EXHIBIT 105

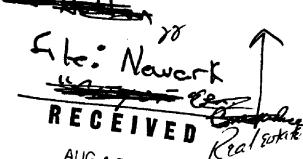
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AUG 1 3 1986

DIAMOND SHAMMOOK CORPORATION
Houlth & Environmental Affairs

COPY

McCARTER & ENGLISH ATTORNEYS AT LAW 550 BROAD STREET NEWARK, NEW JERSEY 07102



AUG 1 3 1985

LAW DEPARTMENT
DIAMOND SHAMROCK CORP.

August 11, 1986

Re: Diamond Shamrock - Tax Appeal

Essex County Board of Taxation 110 South Grove Street East Orange, N.J. 07018

Dear Sir:

We enclose for filing an original and one copy of Petitions of Appeal with respect to Block 2438, Lot 58 and Block 2438, Lot 59 in the City of Newark.

Kindly file the original of each petition and return the filed copies to our representative. We enclose our checks in payment of the filing fees for each of the petitions.

Very truly yours,

Michael A. Guariglia

MAG: jg

cc: Assessor City of Newark (C.M.R.R.R.)

Clerk, City of Newark (C.M.R.R.R.)

bc: Bruce H. Brubaker, Esq.(w/enc.)

Property Class			ETITION OF API			Appeal Number	
•	ESSEX COUNTY BOARD OF TAXATION 110 So. Grove Street						
			cange, N.		Filed		
		Dast Of	673-2344	3. 0/010	Chec	ked	
						Paid	
TO THE ESSEX						ied	
Your petitioner.	Diamo	nd Shamro	ck Chemica PLEASE Type	11s Co.			
	,			-			
esiding at (Mailir espectfully states	ng Address) that the petiti	C/O McCar ioner is, or repr	ter & Engl resents the taxpa	lish, 550 yer of certain pro	Broad operty situ	st., Newar ated in the taxing	k. N.J. district of
Newark							
	(Municipal	lity)	20	EO		-	
DENTIFIED AS F	OLLOWS:	Block	38 Lot ess80_Lis	ter Avenu			
łame, Telephone	No. and Addr	ess of Attorney	or person to b	e notified of hea	ring and ju	idgment	
			arter & Er				k. N.J.
(201) 62	2-4444		(PLEASE Type				
• •					INC ACC	T DE EU ED ON	OR REFORE
SECTION I	APPEAL FOR	REAL PROPE	HTY VALUATION	(FILING DEADL	MUS)⊷anı. AUGL	ST BE FILED ON JST 15th OF THE	TAX YEAR.)
That s	aid property h	as been assess	sed for taxation		itioner pra	ys that the asses	sment
for the	year 19 <u>86</u>	_ at a valuation	ot:			axable Value of	the
	•	0 200		, , ,	, as follow:	a. ∧	
پ Land	\$. <u>.3</u>	9,200 2,200 1,400		Land	\$	-0-	
Improv	vement \$. 13	1.400		Improve	ment \$	-0-	
Total	\$_19	1,400		Total	\$		
Basis for Appeal:	XI True Value		rimination Appe	al			Ar
	\$676 00	(See	e instruction 9)		Tax Court	Pending	
Purchase Price Date of Purchase.	1-27-86	Manu 12 1. C	Jonventional Excess over comi	mon level	If ves list		110
with Lot	58 -		NJS A 54:3-22, d Rider	L.1973, c. 123)	or years		
Reason For Appe	_{al} Se	<u>e Attachè</u>	d Rider				
SECTION II	APPEAL FOR	☐ 1. Vetera	n's Deduction			\$50.00	
				tand of Arthur			
	DENIAL OF:	2. Vetera			tion	\$50.00	
•		3. Senior	Citizen's Deduct	tion		\$50.00	
•		☐ 3. Senior ☐ 4. Disable		tion ving Spouse Ded	uction	• • • Total Exe	
•		☐ 3. Senior ☐ 4. Disable ☐ 5. Vetera	Citizen's Deducted Person/Surviv	tion ving Spouse Ded Lor widow of said	uction	Total Exe Regular—Add	d'I. Rebate
