IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Kara Scott	:	
	:	
v.	:	No. 18 C.D. 2025
	:	Submitted: April 13, 2026
Bowmanstown Borough Authority,	:	
Appellant	:	

BEFORE: HONORABLE RENÉE COHN JUBELIRER, President Judge
HONORABLE MATTHEW S. WOLF, Judge
HONORABLE BONNIE BRIGANCE LEADBETTER, Senior Judge

OPINION NOT REPORTED

MEMORANDUM OPINION BY
PRESIDENT JUDGE COHN JUBELIRER FILED: November 16, 2026

The Bowmanstown Borough Authority (Authority) appeals from the January 19, 2024 Decision and Verdict (Verdict) of the Court of Common Pleas of Carbon County (common pleas), entered after a non-jury trial, wherein common pleas entered judgment for Kara Scott (Scott) and directed the Authority to return to Scott a $3,000.00 tapping fee (tapping fee)[1] and any additional charges assessed in

[1] This Court has described a tapping fee as follows:

> When a new residential or commercial customer desires (or is required) to connect to a municipal authority's sewer system, the municipal authority is authorized, pursuant to the [Municipality Authorities Act (MAA), 53 Pa.C.S. §§ 5601-5623], to charge a "tapping fee" to recoup its capital costs incurred in constructing the particular facilities required to provide service to the new customer. The tapping fee is a one-time charge for access to the sewer system; it is not to be confused with a user fee, which is a separate ongoing charge for actual use of the system.

J. Buchanan Assocs., LLC v. Univ. Area Joint Auth., 231 A.3d 1089, 1091 (Pa. Cmwlth. 2020).

connection with the tapping fee.[2] In the Verdict, common pleas determined the Authority's assessment of an additional equivalent dwelling unit (EDU)[3] to Scott's residential property, located at 422 Ore Street, Bowmanstown, Carbon County (the Property), and the assessment of the tapping fee and additional charges, was improper because the express and unambiguous language of the Authority's Resolution 2005-02 (the Resolution), upon which the Authority relied, was inapplicable to the Property and the facts underlying this case, and the Authority's interpretation of the Resolution was inconsistent with the Resolution's unambiguous language. Upon careful review of the record and the law, because we hold the Resolution's language is clear and unambiguous and does not apply to Scott and the Property under the present factual circumstances, we affirm.

I. BACKGROUND

The relevant facts underlying this case are not in dispute. In 1999, the previous owners of the Property entered into a written agreement (the Agreement) with the Borough of Bowmanstown (Borough), wherein the Property was converted from a building containing two EDUs for sanitary sewage purposes into a building with one EDU. (Verdict, Findings of Fact (FOF) ¶¶ 10-11; Reproduced Record

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[2] The Authority's Notice of Appeal, Scott's brief, and common pleas' opinion filed pursuant to Pennsylvania Rule of Appellate Procedure 1925(a), Pa.R.A.P 1925(a), identify the order on appeal as common pleas' order of December 13, 2024, denying the Authority's motion for post-trial relief. The Authority in its brief, however, correctly identifies the Verdict as the determination in question. For clarity, we note that an "[a]ppeal lies from the judgment entered and not the denial of post-trial motions, [] and a verdict d[oes] not become final for purposes of appeal until properly reduced to and entered as a formal judgment under [Pennsylvania Rule of Civil Procedure 227.4,] Pa.R.C[iv.]P. [] 227.4." *Mitchell v. Milburn*, 199 A.3d 995, 999 n.2 (Pa. Cmwlth. 2018) (quotation marks and citations omitted). Thus, the Court construes the Authority's Notice of Appeal as a timely appeal of the Verdict.

[3] An EDU "is a unit of measurement for volume of sewage flow, and typically one EDU will correspond to one residence." *J. Buchanan Assocs., LLC*, 231 A.3d at 1091 n.1.

(R.R.) at 17a-21a.) This conversion was conditioned on the removal of all cooking facilities within the Property other than the remaining kitchen, a condition the previous owners satisfied. (FOF ¶ 10; R.R. at 18a.) The Agreement further stated, in part, that the "[o]wner acknowledges that a change of use or additional sewage discharge **may** require [o]wner or [o]wner's heirs, executors, trustees, successors or assigns, to pay the Borough a fee based upon the number of additional [EDUs] to be operated at the" Property. (R.R. at 18a (emphasis added).) There is no dispute as to the validity of the Agreement.

