

Recent Middle East & North Africa Court Cases: Algeria, Egypt, Iraq, Israel, Jordan, Kuwait, Morocco, Oman, Qatar, Saudi Arabia, Tunisia, Türkiye, United Arab Emirates

AI TRANSLATED TO ENGLISH FROM ARABIC, TURKISH, FRENCH AND HEBREW

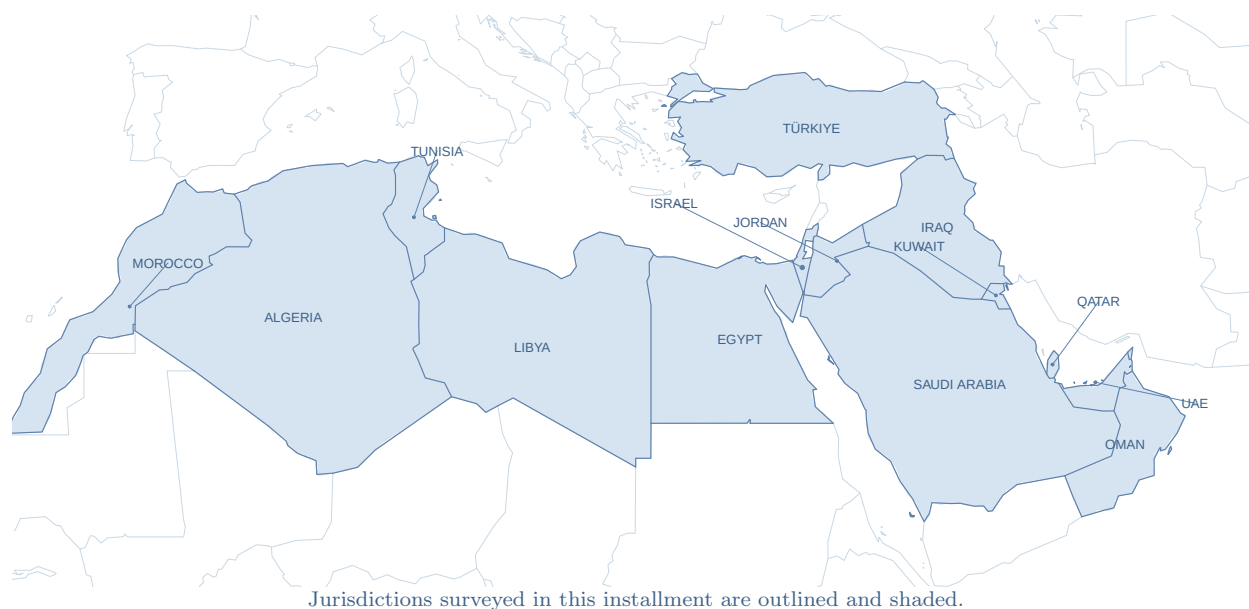
Each translated item is marked and linked to its original-language source at the point of use.

Recent Court Decisions • The Valuation Engineer

William Bert Craytor • Vol. 1, Issue 2 • Fall 2026

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Notice to readers. These summaries are the Journal's own descriptions of court decisions and legal instruments, written for valuation professionals. They are not legal advice. Where the understanding of a decision or a provision is critical to a matter, the reader should consult the official text and obtain advice from a lawyer qualified in the jurisdiction concerned. Many of the sources were written in languages other than English and were read in machine translation, which can be in error; each such item is marked, and its original-language source is linked so that it can be checked.



Scope and Sources

This installment concerns the valuation of interests in real property across the Middle East and North Africa: the region's regulation of valuation practice, the standing of the valuer's report before the courts, the charges assessed on the holding of land, and — occupying most of the pages that follow — compulsory acquisition, expropriation, the taking of private property by the state, called eminent domain (or condemnation) in the United States, and how the compensation for it is fixed. The weighting reflects what is published in the region rather than a view about what matters in it.

This is the *baseline* installment for the Middle East and North Africa, covering the Arab states of both West Asia and North Africa, together with Türkiye and Israel.

Israel is not an Arab state and does not fall within the grouping the preceding sentence otherwise describes. It is surveyed here because the alternative — placing it in no installment at all, or in a European one on the strength of its legal ancestry — would be worse, and because its 2025–26 decisions on which estate is being valued speak directly to the expropriation problems that dominate this region’s sections. Iraq, an Arab state, is also surveyed and needs no such explanation.