·		☐ 3. Senior ☐ 4. Disable ☐ 5. Vetera: ☐ 6. Homes	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate	tion ving Spouse Ded I or widow of said	uction	• • • Total Exe	d'i. Rebate
·		3. Senior 4. Disable 5. Vetera 6. Homes	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment	tion ving Spouse Ded I or widow of said Classification	uction	Total Exe Regular—Add	d'I. Rebate
	DENIAL OF:	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp	Citizen's Deducted Person/Survivan 100% Disabled stead Tax Rebate and Assessment of Property	tion ving Spouse Ded or widow of said Classification of	luction d veteran	Total Exe Regular—Add	d'I. Rebate
MUNICIPALITY'S	DENIAL OF:	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp	Citizen's Deducted Person/Survivan 100% Disabled stead Tax Rebate and Assessment of Property	tion ving Spouse Ded or widow of said Classification of	luction d veteran	Total Exe Regular — A'di \$50.	d'I. Rebate
MUNICIPALITY'S Attach Copy of E	DENIAL OF: REASON FO	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment of Property	tion ving Spouse Ded or widow of said Classification of	luction d veteran	Total Exe Regular — A'di \$50.	d'i. Rebate
MUNICIPALITY'S (Attach Copy of E \$225.00 (1982); (REASON FO	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment otion of Property	tion ying Spouse Ded or widow of said Classification of (Religious, (luction d veteran Charitable,	Total Exe Regular—Ad \$50.	d'i. Rebate
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MUNICIPALITY'S Attach Copy of C \$225.00 (1982); \$	REASON FO Denial) 1250.00 (1983 ADDED ASS DECEMBER 1 Added Assess	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp R DENIAL: and thereafter) ESSMENT OR st) sment year OF ADDED	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment biton of Property OMITTED ASS	tion ying Spouse Ded or widow of said Classification of (Religious, (ESSMENT ONL' ment year NO. OF MONTH	charitable,	Total Exe Regular—Ad \$50. Etc.—Specify)	OR BEFORE
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MUNICIPALITY'S Attach Copy of E \$225.00 (1982); 1	REASON FO Denial) 2550.00 (1983 ADDED ASSI DECEMBER 1 Added Assess FULL VALUE (ASSESSMENT Land mprovement : Total PETITION	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp 9. DENIAL: and thereafter) ESSMENT OR st) sment year OF ADDED ONLY \$ \$ \$ \$ FOR-REDUCTION FOR-REDUCTION STORM STOR	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment otton of Property OMITTED ASS Omitted Assessi	classification (Religious, (R	charitable, Y (MUST	Total Exe Regular—Add \$50. Etc.—Specify) BE FILED ON PRORATED \$	OR BEFORE
MUNICIPALITY'S Attach Copy of E \$225.00 (1982); (SECTION HI	REASON FO Denial) 1250.00 (1983 ADDED ASS DECEMBER 1 Added Assess FULL VALUE (ASSESSMENT Land mprovement Total PETITION FULL VALUE (3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp R DENIAL: and thereafter) ESSMENT OR st) iment year OF ADDED ONLY \$ \$ 1 FOR REDUCTIOF ADDED	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment otton of Property OMITTED ASS Omitted Assessi	tion ying Spouse Ded or widow of said Classification of (Religious, (ESSMENT ONL' ment year NO. OF MONTH	charitable, Y (MUST	Total Exe Regular—Add \$50. Etc.—Specify) BE FILED ON PRORATED \$	OR BEFORE
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MUNICIPALITY'S Attach Copy of E \$225.00 (1982); 1	REASON FO Denial) 2250.00 (1983 ADDED ASSI DECEMBER 1 Added Assess FULL VALUE (ASSESSMENT Land Improvement if otal PETITION FULL VALUE (ASSESSMENT ASSESSMENT ASSESSMENT STATE ASSESSMENT STAT	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp 9. DENIAL: and thereafter) ESSMENT OR st) iment year OF ADDED ONLY \$ 1 FOR-REDUCTIOF ADDED ONLY \$ 1 FOR-REDUCTIOF ADDED ONLY Ses that the said hould be reduce	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment otton of Property OMITTED ASS Omitted Assessed HON	classification (Religious, (ESSMENT ONL ment year NO. OF MONTH	charitable, Y (MUST	Total Exe Regular—Add \$50. Etc.—Specify) BE FILED ON PRORATED \$ \$ \$	OR BEFORE
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MUNICIPALITY'S Attach Copy of E \$225.00 (1982); S SECTION III	REASON FO Denial) 1250.00 (1983 ADDED ASS DECEMBER 1 Added Assess FULL VALUE (ASSESSMENT Land mprovement fotal FULL VALUE (ASSESSMENT PULL VALUE (ASSESSMENT Petitioner state true value of ti	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp R DENIAL: and thereafter) ESSMENT OR st) iment year OF ADDED ONLY \$ \$ 1 FOR-REDUCTI OF ADDED ONLY es that the said oould be reduce the property, as \$	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment of Property OMITTED ASS Committed Assessing the Committed Assessing	classification (Religious, (ESSMENT ONL ment year NO. OF MONTH	charitable, Y (MUST	Total Exe Regular—Add \$50. Etc.—Specify) BE FILED ON PRORATED \$ \$ \$	OR BEFORE
MUNICIPALITY'S (Attach Copy of E \$225.00 (1982); S SECTION III	REASON FO Denial) 1250.00 (1983 ADDED ASS DECEMBER 1 Added Assess FULL VALUE (ASSESSMENT Land Improvement FULL VALUE (ASSESSMENT POLITION FULL VALUE (ASSESSMENT Politioner state true value of ti Land Improvement	3. Senior 4. Disable 5. Vetera 6. Homes 7. Farmia 8. Exemp R DENIAL: and thereafter) ESSMENT OR st) year OF ADDED ONLY \$ \$ 1 FOR-REDUCTI OF ADDED ONLY 1 FOR-REDUCTI OF ADDED ONLY ses that the said hould be reduce the property, as	Citizen's Deducted Person/Survivin 100% Disabled stead Tax Rebate and Assessment of Property OMITTED ASS Committed Assessing the Committed Assessing	classification (Religious, (ESSMENT ONL ment year NO. OF MONTH	charitable, Y (MUST	Total Exe Regular—Add \$50. Etc.—Specify) BE FILED ON PRORATED \$ \$ \$	OR BEFORE

