
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: County Auditors

FROM: Fred Van Dorp, Budget Division Director

SUBJECT: 2020 Data Entry Application for CNAV Available

DATE: July 13, 2020

The Department of Local Government Finance (“Department”) has updated and released the Gateway application to accept Certified Net Assessed Values (“CNAV”) through DECAF (which is short for Data Entry for CNNAV and Form 22). Users may access the DECAF application on [Gateway](#). Detailed instructions may be found in the CNAV user guide on the [Department’s website](#).

County auditors are reminded that IC 6-1.1-17-1 requires that AVs be certified on or before August 1 of each year.

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 will still be included in the submission, but there were significant changes made to the format of the file. This year’s version of the CNAV1 file will only contain the list of taxing districts, comprised of the taxing district codes and names.
2. CNAV2: The CNAV2 file will still be included in the submission. The CNAV2 file format is unchanged from last year.
3. TAXCNAV: This is a new file for pay 2021. 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: This is a new file for pay 2021. 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, Although the Department provides the county auditor with a suggested CNAV variance factor of 10%, each county auditor and their staff should also review their CNAV's for variance's that might be unique to your county's respective taxing districts. If practical, providing each unit with their respective CNAV might go a long way in catching variance's or inaccuracies in the figures. 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

Questions may be directed to the Gateway support team at (317) 234-4480 or gateway@dlgf.in.gov. Other CNAV-related questions outside of data entry into Gateway, may be directed to your [Budget Field Representative](#).