



Fall Auditor's Conference

Fred Van Dorp
Budget Division Director
fvandorp@dlgf.in.gov
317-234-3937

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Agenda

- Certified Net Assessed Values (“CNAV”)
 - CNAV Statutory Requirements
 - CNAV Prerequisite Steps
 - CNAV Submission Statistics
 - CNAV Success Stories
 - CNAV Significance
 - 2019 CNAV Changes
 - CNAV Secondary Review



CNAV Statutory Requirements

IC 6-1.1-17-1

County auditor certified statement; amendment of statement; submission of parcel level data
(a) On or before August 1 of each year, the county auditor shall submit a certified statement of the assessed value for the ensuing year to the department of local government finance in the manner prescribed by the department.



CNAV Pre-requisite Steps

While the Department is focusing on the county auditor's CNAV submission, the Department understands that the calculation, validation, and approval of assessed values includes the county assessor's office, financial advising companies, and the Department of Local Government Finance.

Pre-requisite Reporting Step	Due Date	CY 2017 On Time	CY 2018 On Time
Sales Ratio Submission	March 1	37	37
Personal Property Roll and Balance	July 1	23	30
Real Property Roll and Balance	July 1	36	47
Annexation Reporting	August 1	N/A	87
TIF Neutralization	August 1	38	64
AV Certification	August 1	16	19



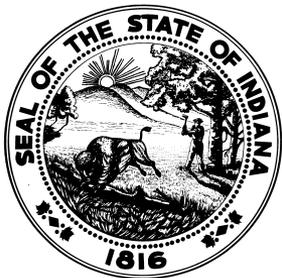
CNAV Submission Statistics

- **Total number of submissions** is one of the metrics that the Department is using to judge the State's success on CNAV submissions.

Statewide Submission Totals	CY 2017	CY 2018 ¹
Total number of submissions	139	140

Note 1: For 2018, there are three counties that still need to submit.

County Submission Totals	CY 2017	CY 2018
Number of Counties with 1 Submission.	53	57
Number of Counties with 2 Submissions.	32	21
Number of Counties with 3+ Submissions.	7	11
Number of Counties without a CNAV submission.	-	3



CNAV Submission Statistics

The number of **Submissions by month** is second metric used by the Department to evaluate the success of the CNAV submissions.

County Submission by Month	CY 2017	CY 2018
August 1 or Earlier	55	61
September	13	11
October	11	17
November	6	N/A
December	2	N/A
January or later	5	N/A



CNAV Success Stories

- In 2017 and 2018, there were only three counties that met the following two criteria:
 - A) Certified AVs on August 1 or earlier.
 - B) Needed one submission to certify.
- List of qualifying counties:
 1. Ohio County.
 2. Perry County.
 3. Switzerland County.



CNAV Significance

The Certified AV is one of 4 values that appears on the Department's certified budget order. The importance of the AV goes further than the budget order.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2018 BUDGET ORDER

Year: 2018

County 01 Adams

Unit: 0000 ADAMS COUNTY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$100,000	\$1,512,167,237	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$12,267,911	\$1,512,167,237	\$7,468,594	\$0.4939



