

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



**19.4**

(1)

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the recommendation from the Treasurer- Tax Collector regarding Distribution of Excess Proceeds for Tax Sale No. 209, Item 363. Last assessed to: Jankus Family Limited Partnership, a Florida Limited Partnership, District 3, is approved as recommended.

Roll Call:

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None

(2)

On Motion of Supervisor Washington, seconded by Supervisor Perez and duly carried, IT WAS ORDERED that the above matter be reconsidered.

Roll Call:

Ayes: Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: Jeffries

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on November 16, 2021, of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors  
Dated: November 16, 2021  
Kecia R. Harper, Clerk of the Board of Supervisors, in  
and for the County of Riverside, State of California.

(seal)

By: *Jessica Passo* Deputy

AGENDA NO.  
**19.4**

xc: Tax Collector

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 19.4  
(ID # 10449)

**MEETING DATE:**

Tuesday, November 16, 2021

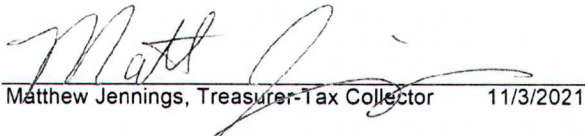
**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item 363. Last assessed to: Jankus Family Limited Partnership, a Florida Limited Partnership. District 3. [\$10,217-Fund 65595 Excess Proceeds from Tax Sale]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the claim from Stefan A. Jankus, General Partner for Jankus Family Limited Partnership, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 559271006-7;
2. Authorize and direct the Auditor-Controller to issue a warrant to Stefan A. Jankus, General Partner for Jankus Family Limited Partnership in the amount of \$10,217.01, no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

**ACTION:Policy**

  
Matthew Jennings, Treasurer-Tax Collector 11/3/2021

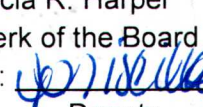
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**MINUTES OF THE BOARD OF SUPERVISORS**

(3)

On motion of Supervisor Spiegel, seconded by Supervisor Perez and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: Jeffries  
Date: November 16, 2021  
xc: Tax-Collector

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$10,217	\$ 0	\$10,217	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale.			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	21/22

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, the Tax Collector conducted the May 2, 2017 public auction tax sale. The deed conveying title to the purchasers at the auction was recorded June 21, 2017. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 24, 2017, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from Stefan A. Jankus, General Partner for Jankus Family Limited Partnership based on a Grant Deed recorded July 08, 2010 as Instrument No. 2010-0321121, a Partnership Affidavit dated August 3, 2017, and a copy of the Family Limited Partnership Agreement.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Stefan A. Jankus, General Partner for Jankus Family Limited Partnership be awarded excess proceeds in the amount of \$10,217.01. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

**Impact on Residents and Businesses**

Excess proceeds will be released to the last assessee of the property.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim Jankus**

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

  
Stephanie Peralta, Principal Management Analyst 11/10/2021

  
Gregory V. Priapros, Director County Counsel 7/22/2021

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

RECEIVED  
2017 AUG 11 PM 1:07  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 209 Item 363 Assessment Number: 559271006-7

Assessee: JANKUS FAMILY LTD PARTNERSHIP

Situs:

Date Sold: May 2, 2017

Date Deed to Purchaser Recorded: June 21, 2017

Final Date to Submit Claim: June 21, 2018

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 10,217.01 from the sale of the above mentioned real property. I/We were the  lienholder(s),  property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2010-0321121; recorded on 07/09/2010. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

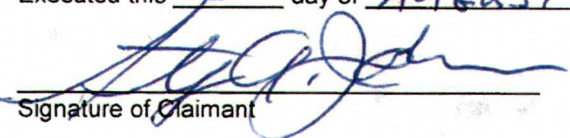
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

GRANT DEED DOC# 2010-0321121, PICTURE ID, PARTERSHIP AFFIDAVIT, STATE OF FLORIDA CERTIFICATE OF DISSOLUTION ON 8/11/2014, PARTNERSHIP AGREEMENT.

