



Samuel T. Johnson  
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My legal practice focuses on “Year 15” litigation within the Low-Income Housing Tax Credit program and typically involves complex commercial disputes concerning interests in real estate, including in disputes over non-profit rights of first refusal, option rights, and valuations. Regardless of the case type, my goal is to provide the unwavering advocacy, tireless focus, and quality work product. I believe the best results come from diligence, work ethic, and competitive spirit paired with collegiality, professionalism, and active communication with clients.

When I graduated from law school, I clerked for the Honorable Daniel C. Moreno in the District Court of Hennepin County, Minnesota for three years, including throughout the first fifteen months of the coronavirus pandemic. My clerkship will always be an invaluable experience where I helped manage a variety of cases, from contract disputes to murder trials. I spent eighteen months in a civil litigation setting, where I clerked over one of the largest defamation awards in Minnesota history, and eighteen months in a felony person criminal rotation, which was eye-opening.

I was born and raised in St. Paul, Minnesota, graduated from Gustavus Adolphus College, and then obtained my law degree from the University of Minnesota Law School. Law school offered me many wonderful opportunities, including a summer in a Minnesota Justice Foundation Summer Fellowship, volunteering for the Asylum Law Project, and teaching Street Law to students at St. Paul’s Johnson Senior High School. I was also an editor for the ABA Journal of Labor & Employment Law for two years, and studied European medical and environmental law in Uppsala, Sweden for a semester. In my free time, I enjoy gardening, nature, music, and reading. Every year, I try to explore the magic of the Boundary Waters Canoe Area Wilderness or the other natural wonders of my beloved state.

## EDUCATION

- University of Minnesota Law School, J.D., 2018
- Gustavus Adolphus College, B.A. in Political Science, 2013

## BAR ADMISSIONS

- Minnesota, 2018
- U.S. District Court, D. Minn., 2022

## ASSOCIATIONS & MEMBERSHIPS

- American Bar Association
- Minnesota State Bar Association
- Hennepin County Bar Association
- Federal Bar Association

## PUBLICATIONS & HONORS

- Co-author of “*Year-15 Disputes in the Low-Income Tax Credit Program, Aggregators, and Their Playbooks*” in the ABA Journal of Affordable Housing & Community Development Law, Volume 31, Issue 1, 59-85 (June 1, 2022), [available here](#).
- Co-Author of “*Year-15 Disputes in the Low-Income Tax Credit Program*” in the ABA Journal of Affordable Housing & Community Development Law, Volume 31, Issue 3, 323-32 (Feb. 15, 2023), [available here](#).
- University of Minnesota Legal Writing Honors
- Minnesota Justice Foundation Summer Fellowship