Since 2004, Scott has owned and resided at the Property. (*Id.* at 56a.) At some point in early-to-mid-2021, Scott made cosmetic upgrades to part of the Property, converting a bedroom, sitting room, and bathroom on the first floor with plans to begin hosting guests through the Airbnb platform. (FOF ¶¶ 12-13; R.R. at 57a-58a.) In June 2021, Scott submitted a home occupation application/permit (application) seeking to use the first floor of the Property as a bed and breakfast, but this application was denied by a Borough zoning officer via letter, in part, because the zoning officer believed a kitchenette constituted a cooking facility. (FOF ¶¶ 14-15; R.R. at 120a.) The letter further instructed Scott to seek a variance for the bed and breakfast. (FOF ¶ 16; R.R. at 120a.) Scott appealed this denial to the Borough's Zoning Hearing Board (ZHB) and sought a variance and special exception, which, after a public hearing was held and testimony was taken, the ZHB through a written decision granted Scott.[4] (FOF ¶ 17; R.R. at 24a-28a.)

[4] The ZHB determined that the presence of a dorm refrigerator, coffee pot, small microwave, and toaster did not constitute a cooking facility, that Scott's use of the Property did not alter the character of the neighborhood, and that use of the Property as a bed and breakfast would not impact the community or neighborhood any more than when Scott's sons previously occupied the first floor of the Property. (FOF ¶ 18; R.R. at 27a.) The ZHB's grant of a special exception was conditioned on the number of occupants in the bed and breakfast not exceeding two **(Footnote continued on next page…)**

Following the ZHB's decision, the Authority's solicitor sent Scott a letter (the EDU Assessment Determination). (FOF ¶ 20; R.R. at 89a.) The EDU Assessment Determination explained that under Section 1.9(c)1.(F) of the Resolution, the application and approval of the special exception created a new and separate business use/non-residential use of the Property, thus, subjecting Scott and the Property to the assessment of an additional EDU and the accompanying tapping fee. (FOF ¶ 21; R.R. at 90a.)

Scott paid the tapping fee and other charges out of caution and filed a declaratory judgment action with common pleas challenging the Authority's EDU Assessment Determination. (FOF ¶ 25.) Common pleas held a bench trial, where it took testimony from Scott, the only witness. After the bench trial, in the written Verdict, common pleas made, in relevant part, the following additional findings of fact:

> 22. The Authority based its decision that the [Property] would be assessed an additional EDU on Section 1.9(c) 1.(F) of [the] Resolution . . . which provides: Computing a Non-Residential Multi-Unit EDU. When more than one commercial establishment is contained in a building, each business establishment will be considered one dwelling unit if the commercial establishment contains a separate toilet facility.
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> 23. The [Property] does not have more than one commercial establishment.

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people. (FOF ¶ 18; R.R at 28a.) It does not appear from the record that the ZHB's decision was appealed to common pleas and, therefore, it became final and binding. *See Narberth Borough v. Lower Merion Township*, 915 A.2d 626, 637 (Pa. 2007) (noting that for land use appeals, the Pennsylvania Municipalities Planning Code, Act of July 31, 1968, P.L. 805, *as amended*, 53 P.S. §§ 10101-11202, "**creates a period of time during which all appeals must be filed** and it specifies a triggering event, the mailing or other direct communication of the written decision") (emphasis added); *First Ave. Partners v. City of Pittsburgh Plan. Comm'n*, 151 A.3d 715, 722 (Pa. Cmwlth. 2016) ("[Z]oning decisions are not final until a written decision is issued, and until a written decision is issued, there is no order to appeal.").

> 24. The [Property] is not: a non-residential improved property, Section 1.9(c)l.(C); a residential multi-unit facility, Section 1.9(c)l.(E); or a non-residential multi-unit facility, Section 1.9(c)1.(F).
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> 25. As a consequence of the Authority's determination that the [Property] would be assessed an additional EDU, [Scott] has paid an additional tapping fee of three thousand dollars ($3,000.00) and additional fees of twenty dollars and seventy-five cents ($20.75) per month.

(FOF ¶¶ 22-25). Common pleas then made the following conclusions of law (COL):

