

CURRICULUM VITÆ OF **HERBERT I. LAZEROW**

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Born: April 12, 1939, Baltimore MD

Married to Jane F. Goding, painter, August 25, 1963.

Two daughters: Erica born 1969 (lyric coloratura soprano & voice teacher in Los Angeles), Shana born 1971 (environmental lawyer, San Francisco bay area).

Education:

A.B.(Hons.) in History 1960, U. of Pennsylvania. Phi Beta Kappa; John Marshall Soc.; Dean's List.

J.D. 1963, Harvard Law School. Top 15% of class. 1962 Federal Bar Foundation Essay Winner.

LL.M. 1964, George Washington University Law Center.

D.E.S.S. Conseil Juridique et Fiscal d'Entreprise 1981, Université de Paris I Panthéon-Sorbonne.

Full-time Legal Positions:

George Washington University Law Center Teaching Fellow 1963-64.

Legislation & Regulations Division, Office of the Chief Counsel, U.S. Internal Revenue Service,
Attorney-Advisor 1964-66.

University of Louisville School of Law, Assistant Professor 1966-67.

University of San Diego School of Law*, Associate Professor 1967-70; Acting Assistant Dean Fall 1969; Professor since 1970; Assistant Dean 1970-71; Director, Institute on International & Comparative Law 1973-2012; Director, Summer Programs Abroad 2012-14; Associate Dean for Academics 1974-79. Elected Chair, University Senate 2005-2006; re-elected 2006-2007.

*Leaves: 1979-80 as Professeur Associé, Université de Paris X Nanterre Faculté de Droit; research sabbatical 1992-93, spent at Georgetown & George Washington Law Schools; fall 2007, Visiting Professor, Boalt Hall, University of California Berkeley; research sabbatical spring 2008 at Boalt Hall, University of California Berkeley; Visiting Professor, Université de Toulouse I Capitole, March 2012; research sabbaticals 2014-15 and 2021-22 as Visiting Scholar, UC Hastings College of the Law.

Courses taught: Property, Land Use Planning, Federal Income Taxation, Business Planning, Tax on International Transactions, Federal Estate & Gift Tax, Conflict of Laws, Public International Law, European Communities Law, International Business Transactions, Art Law, International Art Law, International Contracts, Negotiation, International Negotiation.

Admitted to practice: District of Columbia (1964) (now inactive); Kentucky (1966)(motion) (now inactive); United States Tax Court (1965)(motion); California (1969) (now inactive); United States Supreme Court (1967)(motion).

Community and Professional Activities:

Chair, San Diego Mayor's Social Science Advisory Committee 1970-71; Member 1968-71.

Member, San Diego County Employee Relations Panel 1971-73.

Chair, San Diego Legal Panel, American Civil Liberties Union 1968-70; Member 1967-1983.

Consultant and occasional faculty member, U. of California San Diego Extension Service 1968-71.

Consultant, Revelle College, University of California San Diego 1969-70.
Consultant, U S Office of Economic Opportunity and Urban Studies Center, U. of Louisville 1966-67 on housing.
Instructor in Real Property, California Bar Review Course 1970-71.
Legislative Advocate, Clean Air Council of San Diego 1970-72.
Director, San Diego Open Forum 1969-73; Moderator 1971-72.
Member, Contemporary Arts Committee, San Diego Fine Arts Gallery 1970-73.
Labor Arbitrator 1973.
Member, California Dept. of Transportation "San Diegan" Task Force, 1985.
Elected Member, American Law Institute, since 1985. Member, Tax Advisory Group since 1985; Members' Consultative Group, Restatement of Property (Servitudes) 1987-1999; Nonprofit Organizations 2001-18; International Commercial Arbitration 2009-19; Foreign Relations Law of the U.S.; Conflicts; Copyright; Project on Sexual and Gender-Based Discipline at Colleges.
Editor-in-Chief, International Tax Journal, 1987-1991.
Member, La Jolla Shores Advisory Planning Board (appointed by San Diego Mayor and City Council) since 2016.

ADMINISTRATIVE EXPERIENCE OF HERBERT LAZEROW

General Law School Administration Involving Faculty, Students & Staff:

Associate Dean for Academics, University of San Diego School of Law, 1974-79. Chief academic official of 1,000 student law school, reporting directly to Dean Donald Weckstein. In that position 1974-1979, I have:

- Devised systems for faculty improvement and peer evaluation.
- Initiated numerous opportunities for faculty and student involvement in research, teaching and community activity.
- Managed law school physical facilities.
- Been involved in long-range planning and day-to-day activity in faculty recruitment as chair or member of Faculty Appointments Committee.
- Been involved in curricular development, especially establishment of graduate (post-J.D.) legal studies.
- Counseled students, faculty and staff.
- Personnel management for small groups of staff.

