



**City of Emporia**  
**Emporia Industrial Development Authority**  
**Business, Professional, and Occupational License (BPOL) Grant**

**Background and Purpose:**

The Business, Professional, and Occupational License (BPOL) Grant Program is an initiative of the City of Emporia and Emporia Industrial Development Authority (IDA) aimed at assisting new businesses within the Enterprise Zone (EZ) area.

**Guidelines:**

- Grants will be made to new businesses based on the net increase in BPOL tax paid over the initial base year for the first 5 years of eligibility according to the following schedule:
  - Year 1 = 50%
  - Year 2 = 50%
  - Year 3 = 50%
  - Year 4 = 50%
  - Year 5 = 50%
- “Initial base year” is defined as the tax year prior to a new business locating to the City and subject to BPOL tax.
- “New businesses” are defined as those businesses that have never previously had a business presence within the corporate limits of Emporia nor have had a business license issued by the City of Emporia. An individual or individuals who previously operated a business within the corporate limits of Emporia and were issued a City business license under a different business name are excluded from receiving grant funds, unless the new business formed is substantially different (goods sold, services provided, etc.) than the business that previously existed.
- Applicant and property owner must be current on all taxes and fees owed to the City.
- No minimum investment or job creation is required.
- City staff has the authority to interpret guidelines and impose additional conditions as deemed necessary.

**Application and Reimbursement Process:**

1. Applicant submits a letter to the EZ Administrator no later than September 1<sup>st</sup> each year requesting reimbursement of 50% of BPOL tax paid that tax year over the initial base year. Applicant must submit a reimbursement request letter to the EZ Administrator each year the reimbursement is requested within the 5 year eligibility period.

2. EZ Administrator verifies the business is located within the EZ area.
3. EZ Administrator checks with Treasurer's Office to verify whether the applicant and property owner is delinquent on any taxes or fees owed to the City.
4. EZ Administrator contacts the Commissioner of Revenue to verify the net increase in BPOL tax paid that tax year over the initial base year.
5. Commissioner of Revenue verifies the net increase in BPOL tax paid that tax year over the initial base year via written correspondence to the EZ Administrator, City Manager, and IDA Treasurer.
6. City Council is requested to adopt an ordinance appropriating funds to the IDA to cover the amount of the grant.
7. IDA Treasurer issues BPP grant check after City Council appropriates funds to the IDA.
8. EZ Administrator sends check to applicant.

For more information please contact:

Brian Thrower  
Enterprise Zone Administrator  
201 South Main Street  
P.O. Box 511  
Emporia, VA 23847

Phone: (434) 634-3332    Fax: (434) 634-0003  
Email: [bthrower@ci.emporia.va.us](mailto:bthrower@ci.emporia.va.us)