

B. PALMER MCARTHUR, JR.

Member, Commercial Real Estate

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Palmer McArthur focuses his practice primarily in the areas of taxation, commercial real estate, joint ventures, limited liability companies, and securities.

Palmer represents clients in the acquisition, development, and financing of real estate in the retail, resort, office, industrial, multifamily, and single family areas, for development and investment purposes. His practice includes particular emphasis on the structuring of joint ventures in limited liability companies and similar entities, as well as counsel on developing and facilitating like-kind exchanges of real estate under Section 1031 of the Internal Revenue Code, as well as other tax-favorable techniques.

Palmer has extensive experience working in the tax advantaged area of “opportunity zones” created by the Tax Cuts and Jobs Act of 2017 and in developing certain tax-advantaged facilities for REITS which provide a financing feature and various tax benefits. He coordinates real estate wealth accrual with various estate planning vehicles and assists clients in structuring real estate funds for development and investment purposes, as well as real estate funds as private placements or as those that fall under Regulation D.

Palmer formerly worked in the Tax Department of the Dallas, Texas, office of Price Waterhouse (now PricewaterhouseCoopers) as a Certified Public Accountant.

Notable

- *Best Lawyers in America*, Real Estate Law, 2012-2022
- *Business North Carolina* Legal Elite
- *North Carolina Super Lawyers*
- Martindale-Hubbell, North Carolina Top Rated Lawyer

Capabilities

Commercial Real Estate

Tax

Education

J.D., University of Texas, with honors; Order of Coif

B.S., University of Virginia

Admissions

North Carolina

B. PALMER MCARTHUR, JR.

- Certified Public Accountant (Texas)
- Member, Champions (local organization intended to promote racial trust and harmony)
- Board of Advisors, Junior Achievement of Central Carolinas
- Board of Directors, Charlotte Tennis Association
- Member of steering committees for various events, Catawba Lands Conservancy
- Speaker, Wake Forest Summer Immersion Program
- Member of steering committee for various events, KIPP Charlotte
- Former Board of Directors and Executive Committee, and Council Attorney, Mecklenburg County Council, Boy Scouts of America
- Former Board of Directors, Charlotte Museum of History
- Former Board of Directors, Carolina Youth Commission

Affiliations

- American Bar Association
- North Carolina Bar Association
- American Academy of Attorney-Certified Public Accountants (national organization of individuals licensed in both professions)