

**MEMORANDUM OF UNDERSTANDING  
BETWEEN OWNER COUNTIES AND GOVERNMENT PARTICIPANTS  
FOR THE USE OF THE SECURE GOVERNMENT TO GOVERNMENT (G2G)  
PORTAL**

THIS MEMORANDUM OF UNDERSTANDING (“**MOU**” or “**Agreement**”), made and entered into on Nov. 2, 2021, is between the counties of Los Angeles, Orange, Riverside, and San Diego (hereinafter collectively referred to as “**Owners**”) that own the Statewide Electronic Courier Universal Recording Environment (“**SECURE**”) with the Orange County Clerk-Recorder acting on their behalf as the Lead County, and Fresno County Tax Collector the submitting party (“**Government Agency**”), recording electronically through the SECURE Government to Government (**G2G**) Portal. The Owners and Government Agency are collectively referred to as the “Parties.”

**WHEREAS**, California Government Code Section 27279(b) states “[t]he recorder of any county may, in lieu of a written paper, accept for recording digitized images, digital images, or both, of a recordable instrument, paper, or notice if [. . .] [t]he requester and addressee for delivery of the recorded images are the same and can be readily identified as a local or state government entity, or an agency, branch, or instrumentality of the federal government.”

**WHEREAS**, the Counties of Orange, Los Angeles, Riverside and San Diego are the Owners of the SECURE G2G Portal; and

**WHEREAS**, the SECURE G2G Portal functions as a separate portal under the same security framework as the existing SECURE system; and

**WHEREAS**, the Counties of Orange, Los Angeles, Riverside and San Diego entered into an agreement dated August 19, 2008 to share the ownership and ongoing maintenance of a multi-county G2G electronic recording portal; and

**WHEREAS**, Orange County is the “Lead County” in supporting this SECURE G2G Portal and is responsible for executing any agreements with participants with the approval of the other Owners.

**NOW THEREFORE**, the Parties, for and in consideration of the mutual promises and agreements herein continued, do agree to the following:

**1. DEFINITIONS**

- A. Owners:** means the Counties of Los Angeles, Orange, Riverside and San Diego Counties.
- B. Lead County:** means the County of Orange as the designated lead in developing and supporting the multi-county system and responsible for handling the administrative

functions, negotiating and executing any contract relating to the support and maintenance of SECURE.

- C. Partner County or Partner Counties:** means non-owner counties that have contracted to use SECURE.
- D. SECURE G2G Portal:** means the SECURE Government to Government Portal.
- E. Government Agency:** means a government entity, other government agency, or a county department of the Owners that submits package(s) of documents electronically to an Owner or Partner County using the SECURE G2G Portal for the purpose of electronically recording under this MOU.
- F. SECURE:** means the Statewide Electronic Courier Universal Recording Environment used by multiple counties to electronically receive and return documents for recording.
- G. Government to Government:** means the acts of a county recorder recording a document for a Government Agency through the SECURE G2G Portal.
- H. Operational Issues:** means issues regarding the business rules that dictate what can be recorded by an individual Owner county or Partner County.
- I. Technical Issues:** means issues regarding how the SECURE G2G Portal electronically receives and returns recordable documents.
- J. Infrastructure:** means the non-software components used to electronically receive and return recordable documents through the SECURE G2G Portal.

## **2. PURPOSE**

The purpose of this MOU is to define the requirements, rules and policies needed for Parties to share in the use of the SECURE G2G Portal to electronically record documents in a secure electronic recording environment.

## **3. TERM**

This Agreement shall become effective upon the signature of the Parties for a term of 5 years unless terminated in writing by either party in accordance with this Agreement. The parties, by written agreement, may extend the agreement for no more than one additional year.

## **4. FEES and COST**

Government Agency is exempt from fees for SECURE G2G Portal system use, maintenance and technical support. Government Agency may be held responsible to pay any other applicable fees, taxes, and other charges, however denominated, for the recordation of

documents. Government Agency is responsible for startup costs, which may include reimbursements for setup and tokens if applicable.

## **5. Eligibility**

Established Government Agencies at the local, state or federal level, as defined below, will be allowed to submit legal documents for electronic recording through the SECURE G2G Portal pursuant to California Government Code section 27279(b), which states in part “[t]he recorder of any county may, in lieu of a written paper, accept for recording digitized images, digital images, or both, of a recordable instrument, paper, or notice if [. . .] [t]he requester and addressee for delivery of the recorded images are the same and can be readily identified as a local or state government entity, or an agency, branch, or instrumentality of the federal government.”

