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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: County Auditors**

**FROM: Josh Jacoboski, Information Systems and Data Analysis Director**

**RE: CNAV Submission**

**DATE: July 16, 2024**

The Department of Local Government Finance (“Department”) issues this memorandum as a reminder about the Data Entry for CNAV and Form 22 (“DECAF”) application in Gateway for the submission of Certified Net Assessed Values (“CNAV”). **County auditors are reminded that Ind. Code § 6-1.1-17-1 requires that AVs be certified on or before August 1 of each year.**

For 2024 pay 2025, the CNAV application will not be available to a county until the TIF Neutralization reports are filed and approved by the Department.

All counties must continue to upload data to the DECAF application using a file export from their tax & billing systems. This upload will contain four files.

1. CNAV1: The CNAV1 file contains the list of taxing districts, comprised of the taxing district codes and names. The CNAV1 file is unchanged from last year.
2. CNAV2: The CNAV2 file will still be included in the submission. The CNAV2 file format is unchanged from last year.
3. TAXCNAV: The TAXCNAV is a variation of the TAXDATA file that was designed to facilitate CNAV reporting. The TAXCNAV file will not contain records pertaining to annually assessed mobile homes.
4. TAXADJ: TAXADJ is a version of the ADJMENTS file that will be used for the purposes of CNAV, and features some variations meant to capture Annexation AV, Withholding AV, and TIF Pass-through AV. The TAXADJ file will not contain records pertaining to annually assessed mobile homes. All four files above will be uploaded into and processed by Gateway, which will then compute the required Taxing District level AV fields, including Net AV. After uploading, users will be able to edit values manually through Gateway.

The CNAV component of DECAF will still be broken into the key areas below.

- Step 1: Assessed Value (AV) Entry
- Step 2: District/Fund Selection
- Step 3: Review Connections
- Step 4: Conservancy Gross Assessed Values**
- Step 5: Taxing District Differences

In Step 5: Taxing District Differences, auditors will be presented with a list of taxing districts based on a comparison of the adjusted net assessed value for a taxing district relative to Pay 2023. Counties will be asked to provide additional information if any of the six criteria below are met:

- 1) +/- 10% Change in Real Property for Taxing District
- 2) +/- 10% Change in Personal Property for Taxing District
- 3) +/- 10% Change in TIF Real Property for Taxing District
- 4) +/- 10% Change in TIF Personal Property for Taxing District
- 5) +/- 10% Change in TIF Passthrough for Taxing District
- 6) +/- 10% Change in Gross Assessed Value for Conservancies

Detailed instructions may be found in the CNAV user guide. Any additional questions about the DECAF submission procedures may be submitted to [Support@dlgf.in.gov](mailto:Support@dlgf.in.gov).