# Section of the Year: Taxation, Probate & Trust Law Section

The Taxation, Probate & Trust Law Section is the 2024 Idaho State Bar Section of the Year. The members of this Section were very adept at



attracting sponsorships for their Annual Estate Planning Conference in the Fall. The Section has donated the vast majority of these extra funds to charitable efforts. These funds have been instrumental in funding the University of Idaho College of Law's Low Income Taxpayer Clinic that pairs students with those in need of tax assistance. Over the past five years, the Section has donated over \$50,000 to these efforts and has additionally funded an endowment over the past 10 years for the University of Idaho College of Law that now exceeds \$42,000.

### **Richard C. Fields Civility Award**

The Idaho State Bar Professionalism & Ethics Section presents the *Richard C. Fields Civility Award* each year to an Idaho lawyer or judge who demonstrates a commitment to professionalism and civility in the profession. In 2024 this award was presented to the Honorable N. Randy Smith of the Ninth Circuit Court of Appeals who is chambered in Pocatello.



Judge Smith pictured with his current and former law clerks.

### Workers' Compensation Section Professionalism Award

The Idaho State Bar Workers' Compensation Section presents their Professionalism Award to a member of the Section who has exemplified congeniality, integrity, and excellence in the practice over the course of their career. The honoree for 2024 was Dennis Petersen of Idaho Falls and the award was presented to him by James Arnold.



Dennis Petersen (left) accepting the Workers' Compensation Section Professionalism Award from James Arnold (right).

# Commercial Law & Bankruptcy Section Professionalism Award

The Commercial Law and Bankruptcy Section presented their 2024 Professionalism Award to Carol K. Mills who was a career law clerk to the late Honorable Joseph M. Meier and who continues to



Carol K. Mills.

serve as a law clerk for the U.S. Bankruptcy Court, District of Idaho. She was honored for her dedication to the Section and her high standards of civility and professionalism when working with the practitioners who come before the Court.

### **Retiring Judges**

The following individuals have retired or have announced their retirement from service on the bench in 2024. We honor them for their committed judicial service! This list is current as of April 17, 2024.

Hon. Mitchell W. Brown retired as a District Judge from Caribou County in September 2023 (9/30/2023). He graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1990.

Hon. Steven A. Gardner retired as a Magistrate Judge from Bonneville County in December 2023 (12/31/2023). He graduated from Gonzaga University School of Law and was admitted to the Idaho State Bar in 1980.

Hon. Michelle R. Mallard retired as a Magistrate Judge from Bonneville County in November 2023 (11/30/2023). She graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1996.

Hon. Daniel M. Dolan retired as a Magistrate Judge from Camas County in December 2023 (12/31/2023). He graduated from Gonzaga University School of Law and was admitted to the Idaho State Bar in 1990.

Hon. Richard Christensen will retire as a District Judge from Kootenai County in August (8/15/2024). He graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1982.

**Hon. Lori Meulenberg** retired as a Magistrate Judge from Bonner County in July (7/3/2024). She graduated from the University of North Carolina School of Law and was admitted to the Idaho State Bar in 1991.

**Hon. Samuel Hoagland** retired as a District Judge from Ada County in February (2/29/2024). He graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1982.

**Hon. Roger Harris** retired as a District Judge from Twin Falls County in March (3/15/2024). He graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1990.

**Hon. Calvin Campbell** retired as a Magistrate Judge from Twin Falls County in June (6/30/2024). He graduated from the University of Idaho College of Law and was admitted to the Idaho State Bar in 1992.