> 1. There is no provision within [the] Resolution . . . which permits the Authority to determine that the [Property] has two (2) EDUs.
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> 2. The rules of statutory construction are applicable to both statutes, ordinances, and resolutions. *In re Appeal of Edwin R. Thompson*, 896 A.2d 659, 669 (Pa. Cmwlth. 2006).
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> 3. The words of [the] Resolution . . . are clear and free of all ambiguity and, as such, the letter of the [R]esolution is not to be disregarded under the pretext of pursuing its spirit. [Section 1921(b) of the Statutory Construction Act of 1972 (SCA),] 1 Pa.C.S. § 1921(b).
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> 4. Since the language of [the] Resolution . . . is unambiguous, statutory interpretation is not necessary in this instance. *Commonwealth v. McClintic*, 909 A.2d 1241, 1246 (Pa. 2006).
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> 5. Where an administrative interpretation is inconsistent with the resolution itself, or where the resolution's meaning is unambiguous, such an interpretation carries little or no weight. *Terminato v. Pa. Nat'l Ins. Co.*, 645 A.2d 1287, 1293 (Pa. 1994); *Velocity Express v. Pa. Hum*[.] *Rel*[*s.*] *Comm'n*, 853 A.2d 1182, 1185 (Pa. Cmwlth. 2004).
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> 6. Although courts often defer to an agency's interpretation of the statutes it administers, when convinced that the agency's interpretation is unwise or erroneous, that deference is unwarranted. *Rosen v. Bureau of Pro*[*. &*] *Occupational Aff*[*s.*]*, State Architects Licensure B*[*d.*], 763 A.2d 962, 968 (Pa. Cmwlth. 2000).
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> 7. The Authority's interpretation of [the] Resolution . . . is inconsistent with the Resolution itself and is, therefore, erroneous as applied to [Scott].

> 8. There is no provision within [the] Resolution . . . which concerns itself with those situations in which a residential dwelling has a business within the [Property].
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> 9. Section 1.9(c)l.(F) of [the] Resolution . . . is inapplicable to the facts in this case in that the plain language of this section does not concern itself with a situation in which a residential dwelling has a business within the [Property].

(Verdict, COL ¶¶ 1-9). In sum, common pleas concluded that the Resolution did not permit the Authority to assess an additional EDU on the Property or an additional tapping fee and directed the Authority to reimburse Scott accordingly.

The Authority filed a motion for post-trial relief, seeking to modify the Verdict based on what the Authority thought were erroneous findings of fact and conclusions of law made by common pleas and further seeking entry of judgment in favor of the Authority. (R.R. at 184a-87a.) By order dated December 13, 2024, common pleas denied the motion for post-trial relief, and the Authority timely appealed to this Court. By order dated July 22, 2025, this Court instructed the Authority to praecipe common pleas for an entry of judgment. *See Scott v. Bowmanstown Borough Auth.* (Pa. Cmwlth., No. 18 C.D. 2025, filed July 22, 2025). As noted above, because an appeal properly lies from the entry of judgment and not the denial of a motion for post-trial relief, *Mitchell v. Milburn*, 199 A.3d 995, 999 n.2 (Pa. Cmwlth. 2018), the Court construes the Authority's Notice of Appeal as a timely appeal of the Verdict.

Thereafter, at the direction of common pleas, the Authority filed a concise statement of matters complained of on appeal pursuant to Pennsylvania Rule of Appellate Procedure 1925(b), Pa.R.A.P. 1925(b), and common pleas submitted an opinion pursuant to Pennsylvania Rule of Appellate Procedure 1925(a) (1925(a)

Opinion or Op.). Common pleas' 1925(a) Opinion states that it had proper jurisdiction to review the Authority's EDU Assessment Determination because the Authority did not make any findings prior to the assessment and common pleas need not defer to the Authority's interpretation of the Resolution because the interpretation was inconsistent with the clear and unambiguous language of the Resolution. (Common Pleas' 1925(a) Op. at 8-9.) Common pleas' 1925(a) Opinion also states that regardless of the Agreement's inclusion of the word "may" in reference to additional EDUs, or the language of Section 1.9(c)2.(B) of the Resolution permitting an additional EDU before a permit is obtained, the Authority was still bound by the language of the Resolution, which did not permit the assessment in the first place. (*Id*. at 10-11.)

II. PARTIES' ARGUMENTS

The Authority first argues that common pleas erred because the Resolution applies to Scott and the Property, and common pleas should have deferred to the Authority's interpretation of the Resolution in the EDU Assessment Determination, wherein the Authority assessed the additional EDU and accompanying tapping fee and charges on Scott and the Property. (Authority's Brief (Br.) at 10.) Specifically, as the Authority sees it, the allocation and administration of EDUs has always been an administrative function of the Authority and absent bad faith, fraud, or an abuse of discretion, common pleas was bound by the Authority's EDU Assessment Determination. (*Id*. at 10-11.)

In turn, from what this Court can glean from the Authority's brief, based on this deference, the Authority argues that its interpretation of the Resolution is correct as applied to Scott and the Property because the Resolution's language permits the assessment of additional EDUs on properties that are converted from a single-family

dwelling to a dwelling containing a bed and breakfast. (*Id*. at 9, 15-17.) According to the Authority, because Scott cosmetically upgraded the first floor of the Property, which required her to seek a special exception and variance from the ZHB, the Property is now classified as an "improved property" under the Resolution, therefore, permitting the additional EDU and tapping fee and charges. (*Id*. at 16.) In addition, notwithstanding this, the Authority asserts the assessment of the additional EDU and tapping fee and charges are also permitted under the Resolution because Scott made the cosmetic upgrades to the Property **prior** to obtaining approval from the ZHB. (*Id*. at 16-17.)