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 3RD day of AUGUST, 2017 at SANTA ROSA, FLORIDA  
County, State

  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

STEFAN A JANKUS  
Print Name GENERAL PARTNER  
9554 BONE BLUFF DR  
Street Address  
NAVARRE, FL 32566  
City, State, Zip  
850-710-8343  
Phone Number

\_\_\_\_\_  
Print Name  
\_\_\_\_\_  
Street Address  
\_\_\_\_\_  
City, State, Zip  
\_\_\_\_\_  
Phone Number

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL THIS DEED AND MAIL TAX STATEMENTS TO:

JANKUS FAMILY LP.  
9554 BONE BLUFF DR.  
NAVARRE, FL 32566

DOC # 2010-0321121

07/08/2010 08:00A Fee:18.00

Page 1 of 2 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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# GRANT DEED

DOCUMENTARY TRANSFER TAX \$5.50  
 Computed on full value of property conveyed, or  
 Computed on full value less liens and encumbrances remaining at time of sale.  
 unincorporated - Candice Armstrong



FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, I (We), Cardinal Technologies, LLC, a Wyoming Limited Liability Company, grant to Jankus Family Limited Partnership, A Florida Limited Partnership, all that real property situated in Riverside County, State of California, described as follows:

See attached Exhibit 'A' made a part hereof by reference.

Executed on June 8<sup>th</sup>, 2010 at Portland, Oregon  
 (MONTH) (DAY) (YEAR) (CITY AND STATE)

S. Seal, as agent, Cardinal Technologies, LLC

State of Oregon

County of Washington

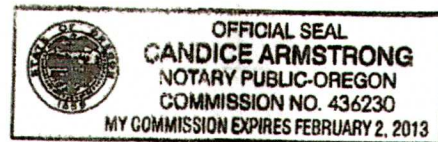
On 6-8-10 before me, Candice Armstrong Notary Public  
 (NAME/TITLE, I.E. "JANE DOE, NOTARY PUBLIC")

personally appeared S. Seal, as Agent, Cardinal Technologies, LLC, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Candice Armstrong  
 Signature (NOTARY PUBLIC) (SEAL)



## **EXHIBIT 'A'**

**Assessor's Parcel Number: 559 271 006**

**Lot 9 of Tract No. 3351 as per map recorded in Book 54, pages 15 and 16 of maps in the office of the County Recorder of Riverside County, State of California.**

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Prepared by:  
Stefan A Jankus  
Jankus Family Limited Partnership  
9554 Bone Bluff Dr Navarre FL 32566

PARTNERSHIP AFFIDAVIT

PERSONALLY APPEARED before the undersigned officer, duly authorized to administer oaths, Stefan A. Jankus who states under oath as follows:

1. My name is Stefan A Jankus, I am the only General Partner of the Jankus Family Limited Partnership a Florida partnership and have a 100% share ownership of the Jankus Family Limited Partnership.
2. On August 11, 2014 the Jankus Family Limited Partnership voluntary submitted dissolution of the partnership, because the partnership consist of one general partner and no other partners the partnership is liquidating its business and does not do any other activities.
3. Pursuant to the provisions of section 620.1203, Florida Statutes, this Dissolution Jankus Family Limited Partnership stays in effect until the limited partnership completed winding up its affairs and wishes to file a statement of termination.

Further affiant sayeth naught.

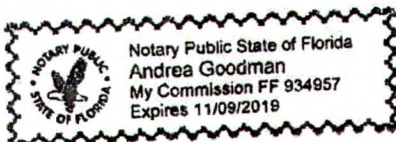
  
General Partner Stefan A. Jankus

STATE OF FLORIDA )  
COUNTY OF SANTA ROSA )

SUBSCRIBED and sworn to before me, the undersigned Notary Public in and for the jurisdiction aforesaid, personally appeared Stefan Anton Jankus, who produced FLDL as identification to me and who acknowledged before me his signature to the foregoing Affidavit.

GIVEN under my hand and seal this 3<sup>rd</sup> day of August, 2017

  
Name:  
Notary Public, State of Florida





## FAMILY LIMITED PARTNERSHIP AGREEMENT

This FAMILY LIMITED PARTNERSHIP AGREEMENT is made on January 5, 2001 Between Stefan A. Jankus and Judith A. Jankus (husband and wife) of 7248 Shearwater Dr. Navarre Florida, herein are to be known as the General Partners.

