

EXHIBIT 105

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AUG 13 1986

DIAMOND SHAMROCK CORPORATION
Health & Environmental Affairs

COPY

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

~~File: Newark~~
File: Newark

RECEIVED

AUG 13 1986

LAW DEPARTMENT
DIAMOND SHAMROCK CORP.

Real Estate

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 _____

PETITION OF APPEAL

Appeal Number _____

ESSEX COUNTY BOARD OF TAXATION
110 So. Grove Street
East Orange, N. J. 07018
673-2344

Filed _____
Checked _____
Fee Paid _____
Notified _____
Heard _____

TO THE ESSEX COUNTY BOARD OF TAXATION

Your petitioner, Diamond Shamrock Chemicals Co.
(Name of Taxpayer—PLEASE Type or Print)

residing at (Mailing Address) c/o McCarter & English, 550 Broad St., Newark, N.J. 0710
respectfully states that the petitioner is, or represents the taxpayer of certain property situated in the taxing district of
Newark

(Municipality)
IDENTIFIED AS FOLLOWS: Block 2438 Lot 59
Street Address 80 Lister Avenue
Name, Telephone No. and Address of Attorney—or person to be notified of hearing and judgment
Michael A. Guariglia, McCarter & English, 550 Broad St., Newark, N.J.
(201) 622-4444 (PLEASE Type or Print)

SECTION I APPEAL FOR REAL PROPERTY VALUATION (FILING DEADLINE—(MUST BE FILED ON OR BEFORE AUGUST 15th OF THE TAX YEAR.)

REGULAR APPEAL

That said property has been assessed for taxation for the year 19 86 at a valuation of:

Your petitioner prays that the assessment be revised to the Taxable Value of the property, as follows:

Land \$ 39,200
Improvement \$ 152,200
Total \$ 191,400

Land \$ -0-
Improvement \$ -0-
Total \$ -0-

Basis for Appeal: True Value Discrimination Appeal (See instruction 9)
Purchase Price \$676,000.00 1. Conventional Tax Court Pending yes no
Date of Purchase 1-27-86 2. Excess over common level If yes, list year
with Lot 58 (N.J.S.A. 54:3-22, L.1973, c. 123) or years _____
Reason For Appeal See Attached Rider

SECTION II APPEAL FOR DENIAL OF:
 1. Veteran's Deduction \$50.00
 2. Veteran's/Serviceman's Widow's Deduction \$50.00
 3. Senior Citizen's Deduction
 4. Disabled Person/Surviving Spouse Deduction
 5. Veteran 100% Disabled or widow of said veteran
 6. Homestead Tax Rebate
 7. Farmland Assessment Classification
 8. Exemption of Property of _____
(Religious, Charitable, Etc.—Specify)
Total Exemption Regular—Add'l. Rebate \$50.00

DEDUCTION/EXEMPTION APPEAL

MUNICIPALITY'S REASON FOR DENIAL:
(Attach Copy of Denial)
\$225.00 (1982); \$250.00 (1983 and thereafter)

SECTION III ADDED ASSESSMENT OR OMITTED ASSESSMENT ONLY (MUST BE FILED ON OR BEFORE DECEMBER 1st)

ADDED ASSESSMENT OR OMITTED ASSESSMENT APPEAL ONLY

Added Assessment	year	Omitted Assessment	year	PRORATED VALUE
FULL VALUE OF ADDED ASSESSMENT ONLY				
Land	\$ _____	NO. OF MONTHS ASSESSED	_____	\$ _____
Improvement	\$ _____	_____	_____	\$ _____
Total	\$ _____	_____	_____	\$ _____
PETITION FOR-REDUCTION FULL VALUE OF ADDED ASSESSMENT ONLY				
Petitioner states that the said assessment should be reduced to the true value of the property, as follows:				
Land	\$ _____	NO. OF MONTHS ASSESSED	_____	\$ _____
Improvement	\$ _____	_____	_____	\$ _____
Total	\$ _____	_____	_____	\$ _____

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: August 11, 1986 Signature of Petitioner Michael A. Guariglia Esq.

CERTIFICATION OF SERVICE

on August 11, 19 86, I, the undersigned, served upon the Assessor and the Clerk of NEWARK Municipality or upon the taxpayer, personally or by regular mail or certified mail, a copy of the within appeal.

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 A. Guariglia
(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, Lot59

- A. Taxpayer asserts that the assessment is in excess of the full or true value of the property appealed.
- 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:
 - 1. 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.
 - 2. 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.
 - 3. 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.

Property Class _____

PETITION OF APPEAL

Appeal Number _____

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110 So. Grove Street
East Orange, N. J. 07018
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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
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(201) 622-4444 (PLEASE Type or Print)

SECTION I APPEAL FOR REAL PROPERTY VALUATION (FILING DEADLINE—(MUST BE FILED ON OR BEFORE AUGUST 15th OF THE TAX YEAR.)

REGULAR APPEAL

That said property has been assessed for taxation for the year 1986 at a valuation of:

Your petitioner prays that the assessment be revised to the Taxable Value of the property, as follows:

Land \$ 45,000
Improvement \$ 140,600
Total \$ 185,600

Land \$ -0-
Improvement \$ -0-
Total \$ -0-

Basis for Appeal: True Value Discrimination Appeal (See instruction 9)
Purchase Price \$676,000.00 1. Conventional Tax Court Pending yes no
Date of Purchase 1-27-86 2. Excess over common level (N.J.S.A. 54:3-22.L.1973, c. 123) If yes, list year _____
with Lot 59
Reason For Appeal: See Attached Rider

SECTION II APPEAL FOR DENIAL OF:
 1. Veteran's Deduction \$50.00
 2. Veteran's/Service man's Widow's Deduction \$50.00
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ADDED ASSESSMENT OR OMITTED ASSESSMENT APPEAL ONLY

Added Assessment year	Omitted Assessment year	NO. OF MONTHS ASSESSED	PRORATED VALUE
FULL VALUE OF ADDED ASSESSMENT ONLY			
Land \$ _____		_____	\$ _____
Improvement \$ _____		_____	\$ _____
Total \$ _____		_____	\$ _____
PETITION FOR REDUCTION			
FULL VALUE OF ADDED ASSESSMENT ONLY			
Petitioner states that the said assessment should be reduced to the true value of the property, as follows:			
Land \$ _____		_____	\$ _____
Improvement \$ _____		_____	\$ _____
Total \$ _____		_____	\$ _____

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: August 11, 1986 Signature of Petitioner: Michael A. Guariglia, Esq.

CERTIFICATION OF SERVICE

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 2. 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.
 3. Said assessment is arbitrary, unreasonable, unequal and discriminatory in comparison with other assessments in said taxing district.
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