

# Updated 2026 Live Local Tax Exemption Deadlines

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In anticipation of the 2026 Florida Multifamily Middle Market Certification Program (more commonly known as the Live Local Tax Exemption) under Florida Statute Sec. 196.1978(3), Florida Housing Finance Corporation ("Florida Housing") recently updated its application process and dates. This schedule has several key changes from the 2025 application process. These dates provide the framework for the timely preparation of a comprehensive application, to ensure a smooth application process. Early coordination between our office, ownership, and property management to collect and organize the necessary properly formatted information for the submission, is critical. Below are the newly published deadlines and some of best practices we apply for a smooth application.

## **1. October 1, 2025 – Preliminary Portal Opening**

The Multifamily Middle Market (MMM) portal will open on October 1, 2025. On this date the data template can be accessed, completed and supporting documentation can be uploaded.

## **2. January 1, 2026 – Formal Portal Opening**

Applications must formally submit the application and official request to Florida Housing between January 1 and January 15, 2026, 3 p.m. Again, we suggest early coordination with our office, to avoid technical last-minute issues with missing information or technical issues. Florida Housing staff regularly monitors and reviews uploads, but they must be given sufficient time to advise if they discover an issue with the upload.

## **3. January 1, 2026 – Rent Roll Benchmark**

Applicants must have appropriate rents, and tenants in place in units under consideration, no later than January 1, 2026. Your January 1, 2026, rent roll must be appropriately formatted to the Florida Housing requirements. We have found that

no property management software has the same exact format and as a result it is best to give additional time to format as necessary.

#### **4. January 15, 2026 – Submission Deadline**

The online portal to submit applications closes on January 15, 2026, at 3 p.m EST. We strongly suggest that you work with our office to submit your application well in advance of this deadline, to avoid any technical issues. A complete request must be submitted no later than January 15, 2025, 3 p.m. EST.

#### **5. February 15, 2026 – Issuance of Certification Notices**

Florida Housing will provide certification notices to applicants and the local property appraisers no later than February 15, 2026. In our experience, Florida Housing may begin to issue their certification notices as early as late January.

#### **6. March 1, 2026 – Final Submission to Local Property Appraisers**

Upon receipt of the Florida Housing certification notice, the notice, an application, and any other required documentation, must be submitted to the respective local property appraiser no later than March 1, 2026. We always confer with the local property appraisers in writing to confirm their specific delivery requirements and supporting documents required. There are 67 property appraisers in Florida, and we have found these requirements can change by property appraiser and by year.

Should you have additional questions, please feel free to contact us or visit our Live Local Act resource page at [www.bilzin.com/livelocal](http://www.bilzin.com/livelocal).



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