

THE CONFISCATION OF JEWISH PROPERTY IN PARMA, 1943-1945

When in 1938 the Ministry of the Interior ordered the registering of all Italian Jews, to be completed by midnight 22 August, the measure covered not only all those who were inscribed in the rolls of the various Jewish communities, but also those “of Jewish race” who were temporarily resident in Italy; no distinction was drawn between those professing the Jewish religion, those who had converted to other religions or those who were the children of ‘mixed’ marriages. Subsequently rdl 1728 (17 November 1938) ordered all Jews to report to their local council offices, so that their ‘racial’ identity could be noted in the registers of population and marital status. During the war, the mechanism was further perfected to keep a monthly record of any changes within the Jewish population. Brought into force with unusual rapidity, the requirements were difficult to avoid; the registers even included the names of some non-Jewish Italians who were encountering problems in demonstrating that they did not belong to the ‘Jewish race’.

These legal limitations on the rights of citizenship were followed by legislative measures aimed at the expropriation of the Jews: the first came in November 1938, followed by a second in February 1939 and a third issued just a few weeks after the foundation of the RSI.

The legislative measures of 1938 showed the Fascist government’s explicit determination to regulate the entire existence of the Jews and force them into a position of permanent inferiority in the eyes of the law. Its targets were forbidden to work in the public sector and in parastatal bodies; to teach in or attend state schools; to work in the entertainment business or be members of the armed forces.

Furthermore, Jews were banned from being the owners or managers of companies operating in the defence field; from owning land of rateable value exceeding L. 5,000 or urban buildings of a rateable value exceeding L. 20,000. The norms for the application of these laws were issued in rdl 126 of 9 February 1939, with the property quotas exceeding the allowed limits passing to the State. In flagrant violation of the principle of private property as protected by art. 29 of the *Statuto Albertino* incorporated in the Italian constitution, that same rdl set up the EGELI, the body which would be responsible for acquiring, administering and re-selling assets which the law seized from the Jews. In Emilia Romagna, the EGELI would delegate its powers to the Land Bank of the Cassa di Risparmio di Bologna.

The few extant traces of this first phase of the ‘spoliation’ of the Jews in this region are to be found in papers of the Bassani family.¹ The legal guardian of his brother Alberto and legal representative of his sister Iolanda, Alessandro Bassani would oppose the seizure of property by presenting an appeal to the president of the Provincial Committee responsible for determining which assets came within the property quotas allowed to Italian citizens of Jewish race. The EGELI was represented by the State Attorney’s Office in Bologna, and – as was to be expected – the cases ended with the assets ‘in excess of quotas’ being handed over to that body. Comprising the farms of Lolli and Turba in Soragna, these possessions – together with all equipment and livestock – were assigned to the Land Bank of the Cassa di Risparmio di Bologna on 20 April 1943. That bank would also advance a similar claim for another ‘excess’ real-estate property share: 24 rooms on the third floor of numbers 8, 10 and 12 of Via Ferdinando Maestri in Cantone (Sala Baganza) owned by the lawyer Enrico Carmi. The following year, the building would be offered for sale to Irene Restori. There do not seem to have been many other measures of expropriation taken against Jewish real estate.

However, the seizure of property “exceeding quotas” was not the only economic measure taken against the Jews. One was a credit squeeze, as is clear from the directives issued by the Bologna Cassa di Risparmio’s Agrarian Credit Section for Emilia Romagna. Upon precise instructions from the Presidency of the Council of Ministers, this body sent out two confidential circulars to all the

¹ Giacomo Bassani of Verona kindly allowed the extant family papers to be studied.

banks in the region. Both dated 19 May 1939, these urged the denial to Jewish farmers of either loans² or contributions/subsidies to facilitate improvements to their land holdings.³

Those foreign Jews confined within the towns of the Parma area⁴ could find accommodation in hotels, lodging-houses etc. as long as they had money. Upon their arrival in the town, the local *podestà* had to issue them with an injunction⁵ in duplicate, one copy of which had to be handed over to the police station. This document listed all the restrictions relating to their internment, including the obligatory deposit of stocks and shares and any sums of cash exceeding the one hundred lire allowed. Indigent Jews received subsidies, the size of which varied during the course of the war: at one point, this was 50 lire a month for accommodation, plus eight lire per diem for the head of family, four lire for his wife and three lire for each under-age child.⁶

The RSI's offensive against people of Jewish origin began with police ordinance No. 5, signed on 30 November 1943 by the Minister of the Interior, Buffarini Guidi; this was a measure which envisaged the confinement of Jews within concentration camps and the sequestration of all their chattels, assets and real estate. Immediately after, in police ordinance No. 08219 of 3 December 1943, the Head of Province in Parma, acting upon information from the Manager of the Parma branch of the Banca d'Italia,⁷ laid down that – under the direct supervision of the Local Tax Office – the Cassa di Risparmio should take over the collection and administration of sums and valuables owed to Jews (the Cassa di Risparmio was already responsible for registering such debts, which non-Jews were obliged to report). This provision was formally acknowledged by the bank in a document dated 15 December 1943.⁸ Thereafter would come dlg 2/1944, of 4 January 1944, which contained new directives concerning the property of citizens of Jewish descent.

