

FOREIGN CLAIMS SETTLEMENT COMMISSION  
OF THE UNITED STATES  
Washington 25, D. C.

In the Matter of the Claim of

ANNA PATUC  
STEPHEN PATUC  
202 Clinton Street  
Binghamton, New York

Claim No. CZ-2,931

Claim No. CZ-2,932

VILMA PATUC MONTGOMERY  
52 Garvey Avenue  
Buffalo 20, New York

Decision No. CZ-65

JOSEPHINE PATUC DIER  
860 Astor Avenue  
Bronx 67, New York

Under the International Claims Settlement  
Act of 1949, as amended

Counsel for Claimants:

DEYO, TURNBULL, TURNER & NORMILE  
Binghamton Savings Bank Building  
Binghamton, New York

AMENDED PROPOSED DECISION

The Commission issued its Proposed Decision on the claims of ANNA and STEPHEN PATUC, claimants herein, on January 6, 1960, denying said claims for the reason that the property upon which these claims are based was not owned by a United States national or nationals on the date of nationalization or other taking thereof by the Government of Czechoslovakia. Objections were filed and new evidence was submitted with respect to ownership and nationalization of the subject property by the Czech government. Further, the claims were duly amended to add VILMA PATUC MONTGOMERY and JOSEPHINE PATUC DIER, the daughters of ANNA and STEPHEN PATUC, as claimants. Full consideration having been given to claimants' objections and said new evidence, it is

ORDERED that the Proposed Decision be amended to read as follows:

These are claims against the Government of Czechoslovakia filed pursuant to Section 404, Title IV, of the International Claims Settlement Act of 1949, as amended, in the total amount of \$58,100.00, which were

asserted by the following claimants, all nationals of the United States:

<u>Claimant</u>	<u>National of the United States</u>
ANNA PATUC	May 2, 1955
STEPHEN PATUC	May 2, 1955
VILMA PATUC MONTGOMERY	August 13, 1919
JOSEPHINE PATUC DIER	August 14, 1918

The claims are based on the asserted nationalization or other taking of claimants' respective ownership interests in land with certain improvements thereon, personal property, and two parcels of agricultural land, all located at or near the City of Ujlak, Czechoslovakia.

Section 404 of the Act provides, in brief, for the determination by the Commission, in conformance with applicable substantive and international law, of the validity and the amount of those claims filed by nationals of the United States for their losses arising on or subsequent to January 1, 1945, which resulted from nationalization or other taking by the Government of Czechoslovakia of property, including any rights or interests therein, owned at the time of such loss by nationals of the United States.

Section 405 of the Act provides as follows:

A claim under Section 404 of this title shall not be allowed unless the property upon which the claim is based was owned by a national of the United States on the date of nationalization or other taking thereof and unless the claim has been held by a national of the United States continuously thereafter until the date of filing with the Commission.

The Commission finds that the claimants owned certain commercial property, utilized for tavern, restaurant and an inn at Ujlak, Czechoslovakia, as well as two parcels of land, also located at or near Ujlak, Czechoslovakia; that the property was recorded in the land register of Ujlak, included in Deed Book 546, 1149 and 1354; that ANNA PATUC owned a one-half interest in the commercial property and VILMA PATUC MONTGOMERY and JOSEPHINE PATUC DIER owned the two parcels of land and the other one-half interest in the commercial property; and that STEPHEN PATUC owned a life estate in the two parcels of farmland and in the one-half interest in the commercial property owned by his daughters.



The Commission also finds that the commercial property was nationalized or otherwise taken by the Government of Czechoslovakia on June 6, 1951, for use as a shoe factory, and the two parcels of agricultural land were taken under the Agrarian Land Reform Laws of Czechoslovakia on June 10, 1952.

Claimants ANNA PATUC and STEPHEN PATUC became nationals of the United States on May 2, 1955, which was subsequent to the aforesaid dates of nationalization or other taking of the subject property by the Government of Czechoslovakia. Accordingly, since the interests of ANNA and STEPHEN PATUC were not owned by nationals of the United States at the time of such taking, the claims herein, for loss of such interests, are hereby denied.

In arriving at the value of the subject property, the Commission considered all of the information and evidence submitted by the claimants herein, including a photograph, affidavits, correspondence from Czechoslovakia as to postwar value, and other data, including information as to size and type of the improvements. In addition, the Commission considered the results of its independent investigation conducted with respect to similar property in the same area of Czechoslovakia, including statistics and data set forth in the Fifth Supplement to the Listing of Agricultural Property, published by the President of the Federal Equalization Office, Bad Homburg 1960.

The Commission finds that the commercial property, exclusive of personal property, was valued at Ten Thousand Dollars (\$10,000.00) when taken by the Government of Czechoslovakia; that the parcel of land utilized for vineyard-fruit trees was worth Seven Hundred Fifty Dollars (\$750.00) and the arable strip was worth Five Hundred Dollars (\$500.00), both computed at time of taking by the Czechoslovakian State on June 10, 1952; and the Commission concludes that claimants VILMA PATUC MONTGOMERY and JOSEPHINE PATUC DIER are entitled to awards in amounts commensurate with their respective ownership interests in the property.

