

The kosher butcher shop of Siegmund Kormmehl (1868-1942) was a thriving business: with the main storefront at 19 Berggasse and two other branches nearby, it was one of the most important providers of Jewish care-related services in interwar Vienna, along with the Hospital and Home for the Aged run by the Jewish Community of Vienna. In October 1938, the butcher was forced to close down his three shops and place them under the control of a provisional overseer. His remaining business assets were exhausted through the subsequent liquidation proceedings, and the business was removed from the commercial register in December 1939. At this time, Siegmund Kormmehl and his wife were already residing safely abroad: In May they had fled to Palestine, a journey for which they paid over 100,000 Reichsmarks as a "Reich Emigration" tax, and surrendered their assets as well as their valuables to the National Socialist authorities.

Siegmund and Helene Kormmehl's statement of net assets to the Property Registration Office, 1938, Austrian National Archive, Archive of the Republic

The balance was settled in the following expenditures:

together:

Payment to the Credit Union of the City of Vienna	Reichsmark	3,500.--	✓
Income tax payment to the Alsergrund local tax office		23,833.--	✓
Payment to the lending bank for letter of credit D. Schmerling		3,268.--	✓
Financial loss at the butcher shop from March to 8/15/38		21,000.--	
Loss at the business for comm. admin. management from 8/15-10/21		22,000.--	✓
Severance pay for employees		8,548.--	B
First rate duty on Jewish assets		14,350.--	
Mediation/agency fees and repairs for the sale of the house		9,000.--	
Loss redeemed by I.Grossbard for the lending bank bill of exchange		3,200.--	
Loss paid to the account at Viktoria Coffee		16,667.--	
Payment to Jewish Community for Palestine certificate		70,000.--	✓
Aid money to relatives for the journey and expenses		6,000.--	B
Capital loss and resulting value loss		37,841.--	
Expenses		<u>3,180.---</u>	B
	Reichsmarks	282,387.--	

I exhausted the resulting differences in paying for the cost of living.

Siegmund and Helene Kormmehl owned three houses. The sale of these domiciles was handled by the Property Registration Office and the proceeds for the three properties were placed in a savings account at the Central Savings Bank of Vienna with the designation "Jewish removal revenue." Again and again "atonement dues" were deducted from the accounts of Jewish property owners. In this way the entire sale proceeds were ultimately forfeited to the German Reich. In the meantime, a company for air-raid protection equipment had opened a branch store in the ground floor space at 19 Berggasse.

Siegmund Kormmehl died in 1942 in Tel Aviv, and from 1945 on his wife Helene petitioned from Palestine for the return of her seized assets. In 1946, the "buyer" reported the house on Währinger Street as a seized asset, and two years later Helene Kormmehl reclaimed the property. However, under the Third Restoration Law, she had to repay the same sale price from 1939 almost down to the shilling, on the grounds that she and her husband had had full access to and free reign with the entire earlier proceeds. The Reparation Commission did not consider the fact that this money had been placed into a savings account from which the National Socialists deducted "emigration taxes" and "Jewish asset fees." In accordance with the law, any revenue associated with the properties and earned since the Aryanization was also disregarded.

**Record of the Restoration Commission, 5/28/1948
MA 8 – Vienna Municipal and National Archive**

- The respondent is responsible for paying the claimant \$56,400.00 for the property EZ. 1579, land register Währing, House on Gertrudplatz Number 8, 225/26 building area, in order to match the amount paid by the claimant during the property rights annexation, ---- and in the annexation of the right of ownership to be because of the property in favor of
- put aside and in the annexation of the right of ownership if this property in favor of the petitioner to allow/consent. These and associated requirements must be executed within three months.
- The application for restoration of the property's revenues from the time of the divestment until the notification of the application for restoration, d.i.17.11.1947, is denied.

The return of the two other properties proceeded similarly. Helene Kormmehl - and, after her death, her adopted daughter Stella - had to pay the former occupant of their property in order to receive their houses back. In one case, the adoptive daughter refrained from pursuing the return of the property because the price was too high for her. Instead, she received a small payment in arrears from the current owners. Stella Löwiger received less than a fifth of the 245,000 Reichsmarks in "discriminatory payments" imposed on her adoptive parents. The rationale for this was that Stella's adoption occurred too late: since she was not adopted by Helene Kormmehl until after the death of Siegmund Kormmehl, she could only claim the payments that her adoptive mother had personally made.

The legal reparation process in Austria was guided more by external pressures than by the motivation of Parliament itself. In 1946, the approach of the provisional government toward reports of confiscated property was to require the "Aryanizers" to report to the authorities that their current property had originally been taken from Jews. This system of reporting was intended to make the magnitude of the expected reparation demands more manageable.