## **6. SECURE G2G Portal Recording Requirements**

SECURE G2G Portal recording requirements and specifications are generally set forth in Attachment A and Attachment B, incorporated herein by reference, to this Agreement.

- 6.1 Government Agency shall comply with any and all requirements and specifications of the Agreement and in Attachments A and B (collectively Attachments).
- 6.2 Government Agency understands that the requirements and specifications may change from time to time.
- 6.3 Government Agency understands that the requirements and specifications set forth in the attachments could be specific to individual Owner or Partner Counties.
- 6.4 Government Agency acknowledges that the recording requirements and specifications contained in the attachments may not be exhaustive of the recording requirements for the individual Owners and Partner Counties.
- 6.5 Owners will provide written notice to the Government Agency within 30 days if there are any changes to the requirements or specifications.
- 6.6 Attachment A – Provides the technical specifications including submission methods, communication protocol security framework and imaging standards.
- 6.7 Attachment B – Contains the processing schedules, hours of operation, policies, sample document types and authority, technical service contact and security incident contact information for electronic recording with each individual Owner or Partner County.

## **7. Government Agency Acknowledgments and Responsibilities**

- 7.1 Government Agency must supply all electronic recording equipment, i.e., computer, monitor, scanner, printer, an internet connection and a token from the Lead County, if applicable.

- 7.2 The electronic documents or records shall be considered the “original” record of the transaction in substitution for, and with the same intended effect as, paper documents or records. In the case that such documents or records bear a digital or electronic signature, those signatures shall have the same effect as paper documents or records bearing handwritten signatures.
- 7.3 Government Agency is responsible for the accuracy, completeness and content of documents submitted for recording through the G2G portal.
- 7.4 Government Agency shall immediately notify Lead County of any security incident, including but not limited to attempts at or actual unauthorized access which could compromise or otherwise adversely affect SECURE’s data systems.
- 7.5 Government Agency shall ensure that all security measures and credentials implemented are protected. Government Agency assumes all responsibility for documents submitted through unique credentials provided to Government Agency for the purposes of engaging in G2G recording.
- 7.6 Government Agency is responsible for receiving and verifying receipt of documents recorded to ensure that the source of the receipt is the county where the document was to be recorded.
- 7.7 Government Agency shall address all Operational Issues related to the electronic recording process with the individual Owner or Partner Counties.
- 7.8 Government Agency shall notify the Lead County of all problems involving Technical Issues. Government Agency shall work in good faith with the Lead County to resolve any Technical Issues. Resolution of Technical Issues may require Government Agency to provide onsite access to Lead County.
- 7.9 Government Agency shall comply with each county’s individual recording requirements. Government Agency’s submission of a document via the SECURE G2G Portal for transmission to a particular county for recording does not guarantee the document will be recorded by that individual county. Each Owner or Partner County may have its own specific requirements for the recordation of documents including, but not limited to, document types authorized for recording and payment methods. Documents not meeting a county’s specific requirements for recording may be rejected by the respective county.
- 7.10 Following the electronic recordation of a document, Government Agency agrees to deliver the original document and/or notify the real party in interest.

## **8. Lead County Responsibilities**

- 8.1 Lead County shall conduct ongoing monitoring of the SECURE G2G Portal to protect the integrity of the transmission process.

- 8.2 Lead County shall test and maintain the SECURE G2G Portal software and hardware.
- 8.3 If the SECURE G2G Portal experiences delays or power failures that interfere with the normal course of business, the Lead County will work with the individual Owner or Partner County and Government Agency until the problem has been remedied.
- 8.4 Lead County will coordinate the SECURE G2G Portal administration, training, policy creation, access control and establishment of contracts required for Government Agency to submit to Partner Counties.
- 8.5 Lead County shall facilitate communication between Government Agency and Owner or Partner Counties.

## **9. SECURE G2G Portal Review**

Government Agency's right to submit documents under this Agreement is subject to Owners review and acceptance of Government Agency's standards and procedures. Such approval will not be unreasonably withheld by Owners. This review is to confirm that all requirements of this Agreement are met.

