

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Award**

to Claimant [REDACTED]  
represented by Dr. Walter Friedrich

## **in re Accounts of Adolf Mayer**

Claim Number: 501781/JG

Award Amount: 351,750.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published accounts of Adolf Mayer (the “Account Owner”) over which Emmy Mayer (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 great-uncle by marriage, Adolf Mayer, who was born on 3 October 1873 in Uherský Brod (Ungarisch Brod), Austria-Hungary (now the Czech Republic) and was married to Emma (Emmy) Johanna Mayer, née Würth, whom the Claimant identified as the Power of Attorney Holder. According to the Claimant, Emma Johanna Mayer was the sister of his paternal grandmother, [REDACTED], née [REDACTED]. The Claimant stated that Adolf Mayer, who was Jewish, resided at Neustiftgasse 33 in Vienna, Austria, until 1941, when he moved to Langedasse 61/12, also in Vienna, and that he worked as a bank employee in Vienna. The Claimant stated that Adolf Mayer’s parents were [REDACTED] and [REDACTED], née [REDACTED].

The Claimant stated that his great-aunt Emma Johanna Mayer was born on 9 October 1879 and died on 10 March 1967 in Baden by Vienna, Austria.

In support of his claim, the Claimant submitted copies of the following documents:

- (1) the inheritance document of Adolf Mayer, dated 15 August 1954, which indicates that Adolf Mayer bequeathed the whole of his estate to his wife, Emma (Emmy) Mayer, née Wirth;

- (2) the inheritance document of Emma Mayer, née Würth (Wirth), dated 1 January 1967, which indicates that Emma Mayer's grand-nephews and heirs are the Claimant and [REDACTED];
- (3) the death certificate of Adolf Mayer, dated 31 July 1954, indicating that Adolf Mayer was born on 3 October 1873 and died on 23 July 1954. This document also indicates that Adolf Mayer had two sisters, who had both died, each of whom had two children; and
- (4) the death certificate of Emma Johanna Mayer, née Würth dated 10 April 1967, which indicates that Emma Johanna Mayer was born on 9 October 1879 in Vienna VII and died on 10 March 1967 in Baden, Germany. This document also indicates that Emma Johanna Mayer was the widow of Adolf Mayer, and that she was Roman Catholic. Finally, this document indicates that Emma Johanna Mayer's sister, [REDACTED], née [REDACTED], has two children, the Claimant and [REDACTED].

The Claimant indicated that he was born on 21 December 1934 in Vienna.

### **Information Available in the Bank's Records**

The Bank's records consist of a list of accounts transferred to Austrian or German banks in 1938, a power of attorney form, a document extending the power of attorney to include a gold custody account, an account opening card, a customer card, and printouts from the Bank's database. According to these records, the Account Owner was Adolf Mayer and the Power of Attorney Holder was *Frau* (Mrs.) Emmy Mayer, both of whom resided at Neustiftgasse 33 in Vienna VII, Austria. The Bank's records indicate that the Account Owner held two custody accounts and one demand deposit account, all numbered 25189.<sup>1</sup>

These records further indicate that as of 1 June 1938, one of the custody accounts held a balance of 4,550.00 Swiss Francs ("SF"), and was included on a list of accounts transferred to Austrian or German banks. The second custody account contained gold, and the demand deposit account held Swiss Francs, but these records do not indicate the value of either of these accounts.

The Bank's records indicate that one of the custody accounts was closed on 31 August 1938, and that the gold custody account and the demand deposit account were closed on unknown dates sometime on or before 31 August 1938. 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.

---

<sup>1</sup> The CRT notes that on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons ("ICEP") to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List"), Adolf Mayer (the "Account Owner") is listed as owning two accounts. Upon careful review, the CRT has determined that the Account Owner held three accounts.

## **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 Adolf Mayer, numbered 15921. These documents indicate that Adolf Mayer, who was born on 3 October 1873, resided at Neustiftgasse 33 in Vienna VII, and was married to Emma Würth. The documents further indicate that as of 2 September 1939, Adolf Mayer owned assets totaling 99,171.00 Reichsmark (“RM”). According to these documents, Adolf Mayer was assessed atonement tax (*Judenvermögensabgabe*) and flight tax (*Reichsfluchtsteuer*) in the amount of RM 24,800.00. The 1938 Census file also contains a letter from Adolf Mayer to the Office in the Ministry for Economics and Labor charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle*), dated 11 December 1938, requesting that the amount of the atonement tax levied against him be lowered. 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 relatives’ names and city and country of residence match the published names and city and country of residence of the Account Owner and the Power of Attorney Holder. The Claimant identified the Account Owner’s residential address, which matches unpublished information about the Account Owner contained in the Bank’s records.

In support of his claim, the Claimant submitted documents, including the inheritance documents of Adolf Mayer and Emma Mayer, née Würth; and the death certificates of Adolf Mayer and Emma Johanna Mayer, née Würth, providing independent verification that the people who are claimed to be the Account Owner and Power of Attorney Holder had the same names recorded in the Bank’s records as the names of the Account Owner and the Power of Attorney Holder.

The CRT notes that the name Adolf Mayer appears only once on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons to be probably or possibly those of victims of Nazi persecution (“ICEP” or the “ICEP List”). Further, the CRT notes that the other claims to these accounts were disconfirmed because those claimants provided different countries of residence than the country of residence of the Account Owner, or provided a date of birth that was not consistent with the information contained in the Bank’s records.

### 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 lived in Austria after its incorporation into the German Reich in March 1938 (the “*Anschluss*”). The CRT notes that

the Account Owner was required to register his assets pursuant to the 1938 Census and was assessed flight and atonement tax.

### The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the husband of his great-aunt. These documents include the death certificate of Emma Johanna Mayer, which indicates that the Claimant's great-aunt was the Power of Attorney Holder, who in turn was married to the Account Owner. The CRT notes that the Claimant provided information indicating that he might have another surviving relative, but that because Werner Würth is not represented in the Claimant's claim, the CRT will not treat his potential entitlement to the Account Owner's accounts in this decision.

### The Issue of Who Received the Proceeds

The Bank's records indicate that one of the custody accounts was transferred to another bank in Germany or Austria, and was closed on 31 August 1938; and that the gold custody account and the demand deposit account were closed on or before 31 August 1938. Given that the Account Owner resided in Austria after the *Anschluss*; that there is no record of the payment of the Account Owner's accounts to him, nor any record of the actual dates of closure for two of the accounts; 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 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 great-uncle through marriage, and that relationship justifies 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 two custody accounts and one demand deposit account. The Bank's records indicate that the value of one of the custody accounts was SF 4,550.00 as of 1 June 1938. According to Article 29 of the Rules, if the amount in a custody account was less

than SF 13,000.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 13,000.00. Also pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here with respect to the other custody account and the demand deposit account, 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 ICEP Investigation, in 1945 the average value of a custody account was SF 13,000.00, and the average value of a demand deposit account was SF 2,140.00. Thus, the combined 1945 average value for the three accounts at issue is SF 28,140.00. 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 351,750.00.

### **Scope of the Award**

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on his claim to determine whether there are additional Swiss bank accounts to which he might be entitled, including research of the Total Accounts Database (consisting of records of 4.1 million Swiss bank accounts which existed between 1933 and 1945).

### **Certification of the Award**

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

Claims Resolution Tribunal  
24 October 2008