Finally, the Authority argues that common pleas erred because the Agreement, signed in 1999 between the Authority and the Property's previous owner, required the assessment of the additional EDU. (*Id*. at 14.) The Authority purportedly bases this argument on the Agreement's language stating the owner of the Property **may** be required to pay a fee based on the number of additional EDUs operating on the Property, and that the Agreement provided for one EDU so long as the Property was not modified from a single-family dwelling. (*Id*.) Once Scott sought a special exception and variance from the ZHB, the Authority asserts this "modification" forever changed the EDU requirement of the Property, thus, permitting the assessment of the additional EDU and tapping fee and charges as outlined in the EDU Assessment Determination. (*Id*. at 14-15.) The Authority concludes that common pleas erred and requests that this Court reverse common pleas' Verdict and find that the Resolution permits the Authority's assessment of the additional EDU and tapping fee and charges on Scott and the Property. (*Id*. at 18.)

Scott responds that common pleas correctly determined the Resolution's language is unambiguous as to how the Authority allocates EDUs and there is no

provision in the Resolution applicable to Scott or the Property under the instant circumstances. (Scott's Br. at 8-9.) Scott also asserts the Authority makes no attempt to show where in the Resolution's language an ambiguity exists. In turn, Scott asserts that because no ambiguity exists, under the principles of statutory construction, statutory interpretation is not necessary here because the Resolution's language can be applied as written. (*Id*. at 9 (citing *McClintic*, 909 A.2d at 1246).) As to the Agreement, Scott argues that it does not provide a basis for the additional EDU and the Authority ignores the word "may" in the Agreement, which is permissive, and, instead, treats it as a mandatory word. (*Id*. at 11.) Scott, thus, concludes that the Resolution is unambiguous and does not apply here, and that common pleas did not err. (*Id*. at 12.)

III. DISCUSSION[5]

The Authority identified multiple issues on appeal, which we have rephrased for ease of discussion: (1) whether common pleas owed deference to the Authority's EDU Assessment Determination or erred in concluding that the Resolution's language was clear and unambiguous and the Authority's interpretation of same was inconsistent with the Resolution's plain language; (2) whether the Resolution required the assessment of an additional EDU on Scott and the Property; and (3) whether the Agreement permitted the assessment of the additional EDU based on Scott's use of the first floor of the Property as an Airbnb.

[5] "This Court's . . . review of a judgment following a non-jury trial is to determine whether the findings of the trial court are supported by competent evidence, and whether the [trial] court committed error in the application of law." *Water Polo I, L.P. v. W. Hanover Twp. Sewer Auth.*, 301 A.3d 1009, 1018 n.11 (Pa. Cmwlth. 2023) (brackets in original) (quoting *Commonwealth v. Hoffman*, 938 A.2d 1157, 1160 n.10 (Pa. Cmwlth. 2007)). "[T]his Court may not reweigh the evidence [or] substitute [its] judgment for that of the factfinder." *Id*. (brackets in original).

A. The Resolution[6]

Our Supreme Court has observed that "[a] municipal ordinance is in reality a statute." *Cloverleaf Trailer Sales Co. v. Borough of Pleasant Hills, Allegheny Cnty.*, 76 A.2d 872, 875 (Pa. 1950).[7] In *Azoulay v. Philadelphia Zoning Board of Adjustment*, we explained:

> Courts give "substantial deference to an agency's interpretation of a statute the agency is charged with implementing and enforcing." *Schuylkill T*[*ownship*] *v. Pa. Builders Ass'n*, . . . 7 A.3d 249, 253 ([Pa.] 2010) (internal quotation marks omitted); *see also Turchi* [*v. Phila. Bd. of License & Inspection Rev.*, 20 A.3d 586 (Pa. Cmwlth. 2011)] (stating

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[6] Because the analysis of the first two issues is intertwined, we address those issues together.

[7] This Court has differentiated between municipal ordinances and resolutions, explaining:

> As a general rule, a resolution does not have the effect of a law or an ordinance. It is usually viewed merely as "a formal expression of the opinion or will of an official body or a public assembly, adopted by vote." *McGinley v. Scott*, . . . 164 A.2d 424 ([Pa.] 1960); Sutherland Statutory Construction, § 29.01. However, the name given to a particular enactment is not important to determine whether it has the legal effect of an ordinance but rather whether the requirements which are essential to the validity of an ordinance were observed in the passage, approval, recording and publication of resolutions where the action of councils is legislative. *Gallagher v. Borough of Olyphant*, . . . 37 A. 258 ([Pa.] 1897).

