

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

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Lakefield 56150
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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 & Schmit, LLP.** *Jackson County lawyers since 1887 – Minnesota's 8th oldest law firm.*

Bar Admissions

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

Bar Associations

American Bar Association. Vice-Chair of the Animal Law Committee of the Tort, Trial & Insurance Practice Section, 2004-2009; RPTE Business Planning Group, 2016; RPTE Income & Transfer Tax Planning Group, 2018; Member of the Section on Real Property, Trust & Estate Law.
Minnesota State Bar Association. Recipient: Lifetime Achievement Award, 2019. Board of Governors, now Assembly, 1993-1994, 2003-2008, 2012-2013; 2017-2020. 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 & Law School Admissions Committee, 2004; Judiciary Committee, 2007-2010; Elections & Appointment Committee, 2017-2018. Member of the Agricultural & Rural Law; Animal Law; Business Law; Elder Law; Immigration Law; Outstate Practice; Probate & Trust Law; Real Property Law; Solo & Small Practice Sections. Current Section Councils: Agricultural & Rural Law, Outstate Practice.
Seventeenth Judicial District Bar Association. President, 1992-1993; 2004-2005; Chair of the Legal Fee Arbitration Panel, 1986-
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.
Center for Rural Policy and Development. Board of Directors, 2016-present.
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.

Publications, Teaching and Continuing Legal Education Papers - continued

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 and the Minnesota State Bar Association:

- 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 & Trust Law Institute and Agricultural Law Institute, 2009.
- Author: "Farmland Retention by Charitable Entities – Don't Sell the Farm". Probate & Trust Law Institute and Agricultural Law Institute, 2014.
- Instructor: "Farm Leases: Past, Present & Future". Minnesota State Bar – Agricultural & Rural Law Section, 2014.
- Author: "Using the Minnesota Estate Tax Qualified Farm Property Deduction". Agricultural Law Institute, 2016.
- Panelist: "Recruiting Attorneys to Rural Practice". Minnesota State Bar –Agricultural & Rural Law Section, 2017.

Past Minnesota State Bar Association Activities

- Board of Governors, now Assembly
- House of Delegates
- Judiciary Committee
- Multi-Jurisdictional Practice Committee
- Governance Committee
- Elections & Appointments Committee
- Committee on Legal Education & Bar Admissions
- Section Council – Past Chair - Agricultural & Rural Law Section; Outstate Practice Section
- Section Council – Animal Law Section; General Practice Section; Probate & Trust Law Section
- Committee on Lawyer Advertising
- Agricultural Legislation Committee of the Real Property Law Section

Past 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; Special Problems of Farmer and Ranchers Committee; Land Use & Environmental Group and Income & Transfer Tax Planning Group of the Section of Real Property, Probate & Estate Law.
- Animal Law Committee of the Tort, Trial & Insurance Practice Section – Past Vice-Chair.

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