

Holocaust Claims Processing Office

Annual Report to the Governor and Legislature

January 15, 2026



I. Operations

In 1997, the State of New York demanded accountability for financial losses suffered during the Holocaust. It created the world's only government office dedicated to assisting Holocaust victims and their heirs, regardless of their background and current residence, and to pursue redress through a myriad of multinational restitution and compensation processes.

The Holocaust Claims Processing Office (“HCPO”) was established within the New York State Department of Financial Services (“DFS”) Consumer Protection and Financial Enforcement Division to provide institutional assistance to individuals seeking to recover assets lost due to Nazi persecution. To date, the HCPO has assisted individuals from 50 states, the District of Columbia, Guam, the Virgin Islands and 53 foreign countries. Due to DFS’s efforts, banks, insurance companies, international organizations, museums, and art collectors — both in the United States and around the world — continue to look to New York to set the standard for amicable and swift resolution of restitution claims for assets lost during the Holocaust era.

Claimants pay no fee for the HCPO’s services, nor does the HCPO take a percentage of the value of the assets recovered. The HCPO eases the burdens, removes roadblocks, and reduces costs often incurred by individuals pursuing claims independently.

In response to the complex nature of restitution claims, the HCPO has developed a systematic method to handle its cases. First, individual claims are assigned to members of the HCPO staff who assist in securing the necessary genealogical and historical documentation to ensure viability of the claim. Because claims received by the office can range from fully documented to purely anecdotal, the HCPO undertakes comprehensive claim-specific research across domestic and international archives, as well as public and private repositories, to gather as much data as possible about the lost assets. The HCPO also conducts general historical research to corroborate and contextualize the information the office shares with claimants, claims processing organizations, companies, institutions, and governmental authorities.

The HCPO then determines where to file the claim(s) by identifying the present-day company or claims process responsible for the lost asset in question, or in the case of a cultural asset, by identifying the current owner. The HCPO submits claim information to the appropriate companies, authorities, museums, or organizations and requests that a complete and thorough search be made for the specified asset and, when applicable, that the lost property be restituted to claimants. To ensure rigorous review of these requests, the HCPO maintains frequent contact with entities to which it submits claims. Claimants may contact the HCPO with questions at any time, knowing they have a committed advocate who is responsive to their concerns.

Finally, the HCPO reviews the decision rendered on the claim to ensure that it adheres to published processing guidelines and helps claimants understand those guidelines and interpret decisions. In the event a claimant wishes to appeal a decision, the HCPO guides claimants through the appeals process and performs additional research when possible. Alternatively, when claimants receive positive decisions that include monetary awards, the HCPO facilitates payment by explaining required forms and coordinating follow-up with the claims entity to ensure payment. In the case of cultural property, the HCPO facilitates the resolution of a claim between the current owner and the claimant, resulting in either a compensation agreement or actual restitution of the item.

Statistics regarding the operations of the HCPO can be found online at New York’s Open Data Portal¹ and are also available as part of the Consumer Protection and Financial Enforcement Division Annual Report.

II. Accomplishments

Superintendent Participated in a Restitution Ceremony in Paris: On June 5, 2025, then Superintendent Adrienne Harris participated in a celebration at the National Library of France in Paris, of the return of the book “Vittore Carpaccio: the life and work of the painter” by Gustav Ludwig and Pompeo Molmenti, translated by H. L. de Perera, Paris, Hachette, 1910, to the heir of Dr. August Liebmann Mayer.

The book was part of the collection at the Bibliothèque Nationale de France (BnF) and was identified as having belonged to Dr. Mayer, due in part, to the ex libris. Dr. Mayer, an art historian specializing in Spanish art, was Chief Curator of the Alte Pinakothek de Munich. In 1933, he was accused of tax fraud, arrested, and tortured. To pay off his debts, his house, furniture and art collection were sold. To escape persecution, he emigrated, in 1936, with his wife and daughter to Paris. He took with him a large part of his library, which contained more than a thousand volumes devoted essentially to Spanish art. Dr. Mayer’s library was taken by the Einsatzstab Reichsleiter Rosenberg (ERR) on May 9-10, 1942, along with all the furniture in the home as well as works of art. Research carried out by the BnF revealed that books taken from the Berghof (secondary residence of Adolph Hitler in Berchtesgaden) by the Second Armored Division in May 1945, were donated to the BnF on September 10 and 12, 1945.

In July 2023, a new law was enacted in France that enables the deaccessioning of Nazi-spoiled works of art from French public collections, which includes books at the BnF. This book is the first item returned to a claimant under this new legislation. This event underscored the HCPO’s unique role and methodology on matters of restitution and is the office’s first time participating in such an event in France.

HCPO Presented at Several Conferences in 2025: The HCPO participated in several conferences related to restitution for works of art lost as a result of Nazi persecution. On February 27, 2025 the Federal Bar Council hosted [Art and Antiquities Part 2: Art and the Holocaust](#).² Moderated by The Honorable Gary Stein, Anna Rubin, the Director of the HCPO, was one of five speakers on the panel. The session addressed notable cases, provenance issues, and ongoing challenges surrounding restitution claims, with HCPO Director Rubin underscoring New York State’s innovative non-litigious approach to achieve successful resolutions.

