

TAX ORDINANCE 2025-01

WARRIOR RUN BOROUGH ORDINANCE

AN ORDINANCE OF THE BOROUGH OF WARRIOR RUN, COUNTY OF LUZERNE, COMMONWEALTH OF PENNSYLVANIA FIXING THE TAX RATE FOR THE FISCAL YEAR 2026.

NOW, it is hereby ORDAINED and ENACTED by the Borough of WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania; that:

SECTION 1: A tax be and the same is hereby levied on all property within the Borough of WARRIOR RUN subject to taxation for the Borough purposes for the fiscal year 2026 as follows:

GENERAL PURPOSES: Three and Eight Tenths (3.8) Mills on each Dollar of assessed valuations.

Making a total tax rate for all Borough purpose of Three and 8 Tenths (3.8) Mills.

SECTION II: Any Ordinance, or part of an Ordinance conflicting with this Ordinance be the same are hereby repealed in-so-far as the same affects this Ordinance.

ORDAINED and ENACTED by the Borough Council of the Borough of WARRIOR RUN, this 18<sup>th</sup> Day of December, 2025

WARRIOR RUN BOROUGH

By: John F. Quinn  
John Quinn, President

ATTEST:

Donna Tudgay  
Donna Tudgay, Secretary

Passed and adopted this 18<sup>th</sup> day of December, 2025

Tom Shypulefski  
Tom Shypulefski, Mayor

TAX ORDINANCE 2025-02

WARRIOR RUN BOROUGH ORDINANCE

AN ORDINANCE OF THE BOROUGH OF WARRIOR RUN, COUNTY OF LUZERNE, COMMONWEALTH OF PENNSYLVANIA, ENACTING ITS EARNED INCOME TAX ORDINANCE, TO PROVIDE REVENUE BY IMPOSING A TAX OF ONE (1%) PERCENT ON EARNED INCOME TAX RECEIVED AND ON NET PROFIT EARNED (a) BY PERSONS WORKING IN WARRIOR RUN BOROUGH, AND (b) BY PERSONS WHO ARE RESIDENTS OF WARRIOR RUN BOROUGH FOR 2026

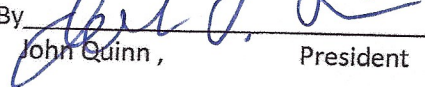
NOW, it is hereby ORDAINED and ENACTED by the Borough of WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania, that:

SECTION 1: The BOROUGH OF WARRIOR RUN, County of Luzerne and Commonwealth of Pennsylvania, imposes a tax of one (1%) percent levied on earned income received and on net profits earned (a) by persons working within WARRIOR RUN BOROUGH, and (b) by persons who are residents of WARRIOR RUN BOROUGH.


SECTION II: Any Ordinance, or part of an Ordinance conflicting with this Ordinance be and the same are hereby repealed in-so-far as the same affects this Ordinance.

ORDAINED and ENACTED by the Borough Council of the Borough of WARRIOR RUN this 18th day of December, 2025.

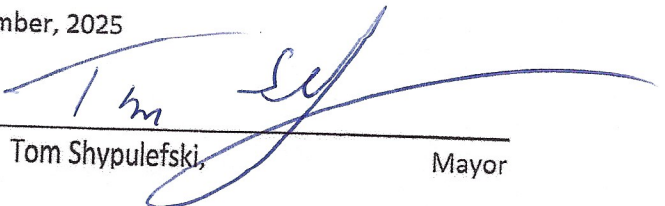
WARRIOR RUN BOROUGH

By   
John Quinn, President

ATTEST:

  
Donna Tudgay, Secretary

Passed and adopted this 18th day of December, 2025

  
Tom Shypulefski, Mayor

WARRIOR RUN BOROUGH ORDINANCE

AN ORDINANCE OF THE BOROUGH OF WARRIOR RUN, COUNTY OF LUZERNE, COMMONWEALTH OF PENNSYLVANIA, REENACTING ITS OCCUPATIONAL PRIVILEGE TAX ORDINANCE, TO PROVIDE REVENUE BY IMPOSING A TAX OF TEN (\$10.00) DOLLARS ON OCCUPATIONS ENGAGED IN BY INDIVIDUALS FOR THE PRIVILEGE OF ENGAGING IN SAID OCCUPATIONS WITHIN THE CORPORATE LIMITS OF THE BOROUGH OF WARRIOR RUN, WITHOUT SUBSTANTIAL CHANGE, HAVING BEEN ENACTED UNDER THE AUTHORITY GRANTED AND BEING REENACTED UNDER THE LOCAL TAX ACT OF 1965, ACT 511 EFFECTIVE JANUARY 1, 1966 FOR 2026

NOW, it is hereby ORDAINED and ENACTED by the Borough of WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania, that:

SECTION I: The Borough of WARRIOR RUN County of Luzerne and Commonwealth of Pennsylvania, imposes a tax of Ten (\$10.00) Dollars on occupations engaged by individuals for the privilege of engaging in said occupations within the corporate limits of WARRIOR RUN BOROUGH under authority granted by the Local Tax Enabling Act, Act 511 of 1965, effective January 1, 1966 and its amendments. This is a continuance and reenactment of its prior Occupational Privilege Tax Ordinance.

SECTION II: Any Ordinance, or part of an Ordinance conflicting with this Ordinance be and the same are hereby repealed in-so-far as the same affects this Ordinance.