SECTION IV I hereby certify and affirm that the statements set forth in the foregoing petition are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment. August 11, 1986 Signature of Petitioner Michael A.

., I, the undersigned, served upon the Assessor and the Clerk of or upon the taxpayer, personally or by regular meitor certified Municipality

mail, a copy of the within appeal.

REGULAR APPEAL

DEDUCTION/EXEMPTION APPEAL

ADDED ASSESSMENT OR OMITTED ASSESSMENT APPEAL ONLY

I certify and affirm that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: (SIGNATURE-PERSON MARING SERVICE)

WHITE-COUNTY BOARD CANARY-ASSESSOR PINK-CLERK GOLDENROD-PETITIONER

CONFIDENTIAL

MAXUS0478711

RIDER TO TAX APPEAL PETITION OF DIAMOND SHAMROCK CHEMICALS CO. c/o McCARTER & ENGLISH 550 BROAD STREET, NEWARK, N.J. 07102 BLOCK 2438, Lot59

A. Taxpayer asserts that the assessment is in excess of the full or true value of the property appealed.

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- B. Taxpayer prays that the assessment be reduced to the level ratio or percentage of full or true value at which other property of the taxing district is assessed for the following reasons:
 - Said assessment is contrary to and in violation of Article 8, Section 1 of the N.J. State Constitution of 1947, and the Fourteenth Amendment of the U.S. Constitution.
 - Said assessment is not made according to uniform rules or according to the same standard of value at which other property in said taxing district is assessed.
 - Said assessment is arbitrary, unreasonable, unequal and discriminatory in comparison with other assessments in said taxing district.
 - 4. Said assessment is made at a higher percentage of full or true value than other assessments made by the taxing district on other properties in the taxing district.
- C. In prosecuting this appeal, the taxpayer will rely in part upon a comparison of the sale prices and tax assessments of the properties whose sales were reported to the County Board of Taxation and used by it in determining the equalization ratios in the County and reported to the Division of Taxation and used by it in deriving its table of equalized valuations.
- D. The ratio of assessed valuation of the property to its true value exceeds the upper limit of the common level range.
- E. The average ratio is below the county percentage level and the ratio of the assessed value of the property to its true value exceeds the county percentage level.
 - F. Both the average ratio and the ratio of the assessed value of the subject property to its true value exceed the county percentage level.

Paragraphs D, E and F are pleaded in the alternative to the extent permitted.

This rider and the contents hereof is a part of the tax appeal petition to which it is attached.

This property contains dioxin in the soil and in the subject building. The property is completely encapsulated and quarantined by order of the N.J.D.E.P. It is unusable for any purpose, unsaleable and the cost to cure the present condition is far above the value set by the assessor.

CONFIDENTIAL MAXUS0478712

	Property Class	PETITION OF APPE	AL	Appeal Number					
•	•	ESSEX COUNTY BOARD OF							
		East Orange, N. J.	07018 Eile	nd					
		673-2344	Chi	ocked					
	TO THE ESSEX COUNTY BOA	RD OF TAXATION	No	Paid					
		Shamrock Chemicals	Co.	erd					
	(Name of Taxpayer—PLEASE Type or Print) residing at (Mailing Address). C/o McCarter & English, 550 Broad St., Newark, N.J.071								
	residing at (Mailing Address). (respectfully states that the petition	oner is, or represents the taxpaye	r of certain property si	tuated in the taxing district of					
	Newark								
	(Municipality) IDENTIFIED AS FOLLOWS: Block 2438 Lot 58 Street Address 80 Lister Avenue Name, Telephone No. and Address of Attorney—or person to be notified of hearing and judgment								
	Michael A. Guari (201) 622-4444	glia, McCarter & Enc (PLEASE Type or	rlish, 550 Bro Print)	ad St., Newalk, N.J.					
	SECTION I APPEAL FOR	REAL PROPERTY VALUATION	FILING DEADLINE-(M	UST BE FILED ON OR BEFORE					
7	That said property has been assessed for taxation for the year 19 86 at a valuation of: AUGUST 15th OF THE TAX YEAR.) Your petitioner prays that the assessment be revised to the Taxable Value of the property, as follows:								
ğ	Land \$	45,000	Land \$_	-0-					
₹	Improvement \$	140,600	Improvement \$_	-0-					
¥	Total \$	185,600	Total \$_	-0-					
REGULAR APPEAL	Basis for Appeal: 区 True Value	(See instruction 9)		irt Pending 🗆 🛱					
Œ		0.00 ⊈ 1. Conventional	on level If was lie	yes no					
	Date of Purchase 1 - 27 - 86								
DEDUCTION/EXEMPTION APPEAL	Reason For Appeal See	Attached Rider							
	SECTION II APPEAL FOR DENIAL OF: 1. Veteran's Deduction S50.00 S5								
ŠŠ	☐ 7. Farmland Assessment Classification ☐ 8. Exemption of Property of								
덛	(Religious, Charitable, Etc.—Specify)								
Ü	MUNICIPALITY'S REASON FO (Attach Copy of Denial)	MUNICIPALITY'S REASON FOR DENIAL:							
0	*\$225.00 (1982); \$250.00 (1983	and thereafter)	,						
۵	SECTION III ADDED ASSI DECEMBER 1	ment Omitted Assessm	ent	T BE FILED ON OR BEFORE					
MITTED NLY		year /	year						
90	FULL VALUE (ASSESSMENT		IO. OF MONTHS ASSESSED	PRORATED VALUE					
ADDED ASSESSMENT OR ASSESSMENT APPEAL	Land Improvement			\$					
	Total			\$					
	PETITION	FORREDUCTION							
ZES ZES	FULL VALUE (ASSESSMENT		IO. OF MONTHS ASSESSED	PRORATED VALUE					
ASS	Petitioner state	es that the said							
ចន្ទ		ould be reduced to the he property, as follows:							
84	Land			\$					
•	Improvement	<u> </u>		S					
	Total	<u> </u>		\$					
	SECTION IV I hereby certify and affirm that the statements set forth in the foregoing petition are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.								
	Dated: Augu	oF 11, 1987 Signature of Pet	tioner / hh	Guariglia Hag					
	U		MICHAEL A ION OF SERVICE	. Granding's Chad.					
	Amark	(1 97		on the Assessor and the Clark of					
	NEWAR			on the Assessor and the Clerk of Allywor by regular mail or certified					

