

CLAIMS RESOLUTION TRIBUNAL

In re Holocaust Victim Assets Litigation
Case No. CV96-4849

Certified Award

to Claimant [REDACTED]
represented by Erez Bernstein

in re Accounts of Emil Taub

Claim Number: 501839/WT

Award Amount: 172,875.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published accounts of Emil Taub (the “Account Owner”), over which Hermine Taub (the “Power of Attorney Holder”) held Power of Attorney, at the Zurich branch of the [REDACTED] (the “Bank”).

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimant, any relatives of the claimant other than the account owner, and the bank have been redacted.

Information Provided by the Claimant

The Claimant submitted a Claim Form identifying the Account Owner as his father, Emil (or Michael) Taub, who was born on 6 December 1885 in Vienna, Austria, and identifying the Power of Attorney Holder as his mother, Hermine Taub, née Kaufmann, who was born on 24 October 1898. The Claimant stated that his parents, who were Jewish, lived at Trauttmansdorffgasse 29a in Vienna, Austria. The Claimant explained that his parents had two children: [REDACTED] (the Claimant), and [REDACTED] (the Claimant’s twin brother), who were born on 7 June 1930.

The Claimant stated that in October 1938, after the incorporation of Austria into the Reich in March 1938 (the “*Anschluss*”), their family fled from Austria to Palestine (today Israel). The Claimant stated that his father died on 6 April 1975 in Beit Itsack, Israel, that his mother died on 27 January 1993 in Beit Itsack, and that his brother was killed on 19 October 1973 in Sinai during the Yom Kippur War.

In support of his claim, the Claimant submitted copies of: (1) his father’s 1938 Census records, further described below, indicating that Engineer (“*Ing.*” and “*Oberbaurrat*”) Emil Taub was born on 6 December 1885, that he lived at Trauttmansdorffgasse 29a in Vienna, and that he married Hermine Taub, née Kaufmann; (2) a memorial from the community of Beit Itsack,

indicating that [REDACTED] was the son of Michael Taub, that he left Austria when he was eight years old with his twin brother, [REDACTED], and that he died on 19 October 1973 during the Yom Kippur War; (3) photographs of the tombstones of his parents, indicating that Emil Taub was born on 6 December 1885 and died on 6 April 1975, and that Hermine Taub was born on 24 October 1898 and died on 27 January 1993; and (4) his own birth certificate, issued by the Jewish Community of Vienna (*Matrikelamt der Israelitischen Kultusgemeinde in Wien*), indicating that Paul Taub was born on 7 June 1930 to *Ing.* Emil Taub and Hermine Taub, née Kaufmann.

The Claimant indicated that he was born on 7 June 1930 in Vienna.

Information Available in the Bank's Records

The Bank's records consist of a contract for the opening of a custody account, a power of attorney form, a custody account card, and printouts from the Bank's database. According to these records, the Account Owner was *Ing.* Emil Taub, whose office was located at Margareten Gürtel 36 in Vienna, Austria and the Power of Attorney Holder was Hermine Taub, the Account Owner's wife, who also resided in Vienna. The Bank's records indicate that Emil Taub held the title *Baurat*, an honorary title bestowed upon distinguished engineers in Austria. The Bank's records indicate that as of 30 March 1938, all correspondence was to be withheld by the Bank, and that at a later date, the Bank was instructed to send all correspondence to an address in Tel Aviv, and subsequently, care of Leo Saphir, who resided in Gedera near Rechovoth, Palestine.

The Bank's records indicate that the Account Owner held a custody account, numbered 29107, and a savings/passbook account, numbered 8901, which were opened on 24 March 1930. The Bank's records indicate that the accounts were closed on 31 March 1939. The amount in the accounts on the date of their closure is unknown. There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holder or their heirs closed the accounts and received the proceeds themselves.

Information Available from the Austrian State Archive

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets as of 27 April 1938 (the "1938 Census"). In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents concerning the assets of Emil Taub, numbered 13195, and Hermine Taub, numbered 13198.

These records indicate that *Ing.* Emil Taub, who was born on 6 December 1885, worked as a senior engineering advisor for the Austrian State Railroad (*Oberbaurat der Oesterreichischen Bundesbahnen*), and that he lived at Trauttmannsdorffgasse 29a in Vienna with his wife Hermine Taub, née Kaufmann, who was born on 24 October 1898.

These records indicate that the Taubs' house in Vienna was valued by an "Aryan appraiser" and subsequently sold under the terms of a contract dated 23 January 1939, at which time the Taub family was residing in Palestine. The records contain a form indicating that the Office in the Ministry for Economics and Labor charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle* or "VVSt.") approved this contract of sale, but insisted that the proceeds of the sale of the house would be placed in a blocked account in Austria that could only be accessed with the permission of the VVSt. The records further include an internal VVSt. memorandum dated 7 March 1939, between different branches of the VVSt., in which the author of the memorandum requested information regarding all remaining assets belonging to Emil and Hermine Taub, who had emigrated to Gederah near Rehovoth, Palestine.

These records make no mention of assets held in a Swiss bank account.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's father's name and city and country of residence match the published name and city and country of residence of the Account Owner, and the Claimant's mother's name matches the published name of the Power of Attorney Holder. The Claimant identified the professional title of the Account Owner, and the relationship between the Account Owner and the Power of Attorney Holder, which match information about the Account Owner contained in the Bank's records.

In support of his claim, the Claimant submitted documents, including the 1938 Census records of his father and the Claimant's own birth certificate, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same town recorded in the Bank's records as the name and city of residence of the Account Owner.

The CRT notes that there are no other claims to these accounts.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant stated that the Account Owner was Jewish, and that after the *Anschluss* he fled with his family from Austria. The Claimant also submitted his father's 1938 Census records, which indicate that Emil and Hermine Taub were forced to sell their home, and that the proceeds of the sale were blocked by the VVSt. The CRT notes that the Account Owner was required to register his assets pursuant to the 1938 Census.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information and documents, demonstrating that the Account Owner was the Claimant's father. These documents include the Claimant's own birth certificate, indicating that

Paul Taub was the son of *Ing.* Emil Taub and Hermine Taub. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

The CRT notes that the Bank's records indicate that the accounts were closed on 31 March 1939, at which time, according to information provided by the Claimant, the Account Owner was outside Nazi-dominated territory. However, given that the Bank's records do not indicate to whom the accounts were closed; that the Austrian Census records indicate that the Nazi authorities blocked the proceeds of the sale of the Account Owner's house, and inquired regarding any remaining assets that he held following his flight to Palestine; that the Account Owner fled his country of origin due to Nazi persecution; that the Account Owner may have had relatives remaining in his country of origin and that he may therefore have yielded to Nazi pressure to turn over his accounts to ensure their safety; that the Account Owner and his heirs would not have been able to obtain information about his accounts after the Second World War from the Bank, even for the stated purpose of obtaining indemnification from the German authorities, due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumptions (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner, the Power of Attorney Holder, or their heirs. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his father and that the Power of Attorney Holder was his mother, and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owner, nor the Power of Attorney Holder, nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held one custody account and one savings/passbook account. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, the average value of the same or a similar type of account in 1945 is used to calculate the current value of the account being awarded. Based on the investigation carried out pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation"), in 1945 the average value of a custody account was 13,000.00 Swiss Francs ("SF"), and the average value of a savings/passbook account was SF 830.00. Thus, the combined 1945 average value for the two accounts at issue is SF 13,830.00. The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 172,875.00.

Certification of the Award

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal
13 February 2009