1. NAME AND BUSINESS. The parties hereby form a limited partnership under the name of Jankus Family Limited Partnership to conduct a general business. The principal office of the business shall be in 7248 Shearwater Dr. Navarre, Santa Rosa County, Florida.
2. TERM. The partnership shall begin on January 5, 2001, and shall continue until terminated as herein provided.
3. CAPITAL. The capital of the partnership shall be contributed in cash and certain Florida real estate properties to be convey (lot on HWY 87, lot on HWY 399 East Bay Blvd, lot at Holly By the SEA, lot at Cape San Blas, and a rental property at 9554 Bone Bluff Dr. Navarre) provided by the partners as follows: A separate capital account shall be maintained for each partner. Neither partner shall withdraw any part of the capital account. Upon the demand of either General Partner, the capital accounts of the partners shall be maintained at all times in the proportions in which the partners share in the profits and losses of the partnership.
4. PROFIT AND LOSS. The net profits of the partnership shall be divided as follows 10% for Judith A. Jankus and 90% for Stefan A. Jankus and the net losses shall be borne in the same proportions by them. A separate income account shall be maintained for each partner. Partnership profits and losses shall be charged or credited to the separate income account of each partner. If a partner has no credit balance in his income account, losses shall be charged to his capital account.
5. SALARIES AND DISTRIBUTION OF PROFITS. Each General partner may receive a salary for services rendered to the partnership. The earnings of the partnership shall be distributed at least annually except that earnings may be retained by the Partnership and transferred to Partnership capital for the reasonable needs of the business as determined at the sole discretion of the General Partners.
6. INTEREST. No interest shall be paid on the initial contributions to the capital of the partnership or on any subsequent contributions of capital.
7. MANAGEMENT DUTIES AND RESTRICTIONS. The partners shall have equal rights in the management of the partnership business, and each partner shall devote his entire time to the conduct of the business. Without the consent of the other partner neither partner shall on behalf of the partnership borrow or lend money, or make, deliver, or accept any commercial paper, or execute any mortgage, security agreement, bond, or lease, or purchase or contract to purchase, or sell or contract to sell any property for or of the partnership other than the type of property bought and sold in the regular course of its business.

J.A.J.  
S.A.J.

8. BANKING. All funds of the partnership shall be deposited in its name in such checking account or accounts as shall be designated by the partners. All withdrawals therefrom are to be made upon checks signed by either partner or by checking debit card.

9. BOOKS. The partnership books shall be maintained at the principal office of the partnership, and each partner shall at all times have access thereto. The books shall be kept on a fiscal year basis, commencing January 1 and Ending December 31, and shall be closed and balanced at the end of each fiscal year.

10. VOLUNTARY TERMINATION. The partnership may be dissolved at any time by agreement of the partners, in which event the partners shall proceed with reasonable promptness to liquidate the business of the partnership. The partnership name shall be sold with the other assets of the business. The assets of the partnership business shall be used and distributed in the following order: (a) to pay or provide for the payment of all partnership liabilities and liquidating expenses and obligations; (b) to equalize the income accounts of the partners; (c) to discharge the balance of the income accounts of the partners; (d) to equalize the capital accounts of the partners; and (e) to discharge the balance of the capital accounts of the partners.

11. DEATH. Upon the death of either partner, the surviving partner shall have the right either to purchase the interest of the decedent in the partnership or to terminate and liquidate the partnership business. If the surviving partner elects to purchase the decedent's interest, he shall serve notice in writing of such election, within three months after the death of the decedent, upon the executor or administrator of the decedent, or, if at the time of such election no legal representative has been appointed, upon any one of the known legal heirs of the decedent at the last-known address of such heir. (a) If the surviving partner elects to purchase the interest of the decedent in the partnership, the purchase price shall be equal to the decedent's capital account as at the date of his death plus the decedent's income account as at the end of the prior fiscal year, increased by his share of partnership profits or decreased by his share of partnership losses for the period from the beginning of the fiscal year in which his death occurred until the end of the calendar month in which his death occurred, and decreased by withdrawals charged to his income account during such period. No allowance shall be made for goodwill, trade name, patents, or other intangible assets, except as those assets have been reflected on the partnership books immediately prior to the decedent's death; but the survivor shall nevertheless be entitled to use the trade name of the partnership. (b) Except as herein otherwise stated, the procedure as to liquidation and distribution of the assets of the partnership business shall be the same as stated in paragraph 10 with reference to voluntary termination.

