



April 13, 2026

Suburban Studios  
5008 NC Highway 55  
Durham, NC 27713

**RE: Durham County Room Occupancy Tax (Parcel #153781)**

To Chirag Gandhi:

On April 13, 2026, the (Durham County Board of County Commissioners/County Finance Officer) considered your request for a waiver, release, or refund for property taxes paid on Parcel ID Number 153781.

**North Carolina General Statute § 153A-155(e) states:**

(e) Penalties. - A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236(a)(4) for failure to pay or file a return for State sales and use taxes. The governing board of the taxing county has the same authority to waive the penalties for a room occupancy tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

Here, the (Durham County Board of County Commissioners/County Finance Officer) has reviewed your submission and determined that it does not fall within the limited amount of circumstances that would allow for approval. As a result, your request has been denied.

If you need further assistance or have any questions, please do not hesitate to contact me.

Sincerely,

*Keyar J. Doyle*

Keyar J. Doyle, Tax Administrator

[kdoyle@dconc.gov](mailto:kdoyle@dconc.gov)