On 11 December 1943, a prefectural circular (No. 6506) signed by Antonio Valli⁹ ordered *podestà* and prefectural commissioners to undertake the requisition “of all works of art belonging to Jews, even those enjoying discriminatory exemption, and to Jewish institutions”, as laid down by the Head Office for Arts at the Ministry of Education.¹⁰

² ASCRPr, *Sezione di credito agrario 1938-1959*, circolare n. 45. The measure was communicated to the Bologna office of the Inspectorate for the Defence of Savings and the Provision of Credit in a note on 17 May 1939, No. 9286/C.A.

³ *Ibid.*, circolare No. 46; this directive excludes non-Aryan farmers from the receipt of any contributions/subsidies regarding their business activities. The Cassa di Risparmio would send out a highly-confidential circular calling on all branches to observe the measures contained therein.

⁴ ASPr, *Questura, Gabinetto*, b. 97, fasc. 1. In February 1943, the figures for those interned in the towns of the province include some 100 Jews (including minors). These were distributed as follows: Sissa (10 males and 7 females), Soragna (10 males and 6 females), Tizzano Val Parma (10 males and 6 females), Tornolo (6 males and 2 females), Sorbolo (11 males and 6 females), Traversetolo (6 males and 6 females), Zibello (11 males and 6 females), Colorno (1 male). The figures are incomplete because they do not include the responses from the *podestà* in Bedonia, Borgo Val di Taro, Calestano, Corniglio, Felino, Langhirano, Mezzani, Monchio delle Corti, Pellegrino Parmense, Roccabianca, Varano Melegari, and S. Secondo.

⁵ The internee was held to the strict observance of various regulations. These included a prohibition upon possession “of cash in sums exceeding 100 lire. The amounts beyond this must be paid into nominative post-office accounts, with the passbooks being kept at the council offices (sums may be withdrawn upon the internee presenting a justified request. The same applies for shares and jewellery, which must be deposited in a deposit box, at the owner's expense).”

⁶ The figures for the town of Calestano match those given by Renzo De Felice in *Storia degli ebrei italiani sotto il fascismo*, p. 445.

⁷ ASCRPr, *Pratiche ebrei 1943-1945*. In an type-written report entitled “Pratica ebrei” - undated but presumably produced in 1946 – it is pointed out that it was in response to “a proposal from the manager of the Banca d'Italia” that the local Head of Province appointed the Cassa di Risparmio di Parma to receive reports from those wishing to notify debts owed to Jews; and then – under the supervision of the Local Tax Office – to oversee the collection and administration of the sums and valuables.

⁸ *Ibid.*, *Verbali del consiglio di amministrazione*, meeting of 15 December 1943, pp. 245-246. “Notification of debts or valuables owed to Jews. The Director General advises that the decree of the Head of Province of the 14th of this month, No. 6588, orders that all those owing debts or valuables of any kind to Jews should report their debt to the Cassa di Risparmio, which – under the supervision of the Local Tax Office – will oversee the collection and administration of the sums and valuables. Such notification should be made by the end of the present month. In relation to the above, the Cassa di Risparmio will take all the measures necessary for the speedy and full completion of its task. Approved by the Council.”

⁹ Antonio Valli, born at Predappio (Forlì) on 17 January 1890 became *Federale* of the Parma *Federazione dei Fasci di Combattimento* on 1 July 1943, replacing Mario Macola (who had been transferred to Trieste). Valli would be appointed Head of Province on 26 October 1943, remaining in office until 15 March 1944.

¹⁰ On 16 December 1943, the Commissioner for the City of Parma, Guglielmo Dattaro, would have the following posted within the city:

“Given the directives in force, measures have been prepared for the sequestration of works of art belonging to Jews, even those enjoying discriminatory exemption, and to Jewish institutions. By ‘works of art’ is intended not only works of figurative art (paintings, sculpture, engravings, etc) but also works of applied arts which, due to their value, cannot be considered everyday use