## **10. General Recording Requirements**

Submission, acceptance, recording and rejection of any document must comply with all applicable federal, state and local laws. County specific recording requirements are generally set forth in Attachment B.

## **11. Suspension**

Lead County, with the concurrence of all the other Owners, may suspend Government Agency's submission of documents to the SECURE G2G Portal, restrict access, or deny access to Government Agency and any of Government Agency's individual staff members at any time in its sole discretion as it deems necessary.

Notice of suspension will be immediately provided to Government Agency by Lead County on behalf of Owners. Government Agency may resume submission upon satisfactory resolution of the reason for suspension after notification from the Lead County. Whether a matter is resolved is determined solely by the SECURE Owners.

The following is a non-exhaustive list of reasons for suspension:

- 11.1 To protect the public interest.
- 11.2 To protect the integrity of public records.
- 11.3 To protect real property owners from financial harm.

11.4 To prevent fraud.

11.5 For Government Agency's violation of, or to prevent the violation of, any federal, state, or local law.

11.6 For Government Agency's failure to notify Lead County of modifications which could compromise or otherwise adversely affect SECURE's data systems.

11.7 For Government Agency's default of any provision of this Agreement.

## **12. Limitation of Liability**

Owners and Partner Counties shall be held harmless from and not incur any liability for any damages whatsoever caused either directly or indirectly for:

12.1 Information electronically transmitted by the Government Agency.

12.2 Any breach of security, fraud or deceit resulting from electronic recording.

12.3 Damages resulting from software, hardware, or other equipment failure.

12.4 Delays or power failures that interfere with the normal course of electronic recording.

12.5 Restricting or terminating Government Agency's ability to electronically record documents.

12.6 Claims, disputes or legal actions concerning an electronic transaction, including, but not limited to, the accuracy, completeness or content of documents submitted for recording.

12.7 Government Agency, Owners and Partner Counties shall not be liable to each other for:

12.7.1 Any special, incidental, exemplary or consequential damages arising from or as a result of any delay, omission or error in the electronic recording transmission or receipt.

12.7.2 Any failure to perform processing of the transactions and documents where such failure is beyond the party's reasonable control (including, without limitation, any mechanical, electronic or communications failure, which prevents the parties from transmitting or receiving the electronic recording transactions).

12.7.3 Except for payment and indemnity obligations hereunder, any cessation, interruption or delay in the performance of an obligation hereunder due to earthquake, flood, fire, storm, natural disaster, act of God, war, armed conflict, terrorist action, labor strike, lockout boycott, provided that the party relying

upon this paragraph: (a) shall have given the other party written notice thereof promptly and, in any event within five (5) days of discovery thereof and, (b) shall take all reasonable steps reasonably necessary under the circumstances to mitigate the effects of the force majeure event upon which such notice is based in the event the force majeure event described in this paragraph extends for a period in excess of three (3) days.

### **13. Indemnification**

- 13.1 Owners shall not be responsible for any damage or liability occurring by reason of any acts or omissions on the part of Government Agency under or in connection with any work, authority or jurisdiction delegated or determined to be the responsibility of Government Agency under this Agreement. It is also understood and agreed that pursuant to Government Code Section 895.4, Government Agency shall fully indemnify, defend, and hold Owners and their respective officers, employees, and agents harmless from, and against, any claims, demands, liability, damages, costs (including attorney's fees), and expenses, including, without limitation, those involving bodily injury, death, or personal injury of any person or property damage of any nature whatsoever (collectively "Claims"), arising from, or related to, any acts or omissions on the part of the Government Agency under or in connection with any work, authority or jurisdiction delegated to or determined to be the responsibility of Government Agency under this Agreement, except to the extent caused by the sole negligence or willful misconduct of the Owners. This provision shall survive termination or expiration of this Agreement.
- 13.2 Notwithstanding section 13.1 above, in the event the Government Agency under this Agreement is a county department of an Owner, such Government Agency's indemnification obligations to each other Owner hereunder shall not exceed each Owner's indemnification obligations under that certain Multi-County Agreement Between the Counties of Los Angeles, Orange, Riverside, and San Diego for Shared Ownership and Ongoing Maintenance of an Electronic Recording Delivery System (the "Multi-County Agreement").
- 13.3 In the event of fraud that arises directly or indirectly from Government Agency's submission of a document through the SECURE G2G Portal for electronic recording that impacts the value of or title to real estate, Government Agency shall defend and indemnify the Owners against any Claims (as defined in section 13.1, above) for any G2G electronic recording transaction in which the Government Agency engages.