Middletown Township v. Cnty. of Delaware Unif. Constr. Code Bd. of Appeal, 42 A.3d 1196, 1201 n.8 (Pa. Cmwlth. 2012) (en banc). We note that Section 5602 of the MAA defines "authority" as "[a] body politic and corporate created under this chapter" and defines a "municipal authority" as "[t]he body or board authorized by law to enact ordinances or adopt resolutions for the particular municipality." 53 Pa.C.S. § 5602. The Resolution states the Authority "is a municipal authority organized under and governed by the" MAA, and that the Borough enacted a "[c]onnection [o]rdinance," which requires all owners of improved property to connect to the municipal waterworks. (Resol. at 1.) In addition, the Resolution states that "the Authority has the power and authority under Section 5607(d) [of the MAA, 53 Pa.C.S. § 5607(d),] to charge certain enumerated fees to owners of improved properties in the area served by the water system and who desire to or are required by the Borough's [c]onnection [o]rdinance to make a connection." (Resol. at 2.) As such, it appears the Resolution has the legal effect of an ordinance. *See Middletown Township*, 42 A.3d at 1201 n.8.

> an agency's construction of its own regulations is entitled to deference). "[A]n administrative agency's interpretation of the statute it is charged to administer is entitled to deference on appellate review absent fraud, bad faith, abuse of discretion[ ] or clearly arbitrary action." *Turchi*, 20 A.3d at 591 (internal quotation marks omitted). **Interpretations of an ordinance that are entitled to deference "become of controlling weight unless they are plainly erroneous or inconsistent" with the ordinance**. *Id*. at 594 (internal punctuation omitted); *see Lancaster C*[*ounty*] *v. Pa. Lab*[.] *Rel*[*s.*] *Bd.*, . . . 94 A.3d 979, 986 ([Pa.] 2014) (stating that an administrative agency's interpretation is to be given controlling weight unless clearly erroneous). "**However, when an administrative agency's interpretation is inconsistent with the statute itself, or when the statute is unambiguous, such administrative interpretation carries little weight**." [*Lancaster County*, 94 A.3d at 986.]

194 A.3d 241, 249 (Pa. Cmwlth. 2018) (emphasis added).

In accordance with our precedent, courts are not required to defer to a municipal authority's interpretation of a municipal decree where such an interpretation is "plainly erroneous or inconsistent" with the language of the municipal decree being interpreted. *Id.* Thus, in determining whether common pleas owed deference to the Authority, we are required to analyze whether the Authority's interpretation of the Resolution was "plainly erroneous or inconsistent" with the Resolution itself, which would negate any deference owed, and we must look to the language of the Resolution to determine whether the language is unambiguous or the Authority's interpretation is inconsistent. *Id*. This analysis, therefore, implicates the principles of statutory construction.

"When interpreting the meaning of municipal ordinances, [courts] are guided by the principles of statutory construction." *Bailey v. Zoning Bd. of Adjustment of the City of Phila.*, 801 A.2d 492, 502 n.19 (Pa. 2002). This Court has previously set forth the statutory construction analysis applicable to municipal ordinances:

> Like statutes, the primary objective of interpreting ordinances is to determine the intent of the legislative body that enacted the ordinance. *See* 1 Pa.C.S. § 1921; *Bailey* . . . , 801 A.2d 492 []; *Malt Beverages Distribs. Ass'n v. Pa. Liquor Control Bd.*, 918 A.2d 171 (Pa. Cmwlth. 2007) (en banc), *aff'd*, . . . 974 A.2d 1144 ([Pa.] 2009). In pursuing that end, we are mindful that **a statute's plain language generally provides the best indication of legislative intent**. *Id*. Thus, statutory construction begins with examination of the text itself. *Id*.
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> In reading the plain language of a statute, "[w]ords and phrases shall be construed according to rules of grammar and according to their common and approved usage." [Section 1903(a) of the SCA,] 1 Pa.C.S. § 1903(a). Further, every statute shall be construed, if possible, to give effect to all its provisions so that no provision is "mere surplusage." 1 Pa.C.S. § 1921(a). **Where the words in an ordinance are free from all ambiguity, the letter of the ordinance may not be disregarded under the pretext of pursuing its spirit**. 1 Pa.C.S. § 1921.
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> **Thus, if we determine the ordinance provision at issue is unambiguous, we must apply it directly as written**. *Bowman v. Sunoco, Inc.*, . . . 65 A.3d 901 ([Pa.] 2013); *see* 1 Pa.C.S. § 1921(b). However, if we deem the language of the ordinance ambiguous, we must then ascertain the legislative body's intent by statutory analysis, wherein we may consider numerous relevant factors. *Id*. An ambiguity exists when language is subject to two or more reasonable interpretations and not merely because two conflicting interpretations may be suggested. *Adams Outdoor Adver*[*t*]*., L.P. v. Zoning Hearing Bd. of Smithfield Twp.*, 909 A.2d 469 (Pa. Cmwlth. 2006).