Registrar

- Instituted systems of advanced planning for work flow in Records Office.
- Prepared class and exam schedules for summer and the following academic year during the previous spring and instituted a pre-registration system.
- Reorganized examination procedures.
- Began computerization of records.

Budget

- Serve frequently on law school and university budget committees.
- Prepare and supervise budgets for Institute on International & Comparative Law.

Admissions and Student Recruiting

- Initiated student recruiting program on the east and west coasts resulting in a five-fold increase in day student applications over five years.
- Revised admissions processing as Acting Assistant Dean for Admissions fall 1969 to permit the same number of employees to process many more applications.
- Admissions committee member for several years dealing with both regular and special admissions.

Career Services and Financial Aid

Assistant Dean 1970-71:

- Secured first National Defense Student Loan grants for the law school.
- Established business-like financial aid award criteria.
- Initiated active solicitation of firms and agencies to interview at USD.
- Instituted voluntary classes for students on job-hunting and resume-preparation skills.

Director, Institute on International and Comparative law 1973-2013.

Incoming international students:

- Organized academic programs offering Master of Comparative Law degree (now LL.M. Comparative) for students with first degrees from outside the U.S. in the 1970s
- Organized recruiting efforts to attract those students
- Organized support services to help those students acclimate to San Diego in terms of visa, housing and integration with J.D. student body
- Organized programs to encourage students from outside the U.S. to share aspects of their legal systems with U.S. students

Outgoing experiences for U.S. students:

- Established the first U.S. law school summer program on the European continent in Paris (1973) with the help of the Education Attaché of the U.S. Embassy and the Institut Catholique de Paris
- Established summer programs in Guadalajara Mexico (1974), Oxford England (1977), London England (1979), Moscow-Leningrad Russia & Warsaw Poland (1981), Alexandria Egypt (1983), Dublin Ireland (1983), Barcelona Spain (1996) and Florence Italy (1996)
- Recruited law students from throughout the U.S. and Canada for the summer programs
- Later added students from Europe, Latin America, Asia and Africa
- Organized noncredit language courses in non-English speaking countries to help students integrate into local culture
- Organized visits to legal institutions and to important cultural institutions to help students experience local culture
- Organized continuing legal education programs for lawyers in Paris in connection with the summer program for law students (1974 & 1975)
- Overall responsibility for operation of up to eight foreign summer law programs employing 35-40 faculty and staff and enrolling 240-400 students.
- On-site program director in London 1985, Florence 2004, 2006, 2008, 2010, 2012, 2014, Paris 1973-75, 1977, 1979-80, 1982, 1984, 1986, 1988-1989, 1991, 1994, 1996, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012.

International inter-University cooperation:

-- Established cooperative arrangements with Aix-en-Provence (France), Barcelona (Spain), Copenhagen (Denmark), Far Eastern University (Philippines), Florence (Italy), Heidelberg (Germany), ITESM Guadalajara (Mexico), Haifa (Israel), ITESM Mexico City (Mexico), Montréal (Canada), Muenster (Germany), Oloumec (Czech Republic), Paris I (France), Pericles (Russia), Pompeu Fabra (Spain), Ramat Gan (Israel), Torcuato De Tella (Argentina), Torino (Italy), Toulouse (France), UNAM (Mexico)

PUBLICATIONS BY HERBERT LAZEROW

BOOKS:

OECD DRAFT INFLUENCE ON UNITED STATES INCOME TAX TREATIES (Int'l Bureau of Fiscal Documentation, Amsterdam, 1976).

1987 revision of C. PIURO-BENACIN, R. BURTON & B. PFRUNDER, FISCALITÉ AMÉRICAINNE: L'IMPÔT SUR LE REVENU (American Tax Institute in Europe, Paris, never published)

MASTERING ART LAW (Carolina Academic Press (2015); (2d ed. 2020)

MASTERING INTERNATIONAL SALES LAW (in progress) (publication expected 2022 or 2023, Carolina Academic Press)

ARTICLES:

Price Discrimination and the Treaty of Rome: The Jurisdictional Elements, 23 FED. BAR J. 147-69 (1963), reprinted in large part at E. STEIN & P. HAY, LAW & INSTITUTIONS OF THE ATLANTIC AREA 570-76 (1967) and at E. STEIN, P. HAY & M. WELBROECK, EUROPEAN COMMUNITY LAW & INSTITUTIONS IN PERSPECTIVE 795-96, 835-36 (1976).

Blocked Income of Controlled Foreign Corporations, 43 IND. L. J. 1- 13 (1967).

Mental Incompetency as Grounds for Annulment, 7 J. FAMILY L. 442-64 (1967).

Property, 1969 CAL LAW --- TRENDS & DEVELOPMENTS 465-92 (1969).

The United States-French Income Tax Treaty, 39 FORDHAM L. REV. 649-728 (1971).

