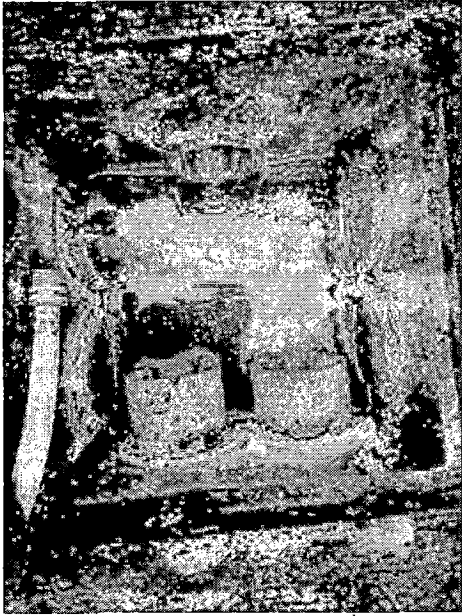
TANK SIZE: 1500 GAL Plastic OR Concrete

D-BOX: 7 or 9 OUTLETS USED: 3

SECONDARY TREATMENT: 300' INFILTRATOR



- 1-A 87'
- 1-B 96'
- 1-C 104'
- 2-A 82'
- 2-B 91'
- 2-C 99'



coinbase

Tax year 2025

# FORM 1099-DA

Steven Carr | R02ETT6NIMWDX53DH1V13



## About your Form 1099-DA

The Form 1099-DA is a new tax form that reports sales and exchanges of digital assets from your Coinbase account. Starting with tax year 2025, we're required by U.S. tax law to send a copy to both you and the IRS.

- **The IRS copy will ONLY show you gross proceeds** (the total amount you received from sales). We are not required to report your cost basis (original purchase price) to the IRS in tax year 2025. This may appear on future Form 1099-DAs in accordance with U.S. tax law.
- **Your copy (version not sent to the IRS) will include proceeds.** It may also include cost basis information if such information is available.

## What to do about unknown cost basis information?

### Why some purchase prices are missing

When you transfer digital assets to Coinbase, Coinbase does not have a record of the asset's original cost basis and/or acquisition date. For these transactions, we indicate that these data points are "unknown".

### How to report these transactions

When you file your taxes, you'll need to find this information in your transaction history from the other exchanges or wallets you've used. This will help you accurately report your gains and/or losses.

## How to correct your personal info on the form?

If personal information like your name or Taxpayer Identification Number (TIN) is incorrect on your form, you can request a correction and we'll issue a new 1099-DA. Please note that for address changes, we only issue a corrected form if the change affects your state of residence (and affects state tax reporting).

## What transactions are reported on this form?

The transactions included on this Form 1099-DA are based on a reporting period that ended at 11:59 PM Eastern Time (ET) on December 31, 2025. Under the new U.S. tax laws not all digital asset transactions are included in 1099-DA.

### Included

- **Crypto-to-Cash Sales:** Selling crypto for U.S. Dollars (e.g., BTC → USD).
- **Crypto-to-Crypto Trades:** Exchanging one crypto for another (e.g., BTC → ETH)
- **Stablecoin Transactions**
  - Selling a stablecoin for U.S. Dollars (e.g., USDC → USD)
  - Exchanging one stablecoin for another (e.g., USDC → USDT)

Per IRS rules, proceeds from stablecoin trades over \$10,000 are reported as a single total on your 1099-DA. Any trades with proceeds below this amount are excluded.

### Not included

- **Trades outside Coinbase:** Any trading activity on non-Coinbase platforms, (e.g., Decentralized Exchanges), or in your self-custody wallets.
- **Stablecoin-to-Crypto Trades:** Exchanging a stablecoin for a non-stablecoin crypto (e.g., USDC → BTC).
- **Income & Rewards:** Reported on Form 1099-MISC (e.g., staking, rewards, yield).
- **Derivatives & Futures:** Reported on Form 1099-B.
- **Transfers:** Moving crypto from Coinbase to non-Coinbase wallets.

While Coinbase isn't required to include all transactions on your Form 1099-DA, you may still be responsible for reporting them. Be sure to review your transaction history and consult a tax advisor.