Tri-County Landfill, Inc. v. Pine Twp. Zoning Hearing Bd., 83 A.3d 488, 509-10 (Pa. Cmwlth. 2014) (emphasis added).

As expressly stated by the Authority in the EDU Assessment Determination, the statutory provision at issue here is Section 1.9(c)1.(F) of the Resolution, which provides as follows:

> When **more than one commercial establishment** is contained in a building, each business establishment will be considered [one] dwelling unit if a commercial establishment contains a separate toilet facility. If more than one commercial establishment shares common toilet

> facilities, those sharing the facility will be considered one EDU. If at any time the ninety (90) day consecutive average daily flow exceeds the purchased flow by 110%, the multi-unit property will be reassessed for additional EDUs. Purchased flow is calculated by multiplying the total numbers of EDUs previously purchased for the Improved Property by 182 [Gallons Per Day]. All non-residential establishments will be required to have a water meter installed on their water source. Any fractional values shall be rounded up to the next whole EDU value.

Resolution § 1.9(c)1.(F) (emphasis added).

"[W]here a court needs to define an undefined term, it may consult dictionary definitions for guidance." *THW Grp., LLC v. Zoning Bd. of Adjustment*, 86 A.3d 330, 336 (Pa. Cmwlth. 2014). The Resolution does not define the term "commercial establishment," but these terms are separately defined by Black's Law Dictionary. For example, it defines "Commercial" as "[o]f, relating to, or involving the selling of goods or services for profit," and "Establishment" as "[a]n institution or place of business." *Commercial*, BLACK'S LAW DICTIONARY (12th ed. 2024); *Establishment*, *id.*[8] In addition, the Cambridge Dictionary defines the term "Commercial Establishment" as "the buildings and land where a business buys and sells goods and services, in order to make a profit." *Commercial Establishment*, CAMBRIDGE DICTIONARY (4th ed.), available at https://dictionary.cambridge.org/us/dictionary/english/commercial-establishment (last visited Nov. 13, 2026).[9]

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[8] Black's Law Dictionary is often used by courts to define a term left undefined by a legislative body. *See, e.g.*, *Piotrowski v. Dep't of Health*, 326 A.3d 500, 509 n.9 (Pa. Cmwlth. 2024) ("Precedent has established that the meaning of undefined terms . . . may be construed in accordance with Black's Law Dictionary."); *Cogan House Township v. Lenhart*, 197 A.3d 1264, 1268 (Pa. Cmwlth. 2018) ("In interpreting [a] phrase[, 'courts] must first look for the meaning of a statute's word or term in that statute's definitions, then in the [SCA], **a law dictionary and, finally, a standard dictionary, in that order.**'" (emphasis added; citation omitted)).

[9] Our Supreme Court and this Court have routinely consulted the Cambridge Dictionary for guidance. *See, e.g.*, *Commonwealth v. Walker*, 350 A.3d 54 (Pa. 2026); *O'Neil v. State Emps.' Ret. Sys.*, 280 A.3d 873 (Pa. 2022); *Commonwealth by Shapiro v. UPMC*, 208 A.3d 898 (Pa. 2019); **(Footnote continued on next page…)**

The Resolution here by its own terms applies only when "**more than one** commercial establishment is contained in a building." Resolution § 1.9(c)1.(F) (emphasis added). Even if Scott's use of the Airbnb platform for one rental in her home would be considered "a commercial establishment," an issue we need **not** resolve in this case, there is no dispute that her use of the remainder of her home is residential, not commercial. The plain language of Section 1.9(c)1.(F) is clear that it applies only where **multiple** "commercial establishments" are contained within one building and, it clarifies this by further stating that "**each** business establishment" is treated as one EDU. Resolution § 1.9(c)1.(F) (emphasis added). Thus, in this case where there could be at most **one** commercial establishment, Section 1.9(c)1.(F) is inapplicable.