A word on the region’s boundary, since the department would rather state its choice than leave a reader to infer it. Egypt is transcontinental and Morocco lies wholly in Africa; neither falls within “the Middle East” on a strict geographical reading, and Morocco is seldom placed there on any reading. Morocco is surveyed because the organizing principle of this installment is not the continental boundary but the legal and linguistic one: its law is reported in Arabic, and its expropriation-compensation problems — which dominate this installment — are recognizably the problems the region presents. Egypt’s material was identified in the course of an Arabic-language search conducted for other jurisdictions and was retained deliberately; the note in the Egypt section states the position. Grouping these jurisdictions with the Gulf and the Levant yields comparisons that a continental division would sever. Among the Arab states surveyed the civil codes share a common ancestry; Türkiye’s civil code, of Swiss lineage, stands apart. Sub-Saharan Africa is surveyed in its own installment in this issue. This installment treats developments of continuing practical significance through the third quarter of 2026; subsequent installments will be quarterly updates.

Israel. Israel is surveyed below under expropriation and under taxation. Two further Israeli decisions supplied by the editor — a project cancellation under TAMA 38 (*Tochnit Mit’ar Artzit*, National Outline Plan 38) engaging guarantees under the Sale Law, and a Herzliya façade order — were set aside while this installment’s scope was still the Arab states and Türkiye. They have not been verified and are carried forward, not digested.

The region presents a source problem the other surveys do not. Several of the jurisdictions concerned do not publish judgments systematically, and where publication exists it is often selective, unindexed, or available only in Arabic without an official citation series. In consequence this installment gives more weight than the others to *regulatory* developments, which are published, and to the supranational jurisprudence of the European Court of Human Rights, which binds Türkiye and is fully reported.

Primary sources are the Court’s HUDOC database (hudoc.echr.coe.int) and the Council of Europe’s Department for the Execution of Judgments for Türkiye; the published rules and standards of the Saudi Authority for Accredited Valuers (Taqeem, taqeem.gov.sa); the Dubai Land Department and the Real Estate Regulatory Agency (RERA) for the United Arab Emirates; and the official gazettes of the states concerned — the gazette being the official state journal that promulgates statutes and decrees, so that a citation to it is a citation to the authentic text. Where a matter is described from secondary sources only, that is stated.

Provenance and machine translation. Where a decision or instrument in this survey was read in a language other than English, it was read in machine translation, and that is disclosed at the point of use by a **Source** note giving the original-language publication and a link to it. Two reasons. The first is candor: a machine translation of a judicial holding is not the holding, and

a reader weighing whether to rely on a proposition should know how it reached this page. The second is operational. This Journal publishes translated editions, including an Arabic edition and Japanese, Korean and Chinese editions. A translated edition that renders our English back into the language the source was written in would compound two translations rather than reverse one. The retained link lets each edition work from the original, which is the only version that carries authority.

No competing text in the original language. One consequence of the practice above needs stating plainly, because it governs how the translated editions of this issue must be produced.

Everything this department says about a decision read in another language is its *own summary, composed in English*. It is not a translation of the court’s words and must never be presented as one. Where a term of art appears in inverted commas — “markedly high”, “the expert of experts” — the original term is supplied beside it, in its own script or in transliteration, and the original governs; the English is a gloss, not a rendering of the holding.

The reason for the insistence is a specific hazard. Two of this Journal’s editions are published in languages in which jurisdictions surveyed here give judgment: Arabic and Turkish. If an edition in one of those languages were produced by translating this English text back into it, the result would be a second body of text, in the language of the original judgment, describing that judgment in words that are not the court’s. A reader could not tell which text carried authority, and the Journal would have manufactured the confusion.

Editions in a language surveyed here must therefore treat these passages as *editorial description*, presented as such, and must follow the **Source** link to the original where the court’s own language is wanted. What must not happen is a silent round trip that produces a rival version of a holding in the language the holding was written in.

Nothing in this survey should be relied upon from the English description alone. Case citations and statutory references should be verified against the official report or gazette in the original language before any reliance for practice or for further publication.

Expropriation, Eminent Domain, and Condemnation

Including inverse condemnation. Just compensation, larger parcel, severance, project influence, stigma, and reasonably probable future use.

The Middle East and North Africa present a particular reporting problem: in several of these states the judgments are not published at all, so what can be verified is the statute and, where a court’s reasoning is reported at second hand, the reasoning rather than the figure. The country studies are kept whole under this heading, and an absence of case law is reported as an absence rather than passed over.