The anti-Jewish measures adopted by the Head of Province in Parma in December 1943¹¹ were published in the *Gazzetta di Parma*.¹² These obliged all private individuals or bodies that, for whatever reasons, held Jewish assets or real estate to inform the Prefecture thereof by 21 December 1943,¹³ with a detailed description of the individual assets (those sums or valuables for which special registering with the Cassa di Risparmio di Parma was already envisaged were exempt). To be presented in triplicate, the notifications should also give: personal details regarding the person making the report, the address of the Jew concerned and the basis on which “the persons making the report justified the possession, enjoyment or holding of the assets”. If there were difficulties in presenting such notifications directly to the Prefecture, it might be handed in at the local council offices. Notification of sums of money or valuables belonging to persons of “Jewish race”, as well as of debts owed to the same, had also to be made in triplicate to the Cassa di Risparmio di Parma. Private individuals, bodies, firms and banks had to report all debts and deposits of any kind, regardless of how they originated; of whether they were subject to conditions or being contested; and, in the case of debts, irrespective of whether they had a single or staggered payment date. Companies registered in Parma had to notify all bonds, share-holdings or contributions of capital etc, held by “those belonging to the Jewish race”. For rented properties, the notification had to come either from the individual landlords or from the persons responsible for the management of the building.

Punishment for failure to submit such notifications, or failure to complete them ‘in good faith’, came under the so-called ‘war laws’.

objects. The owners or current custodians of the assets subject to such sequestration must present a duplicate notification thereof to the City Council Statistics Office by the 29th of this month.

This notification should give: a) the quality of the work and a summary description; b) the author thereof, when known; c) where the work is presently being kept. A copy of the notification will be returned to those concerned, with the stamp of the office receiving it. This will constitute official proof of compliance with the sequestration law.

2) The sequestration of works of art belonging to Jews comes under art. 295 *et seq.* of the law of war and neutrality, approved in rd. No. 1415 of 8 August 1914, in that these works are not incompatible with what is laid down in that decree.

The order of sequestration will be issued by the Head of Province. The sequestered works of art will not be removed, unless serious circumstances make this advisable.

3) The measures regarding the sequestration of works of art also covers collections of antiquities, of coins and of other artefacts in general mentioned in sections a), b) and c) of art. 1 of law 1886/1939 of 1 June 1939 concerning the safeguarding of objects of artistic and historical importance.

4) Works of art that are not reported, as well as objects for which incomplete or false information is provided with the intention of avoiding sequestration, may be confiscated.

¹¹ The first measure adopted in Parma dates from 14 December 1943. An exact copy of the Head of Province’s decree (in the archives of the Cassa di Risparmio) reads:

“NO. 6588 Gab.

The Head of Province in Parma

Given royal decree No.1415, of 8 July 1938, which approved the texts of the war laws;

Given royal decree No.566, of 19 June 1940, which ordered the application of said laws within the territories of the State;

Given the directives issued by the Ministry of the Interior on 1 December 1943;

Given that the Jews are to be considered citizens of an enemy State;

Given art. 19 of the current text of the law concerning town and provincial government;

DECREEES

All those owing cash or valuables to Jews must report their debts to the Parma Cassa di Risparmio.

Under the supervision of the Local Tax office, the Cassa di Risparmio will provide for the collection and administration of said sums and valuables.

The notifications concerned must reach the above-mentioned Bank within the present month.

All those contravening the present directive will be subjects to the laws of war.”

The subsequent prefectural circulars, signed by Valli, are both dated 20 December. The first, number 131, was concerned with “the identification and notification of Jewish-owned assets and real estate”; the second, number 132, regarded “reports of Jewish property”. Both texts were published in the *Bollettino Amministrativo della Provincia di Parma*, a. XIII (1942), n. 12, pp. 43-415.

¹² ‘Obbligo di denuncia dei debiti verso gli ebrei’, in *Gazzetta di Parma*, 15 December 1943, city news section; and ‘Denuncia delle proprietà ebraiche e dei debiti verso gli ebrei’, in *Gazzetta di Parma* 21 December 1943, city news section.

¹³ With the entrance into force of dlgs 2/1944, the time limit was extended to 29 January 1944. From an undated type-written note (ASCRPr, *Pratiche ebrei*, b. 2, fasc. 13) it emerges that some bodies had still not presented reports to the Cassa di Risparmio. These included the Calestano Town Hall (regarding a post-office savings passbook for an account containing L. 300, in the name of Giovanni Globnick); the Parma *Federazione Fascista Repubblicana* (eight passbooks in the names of Jews, for accounts containing a total of L. 27,820); the Langhirano Carabinieri Station (three passbooks for accounts totalling L. 163.45); and the Post Office Administration (for sums totalling L. 254.288,77, broken down as follows: 1° list L. 128.000, 2° list L. 900, 3° list L. 72.633,50, 4° list L. 52.755,27).

The Parma Police Headquarters took measures for the sequestration of shares and bonds belonging to Italian and foreign Jews:¹⁴ Foà Aristide, Masic Avram, Danon Cesare, Davicio Oscar, Davidovic Marcello, Amar Salomon, Almuli Zarko, Russo David, Danon Pepo, Munk Mosa and Masic Nosa. These totalled L. 34,276.15 in value (the sequestrations also included some 31 Yugoslav coins of unspecified value).

