

FLORIDA'S LIVE LOCAL ACT | OCTOBER 1, 2026

2027 Live Local Act Tax Exemption Deadlines: What Developers Need to Know

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The Florida Housing Finance Corporation ("Florida Housing") announced important dates for property owners seeking to obtain or renew certification under the Multifamily Middle Market ("MMM") Program for the 2027 tax year. Florida Housing certification is a critical first step for multifamily property owners seeking the ad valorem tax exemption available under section 196.1978(3), Florida Statutes, commonly referred to as the Live Local Act property tax exemption.

For owners planning to pursue the exemption for the 2027 tax year, preparations should begin well before the January application deadline. Florida Housing's portal will open on October 15, 2026, allowing owners to begin preparing their certification requests, but completed applications may only be formally submitted between January 1 and January 15, 2027.

Key dates:

- **October 15, 2026 – Portal Opens.** Property owners may begin entering development and unit information and uploading required supporting documentation, including the required Rental Market Study.
- **January 1, 2027 – Unit Eligibility Deadline and Submission Window Opens.** Importantly, Florida Housing has stated that units for which certification is sought must have the appropriate rents and eligible tenants in place no later than January 1, 2027.
- **January 15, 2027 – Certification Deadline.** All certification requests and required documentation must be formally submitted through

Florida Housing's portal no later than 3:00 p.m. EST on January 15, 2027.

Right now, property owners should be working to ensure that appropriate rents and eligible tenants are in place by January 1, 2027 for the units included in the request. For first-year submissions, units that are still under construction or are unoccupied will not qualify for certification for the 2027 tax year.



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