# Paul D. Bancroft

## Paul D. Bancroft, Of Counsel

pbancroft@mcdonaldcarano.com

O: 775.788.2000

### Area of Practice
Tax Law

### Bar Admissions
Nevada, California (inactive), Arizona (inactive)

### Education
- LL.M., Taxation, Georgetown University Law Center (1986)
- J.D., with honors, University of San Francisco School of Law (1981)
- B.A., University of Nevada (1977)

Paul focuses his practice on state and local taxation, including property tax, sales and use tax, transient lodging tax, net proceeds of mines tax, and real property transfer tax. He provides advice and representation to clients on the application of taxes imposed by the state of Nevada and its local governments, and on the tax treatment of proposed developments and transactions. Paul also represents clients in tax audits, administrative appeals, and in litigation seeking review of agency action.

Paul assists clients in shaping Nevada's tax laws through legislation and the regulatory rulemaking process that implements legislation. In 2024, the Governor of Nevada appointed Paul to the State Board of Equalization and in 2025 appointed Paul to serve as Chair.

### Awards and Recognitions
- *Martindale-Hubbell* – AV Preeminent Peer Review Rating (since 2001)
- *The Best Lawyers in America* – Tax Law (2024-2026)

### Professional Affiliations
- Chair, Gubernatorial appointee, Nevada State Board of Equalization
- Member, Washoe County Bar Association
- Member, State Bar of Nevada
- Member, State Bar of California
- Member, American Bar Association

## Publications

- Bancroft, P.D. & Hicks, J., Nevada Experiences Property Tax Inequality, *Western Real Estate Business*, October 2024.
- Bancroft, P.D. & Hicks, J.J., Nevada property taxes. In J. McNaught & T. Van Valen (eds.), *Property Tax Deskbook 26th Edition,* Chapter 29 (2021). Washington D.C.: American Bar Association. [author of 1996-97 Edition, 1997-98 Edition, 1999 Edition, 2000 Edition and editions 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 22; co-author of 1995-96 Edition and editions 18, 19, 20, 21, 23, 24, and 25.]
- Bancroft, P.D., Hicks, J.J. & Noble, C.R., Nevada sales and use taxes. In D.M. Young & R. Mahon (eds.), *Sales and Use Tax Deskbook 34th Edition,* Vol. 2, Chapter 29 (2020-21). Washington, D.C.: American Bar Association. [author of 1998-99 Edition, 1999-00 Edition, 2002-03 Edition, 2003-04 Edition, 2004-05 Edition, 2005-06 Edition and editions 26, and 30; co-author of 1990-91 Edition, 1991-92 Edition, 1993-94 Edition, 1994-95 Edition, 1995-96 Edition, 1996-97 Edition, 1997-98 Edition, 2000-01 Edition, 2001-02 Edition, 2006-07 Edition and editions 21, 22, 23, 24, 25, 27, 28, 29, 31, 32 and 33.]
- Bancroft, P.D. & Hicks, J., Reno: Growth and Opportunity in a Low-Tax Environment, *Retail Association of Nevada, Nevada News* (September 2018).
- Bancroft, P.D., Making Sense of HOA Property Taxes. *Community Interests*, the official publication of the Nevada Chapter of Community Associations Institute (February 2018).
- Bancroft, P.D. & McKean, W., What Will Become of the Nevada Commerce Tax? *Nevada Lawyer* (April 2016).

## Professional Affiliations

- Chair, Gubernatorial appointee, Nevada State Board of Equalization
- Member, Washoe County Bar Association
- Member, State Bar of Nevada
- Member, State Bar of California
- Member, American Bar Association

## Published Opinions

- *County of Clark, et al, v. Howard Hughes Company, LLC*, 129 Adv. Op. 44, 305 P.3d 896 (2013).
- *SFPP, L.P. v. Arizona Dept. of Revenue,* 108 P.3d 930, 2005 WL 481336, (Ariz. App. 2005).
- *Meridian Gold Co. v. State ex rel. Department of Taxation*, 119 Nev. 630, 81 P.3d 516 (2003).
- *Nevada Tax Com'n v. Nevada Cement Co.*, 117 Nev. 960, 36 P.3d 418 (2001).
- *Nevada Tax Com'n v. Nevada Cement Co.*, 116 Nev. 877, 8 P.3d 147 (2000).

- *First Interstate Bank of Nevada, N.A. v. U.S.*, 108 F.3d 1185, 79 A.F.T.R.2d 97-1613, 97-1 USTC P 50,286, (9th Cir. 1997).
- *First Interstate Bank of Nevada v. U.S.*, 874 F. Supp. 286, 74 A.F.T.R.2d 94-7361, 95-1 USTC P 50,004, (D. Nev. 1994).
- *Mattingly v. U.S.*, 939 F.2d 816, 68 A.F.T.R.2d 91-5361, 91-2 USTC P 50,377 (9th Cir. 1991).
- *Fondren v. K/L Complex Ltd.*, 106 Nev. 705, 800 P.2d 719 (Nev. 1990).
- *Fabry Partnership v. Christensen*, 106 Nev. 422, 794 P.2d 719 (Nev. 1990).
- *Sprouse v. Wentz*, 105 Nev. 597, 781 P.2d 1136 (Nev. 1989).
- *Mattingly v. U.S.*, 711 F. Supp. 1535, 65 A.F.T.R.2d 90-857, 90-1 USTC P 50,323, (D. Nev. 1989).
- *In re Round Hill Travel, Inc.*, 52 B.R. 807 (Bankr. D. Nev., 1985).