To the extent the Authority argues that the ZHB's decision permits the assessment of the additional EDU and accompanying tapping fee and charges, we find this argument unpersuasive. The ZHB's decision states that Scott was granted a special exception and "permitted to operate a bed and breakfast out of the [] [P]roperty with the condition that the number of occupants in the bed and breakfast shall not exceed two (2) individuals at any given time." (R.R. at 28a.) The ZHB's decision also granted Scott a variance for off-street parking under Section 402.6 of the Borough's Zoning Ordinance.[10] (*Id.*) It appears that by granting Scott the special exception to operate the Airbnb on the Property, the ZHB permitted at most **one** commercial **use** within a residential property. This commercial use, however, is just

Pa. Hist. & Museum Comm'n v. Ferretti, 355 A.3d 472 (Pa. Cmwlth. 2026); *Banfield v. Aichele*, 51 A.3d 300 (Pa. Cmwlth. 2012).

[10] BOROUGH OF BOWMANSTOWN, CARBON CNTY., PA., ZONING ORDINANCE § 402.6 (2019). The Zoning Ordinance is available at https://bowmanstown.org/ordinances/ (last visited Nov. 13, 2026).

that, **a single commercial use to operate a single Airbnb on the Property**, which remains a single-family residential dwelling.

Here, in sum, where the plain language of the Resolution states that Section 1.9(c)1.(F) applies when there is **"more than one** commercial establishment [] contained in a building," Resolution § 1.9(c)1.(F) (emphasis added), there is no ambiguity in Section 1.9(c)1.(F)'s text. Because no ambiguity exists, we must apply the Resolution as written. *Tri-County Landfill, Inc.*, 83 A.3d at 510. Because the Property, at most, might have one commercial and one residential use, Section 1.9(c)1.(F) is inapplicable to the Property. Therefore, because we conclude that Section 1.9(c)1.(F) is unambiguous and does not apply to Scott or the Property, common pleas owed no deference to the Authority's interpretation of the Resolution in the EDU Assessment Determination, *Azoulay*, 194 A.3d at 249, and we discern no error by common pleas.[11]

B. The Agreement

We next turn to the Agreement and whether the Agreement permits the Authority to assess an additional EDU and tapping fee and charges on Scott and the Property. *See Cumru Twp. Auth. v. Snekul, Inc.*, 618 A.2d 1080, 1085 (Pa. Cmwlth. 1992) ("This [C]ourt regularly interprets and enforces contracts between municipal

[11] In addition, to the extent the Authority asserts that it was permitted to assess an additional EDU on Scott and the Property based on Section 1.9(c)2.(A) of the Resolution, which states "[t]he owner of each [i]mproved [p]roperty which is newly connected to the [w]aterworks shall pay a [t]apping [f]ee to the Authority . . . at or before the owner or his agents obtains a permit," this argument lacks merit as Section 1.9(c)2.(A) is clearly conditioned on a property falling into one of the categories enumerated under Section 1.9(c)1. *See Summit Sch., Inc. v. Dep't of Educ.*, 108 A.3d 192, 197 (Pa. Cmwlth. 2015) (explaining that "statutes should receive a sensible construction and should be construed, if possible, so that absurdity and mischief may be avoided" (brackets removed; citation omitted)).

corporations and other parties for utility services and for construction of utility services."). The relevant paragraphs of the Agreement state as follows:

> 5. Additional [EDUs]. Owner, [o]wner's heirs, executors, trustees, successors, and assigns, shall comply with the Ordinance and successor regulations of the Borough, its successors and assigns, in connection with the discharge of sewage from the [Property]. Owner acknowledges that a **change of use** or additional sewage discharge **may** require [o]wner or [o]wner's heirs, executors, trustees, successors or assigns, to pay to the Borough a fee based, upon the number of additional [EDUs] to be operated at the [Property].
>
> 6. Conversion to One Dwelling Unit. Before issuance of the permit to connect to the [s]ystem, [o]wner shall be required to convert the [Property] to a one-family dwelling unit by removing all kitchen cooking facilities from the [Property] other than those in the surviving kitchen and shall not thereafter use the [Property] as anything other than a single-family dwelling without first obtaining all zoning and other ordinance approvals, and paying to upgrade the central water and sewer capacities allocated to the [Property] as required by all applicable ordinances and regulations of the Borough and any governmental entity having jurisdiction over the [Property]. Owner shall obtain a zoning permit and all other permits and approvals before converting the [Property] to a one-family dwelling unit.
>
> 7. Single Family Dwelling Status. Owner hereby, for [o]wner, [o]wner's heirs, executors, trustees, successors and assigns, abandons any and all nonconformities which have heretofore rendered the [Property] a lawful group of two dwelling units on one tract of record, multi-family zoning status, and in abandoning such use and status, [o]wner agrees that the [Property] shall not be converted to any use or uses other than a single family dwelling without compliance as aforesaid.