Mussolini's decree of 4 January 1944 concerning the new directives with regard to Jewish assets was published in the *Gazzetta di Parma* on Sunday 30 January 1944. The report mentioned that "[...]regardless of whether they enjoy discriminatory exemption (art. 14 of rdl 1728 of 17 November 1938), all citizens of Jewish race or those who are considered such (in accordance with art.8 of the same rdl) – together with all foreign persons of Jewish race – are forbidden within the territories of the State to: a) be partial or total owners or managers of any kind of company, to take on the management thereof or to hold the office of board member or syndic; b) be owners of land or of buildings and their appurtenances; c) possess bonds, credits or shareholding rights of any kind, or to be the owners of any other kind of real estate.

"Those owing debts to Jews, or those holding assets of any nature that belong in part or wholly to persons of the Jewish race, have in writing to inform the Head of Province in their district of: the amount of the debt; the name of the creditor or owner; the nature and total amount of the shares or valuables and a summary description of the assets. This has to be done within thirty days of the present decree coming into force (or, for obligations that arise later, within thirty days of their coming into being). The above obligation of notification applies to all individuals of Italian nationality living within the territories of the State and all bodies of *de facto* Italian nationality whose principal offices/headquarters are within the territories of the State. The regulations also apply to those of all nationalities regarding any Jewish assets they might hold within the territories of the State and any debts to companies or to persons arising from the business activities in which they are engaged."

There were also regulations for the procedures to be followed in checking the contents of safe-deposit boxes.¹⁵ When they were opened, the following people had to be present: a representative of the EGELI, a representative of the bank which had rented out the safe-deposit box and a representative of the Head of Province. The latter was responsible for drawing up a report on the opening and an inventory of the contents.¹⁶

Meanwhile, the Parma Police Headquarters had supplied the banks with a list of 192 Jewish residents in the province so that suitable checks could be carried out.¹⁷ The directives and list were also forwarded to the Provincial Post Office Administration, which in its turn reported information that arrived from its various branches (this occurred rather slowly, due to the large number of post-office savings accounts and post office investment bonds, and the fact that the administration had no alphabetical list of the account holders).¹⁸ On 2 February 1944, the Provincial Director of the Post Office would, however, forward a first list of some 62 reports regarding savings accounts, post-office bonds, money orders, etc. under Jewish names.¹⁹

¹⁴ The reports, which are unnumbered, are now in the ASCRPr, *Pratiche ebrei*, b. 2, fasc. 13.

¹⁵ In accordance with art. 10 of dlgs 2/1944 of 4 January 1944.

¹⁶ In a decree of 6 June 1944, the Head of Province delegated Angelo De Villa, Head of the Parma Local Revenue Office, to be present at the opening of deposit boxes and lockers. Should he be unable to be present, his place might be taken by Dr. Brancato, a functionary of the same Tax Office.

¹⁷ On 5 December 1943, in note No. 08219 Gab., Police Chief G. Tarozzi urgently and confidentially informed all banks in Parma "that in accordance with the directives currently in force, this office is interested in knowing the accounts, bonds, etc in any of your branch offices held in the names of the Jews who figure in the accompanying list. Whilst the decision regarding what action is to be taken hereafter is reserved to ourselves, you should take steps to ensure that all these sums and shares be placed under sequestration." A copy of the list from the office of the surveyor Bonomini was found and purchased at one of the stalls of the Thursday market held in Parma.

¹⁸ ASCRPr, *Pratiche ebrei*, b. 2, fasc. 16. Dated 28 January 1944, the letter to the Manager of the Cassa di Risparmio mentions, solely for the Central Post Office, more than 22,000 passbooks and 46,685 post-office bonds.

¹⁹ *Ibid.*, fasc. 13. Dated 2 February 1944, the letter of the Manager of the Cassa di Risparmio bears the identification 'No. 21006 del 1° Reparto'. On 7 February – in a note of '1° Reparto Personale prot. n. 21091-392-4' – the manager of the post office communicated that the French Jew, Carolina Puppo (née Blum), mentioned in notification No. 62, had been transferred from Sorbolo to the Monticelli concentration camp.