Since the record indicates that the two parcels of land and



one-half of the commercial property were owned by VILMA PATUC MONTGOMERY and JOSEPHINE PATUC DIER, subject to the life interest of their father, STEPHEN PATUC, a non-national of the United States on the dates when the properties were taken by the Government of Czechoslovakia, it is necessary to compute the value of the life interest. According to evidence of record, STEPHEN PATUC was 59 years of age when the commercial property was taken on June 6, 1951, and was 60 years of age when the agricultural property was taken on June 10, 1952, being born at Ujlak, Nitra, Czechoslovakia, on March 5, 1892.

The Commission has adopted as a basis for the valuation of life and remainder interests the Makehamized mortality table, appearing as Table 38 of United States Life Tables and Actuarial Tables 1939-41, and a 3½% interest rate, compounded annually, as prescribed by United States Treasury Department regulations of June 3 and 4, 1952 for the collection of gift and estate taxes, respectively. (See 17 F.R. 4980, 26 C.F.R. 86.19 (f); 17 F.R. 5016, 26 C.F.R. 81.10 (i).) According to that method of valuation, a life estate in the property subjected thereto for a person aged 59 years is valued at .40936 of the entire estate and for a person aged 60 years is valued at .39679 of said estate. Therefore, since the value of a one-half interest in the commercial property is \$5,000.00, and the two parcels of agricultural land are valued at \$1,250.00, the remainder interests are .59064 and .60321 of such amounts, respectively, or, \$2,953.20 for the commercial property and \$754.01 for the parcels of agricultural property.

The Commission finds that claimants VILMA PATUC MONTGOMERY and JOSEPHINE PATUC DIER are entitled to awards under Section 404, Title IV, of the Act in amounts commensurate with their ownership interests, with interest at 6% per annum from respective dates of taking to August 8, 1958, the effective date of Title IV of the Act, as follows:



<u>CLAIMANT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
VILMA PATUC MONTGOMERY	\$ 1,476.60 377.01	\$ 635.43 139.37	\$ 2,112.03 516.38
JOSEPHINE PATUC DIER	\$ 1,476.60 377.01	\$ 635.43 139.37	\$ 2,112.03 516.38

Claims were asserted also for loss of certain personal property, including items utilized in a restaurant-tavern, and certain livestock used on the farm, stated to have been owned by claimants herein and taken by the Government of Czechoslovakia.

The Commission finds that claimants have failed to submit evidence sufficient to form the basis for findings by the Commission of facts essential to an award under Section 404 of the Act with respect to the aforesaid personal property. Claimants have not established that they owned the personalty in question and have submitted no evidence to establish that the personal property was nationalized or otherwise taken by the Government of Czechoslovakia on or after January 1, 1945. Accordingly, for the foregoing reasons, the claims for loss of the items of personal property must be and are hereby denied.

The Commission deems it unnecessary to make determinations with respect to other elements of the portions of the claims which are denied.

#### A W A R D S

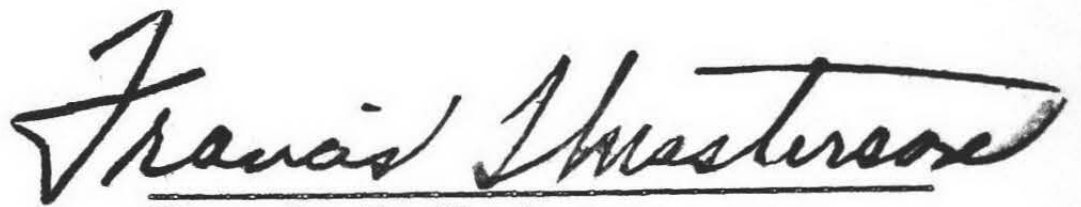
Pursuant to the provisions of Title IV of the International Claims Settlement Act of 1949, as amended, an award is hereby made to VILMA PATUC MONTGOMERY in the principal amount of One Thousand Eight Hundred Fifty-Three Dollars and Sixty-One Cents (\$1,853.61), plus interest thereon at the rate of 6% per annum from the respective dates of taking to August 8, 1958, the effective date of Title IV of the Act, in the amount of Seven Hundred Seventy-Four Dollars and Eighty Cents (\$774.80), for a total award in the amount of Two Thousand Six Hundred Twenty-Eight Dollars and Forty-One Cents (\$2,628.41);

and an award is hereby made to JOSEPHINE PATUC DIER in the principal amount of One Thousand Eight Hundred Fifty-Three Dollars and Sixty-One Cents (\$1,853.61), plus interest thereon at the rate of 6% per annum from the respective dates of taking to August 8, 1958, the effective date of Title IV of the Act, in the amount of Seven Hundred Seventy-Four Dollars and Eighty Cents (\$774.80), for a total award in the amount of Two Thousand Six Hundred Twenty-Eight Dollars and Forty-One Cents (\$2,628.41).

Dated at Washington, D. C.

BY DIRECTION OF THE COMMISSION:

APR 11 1962



Francis T. Masterson  
Clerk of the Commission

THIS DECISION WAS ENTERED AS THE COMMISSION'S  
FINAL DECISION ON MAY 16 1962



Clerk of the Commission