During World War II, the Nazis stole any and everything of value as they advanced across Europe. Obviously gold and silver currency were taken but the Nazis also stole cultural items of great significance, including paintings, sculptures, books, and religious treasures. The items stolen by the Nazis are referred to today as Nazi plunder. Plundering occurred from 1933 until the end of World War II.

The theft of these valuables was more than just individuals taking items from vacant houses. The Third Reich was organized, cataloguing and systematically storing items taken from museums and personal collections. Hitler’s objective was to establish the European Art Museum in Linz, commonly known as the Führermuseum. In April 1938, Hitler issued this decree:

As part of the seizure of assets hostile to the state—especially Jewish assets—in Austria, paintings and other artwork of great value, among other things, have been confiscated. The Führer requests that this artwork, for the most part from Jewish hands, be neither used as furnishings of administration offices or senior bureaucrats’ official residences nor purchased by leading state and party leaders. The Führer plans to personally decide on the use of the property after its seizure. He is considering putting artwork first and foremost at the disposal of small Austrian towns for their collections.

The intent of the order was to guarantee that Hitler would have first choice of the plundered art for his planned Führermuseum and for other museums in the Reich. This later became a standard procedure for all purloined or confiscated art, and was known as the "Führer-Reserve."
The types of art that were favored amongst the Nazi party were classical portraits and landscapes by the Old Masters, particularly those of Germanic origin. Modern art that did not match this was dubbed degenerate art by the Third Reich. This included works by Pablo Picasso, Marc Chagall, Salvador Dali, Piet Mondrain, and many more. In one year alone, Hitler deemed almost 16,000 pieces of art, “degenerate.” The Nazis tried to sell the art but had given such negative press, no one wanted to buy it, so Hitler ordered a public burning of it - think a bonfire of art.

Works of art that were deemed worthy, were either given to high ranking Third Reich officers to keep in their personal collections or were stored to be placed in the Führermuseum once it was built. Hitler hid his plunder all over Nazi-occupied Europe, including the homes of several high-ranking officials, much of the art was stored in a few key locations. As the Allied Forces gained the advantage in the war and bombed Germany's cities and historic institutions, Germany "began storing the artworks in salt mines and caves for protection from Allied bombing raids. These mines and caves offered the appropriate humidity and temperature conditions for artworks.” Three of the most well known repositories were Merkers, Altaussee and Siegen.