Türkiye — expropriation and the Convention

The structural problem of *de facto* expropriation. The European Court of Human Rights has held that the practice in Türkiye of taking land without formal expropriation proceedings — a *de facto* expropriation, what US practice calls inverse condemnation (a regulatory or constructive taking) — constitutes a structural problem incompatible with Article 1 of Protocol No. 1, the Convention provision protecting property. In *Sarıca and Dilaver v Turkey* (no. 11765/05, 27 May

2010) the Court invoked Article 46 of the Convention to indicate that Türkiye should adopt general measures making expropriation less unforeseeable and arbitrary and securing compensation. The Department for the Execution of Judgments supervises that obligation; execution remained pending under standard supervision as of 1 September 2026, per the Committee of Ministers' records (HUDOC-EXEC).

Implication for appraisers. Two features of the Türkiye expropriation cases matter for valuation practice generally. First, where a taking is informal, the date of taking is contested, and the valuation date (the date the value opinion speaks to) follows the finding on it. Second, the Court's compensation awards address currency depreciation and the delay between taking and payment as a distinct head, which is a reminder that in a high-inflation environment a nominal market value as at a historic date is not a measure of the loss actually suffered.

Reclassification short of expropriation. In *Foundation of the Sulumanastır Surp Kevork Armenian Church in Samatya and the Sahakyan Nunyan Armenian Cemetery and School v. Türkiye* (dec.), no. 13768/18, a Committee of the Second Section (a three-judge panel of the European Court of Human Rights, sitting below the Chamber and the Grand Chamber) declared the application inadmissible; the decision was adopted on 16 December 2025 and notified on 22 January 2026. The application concerned the reclassification of the foundation's land as green space. The proposition that the authorities were entitled to expropriate within a maximum of five years, subject to compensation, appears in the decision as a recital (§14) of the Turkish Constitutional Court's reasoning, not as the Strasbourg Court's own ratio — the part of a judgment that decides and binds, as distinct from an *obiter* remark in passing. The domestic basis is Ek Madde 1 (Additional Article 1) of the Expropriation Law No. 2942, added by Law No. 6745 of 2016 (not verified against mevzuat.gov.tr).

Implication for appraisers. Planning reclassification that depresses value without transferring title is the classic problem of distinguishing compensable taking from non-compensable regulation. The valuer's contribution is to quantify the value effect of the reclassification separately from the value effect of the anticipated expropriation — they are different quantities with different dates, and conflating them overstates the claim.

Source — *Sarıca and Dilaver v Turkey*, no. 11765/05, 27 May 2010, HUDOC (official, read in English): <https://hudoc.echr.coe.int/eng?i=001-98943>.

Türkiye — the domestic courts

The two Strasbourg matters above describe Türkiye from outside. The Court of Cassation (*Yargıtay*) — in civil-law systems of the French model, the supreme court, reviewing legal error only, not facts; the title is used in the same sense in the United Arab Emirates, Egypt and Kuwait sections below — supplies the domestic answer, and on two questions its jurisprudence is more directly useful to valuers than anything in the Convention case law.

Taking without expropriation: the valuation date and the comparative method. *Kamulaştırmasız el atma* — occupation of private land by a public authority without expropriation proceedings — is the domestic counterpart of the structural problem identified in *Sarıca and Dilaver*. The Fifth Civil Chamber has held that in such a claim the property is to be valued as at *the date the action was filed*, not the date the authority took possession. In a decision of 3 February 2021 (Yargıtay 5. HD, 2020/4695 E., 2021/861 K.; in the Turkish citation form, HD is *Hukuk Dairesi*, a civil chamber, E. is *esas*, the docket number, and K. is *karar*, the decision number) the Chamber

held that land is to be valued by comparison with sales of comparable parcels under Article 11(1)(g) of the Expropriation Law No. 2942, as at the date the action was filed, and that the sum determined carries statutory interest (*faiz*) running from the date of filing. Whether the highest rate of interest applicable to public receivables — a rate deriving from the final paragraph of Article 46 of the Turkish Constitution, which attaches to finally adjudged unpaid expropriation compensation — extends to such awards is unsettled. Separately, commentary reports Constitutional Court individual-application decisions treating the inadequate or unreasoned application of the objective value-increase rate (*objektif değer artış oranı*) — the rate by which compensation fixed at an earlier valuation date is updated for the property’s general rise in value over the intervening period — as an infringement of property rights and a ground for setting a decision aside; those decisions have not been verified this cycle.