 $\bullet : \mathcal{C} \to \mathbb{R} \times \mathbb{R$

I certify and affirm that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: August 11, 1986 Signed Michael Q. Street T. (SIGNATURE-PERSON MAKING SERVICE)

WHITE—COUNTY BOARD CANARY—ASSESSOR PINK—CLERK GOLDENROD—PETITIONER PA-CB (1982)

RIDER TO TAX APPEAL PETITION OF DIAMOND SHAMROCK CHEMICALS CO. c/o McCARTER & ENGLISH 550 BROAD STREET, NEWARK, N.J. 07102 BLOCK 2438, LOT 58

A. Taxpayer asserts that the assessment is in excess of the full or true value of the property appealed.

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- B. Taxpayer prays that the assessment be reduced to the level ratio or percentage of full or true value at which other property of the taxing district is assessed for the following reasons:
 - Said assessment is contrary to and in violation of Article 8, Section 1 of the N.J. State Constitution of 1947, and the Fourteenth Amendment of the U.S. Constitution.
 - Said assessment is not made according to uniform rules or according to the same standard of value at which other property in said taxing district is assessed.
 - Said assessment is arbitrary, unreasonable, unequal and discriminatory in comparison with other assessments in said taxing district.
 - 4. Said assessment is made at a higher percentage of full or true value than other assessments made by the taxing district on other properties in the taxing district.
- C. In prosecuting this appeal, the taxpayer will rely in part upon a comparison of the sale prices and tax assessments of the properties whose sales were reported to the County Board of Taxation and used by it in determining the equalization ratios in the County and reported to the Division of Taxation and used by it in deriving its table of equalized valuations.
- D. The ratio of assessed valuation of the property to its true value exceeds the upper limit of the common level range.
- E. The average ratio is below the county percentage level and the ratio of the assessed value of the property to its true value exceeds the county percentage level.
- F. Both the average ratio and the ratio of the assessed value of the subject property to its true value exceed the county percentage level.

Paragraphs D, E and F are pleaded in the alternative to the extent permitted.

This rider and the contents hereof is a part of the tax appeal petition to which it is attached.

This property contains dioxin in the soil and in the subject building. The property is completely encapsulated and quarantined by order of the N.J.D.E.P. It is unusable for any purpose, unsaleable and the cost to cure the present condition is far above the value set by the assessor.

CONFIDENTIAL MAXUS0478714