The OECD Draft and the United States-French Tax Treaty, 26 ARK. L. REV. 115-52 (1972).

In Quest of a Dean, 26 J. LEGAL EDUC. 59-86 (1973) (with John Winters).

L'impact de l'avenant fiscal franco-américain sur le monde des affaires, [1980] JURIS CLASSEUR PERIODIQUE (C & I) §13302 at 285-94.

U.S. -France Estate & Gift Tax Convention, 7 TAX PLANNING INT'L 218-20 (1980).

Business Impact of the United States-France Income Tax Protocol, 19 SAN DIEGO L. REV. 341-84 (1982).

Droit Fiscal 1981-82, 29 ANNUAIRE DE LÉGISLATION FRANÇAISE ET ÉTRANGÈRE 229-43 (1984).

Droit Fiscal 1983, 30 ANNUAIRE DE LÉGISLATION FRANÇAISE ET ÉTRANGÈRE 179-85 (1985).

Droit Fiscal 1984, 31 ANNUAIRE DE LÉGISLATION FRANÇAISE ET ÉTRANGÈRE 181-89 (1986).

Droit Fiscal 1986, 33 ANNUAIRE DE LÉGISLATION FRANÇAISE ET ÉTRANGÈRE 154-63 (1988).

Fiscalité aux Etats Unis at 4 DROIT DES AFFAIRES AUX ETATS UNIS D'AMERIQUE (Editions Jupiter 1988-92)(in English and French).

U.S. Taxes Covered by Income Tax Treaties, 14 INT'L TAX J. 253-91, 363-78 (1988).

Droit Fiscal in A. LEVASSEUR, DROIT DES ETATS UNIS 326-44 (Dalloz 1989).

Computing the Indirect Foreign Tax Credit, 16 INT'L TAX J. 153-62 (1990) (co-author).

Shipping Exemptions, Realty and Treaties, 17 INT'L TAX J. 27-37 (1991).

Tax in A. LEVASSEUR, UNITED STATES LAW ch. 17 (1991).

Real Estate Tax in R. FOLSOM & M. GORDON, INT'L BUSINESS TRANSACTIONS 653-60 (1995).

Supplementary Protocol to the U.S. -Belgian Income Tax Treaty (unpublished) (with Jacques Malherbe).

Limitation of Benefits under the U.S. -Netherlands Income Tax Treaty (unpublished).

Discriminatory Taxes, 42 AM. J. COMP. L. Supp. II 683 (1994) (with Joseph Darby).

The Revised Income Tax Treaty between the U.S. and France, 26 INT'L TAX J. 29-48 (2000).

The U.S.-Israel Income Tax Treaty (with Yossi Edrey and Harold Ullman) (unpublished).

Deed Delivery in California (unpublished)

The Criteria of International Tax Policy, 41 SAN DIEGO L. REV. 1123 (2004)

Art Resale Royalty Options, 63 J. COPYRIGHT SOC. U.S.A. 201-267 (2016)
Holocaust Art Disputes: The Holocaust Expropriated Art Recovery Act of 2016, 51 THE INT'L LAWY. 195-258 (2018)
Uniform Interpretation of CISG, 52 THE INT'L LAWY. 369-391 (2019)
Copyright Co-ownership, 67 J. COPYRIGHT SOC. U.S.A. 37-77 (2020)
Income Tax Planning for Visual Artists, their Dealers and Collectors, 170 TAXNOTESFEDERAL 923-955 (2021), reprinted at 99 TAXNOTESSTATE 591 (2021)

TESTIMONY:

Hearings, Subcomm. on Constitutional Rights, S. Judiciary Comm., on Constitutional Rights of the Mentally Ill, 91st Cong. 1st Sess. 5-11 (1970).

Hearings, S. Finance Comm. on H.R. 13511, Revenue Bill of 1978, 95th Cong. 2nd Sess. 1719-23 (1978).

BOOK REVIEWS:

R. RICE, FEDERAL ESTATE & GIFT TAXATION, 5 SAN DIEGO L. REV. 431-41 (1968).

A. CASNER & W. LEACH, CASES & TEXT ON PROPERTY (2d ed.), 8 SAN DIEGO L. REV. 162-79 (1971).

P. MUSGRAVE, U.S. TAXATION OF FOREIGN INVESTMENT INCOME, 6 J. WORLD TRADE L. 386-89 (1972).

NICHOLAS M. O'DONNELL, A TRAGIC FATE (2017), www.sdjewishworld.com/201811/11/book-details-the-battles-over-nazi-looted-art/

GENEALOGY PUBLICATIONS:

A Research Trip to Ukraine, 13 AVOTAYNU #4 38 (Winter 1997)

Tsarist Russian Jewish Marriage and Divorce Records (DISCOVERY, 2/2003)

HOBBIES:

genealogy, softball, philately, cooking, gardening