### **14. Termination**

- 14.1 Either party may terminate this Agreement for any reason by providing 30 calendar days' written notice of termination.
- 14.2 Owners may terminate this Agreement immediately if Government Agency is in default of any of the terms of this Agreement.

14.3 Notwithstanding any other provision of this Agreement, the Owners may terminate this Agreement immediately at any time in its sole discretion as it deems necessary. The following is a non-exhaustive list of reasons for termination:

14.3.1 To protect the public interest.

14.3.2 To protect the integrity of public records.

14.3.3 To protect real property owners from financial harm.

14.3.4 To prevent fraud.

14.3.5 For Government Agency's violation of, or to prevent the violation of, any federal, state or local law.

14.4 The indemnification and limitation of liability provisions of this Agreement shall survive any termination of this Agreement.

## **15. Dispute Resolution**

Owners and Government Agency will attempt, in good faith, to resolve any controversy or claim arising out of or relating to G2G electronic recording through either negotiation or mediation prior to initiating litigation.

## **16. Governing Laws and Venue**

This Agreement has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Agreement, the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California.

## **17. Amendment**

Any amendments or modifications to this Agreement shall be in writing duly executed by each party's authorized official, which shall become effective at a time mutually agreed upon by the Parties. No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or Agreement not incorporated herein shall be binding on either party.

## **18. Assignment**

This Agreement shall not be assigned by a party, either in whole or in part, without prior written consent of other party. Any assignment or purported assignment of this Agreement by a party without the prior written consent of the other party will be deemed void and of no force or effect.



## **19. Entire Agreement**

This Agreement contains the entire and complete understanding of the Parties and supersedes any and all other agreements, oral or written, with respect to the terms under this Agreement.

## **20. Parties in Interest**

None of the provisions of this Agreement or any other document relating hereto provides any rights or remedies to any person other than the Parties hereto and the Partner Counties and their respective successors, transferees, assumers and assigns, if any.

## **21. Privileged and Confidential Information**

The Government Agency agrees that all personal information, which is considered privileged and confidential under state law contained within the documents submitted for recording will not be released by the Government Agency to any individual or other legal entity who would not otherwise have authorized access to such information. Any release of information by the Government Agency to any unauthorized individual or other legal entity may result in the Owners terminating this Agreement.

## **22. Waiver**

No waiver of the breach of any of the covenants, agreements, restrictions, or conditions of this Agreement by Owners shall be construed to be a waiver of any succeeding breach of the same or other covenants, agreements, restrictions, or conditions of this Agreement. No delay or omission of Owners, in exercising any right, power or remedy herein provided in the event of default shall be construed as a waiver thereof or acquiescence therein, or be construed as a waiver of a variation of any of the terms of this Agreement.

## **23. Severability**

If any term or portion of this Agreement is held to be invalid, illegal, void or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

## **24. Sections and Attachments**

All sections and attachments referred to herein are attached hereto and incorporated by reference.

## **25. Headings**

The Agreement captions, clause, section and attachment headings used in this Agreement are inserted for convenience of reference only and are not intended to define, limit or affect the construction or interpretation of any term or provision hereof.

## **26. No Presumption Against Drafter**

This Agreement is deemed to have been drafted jointly by the Parties. This Agreement shall be construed without regard to any presumption or rule requiring construction against or in favor of the party receiving a particular benefit under this Agreement. No rule of strict construction will be applied against any party or person.

## **27. Notices**

Any notice requirement set forth herein shall be in writing and delivered to the appropriate party at the address listed in this subparagraph. Notice shall be given by electronic mail or deposited in the United States mail, postage prepaid, to the parties listed below. Addresses for notice may be changed from time to time by written notice to the other party. All communications shall be effective when actually received; provided, however, that nonreceipt of any communication as the result of a change in address of which the sending party was not notified or as the result of a refusal to accept delivery shall be deemed receipt of such communication. For reporting a security incident, the Government Agency shall also report the incident to the Lead County at the email address specified below.