In a letter dated 12 February 1944, the Parma Police Headquarters²⁰ would issue new directives, reporting the text of a telegram circular (No. 1412/442) sent out by the Ministry of the Interior on 23 January 1944: “Full Jews, be they Italian or foreign, are to be sent to concentration camps. The central German authorities will be consulted for directives to guarantee the permanence of Jews in Italian camps. For the moment, the provision is suspended with regard to mixed families. Re. sequestration of assets and real estate, suitable norms and regulation will be issued by the Ministry of Finance.” The note went on to call for the suspension of all payments from post-office savings accounts to the Jews interned in the concentration camps of Scipione and Monticelli Terme. Instructions to the provincial Post Office Director regarding the transfer of the money deposited in these accounts had still not been issued in the early days of April.²¹

Following instructions from the head of the Local Revenue Office, “the notifications were collected, the money was withdrawn and the valuables collected, then paid into two accounts (one for the cash, the other for the valuables) both made out in the name of the head of the Local Revenue Office, given that he was the chairman of the Provisional Committee for the Administration of the Jewish Assets in the province. On 1 March 1944 sequestrators took over the administration of urban buildings and farmland, with the Cassa di Risparmio opening individual current accounts for these sequestrators regarding the property they managed. This entire organisational apparatus was agreed at a local level with the Tax Office. The latter could draw upon a part of the sums involved to meet its own administrative costs.” From an examination of the accounts of some of the sequestrators, it emerges that the Committee would subsequently authorise the payment of a monthly 1,000-lire subsidy to citizens of Jewish faith who had been the proprietor of the asset concerned (including it among the costs of administering that asset).

In April 1944, the EGELI issued instructions intended to standardise the administration of Jewish assets, which varied from province to province. The aim was to transform the banks involved into veritable representatives of the EGELI itself. The Cassa di Risparmio would sign its agreement with that body on 25 November 1944. From the documents examined, it emerges that in this agreement the Cassa di Risparmio in Parma was also delegated to act on behalf of those in Bologna, Ferrara, Forlì, Modena, Piacenza and Reggio Emilia.

The measures taken in the province of Parma affected a total of 134 Jews with assets within the province and a further 61 foreign Jews who were interned there. The foreign Jews had deposited their savings in post-office accounts. In a letter of 11 March 1944 the Provincial Director of the Post Office reported to the Manager of the Cassa di Risparmio (copy to the Head of the Local Revenue Office) that, following instructions from Police Headquarters, the Monticelli Terme Post Office had paid out sums to a group of Jewish women who were to be sent to the Fossoli camp near Modena.²²

²⁰ *Ibid.*. Bearing the number ‘08921/4 del Gabinetto della Questura’, the letter was sent to the Manager of the Central Post Office, to the Committee for the Sequestration of Jewish Assets, to the Manager of the Cassa di Risparmio and to the Directors of the camps of Monticelli Terme and Scipione di Salsomaggiore.

²¹ *Ibid.*, b. 2, fasc. 16. Dated 4 April, the letter (No. 22952.392.4) informed the manager of the Cassa di Risparmio that “requested for instructions regarding how the sums belonging to Jews that are deposited with this Administration are to be devolved to the Committee for the Administration of Sequestered Assets, the Ministry has, only now, informed us that it has involved the Ministry of Finance in the question, for the matters which directly concern it; the response will be forwarded as soon as possible [...]”

²² *Ibid.*, fasc. 18, I Rep. Pers. della Direzione prov.le di Parma. Registered with No. 22196-392-4, the letter gives the following list of the reimbursements made against post-office savings accounts:

Order Number	Name	Passbook Number	Sum Reimbursed (in lire)	Number of Original Report File	Sum Outstanding in File
1	Levic Maria di Massimo, actually Domaic Maria	434	400	42	Zero
2	Levi Sarica di Unica, actually Avramovich Sarika	434	500	42	Zero

Here one should point out that the Head of Province in Parma issued no decrees of confiscation for such sums: for example, in the specific case of Alba Fausta Fano, the Parma confiscation order covered all her assets with the exception of the 1,700 lire withdrawn from the Monticelli Post Office. All in all, the extant records in the archives of the Cassa di Risparmio show that the value of assets reported (cash and valuables) amounted to L. 6,162,251.90, whilst the value of those subject to confiscation was L. 3,627,886.50. Unlike what happened in other provinces, the promptitude in reporting assets was not matched by an equal promptitude in issuing confiscation orders (for its part, the EGELI had expected that these would come by May-June 1944).

In June 1944, the Ministry of Finance ordered all banks in the Parma area to transfer to their Milan branches all shares, cash and valuables confiscated from Jews. Issued in a note of 23 June, the order was transmitted to the Cassa di Risparmio by the Local Revenue Office on 5 July, being reiterated in a letter from the Prefecture on 18 September; in a further note of 27 September, the Local Revenue Office would authorise the Cassa di Risparmio, which did not have branches north of the Po river, to transfer shares and valuables to the Cassa di Risparmio delle Province Lombarde (Cariplo) in Milan. After having assured the Revenue Office that he would follow this order, the Manager of the Cassa di Risparmio organised a fake transfer northwards, actually hiding the shares, valuables and jewels in an awkward-to-reach space between the safe-deposit boxes and the outside wall of the bank. Only after the liberation of the city would the package containing these be removed from this underground space and placed in the manager's safe.