*D. G. J.*  
*S. M.*

12. ARBITRATION. Any controversy or claim arising out of or relating to this Agreement, or the breach hereof, shall be settled by arbitration in accordance with the rules, then obtaining, of the American Arbitration Association, and judgment upon the award rendered may be entered in any court Having jurisdiction thereof. In witness whereof the parties have signed this Agreement.

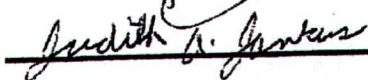
Executed this 5th day of January, 2001 in Navarre, Florida.



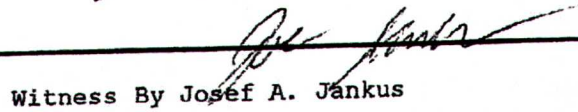
Stefan A. Jankus



Witness By Josef A. Jankus



Judith A. Jankus



Witness By Josef A. Jankus

**FIRST ADDENDUM TO THE JANKUS FAMILY LIMITED  
PARTNERSHIP AGREEMENT BY AND BETWEEN  
JUDITH A. JANKUS AND STEFAN A. JANKUS**

This addendum to that certain JANKUS FAMILY LIMITED PARTNERSHIP Agreement dated January 5, 2001 in Navarre, Florida between Stefan A. Jankus and Judith A. Jankus (husband and wife), (the "Agreement") is made and entered into as of this 31 day of December 2006 between Stefan A. Jankus as General Partner and Judith A. Jankus as General Partner.

**WITNESSTH**

WHEREAS Jankus Family Limited Partnership is currently doing business as a Florida Limited Partnership document number A01000000208 organized under the laws of the State of Florida, filed on February 8, 2001 and under the terms of the aforementioned Agreement with respect to the management of assets of the partnership.

In CONSIDERATION for \$1.00 (one dollar) and of the foregoing recitals and of the mutual covenants and agreements contained herein, the parties agree as follows:

- (1) The parties agree that Paragraph 4 of the Agreement of January 5, 2001 shall be modified to provide the following:
  4. PROFIT AND LOSS. The net profits of the partnership shall be divided as follows 01% for Judith A. Jankus and 99% for Stefan A. Jankus and the net losses shall be borne in the same proportions by them. A separate income account shall be maintained for each partner. Partnership profits and losses shall be charged or credited to the separate income account of each partner. If a partner has no credit balance in his income account, losses shall be charged to his capital account.
  
- (2) The parties agree that Paragraph 7 of the Agreement of January 5, 2001 shall be modified to provide the following:
  7. MANAGEMENT DUTIES AND RESTRICTIONS. The General Partner shall have the only rights in the management of the partnership business, and the General Partner shall devote his entire time to the conduct of the business. The General Partner shall on behalf of the partnership borrow or lend money, or make, deliver, or accept any commercial paper, or execute to any mortgage, security agreement, bond, or lease, or purchase or contract to purchase, or sell or contract to sell any property for or of the partnership.

(3) The parties agree that Paragraph 8 of the Agreement of January 5, 2001 shall be modified to provide the following:


8. BANKING. All funds of the partnership shall be deposited in its name in such checking account or accounts as shall be designated by the General Partner. All withdrawals therefrom are to be made upon checks signed by the General Partner or by checking debit card by the General Partner.

(4) The parties agree that Paragraph 11 of the Agreement of January 5, 2001 shall be modified to provide the following:

11. DEATH. Upon the death of a partner, the legal heir(s) of the decedent have the right to purchase the interest of the decedent in the partnership for \$1.00 (one dollar), the executor or administrator of the decedent shall serve notice in writing of such election within six month after the death of the partner to the partnership legal address by naming the legal heir(s) to inherit by purchasing for \$1.00 (one dollar) the decedent interest, the partnership will update its records and assign the decedent's capital account and income account as at the date of his death to the named heir(s). If no notice has been received during the stated six month notice time period then, the decedent interest in the partnership will be divided equally among the surviving partners. There will be no termination and liquidating of the partnership business in the death of a partner, except only if "General Partners Stefan A. Jankus and Judith A. Jankus are both dead" or "as a voluntary agreement by the surviving partners who will have the only rights to decide if they want to dissolved the partnership business at the time in the death of a partner", the procedure to liquidation and distribution of the assets of the partnership business shall be govern by a voluntary termination as stated in paragraph 10 of the Agreement of January 5, 2001 with reference to voluntary termination.

