

Patrick K. Costello
Costello, Carlson & Butzon, LLP
Jackson County Minnesota

310 Main Street
Lakefield 56150
507-662-6621

603 Second Street
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507-847-4200

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507-793-2285

Education

Hamline University, Saint Paul, Minnesota. Bachelor of Arts. May 1974.
Creighton University, School of Law, Omaha, Nebraska. Juris Doctor. May 1977.

Employment

Muir, Lundblad, Meyer, Storey, Stier & Simons. Associate, 1977-1979; Partner, 1980- Firm now: **Costello, Carlson & Butzon, LLP.** *Jackson County lawyers since 1894 – Minnesota's 12th oldest law firm.*

Bar Admissions

Supreme Court of Iowa. 1977.
Supreme Court of Nebraska. 1977.
United States District Court for the District of Nebraska. 1977.
Supreme Court of Minnesota. 1978.
United States Tax Court. 1979.
United States District Court for the District of Minnesota. 1981.
United States District Court for the Northern District of Iowa. 1982.
United States Court of Appeals for the Eighth Circuit. 1982.
United States Court of Appeals for the Federal Circuit. 1994.

Bar Associations

American Bar Association. Vice-Chair of the Animal Law Committee of the Tort, Trial and Insurance Practice Section, 2004-2009; Business Planning Group of the Real Property, Trust and Estate Section, 2014; Member of the Real Property, Trust and Estate Law Section.

Minnesota State Bar Association. Board of Governors, now Governing Council, 1993-1994, 2003-2008, 2012-2013; Chair of the Outstate Practice Section, 1992-1994, 2009-2010; Chair of the Agricultural Law Section, 2002-2004; Lawyer Advertising Committee, 1991-1992; Legal Education and Law School Admissions Committee, 2004; Judiciary Committee, 2007-2010. Member of the Agricultural Law; Animal Law; Business Law; Elder Law; Immigration Law; Outstate Practice; Probate and Trust Law; Real Property Law Sections.

Seventeenth Judicial District Bar Association. President, 1992-1993; 2004-2005; Chair of the Legal Fee Arbitration Panel, 1986-present.

Iowa State Bar Association.

Nebraska State Bar Association.

Other Professional Activities and Affiliations

American Agricultural Law Association. Board of Directors, 2007- 2010; President, 2014.

American College of Trust and Estate Counsel. Fellow.

American Veterinary Medical Law Association.

Court Referee, Minnesota Fifth Judicial District.

Jackson County Law Library. Board of Trustees, 1993-present.

Lakefield City Attorney.

Lawyers Concerned for Lawyers.

Minnesota State Bar Foundation. Board of Directors, 2012-present.

Minnesota Hispanic Bar Association.

Qualified adjudicative and evaluative neutral, under ADR Rule 114 Minnesota Rules of General Practice.

Southern Minnesota Regional Legal Services. Volunteer lawyer. Campaign for Legal Aid Committee.

Publications, Teaching and Continuing Legal Education Papers

American Bar Association: Author: "Impact of Recapture in Deciding to Use I.R.C. Section 2032A". Section of Taxation, 1983.

American Agricultural Law Association

- Author: "Starting a Charitable Foundation Using the Community Foundation Option" and Panelist: "Estate Planning Goals: Farmers and Ranchers without Descendants". Memphis, Tennessee, 1994.
- Author: "Current Developments in Farm Estate Planning". Kansas City, Missouri, 1995.
- Author: "Serving Agricultural Clients". Colorado Springs, Colorado, 2001.
- Panelist: "Ethical and Competent Management of Law Offices". Minneapolis, Minnesota 2008.
- Moderator: "Animal Law". Williamsburg, Virginia, 2009; Omaha, Nebraska, 2010.

Minnesota Continuing Legal Education:

- Author: "Ethical Problems with the Sale of a Solo Law Practice". General Practice Section, 1993.
- Moderator and Instructor: "Agricultural Estate Planning Update: Basic Concepts in Medical Assistance Planning". Agricultural Law Institute, 1994.
- Instructor: "Estate Planning for Farmers and Ranchers". Agricultural Law Institute, 1995.
- Author: "Creative Valuation". Agricultural Law Institute, 1997.
- Author: "Small Business Taxation and Estate Planning Update". Agricultural Law Institute, 1999.
- Author: "Marital Deductions, Disclaimers and Gifting to Avoid Taxation". Agricultural Law Institute, 2000.
- Author: "Survey of the Distinctions Made in Minnesota Law for Agricultural Real Estate, *with commentary and appendices*". Agricultural Law Institute, 2002.
- Instructor: "Business: Case Law and Statutory Update". Minnesota CLE Legal Update, 2008.
- Author: "Valuation of Agricultural Assets for Estate and Gift Taxation". Probate and Trust Law Institute and Agricultural Law Institute, 2009.
- Author: "Farmland Retention by Charitable Entities – Don't Sell the Farm". Probate and Trust Law Institute and Agricultural Law Institute, 2014.
- Instructor: "Farm Leases: Past, Present & Future". Minnesota State Bar – Agricultural Law Section, 2014.

Southern Minnesota Regional Legal Services: Author: "Challenges in Legal Ethics". SMRLS CLE, 1998.

Minnesota State Bar Association Activities

- Board of Governors
- House of Delegates
- Judiciary Committee
- Governance & Finance Committee
- Multi-Jurisdictional Practice Committee
- Committee on Legal Education and Bar Admissions
- Section Council – Agricultural Law – Past Chair
- Section Council – Animal Law
- Section Council – General Practice
- Section Council – Outstate Practice – Past Chair
- Committee on Lawyer Advertising
- Agricultural Legislation Committee of the Real Property Law Section

American Bar Association Section Committees and Subcommittees

- Forum Committee on Rural Lawyers and Agribusiness
- Committee on Agriculture of the Section of Taxation
- Committee on Agricultural Law of the Section of General Practice
- Agribusiness Committee and Special Problems of Farmer and Ranchers Committee of the Section of Real Property, Probate and Trust Law
- Animal Law Committee of the Tort, Trial and Insurance Practice Section

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