### **Government Agency**

Fresno County Tax Collector  
Attn: Tax Collections Manager/Division Chief  
2281 Tulare Street Hall of Records Room 105  
Fresno, CA 93721  
Email: Taxcollectorwebmail@fresnocountyca.gov

### **Lead County:**

Orange County Clerk-Recorder  
Attn: SECURE G2G Coordinator  
601 N. Ross Street  
Santa Ana, CA 92701  
Email: SECURESupport@rec.ocgov.com

## **28. Signatures in Counterparts:**

This MOU may be executed in counterparts by the parties. This MOU is in effect as to any signatory party upon execution and, for purposes of enforcement, true copies of signatures shall be deemed to be original signatures.

**IN WITNESS WHEREOF**, the parties hereto have caused this MOU to be executed and attested to by their proper officers thereunto duly authorized and their official seals to be hereto affixed, as of the day and year first above written.

***--Signatures Follow--***

**OWNERS**

**THE COUNTY OF ORANGE AS LEAD COUNTY:**

Approved By: Hugh Nguyen

Signature: \_\_\_\_\_  
Orange County Clerk-Recorder

Date: \_\_\_\_\_

**THE OFFICE OF THE ORANGE COUNTY COUNSEL  
APPROVED AS TO FORM**

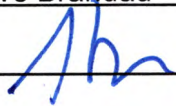
Signature: \_\_\_\_\_  
Title: Deputy County Counsel  
Dated: \_\_\_\_\_

**GOVERNMENT AGENCY**

**DEPARTMENT OF (Government Agency):** Fresno County Tax Collector

**COUNTY:** Fresno

**Approved By:** Steve Brandau

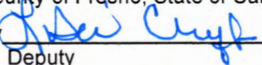
**Signature:** 

**Title:** Chairman, Board of Supervisors

**Date:** November 2, 2021

**ATTEST:**

**BERNICE E. SEIDEL**  
Clerk of the Board of Supervisors  
County of Fresno, State of California

By   
Deputy

## Attachment A - Technical Specifications

### 1. **Submission Methods**

SECURE G2G Portal User Interface (UI) – Government Agencies who will be scanning paper or uploading image files directly into the SECURE G2G Portal must use a token for authentication. Government Agencies will receive recording confirmation via the UI. The UI allows user to upload a pre-scanned 300 DPI TIFF Group IV image or use a browser scanner TWAIN plugin.

SECURE G2G Portal Web API (API) – Government Agencies that directly connect to the API must adhere to the XSD standard. The XML files that are uploaded must include Base64 encoded 300 DPI TIFF Group IV image files. This process does not require a user to be involved in the transfer; it is an automatic process that will be programmed by the submitter in conjunction with the County. Government Agencies will receive recorded information via XML return package.

### 2. **Communications Protocol**

HTTPS is required for the submission of instruments.

### 3. **Security Framework**

The required security framework is provided for in the SECURE G2G Portal software. The SECURE G2G Portal software shall use a minimum of 128-bit file and image encryption. Industry standard Secure Sockets Layer (SSL) and user login with password that is encrypted shall be employed. User passwords are controlled by the Government Agency and at a minimum changed at 90-day intervals to reduce security exposure.

**a) Endpoint Security (Authentication Token)** - Government Agencies will require one token for each agency staff member that will be utilizing the UI. For use of the token to submit documents through the SECURE G2G Portal for recording electronically, please refer to the SECURE G2G Portal User Manual.

#### **b) Computers and User Accounts**

Government Agency computer(s) connected to the SECURE G2G Portal must be dedicated workstations for G2G recording only. Government Agency computers utilized for such are required to comply with a workstation checklist provided by Lead County.

Computers that connect to SECURE G2G Portal will have system and application logging enabled with a retention period of 3 months. Lead County may request reports of user access and transaction activity.

Workstations used to submit, retrieve, or, when applicable, return SECURE G2G Portal payloads are protected from unauthorized use and access. As a minimum, workstations shall meet all of the following requirements:

- Anti-malware software configured to start on system boot-up.
- All critical operating system patches applied within one month from when the patch first becomes available.
- A hardware firewall installed and maintained.
- Up to date virus scan software that shall check for definition updates every twenty-four hours.
- A full virus scan configured to run weekly at a minimum.
- Installed applications shall be limited to the purpose of performing the necessary operational needs of the recording process as defined by the County Recorder.
- Screen Lock must be configured for activation after 10 minutes of inactivity.