CNAV Significance

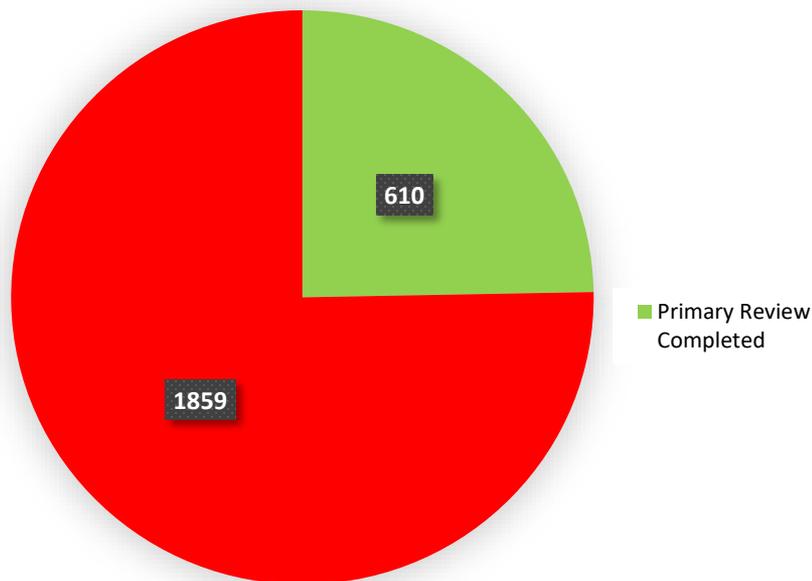
- Below is an excerpt of the [2018 Budget Calendar](#). The Department will have certified budgets for all 92 counties by December 31. The Department will be counteracting the lost time by starting the budgeting compilation process earlier.

Date	Action
Monday, Dec. 31	<p data-bbox="401 696 1798 933">Deadline for the DLGF to certify 2019 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16.</p> <p data-bbox="401 1015 1798 1125">If a county has a unit issuing debt or filing a shortfall appeal, the deadline for budget certification is January 15.</p> <p data-bbox="401 1143 716 1182">IC 6-1.1-17-16</p>



CNAV Significance

Primary Review Completed



Progress as of October 19, 2019

- The Department is able to begin the budget certification process, for the early budget adopting units in the county, only if the county has certified the NAVs.
- With each recertification, the Department will need to redo the calculations to account for the change in the AVs.



2019 CNAV Changes

Currently, Gateway (DECAF) requires additional information be provided if the total taxing district AV changed by +/- 10%.

After the Gateway (DECAF) submission is completed, the Budget team will review the explanations provided.



2019 CNAV Changes

Additionally, the Budget Staff performance a secondary CNAV that focuses on:

1. New and expired taxing districts.
2. Withholding percentage.
3. Annexation Comparison.
4. AV Changes – Real Estate.
5. AV Changes – Personal Property.
6. TIF AV Changes – Real Estate.
7. TIF AV Changes – Personal Property.
8. TIF AV Change – TIF Pass-through.



2019 CNAV Changes

In addition to the DECAF review that will be in place for 2019, each county is encouraged to:

1. Foster the relationship with the assessor's office that will facilitate on time reporting.
2. Establish a timetable with your financial advisor for completing the TIF Neutralization report.
3. Develop a county specific policy for reviewing AVs prior to certification.
 - Consult with your tax and billing vendor as necessary to help create this review.



Budget Field Staff

Miranda Bucy	317-650-6848	mbucy@dlgf.in.gov
Ryan Burke	317-719-3546	rburke@dlgf.in.gov
Kim Chattin	317-650-6157	kchattin@dlgf.in.gov
George Helton	317-650-5254	ghelton@dlgf.in.gov
Wayne Hudson	317-650-4444	whudson@dlgf.in.gov
Vicky Neeley	317-607-7524	vneeley@dlgf.in.gov
Robert Norris	317-650-3932	robnorris@dlgf.IN.gov
Kurt Ott	317-650-2497	kott@dlgf.in.gov
Dawn Ray	317-677-2667	dray@dlgf.in.gov
Judy Robertson	317-650-2508	jrobertson@dlgf.in.gov
Michelle Rogers	317-447-2941	mrogers@dlgf.in.gov
Heather Witsman	317-694-3017	hwitsman@dlgf.in.gov



Contact the DLGF

- Gateway Support: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Additional Appropriation email:
AdditionalAppropriationRequests@dlgf.in.gov
- Website: www.in.gov/dlgf
- “Contact Us”: www.in.gov/dlgf/2338.htm
- Budget Field Representative Map:
[http://www.in.gov/dlgf/files/Field Rep Map -
Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf)