
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors

FROM: Jason Cockerill, Commissioner

RE: CNAV Submission

DATE: July 3, 2025

The Department of Local Government Finance (“Department”) has updated and released the Gateway application to accept Certified Net Assessed Values (“CNAV”) through Data Entry for CNAV and Form 22 (“DECAF”) Application. **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.**

The CNAV application will not be available to a county until the TIF Neutralization reports are filed and approved by the Department. Since both the CNAV and TIF Neutralization reports share the same due date, the Department encourages early submission of TIF Neutralization reports to allow adequate time for review and approval prior to the CNAV application opening.

In light of changes set forth in SEA 1, 50 IAC 26 was updated to incorporate new deduction and exemption types that are part of the pay 2026 CNAV submission. Please refer to the memo released on June 12, 2025, for more details. It can be found on the [Department’s website](#).

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 ADJMETS 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 (4) 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 steps 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 2025. Counties will be asked to provide additional information if any of the six (6) 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.