ORDAINED and ENACTED by the Borough Council of the Borough of WARRIOR RUN, this 18th day of December, 2025

WARRIOR RUN BOROUGH

By: John Quinn  
John Quinn President

ATTEST:

Donna Tudgay  
Donna Tudgay Secretary

Passed and adopted this 18th day of December, 2025

Tom Shypulefski  
Tom Shypulefski Mayor

WARRIOR RUN BOROUGH ORDINANCE

AN ORDINANCE OF THE BOROUGH OF WARRIOR RUN, COUNTY OF LUZERNE, COMMONWEALTH OF PENNSYLVANIA, TO PROVIDE REVENUE BY IMPOSING TAX OF ONE (1%) PERCENT LEVIED ON THE PRIVILEGE OF TRANSFERRING REAL ESTATE, INCLUDING MINERALS, TIMBER, NATURAL RESOURCES, AND COALS, "IN PLACE SITUATED IN PART OR IN WHOLE WITHIN THE CORPORATE LIMITS OF WARRIOR RUN BOROUGH, WITHOUT SUBSTANTIAL CHANGE HAVING BEEN ENACTED UNDER THE AUTHORITY GRANTED AND BEING REENACTED UNDER THE LOCAL TAX OF 1965 ACT 511 EFFECTIVE JANUARY 1, 1966". FOR FISCAL YEAR 2026.

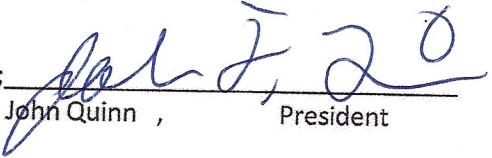
NOW, it is hereby ORDAINED and ENACTED by the Borough of WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania, that:

SECTION I: The Borough imposes a tax of one (1%) percent levied on the privilege of transferring real estate including minerals, timber natural resources and coal "in place situated in part or whole within the limits of WARRIOR RUN BOROUGH under authority granted by the Local Tax Enabling Act. Act 511 of 1965, effective January 1, 1966, and its amendments". This is a continuance and reenactment of a 1985 Ordinance.

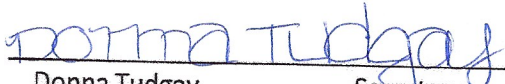
SECTION II: Any Ordinance, or part or an Ordinance conflicting with this Ordinance be and the same are hereby repealed in-so-far as the same affects this Ordinance.

ORDAINED and ENACTED by the Borough Council of the Borough of WARRIOR RUN, this 18th day of December, 2025.

WARRIOR RUN BOROUGH

By:   
John Quinn, President

ATTEST:

  
Donna Tudgay Secretary

Passed and adopted this 18th day of December, 2025

  
Tom Shypulefski, Mayor

WARRIOR RUN BOROUGH ORDINANCE

AN ORDINANCE OF THE BOROUGH OF WARRIOR RUN, COUNTY OF LUZERNE COMMONWEALTH OF PENNSYLVANIA, TO PROVIDE REVENUE BY IMPOSING A PER CAPITA TAX ON EVERY RESIDENT OF THE BOROUGH OF WARRIOR RUN, EIGHTEEN (18) YEARS OF AGE OR OLDER; PRESCRIBING THE DUE DATE AND PROVIDING FOR PENALTY, LIMITATIONS AND EXCEPTIONS FOR 2025.

NOW, it is hereby ORDAINED and ENACTED by the BOROUGH OF WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania, that the BOROUGH OF WARRIOR RUN, County of Luzerne, Commonwealth of Pennsylvania, levy for the year 2026 per capita tax of Five (\$5.00) Dollars on each and every resident of the Borough eighteen (18) years of age or older, under the authority granted by the Local Tax Enabling Act, Act 511 of 1965, effective January 1, 1966, and its amendments, and

BE IT FURTHER ORDAINED, that any person failing to pay his or her tax when due shall be subject to penalty of five (5%) percent of said per capita tax levied in addition to any other cost of collection as may be prescribed by law.

THIS ORDINANCE shall be cited as the "BOROUGH OF WARRIOR RUN Per Capita Tax Ordinance" and the tax herein and hereby shall be designated as the "BOROUGH OF WARRIOR RUN Per Capita Tax".

BE IT FURTHER ORDAINED that the following limitations and exceptions shall apply to this Ordinance and the collection of taxes heretofore said.

SECTION I: That all persons serving in the Armed Forces to the United States shall be exempt from this Per Capita Tax.

SECTION II: That persons between eighteen (18) and twenty-five (25) years of age who are attending high school or college full time, except those who are gainfully employed shall be exempt from this Per Capita Tax.

SECTION III: That the tax levied under this Ordinance shall become effective on the first day of January, 2026.

SECTION IV: Any Ordinance, or part of an Ordinance conflicting with this Ordinance be the same are hereby repealed in-so-far as the same affects this Ordinance.

ORDAINED and ENACTED by the Borough Council of the Borough of WARRIOR RUN, this 18<sup>th</sup> day of December, 2025.

WARRIOR RUN BOROUGH

By: John Quinn President

ATTEST:  
Donna Tudgay  
Donna Tudgay Secretary

Passed and adopted this 18<sup>th</sup> day of December, 2025

Tom Shypulefski  
Tom Shypulefski Mayor