Shared user accounts may not be issued. At no time shall more than one person be authorized access to SECURE G2G Portal using a single SECURE G2G Portal user account or set of identity credentials. Each person shall be uniquely identified. If a user's status changes, so that access to SECURE G2G Portal is no longer required, the user's SECURE G2G Portal account and identity credentials shall be disabled and revoked, but not deleted from the system. SECURE G2G Portal user accounts and identity credentials are non-transferable.

### **c) Imaging Standards**

The following imaging standards shall be complied with:

- Documents must be scanned or uploaded at 300 DPI TIFF Group IV image or use a browser scanner TWAIN plugin.
- Documents will be scanned in portrait mode.
- All pages, including attachments, must be numbered sequentially.
- Documents must be scanned to original size.
- Document details, such as margins, font size and other similar requirements, must meet all applicable state statutes as set out in Government Code Section 27361 et seq.

## Attachment B – Fresno County

### 1. Hours of Operation

Documents may be submitted to the SECURE G2G Portal 24 hours a day, Monday through Friday.

Documents must be submitted by 10:00 a.m. Monday – Friday, excluding County holidays, to guarantee same day recording.

### 2. Account Setup Procedures

The Government Agency must complete the applicable Memorandum of Understanding and submit it for approval. Once approved, a Customer ID for billing purposes will be created and an account shall be activated.

### 3. Batch Submittals

Before submitting any document, the Government Agency must be approved to record electronically in Fresno County.

The Government Agency shall limit the size of each batch to a maximum of 50 documents.

Fresno County will reject an entire batch if any document within the batch requires further attention or correction.

### 4. Turnaround Timeframes

Documents submitted will be recorded on a First In-First Out (“FIFO”) basis and will be returned daily.

### 5. Concurrent Documents

The Government Agency must identify concurrent documents. Documents shall be identified and submitted in the proper recording order; i.e., 1 of 3, 2 of 3 etc. Concurrent documents shall be submitted as one batch and shall not be combined with additional orders.



6. Illegible Documents

The Government Agency is responsible for scanning at 300 dpi and performing quality assurance on each page of all documents to ensure compliance with photographically reproducible standards. Documents or page(s) not meeting this requirement will be rejected for rescanning and submission.

7. Preliminary Change of Ownership Report (PCOR)

If required, PCOR's shall be scanned and submitted as a separate attachment to the document. Documents containing PCOR's as part of the recordable document will be rejected and returned to the Government Agency for correction.

8. Return Options

Recording confirmation will be returned to the Government Agency in electronic format after recordation is complete.

Submitted documents that are rejected will be returned to the Government Agency in electronic format along with a description of the reason(s) for rejection.

Fresno County reserves the right to make changes to the indexing as necessary.

9. Recording Fees

The Government Agency is responsible for the recording fees of any document submitted for recording.

All fees shall be submitted according to the Fresno County Recorder's Office approved accounting procedures.

The Government Agency identified as failing to submit proper fees will be blocked from submitting documents until financial issues are resolved.

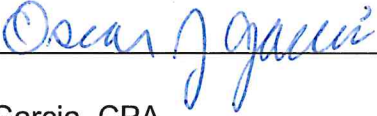
10. Reporting and Reconciliation

An invoice will be sent to submitting Government Agency on a monthly based upon the submitter's own approved accounting procedures. Government Agency is responsible for verifying the invoice and contacting the department if a discrepancy is found.

11. Technical Service Help and Security Incident Contact Information

If assistance is needed for technical issues or a security issue needs to be reported, email [SECURESupport@rec.ocgov.com](mailto:SECURESupport@rec.ocgov.com) between the hours of 7:00 a.m. and 5:00 p.m. (Pacific Time). If there is no response to the email within 1 hour. You may contact the SECURE Support Project Manager at (714) 478-9891 between the hours of 7:00 a.m. and 5:00 p.m.

**Authorized Submitter:** Fresno County Tax Collector

Signed and Approved By:  Date: October 8, 2021

Printed Name: Oscar J. Garcia, CPA

Title: Auditor-Controller/Treasurer-Tax Collector

Telephone #: 559-600-3496 Email Address: ogarcia@fresnocountyca.gov