The new Prefect of Parma would in a note of 25 May (No. 3,303. Gab.) then order the Head of the Local Revenue Office to organise the return of Jewish assets to their rightful owners. Even before

3	Berman Melania, formerly Bernardo; actually Bermann Melania	428	950	37	Zero
4	Padova Giorgina, formerly Angelo	430	1,300	38	Zero
5	Blum Carolina di Bernardo, actually Blum Gelweiler Carolina	432	5,000 on 4 March	40	5,000 – see second reimbursement
6	Fano Alba di Enrico, actually Fano Alba Fausta	429	1,700	36	Zero
7	Blum Carolina, formerly Bernardo; actually Blum Gelweiler Carolina	432	5,000 on 7 March	40	Zero
8	Arustein Tina, formerly Leopoldo; actually Ornstein Tina	433	5,000	41	Zero
9	Baruk Clara, formerly Elisa	431	1,000	39	Zero
10	Jenny Iesua, formerly Nissim; actually Ben Aron Jenn	423	1,800	31	Zero
11	Levi Lela, formerly Samuel; actually Burlan Lella	422	800	30	Zero

The Post Office at Fossoli (Modena), whose area code is still 39/174, was opened on 1 August 1942 just a few weeks after the concentration camp was set up; probably, it was created to serve that camp.

the war had come to a complete end, the Finance Office of the AGM would issue a circular with instructions for the 'freezing' of accounts held in the name of fascist organisations, persons identified as '*squadristi*' [fascist activists] or those holding office in the *Partito Nazionale Fascista* or the *Partito Fascista Repubblicano*.

On 28 May the large package was removed from the bank manager's safe; it was accompanied by two lists of valuables and a letter to the Cassa di Risparmio in Milan. The contents having been checked and found in order, the package was sealed again and placed in the bank's main safe.

Following orders from the Prefect, the Head of the Local Revenue Office would, on 20 July 1945, authorise the Parma Cassa di Risparmio to restore the confiscated sums to those Jews who made application for restitution. The total concerned came to L. 692,478.41, minus administration costs of L. 10,838.75; the entire operation was completed by July 1946. Some documents and shares sequestered from the Murgi family and from Gisella and Gilda Fano during the course of 1944 were partially reclaimed during 1947; the completion of the re-consignment (to Giacomo Camerini, commissioner of the Jewish Community) came after May 1952.

Whilst in Parma it was the Prefect nominated by the National Liberation Committee who signed all the restitution orders – that is, those covering valuables/assets held by the Local Revenue Office, banks and the main Post Office, as well as all real estate (formally confiscated or merely sequestered) – the restitution of sequestered and confiscated assets elsewhere in Italy complied with the following procedures, laid down by the EGELI itself in a number of circulars.

1. *Restitution*. In order to obtain restitution, the owner or his representative had to present a written application to the EGELI office in Milan or to a private individual or body that was delegated to act for the EGELI. In this second case, the EGELI representative had immediately to send a copy of the application to the Milan office so that the case could be decided. Restitution could take place without an official revocation of the initial measure by the Prefecture, given that the return of sequestered or confiscated assets came under dlgt No. 249 (5 October 1944), which declared "bereft of any legal force all the confiscation and sequestration measures instituted by any body whatsoever under the authority of the so-called government of the Italian Social Republic". A later circular, No. 7/3, emphasised that no exceptions were to be made regarding the need for an official application before the restitution of assets to their rightful owner. In particular, it stated that those who "of their own initiative" had or should take possession of their assets were acting at their own risk. It was urged that, in such cases, a report should outline the circumstances of this "irregular entry into possession." Authorisation for the restitution of assets, it was emphasised, must be applied for from the Milan office of the EGELI only in those cases where that body had a special say in them – that is, only in the case of assets which had undergone official confiscation, with the administrators already having forwarded to the EGELI the documents specified by art. 5 of the convention for the Administration of Sequestered and Confiscated Assets (copy of the initial inventory and accompanying descriptions). In order to avoid "procedural delays", restitutions might also be authorised via telegram.

2. *Restitution to Rightful Owner*. When the restitution was applied for by the rightful owner personally, a receipt/waiver of further claims might be drawn up; this would go together with a copy of the report drawn up when the assets were initially seized and a list of the assets restored to the rightful owner. This declaration of receipt/waiver of further claims could be written in the lower part of the receipt form which the administrator already held; in this case, the report of the restitution simply made reference to the contents of the original receipt recording entry into possession.

3. *Restitution to a Special Trustee*. If the rightful owner was not present and restitution was claimed by relatives or other interested parties, these latter had to ask for the appointment of a special trustee to represent the absent owner (in accordance with law No. 87 of 15 January 1942, and art. 48 of the Civil Code). For restitution to this trustee the same procedures held as for restitution to the rightful owner. Circular No.7/3 stressed that "restitution to the special trustee must, to all effects and purposes, be equivalent to that made to the rightful owner of the assets."