Following the Federal Bar Council event, on February 28, 2025, Fordham Law Review held a symposium entitled [Remedies for Looted Art and Cultural Property—Civil, Criminal or Consensual?](#)³ The Symposium covered Holocaust-era looted art and cultural property, antiquities taken in the Colonial-era and subsequently, as well as Native American cultural and religious

¹ “Holocaust Claims Processing Office Statistics.” *NY Open Data*. DATA.NY.GOV, 6 JAN 2026, <https://data.ny.gov/d/ie3e-p84t>

² *Art & Antiquities Law Part 2: Art & The Holocaust*. Federal Bar Council. (n.d.). <https://fbc.users.membersuite.com/events/a5720928-0078-c3ab-dc52-0b47f20efa33/details>

³ *Remedies for Looted Art and Cultural Property—Civil, Criminal or Consensual?*. Fordham Law Review. <https://fordhamlawreview.org/symposiumcategory/remedies-for-looted-art-and-cultural-property-civil-criminal-or-consensual/>

artifacts, ancestors, and repatriation. HCPO Director Rubin participated in the panel *Holocaust-era Looted Art and Cultural Property: How Do We Restitute History?* which was moderated by The Honorable Hilary Gingold, Surrogate, New York County. In conjunction with the symposium [The Fordham Law Review](#) featured a piece⁴ by the HCPO Director showcasing the Department's collaborative model for restitution.

The HCPO once again participated in the annual provenance research training program⁵ entitled *Provenance Research Today: Issues, Resources and Networks*, organized by the [Center for Art Collection Ethics of the University of Denver](#), which offers graduate students, museum specialists and art market professionals a postgraduate certificate of completion.

Building on the success of their 2024 program, from October 20–24, 2025, the Münchner Stadtmuseum hosted descendants of various ages from a number Jewish families as a part of their [Munich Roots](#) program.⁶ Rebecca Friedman, senior art claims specialist at the HCPO, participated in this week-long event in Munich where she gave several presentations on the work of the HCPO and educated and assisted claimants in understanding documentation relating to their families and assessing whether they have other viable restitution claims.

Trustco Bank and Chase Bank Voluntarily Waived Wire Transfer Fees: The HCPO continues to assist Holocaust survivors and their families obtain waivers for bank fees associated with Holocaust reparations payments. Both Trustco Bank and Chase Bank agreed to voluntarily waive fees for their customers related to charges incurred when they received a Holocaust restitution payment. Through the advocacy of HCPO, one individual who had been charged monthly fees of \$15.00 USD no longer incurs these charges.

Holocaust Era Insurance Policy Compensated: Gothaer Lebensversicherung AG, successor to Leipziger Verein-Barmenia, issued an offer on an insurance policy after HCPO submitted a claim through the German Insurance Association, (GDV). Although the International Commission on Holocaust Era Insurance Claims (ICHEIC), which had been established to address claims for unpaid Holocaust Era insurance policies, closed in 2007, member companies continue to honor insurance claims. A name match located on the published list of potential Holocaust-era insurance policyholders led the HCPO to submit a claim to the GDV. The insurance company was able to confirm the name match for a policy purchased by the father of the HCPO claimant, resulting in the offer to the family.

III. Expenditures

The Department does not receive tax revenues but is fully funded through assessments charged to regulated entities. DFS's work, however, has benefited all New Yorkers. The Department's operating expenses are assessed upon regulated entities under section 206 of the Financial Services Law and are not a cost to New York taxpayers.

⁴ Rubin, A. B. (2025). The HCPO Way: Resolving Claims Through Cooperation. *Fordham Law Review*, 94(2), 485–511. <https://fordhamlawreview.org/issues/the-hcpo-way-resolving-claims-through-cooperation/>

⁵ *Provenance Research Today: Issues, Resources and Networks*. Center for Art Collection Ethics of the University of Denver. <https://liberalarts.du.edu/art-collection-ethics/news-events/all-articles/past-ace-programs>

⁶ *Munich Roots*. Münchner Stadtmuseum. <https://www.muenchner-stadtmuseum.de/en/collections/provenance-research/munich-roots>

The HCPO is staffed by four professionals. The total cost of operating the HCPO during the 2024-25 fiscal year was \$944,264. This amount includes personal service, fringe and indirect costs, and non-personal service expenditures, as follows:

Total for Fiscal Year 2024-25	
Personal Service	\$555,104
Fringe/Indirect	\$387,036
Non-Personal Service	\$2,124
Total Expenditures	\$944,264

NOTES:

Funding: Full costs for the HCPO are borne by the Department of Financial Services.

Fringe/Indirect: Fringe and indirect costs are presented based on the actual payments made. In SFY 2024–25, the fringe rate was 68.52%.