**Declaration of seized assets for the property on Währinger Street 97, 6/16/1946
MA 8 – Vienna Municipal And National Archive**

2.+)		Aggrieved Property Owner – Beneficiary [S 3, Return Address (1), Point 2, the VEAV.]	
	<u>Name</u>	<u>Citizenship</u>	<u>Address</u>
	Family Name / First Name		
On March 13, 1938*)	KORNMEHL/Siegmund and Helene	Austria	9.Berggasse.18
On the day of the transfer of the property	“ / “	“	“
At the time of the application for restitution	“ / Helene dead	Unknown	Tel Aviv Palestine
		+ In cases where the confiscated assets were the collective property of several persons, the same declaration for each individual co-owner is to be included on a supplemental sheet.	

From 1946 until 1949 seven restoration laws were passed. When the third such law was passed, fierce opposition arose among the "parties involved in the restoration," i.e. the "Aryanizers." Of the western allied countries, the USA took a special interest in monitoring the restitution proceedings and repeatedly raised objections to proposed changes for the worse. During this period, the postwar treaty also held Austria responsible for returning confiscated property. Still, it was not until the 1960s that the confiscated bank balances, security bonds, and "discriminatory tax" payments (such as the "Jewish Asset Fee" and the "Reich Emigration Tax") were recouped, and the heirless or still-unclaimed assets of murdered Jews were distributed among victims' rights groups.[1] Complicated applications, tight deadlines, and drawn-out restitution proceedings frightened off many plaintiffs from filing petitions.

**Radiogram, Headquarters of the United States Forces, New York To Austria Legal Division, Vienna (US-Sector), 28.2.1947
Archive of the Austrian Society For Contemporary History**

A regulation regarding the rights to rented dwellings or commercial spaces seized during the National Socialist rule still failed to appear. Victims of the National Socialist regime theoretically had a right to a speedy real estate allocation, however they held no right to reclaim their earlier dwelling. Furthermore, there were numerous former National Socialists who fled further west from Vienna in the last weeks of the war, and whose dwellings were then assigned to victims of wartime persecution – only to be returned to the National Socialists when they reappeared and filed complaints. In practice, this approach led to new evictions of returning Jews or even forced the former and subsequent tenants to live in the same building together.

This practice reportedly lasted until 2001, until the Austrian government symbolically made amends for the seized property rights [2]. Freud's neighbors, none of whom were able to reclaim their old building after 1945, fell short of attaining this form of reparation. Soon after their expulsion, new tenants moved in and the National Socialist Housing Office reassigned the building to them. These occupants were then granted legally valid leases after 1945.

“Temple tax” record with the signatures of the main tenants of 19, Berggasse, 1929 City of Vienna – Vienna Housing

Door # / Apartment #	First and Last name of the leaseholder	M = Monthly interest rate V = quarterly rate	Assessment/Tax base (see special instructions on page 1) [Crowns]	Yearly tax amount [S / g]	By signing here, the leaseholder verifies the truth and completeness of this information	Official adjustments to the Assessment/ Tax Base [Crowns]	Official adjustments to the tax amount	Notes
1	Herbert Adolf		interest free		/			
2/a, 2/b	Siegmund Kommehl	V	1740	17/40	[faded, but seems to be signed]			
3	First Vienna Consumer Association/ Cooperative	M	5200		[signed]			
4	Ferdinand Thomhofer	V	1200		[signed]			
5/6	Freud Siegmund	V	5720		[signed]			
7	Dr. Mathias Adolf	V	3300		[signed]			
8	Hauser [illegible]	V	2552		[signed]			
9/10	Burlingham [illegible]	V	3208		[faded, but seems to be signed]			
11	Hamburger [illegible]	V	2476		[signed]			
12	Pietsch Rosa	V	1120		[signed]			
13	Ochsner [illegible]	V	2248		[faded, but seems to be signed]			
14	John Viktor	V	1500		[signed]			
15/16	Kompass Bank	V	2480		[signed] [Stamp: “Kompass” Public Credit and Securities Bank, Vienna, 1 Wipplinger St. 30]			
17	Heidrich Viktor	V	320		[seems to be initialed]			

In 1995 the Austrian National Fund for the Victims of National Socialism, the organization which provides the symbolic reparations payments, was established. Three years later, the Historical Commission was founded in order to send a signal that the nation would scrutinize the distinctly controversial restitution process.

Until the 1990s, Austria's official self-image still followed a political foundation myth in which the state saw itself as a victim of the Nazis and absolved itself of responsibility. In recent years, debates about the reparations process for displaced persons have changed this historical self-image, but such conversations can easily devolve into a narrative that reduces a still-disturbing history to nothing more than a collection of legal and economic elements.

[1] Brigitte Bailer-Galanda: The Problematics of Reparation in Austria. Report on the occasion of the Symposium “Aryanization and Restitution. The Restoration of Jewish assets in West- and East Germany after the Second World War and after Reunification.” Albert Ludwigs University in Freiburg, 10/14/2000. On the internet: <http://www.doew.at/thema/rueckstell/bailer.html> (2/12/2003)

[2] C.f. Brigitte Bailer-Galanda, Eva Blimlinger, Susanne Kowarc: “Aryanization” and the Restoration of Residences in Vienna. The Expulsion of Jewish Tenants from their Dwellings and the Would-Be Housing Restoration Law. Ed. From the Historical Commission. Vienna: Self-published 2002.