4. *Restitution to Relatives or others having the right thereto.* Whilst confirming the norms already outlined in a previous circular and what had already been established with regard to restitution to special trustees, it was pointed out that the following guidelines should be observed:

a) Sparing use was to be made of such concessions – that is, only in urgent cases in which it was unlikely that the rightful owner would subsequently challenge the restitution; b) only in exceptional cases could brothers and sisters qualify as ‘close relatives’ having the right to claim restitution on behalf of the rightful owner; c) in all cases, such restitution could only cover furnishings, linen and personal effects that were strictly limited to the immediate needs of spouses, with the specific exclusion of business activities, sums of money, shares, valuables and jewellery.

Circular 7/3 reiterated that the limitations introduced in circular No.7 were “justified by the need to safeguard the State.” It was suggested that restitution to spouses or close relatives should only be made “in exceptional cases of extreme urgency”. This was also in the interests of the spouses and close relatives themselves, given that “applying to the competent tribunal, they can, via a rapid and far from costly procedure, obtain the appointment of a trustee in order to obtain the unlimited restitution of assets, as envisaged in point 3.”

5. *Assets to be restored.* All assets held by administering bodies or by those appointed by the EGELI were to be restored; these included bank deposits, money, shares, valuables and any residual profits from the administration. To remove all restrictions upon the sums of money, shares or valuables held by the administering bodies or by other banks delegated by the EGELI, the Milan Office of this latter authorised release on terms agreed between the bodies holding the assets and those applying for their restitution. A later circular pointed out that, after the deductions mentioned in point 7 of circular 7, the “residual profits from administration” to be paid to those applying for restitution comprised the final balance of such administration at the monument of restitution; there was to be “no deduction of payment for administration, whoever it may be due to.”

6. *Assets Excluded from Restitution.* The assets that had been sold off to third parties and the sums in the current accounts of the EGELI itself were temporarily excluded from possible restitution, prior to the authorities issuing specific directives upon this matter. Then, in circular 7bis it was laid down that those sums in the EGELI transaction accounts could be restored to their rightful owners. Should the EGELI transaction account not contain enough to pay out all the above-mentioned sums, the administering banks were asked to advance the necessary funds, debiting the relative amount to the EGELI’s general transaction accounts for confiscated and sequestered Jewish assets. The EGELI undertook to repay these advances as soon as the sums set aside by the Treasury became available (payment of them was already underway).

7. *Recovery of Debts owed to the EGELI.* In those cases where the EGELI was owed money that had been advanced to cover administration losses (payment of taxes, transport costs, storage costs etc.) or else pay for special maintenance work or improvements on sequestered or confiscated buildings, the assets could not be restored before the applicant paid a deposit sufficient to cover the debt owing to the EGELI. In cases where the debt owed to the EGELI was covered by the sums in its current accounts - which, see point 6, were for the moment excluded from restitution - no such deposit was required.

8. *Safeguards.* All the restitutions were effected without prejudice to the rights of the parties involved; with the EGELI reserving the right to present a statement of its accounts and costs. All of this was recognised in the acts of restitution.

9. *Payments and Fees.* The payments and fees to the administering bodies would be borne by the EGELI.

10. *Statements and Accounts.* Having carried out the restitution of assets, the administering bodies had to forward accounts and statements to the EGELI office in Milan, complete with all related documents.

The following circular also introduced an eleventh point, relating to the re-consignment of shares and valuables that had been transferred to banks other than the delegated administrator.

In November 1945 the Head of the Local Revenue Office in Parma wrote to the Treasury regarding the problems of reimbursing administration costs; he also outlined the work of the province's Provisional Committee for the Administration of Jewish Assets.

Set up by decree No. 6676 Gab. issued by the Head of Province (20 December 1943), the Committee was part of the Local Revenue Office and was responsible for identifying Jewish assets and real estate and then administering them until their transfer to the EGELI. Its members included the Head of the Local Revenue Office (chairman), the local Police Chief, the Secretaries of the Unions of Agricultural Workers, of Shop Workers, of Industrial Workers, the Provincial Inspector of Agriculture, the Director of the Institute for Co-operation and the Manager of the local Cassa di Risparmio.

On the basis of an examination of the notifications received, Jewish assets amounted to the following:

a) real estate	land	1,466.67.28 hectares
	buildings	77
b) moveable assets	furnishings and utensils from a total of 48 apartments in the city and surrounding area ²³	
c) Valuables	cash sums	L. 2,007,415
	various shares/bonds	L. 1,684,022.56; 28
d) Commercial		
	Businesses	three, of limited size

The assets listed in points a), b) and d) were provisionally administered by the eleven sequestrators chosen from amongst local professionals and appointed by the Head of Province upon proposal by the Committee; ten of these were responsible for administering real estate, one for the commercial businesses.

