

## AALA Excellence in Agricultural Law Award

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By Mike Jordan

For planning regarding estates and taxation issues, Pat Costello is a recognized agricultural expert and was recently given one of the highest awards attainable in agricultural law by his peer for his overall knowledge of agricultural-related issues.

Costello has been practicing law in Lakefield since 1977. He is a partner in the law firm of Costello, Carlson & Butzon, LLP, which practices law in Lakefield, Heron Lake and Jackson. He received his Bachelor's degree from Hamline University in St. Paul and holds a law degree from Creighton University School of Law in Omaha, Nebraska.

Costello and his partners deal with a variety of agricultural-related issues and it was because of Costello's expertise in agricultural law he was recently awarded the Excellence in Agricultural Law Award from the American Agricultural Law Association.

How does a small-town probate lawyer without a background in farming become a nationally recognized authority on agricultural law? "While at Creighton Law School, I was introduced to agricultural law in a seminar taught by the retired law school dean" Costello said, "That is when my interest in agricultural issues and curiosity about farming started. It has been growing ever since."

Back when Costello began practicing law, most of the interesting and important legal work in the firm was for farmers, with much of it involved with state and federal estate and gift taxation. "I would have to say that the topics I have grown to know best are real property, probate and trust law with estate and gift taxation issues," he said. "I missed out on 4-H and FFA in school, but made up for it in my professional development. I have enjoyed studying how the legal system influences the ability of the agricultural sector to produce, market, and use agricultural products."

It was the farm debt crisis of the 1980's that caused Costello to become active in agricultural law issues. He was representing farmers and rural banks with debtor-creditor problems. It was Costello with others, who started the Agricultural Law Section of the Minnesota State Bar Association in response to those economic problems.

"I joined the American Agricultural Law Association because I was involved with a significant federal estate tax issue concerning special use valuation of farmland and the effect of mortgage foreclosure on tax recapture," he said. "I was looking for all the expert help I could find."

Although Costello found the help he needed, it was not until the AALA conference in 1994 in Memphis, Tenn., that Costello was invited to present a paper exemplifying his own expertise. "I presented my paper before a panel that was discussing hypothetical estate planning scenarios,"

he said. My topic was bachelors, spinsters, and childless couples involved in farm succession planning situations. Then, the following year, I presented my paper on 'Current Developments in Farm Estate Planning' at the meeting in Kansas City. For me it was a reversal of roles to have Dr. Neil Harl of Iowa State University and other academics with PhD's in agricultural economics listening to me explain farm succession options."

In a highly acclaimed paper on the subject of serving agricultural clients, Costello explored the sociology of the farmer-lawyer relationship. In subsequent years he was credited with bringing to the AALA his concern about the threat posed to livestock production by the animal rights movement.

"This was the inaugural year for the Excellence in Agricultural Law Award," he said. Professor Harrison Pittman, director of the National Agricultural Law Center at the University of Arkansas was the other recipient."

"Pat Costello is a most thoughtful and analytical lawyer," said Dr. Wayne Hayenga of Texas A&M University. "He is widely respected among the membership of the American Agricultural Law Association. In discussions of agricultural law and legal policy, his thoughts are always sought out by other members."

Costello is a past director of the association and has participated in 28 AALA symposiums. He is also active in the Minnesota State Bar Association, having served on the board of governors and chair of sections. He also frequently contributes to Minnesota Continuing Legal Education and often presents lectures at the rural and Agricultural Law Institute. Additionally, he is a member of the Agriculture and Food Committee of the Antitrust Section of the American Bar Association.

The AALA is the only national professional organization focusing on the legal needs of the agricultural community. Crossing traditional barriers, it offers an independent forum for the investigation of innovative and workable solutions to complex agricultural problems.