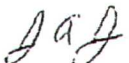
IN WITNESS WHEREOF, the parties hereto have executed this Addendum as of December 31, 2006.

  
STEFAN A. JANKUS General Partner

  
JUDITH A. JANKUS General Partner

  
WITNESS BY

  
WITNESS BY



SECOND ADDENDUM TO THE JANKUS FAMILY LIMITED  
PARTNERSHIP AGREEMENT BY AND BETWEEN  
JUDITH A. JANKUS AND STEFAN A. JANKUS

This addendum to that certain JANKUS FAMILY LIMITED PARTNERSHIP Agreement dated January 5, 2001 in Navarre, Florida between Stefan A. Jankus and Judith A. Jankus (husband and wife), (the "Agreement") is made and entered into as of this 31 day of December 2011 between Stefan A. Jankus as General Partner and Judith A. Jankus as General Partner.

WITNESSTH

WHEREAS Jankus Family Limited Partnership is currently doing business as a Florida Limited Partnership document number A01000000208 organized under the laws of the State of Florida, filed on February 8, 2001 and under the terms of the aforementioned Agreement with respect to the management of assets of the partnership.

In CONSIDERATION for \$1.00 (one dollar) and of the foregoing recitals and of the mutual covenants and agreements contained herein, the parties agree as follows:

(1) The parties agree that Paragraph 4 of the Agreement of January 5, 2001 shall be modified to provide the following:

4. PROFIT AND LOSS. The net profits of the partnership shall be divided as follows 0% for Judith A. Jankus and 100% for Stefan A. Jankus and the net losses shall be borne in the same proportions by them. A separate income account shall be maintained for each partner. Partnership profits and losses shall be charged or credited to the separate income account of each partner. If a partner has no credit balance in his income account, losses shall be charged to his capital account.

(2) The parties agree that Paragraph 7 of the Agreement of January 5, 2001 shall be modified to provide the following:

7. MANAGEMENT DUTIES AND RESTRICTIONS. The General Partner shall have the only rights in the management of the partnership business, and Stefan A Jankus the General Partner shall devote his entire time to the conduct of the business. The General Partner shall on behalf of the partnership borrow or lend money, or make, deliver, or accept any commercial paper, or execute to any mortgage, security agreement, bond, or lease, or purchase or contract to purchase, or sell or contract to sell any property for or of the partnership.

JAJ  
JAJ

(3) The parties agree that Paragraph 8 of the Agreement of January 5, 2001 shall be modified to provide the following:


8. BANKING. All funds of the partnership shall be deposited in its name in such checking account or accounts as shall be designated by the General Partner. All withdrawals therefrom are to be made upon checks signed by the General Partner or by checking debit card by the General Partner.

(4) The parties agree that Paragraph 11 of the Agreement of January 5, 2001 shall be modified to provide the following:

11. DEATH. Upon the death of a partner, the legal heir(s) of the decedent have the right to purchase the interest of the decedent in the partnership for \$1.00 (one dollar), the executor or administrator of the decedent shall serve notice in writing of such election within six month after the death of the partner to the partnership legal address by naming the legal heir(s) to inherit by purchasing for \$1.00 (one dollar) the decedent interest, the partnership will update its records and assign the decedent's capital account and income account as at the date of his death to the named heir(s). If no notice has been received during the stated six month notice time period then, the decedent interest in the partnership will be divided equally among the surviving partners. There will be no termination and liquidating of the partnership business in the death of a partner, except only if "General Partners Stefan A. Jankus is dead" or "as a voluntary agreement by the surviving partners who will have the only rights to decide if they want to dissolved the partnership business at the time in the death of a partner", the procedure to liquidation and distribution of the assets of the partnership business shall be govern by a voluntary termination as stated in paragraph 10 of the Agreement of January 5, 2001 with reference to voluntary termination.

IN WITNESS WHEREOF, the parties hereto have executed this Addendum as of December 31, 2011.

  
STEFAN A. JANKUS General Partner

  
JUDITH A. JANKUS General Partner

  
WITNESS BY

  
WITNESS BY

JAJ