The real estate and moveable assets were inventoried and described by the Land Revenue Assessment Office in Parma; then handed over to the sequestrators following a report of their present state drawn up after on-site inspection.

The sequestrators acted under the direct control of the Committee, which set up two special offices for this (a Secretariat and an Accounts Department) at the local Revenue Office.

The head of that Revenue Office also opened two accounts at the Cassa di Risparmio. One, the 'ordinary account', was used for all the cash sums confiscated from the Jews (see point c); the other, an 'administration account', held all the sums drawn from the 'ordinary account' upon order of the Head of Province so as to meet all the administration expenses of the Committee. At the Casa di Risparmio there were also ten current accounts made out in the name of the sequestrators, which handled all the outgoings/incomings from their administration of the assets for which they were responsible. An analysis of these latter accounts suggests that the administration of these was "correct", even if gaps in the extant documentation make it impossible to reconstruct the entire history of the assets from sequestration to restitution.

From 1 January 1944 to 30 September 1945, the Committee withdrew the following sums from the account of the Head of the Local Revenue office (Chairman of the Committee):

1) For general administration costs:	
Wages for Committee staff	L. 150,466.85
Production Bonus for Land Revenue Assessment Office	L. 10,000.00
Stationery	L. 8,036.00

²³ A letter of 1 March 1945 (Div. IV, No.2860) sent from the Prefecture to the *podestà* of Parma and the Special Commissioner for Refugees clarifies the directives regarding furnishings and personal effects in the ministerial circular of 3 May 1944. "Furnishings and use objects – that is, all such which do not constitute the entire furnishings of rentable apartments or the stock of a business – must be acquired directly by the Prefecture and no other bodies. The Prefecture must then see that this material is assigned where it is needed [...] The EGELI delegates the Cassa di Risparmio to reach agreement with the Prefecture regarding the evaluation and choice of the materials to be ceded [...] The Prefecture Accounts Department will then purchase this material using the funds available for assistance to indigents (ECA) and refugees (refugee organisation) [...]"

Printed documents, registers,	
Receipt books, etc	L. 6,619.40
Reproduction of maps	L. 3,635.00
Sequestration fees (moveable assets)	L. 10,676.55
Car hire (for Land Revenue Assessment Office)	L. 1,699.00
Various	L. 1,300.00
TOTAL	L. 192,252.80

2) Advances to sequestrators for administration duties	L. 415,440.00
3) payment of various amounts owed by Jews (taxes, bills, etc.)	L. 67,870.15
OVERALL TOTAL	L. 675,542.95

As it became necessary to replenish the funds in order to restore the assets to their rightful owners, the sums mentioned in points 2) and 3) were recovered directly from the sequestrators and the individual Jews themselves. The sum in point 1) was recovered as follows:

a) by a deduction of 1% of the nominal value of the shares deposited at the Cassa di Risparmio	L. 16,840.00
b) by the abatement of the interest earned up to 30.06.1945 by the sums paid into the current account of the Head of the Local Revenue Office as Chairman of the Committee	L. 29,521.16
c) by the abatement of the interest earned by the sums in the sequestrators' current accounts	L. 10,000.95
d) by a 12% deduction from the taxable income yielded by real estate	L. 135,810.80
TOTAL	L. 192,232.80

The report by the Head of the Local Revenue Office stated that, with regard to the deduction mentioned in point d), each of the sequestrators would, on the basis of the allotment decided for each Jewish company, pay the amount for which they were responsible into the account held in the name of the Head of the Local Revenue Office as Chairman of the Committee; at the same time, they would register the various charges and debits in the accounts of the various Jewish assets/firms they administered.

Having learnt of these deductions, the Jews protested and demanded they be reimbursed. To meet these requests, the Head of the Local Revenue Office applied to the Ministry for the overall administration costs incurred by the Committee – that is, L. 192,232.80 – with which to reimburse the deductions.

As well as applying for the reimbursement of these deductions, the Jews also asked for the restitution of the administration salaries they had been made to pay to the sequestrators, quite fairly arguing that such costs should be borne by those who had ordered the sequestration.

Finally, there was the L.99,837.90 of the sums in point 2) to be recovered; this was the amount advanced by the Committee to the sequestrators for work on the buildings belonging to a Jewish firm that had been damaged in an air raid. When the Head of the Land Revenue Office was drawing up his report, the firm's owner was in no position to reimburse the sequestrators for the sum that had been advanced by the Committee (he himself was in reduced economic circumstances; and though he had recovered possession of his real estate, the income yielded by damaged buildings had dropped substantially). As an alternative, the owner suggested that the sum to be reimbursed should be provided by the State, an advance on the compensation he would receive for the war damage to his property. The Head of the Local Revenue Office pointed out that failure to reimburse this sum would make it impossible to repay confiscated sums to various other Jews; hence the Treasury should comply with the request advanced by the afore-mentioned Jewish firm.