

For those interested in or pursuing a tax exemption under the Multifamily Middle Market (MMM) Certification (s. 196.1978(3). F.S.) through your local property appraiser for the 2026 tax year, the portal for submitting those applications will be open to the public on **October 1, 2025**. This applies to both renewals of prior applications that received a tax exemption under this process and applications for new properties that have not previously received an exemption under this process.

A workshop to discuss the program and the certification process for the 2026 tax year will be held **September 16, 2025, at 2 PM**.

The following are the key deadlines and process milestones:

1. **Application Request Deadline**-Owners must have their request submitted to Florida Housing between **January 1-15, 2026, 3 p.m.** Note, unlike the last two years, there is a single submission process. This means Property owners:
  - Must register an account;
  - Create a property record;
  - Upload the required documents (Excel Spreadsheet and Rental Market Study\*);
  - Must have appropriate rents and tenants in place for units under consideration no later than **January 1, 2026**. Units not yet constructed or unoccupied (for first year submissions) are not eligible for 2026 but may be eligible in future years once complete and occupied by eligible households.
  - If you submit an application request but need to make changes or withdraw it, you will need to email the middle market team to request the application request be placed in “returned” status. Once that occurs, changes can be made.
  - After January 1, 2026, you may select the submit option and successfully upload the application request by January 15, 2026, 3 p.m. ET.
  
2. **Portal opening/closing dates**
  - Portal will open **October 1, 2025**
    - Download the Template
    - Upload supporting documentation (spreadsheet, Rental Market Study)
  - Submission window: **January 1, 2026 – January 15, 2026, 3 p.m. ET**
    - All requests for certification must be submitted during this window

***\*All documents must be uploaded by January 15, 2026, 3 p.m. ET in order for the application request to be formally submitted.***

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Once the steps above are completed, the following will occur:

1. **Certification Notice**-Florida Housing will provide certification notices to owners and the local property appraisers no later than **February 15, 2026**.

**2. Submission to Property Appraiser**-If an owner receives a certification notice, they must then submit the notice, an application, and any other documentation required by the local property appraiser no later than **March 1, 2026**.

If you have questions related to this process, please review the Frequently Asked Questions, How-to Guide, and training video recordings located at: [Multifamily Middle Market Certification](#)

If you cannot resolve your question through this information, please email:  
[Middle.Market.Cert@FloridaHousing.org](mailto:Middle.Market.Cert@FloridaHousing.org)