(Agreement ¶¶ 5-7 (emphasis added).)

The Agreement's classification of the Property as one EDU was premised on the previous owners of the Property converting and removing all kitchen facilities (except the remaining kitchen), which was accomplished before Scott purchased the Property. The ZHB expressly found, in the unappealed ZHB Decision, that "[t]he

appliances [Scott] listed in the application for the proposed bed and breakfast (dorm refrigerator, coffee pot, toaster, and small microwave) do **not** constitute a 'cooking facility.'" (R.R. at 28a (emphasis added).) Here, the Authority claims the Agreement permits the assessment of an additional EDU under Section 1.9(c)1.(F) of the Resolution based on Scott's operation of an Airbnb. However, we disagree. The Agreement states that the Property may not be used as anything other than a single-family dwelling and that Scott is only required to upgrade the "sewer capacities . . . as required by all applicable ordinances and regulations." (Agreement ¶ 6.) While a change in use may have resulted in an assessment of an additional EDU at the time of the Agreement, the Authority has since adopted the new Resolution, which as discussed above, is **not** triggered as there is not more than one commercial establishment on the Property. The Agreement predates the Authority's adoption of the Resolution, which was adopted and took effect in 2005 and now controls how EDUs are assessed. The preface to the Resolution plainly states it amended the Authority's prior resolutions related to assessment of EDUs, which would have controlled at the time of the Agreement.

Because, as discussed above, Section 1.9(c)1.(F) is inapplicable to the factual circumstances of this case, Scott does not appear to be in breach of the Agreement, as the Authority has not pointed to any other ordinance or regulation that controls. *See Sewer Auth. of City of Scranton v. Pa. Infrastructure Inv. Auth. of Commonwealth*, 81 A.3d 1031, 1040 (Pa. Cmwlth. 2013) ("Municipalities acting in a proprietary function are 'governed by the same rules in the interpretation and enforcement of . . . contracts as private citizen[s], and will not be permitted, at its pleasure, to violate or abandon such contracts.'" (quoting *Henry Shenk Co. v. Erie County*, 178 A. 662, 663 (Pa. 1935)).) Moreover, the Authority has not shown how,

if at all, Scott's use of the first floor of the Property as an Airbnb, or the ZHB's grant of the special exception and variance, changed the Property's zoning classification from a single-family dwelling to something else that would permit the assessment of an additional EDU.[12] Thus, the Agreement does not provide the Authority with a basis to assess an additional EDU and tapping fee and charges on Scott or the Property absent an applicable section of the Resolution or other authority.[13]

IV. CONCLUSION

For the foregoing reasons, the language of Section 1.9(c)1.(F) of the Resolution is plain and unambiguous and common pleas was not required to defer to the Authority's interpretation of same in the EDU Assessment Determination. The unambiguous language of the Resolution, in turn, does not apply to Scott or the Property under the present factual circumstances, nor does the Agreement, and it was improper for the Authority to assess an additional EDU and the accompanying tapping fee and charges on Scott and the Property. Accordingly, we affirm.

RENÉE COHN JUBELIRER, President Judge

[12] We have opined that **"Air[bnb] has expanded the possible uses of a single-family dwelling**, and [a t]ownship can address these new uses in [its] [z]oning [o]rdinance. However, amendments cannot be effected by shoe-horning a use that involves renting an entire single-family home to vacationers into the definition of 'tourist home.'" *Reihner v. City of Scranton Zoning Hearing Bd.*, 176 A.3d 396, 401 (Pa. Cmwlth. 2017) (emphasis added) (quoting *Shvekh v. Zoning Hearing Bd. of Stroud Twp.*, 154 A.3d 408, 415 (Pa. Cmwlth. 2017), *overruled on other grounds by Slice of Life, LLC v. Hamilton Twp. Zoning Hearing Bd.*, 207 A.3d 886 (Pa. 2019)).

[13] To the extent the Authority argues, under the Agreement or otherwise, that Scott's use of the Property as an Airbnb prior to obtaining zoning approval permits the Authority's assessment, this argument fails because it ties back to the applicability of the Resolution which, for reasons stated above, does not apply to Scott or the Property under the present factual circumstances.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Kara Scott	:	
	:	
v.	:	No. 18 C.D. 2025
	:	
Bowmanstown Borough Authority,	:	
Appellant	:	

O R D E R

NOW, November 16, 2026, the Decision and Verdict of the Court of Common Pleas of Carbon County, dated January 19, 2024, is **AFFIRMED**.

RENÉE COHN JUBELIRER, President Judge