Implication for appraisers. The valuation-date rule is the substantive remedy for the problem the Strasbourg Court could only name. Where an authority has occupied land for years without expropriating it, valuing as at the date of taking would hand the authority the benefit of the intervening inflation — a serious matter in this currency. Valuing as at the date of filing, with interest running from that date, removes that benefit. The objective value-increase rate must be reasoned rather than asserted; per the commentary noted above, an unexplained or inadequate rate is itself a ground of complaint.

Rent determination (*kira tespiti*): identified, not confirmed. In a *kira tespiti* action the court fixes the rent for a renewed lease by reference to comparable rents (*emsal kira*). Two holdings attributed to the Third Civil Chamber in 2026 have been identified from practitioner reporting but not yet confirmed against the official reports, and are recorded here expressly as unverified: that on a sale of the property, rent paid in advance passes to the new owner; and that a renewed lease may be tested against the market rent. As to the reduction customarily allowed to a long-standing tenant — the *eski kiracı indirimi* — no fixed ceiling exists; it is customarily on the order of ten to twenty percent, a matter of judicial discretion, per commentary (unconfirmed).

Verification note. The el atma decision above is stated from Turkish practitioner commentary reproducing the Chamber’s reasoning; the citation should nonetheless be checked against the official report before reliance. The *kira tespiti* items are identified from practitioner reporting only and remain unconfirmed.

Source — Turkish, read in machine translation; original retained for the translated editions: Turkish practitioner commentary on *kira tespiti* and *kamulaştırmasız el atma* jurisprudence, <https://www.kararmatik.com/yazdir-Kamulastirmasiz-El-Atma---Arsalara-Nasil-Deger-Bicilecegi.html>

The Constitutional Court on the real-value guarantee. Four decisions of the Anayasa Mahkemesi in 2025–26 reach the expropriation price directly, and together they are the most substantial body of constitutional valuation law in this installment.

Age, rarity and artistic value may not be legislated out of the price. In *Hürmet Alpay and others* (application 2020/27651, Plenary, 18 September 2025, announced 16 April 2026) the Court found a violation of Articles 13, 35 and 46 where parcels held as cultural property were expropriated and Article 15(1)(d) of Law 2863 barred the valuer from taking the age, rarity and artistic value of the property (*eskilik, enderlik ve sanat değeri*) into account. The experts had proposed an objective value increase of 150 percent for commercial use and artistic value, and the courts had disregarded it. The Court held that the prohibition denies the “gerçek karşılık” guaranteed by Article 46 of the

Constitution. A statute that excludes an element of value from the assessment defeats the real-value guarantee rather than merely regulating it.

Registration before final payment. By decision E.2025/190, K.2026/38 (Official Gazette, 21 May 2026, no. 33260) the Court annulled the words “The registration ruling is final” in Article 10§8 of Law 2942: registering the property in the administration’s name before the real value has been finally determined and paid on appeal breaches Articles 13, 35 and 46. The annulment takes effect after nine months. The same problem had already been found in an individual application, *Muammer Bulut* (2020/9066, Plenary, 21 November 2024, announced 4 August 2025), where the compensation was subsequently raised to 526,358.40 TL after the Court of Cassation required the structures standing on the *unexpropriated remainder* to be brought into the reckoning.

Sitting on land without expropriating it. By decision E.2024/135 of 16 January 2025 the Court annulled the sentence added to Additional Article 1§1 of Law 2942 by Law 7421 that had allowed administrations to leave land zoned for a public service unacquired while the owner bore the restriction — the legislative form of the *de facto* expropriation problem identified in *Sarıca and Dilaver*. On 8 October 2025 the Court also annulled Article 362§1(a) of the Code of Civil Procedure so far as it barred appeals on points of law in expropriation-compensation cases.

Implication for appraisers. *Hürmet Alpay* is the holding to carry beyond Türkiye. Where a statute directs that a characteristic of the property be disregarded — its age, its rarity, its artistic quality — the resulting figure is not a lawful assessment of real value but a truncated one, and the appraiser working under such a direction should say plainly what has been excluded and on whose instruction. The principle travels: where a compensation code excludes an attribute the market pays for — heritage, rarity, a view — the exclusion is a constitutional question and not merely a valuation convention. *Muammer Bulut* adds the remainder: structures on land not taken were held to belong in the compensation, which is the same proposition *Tudor Creek*, reported in the Sub-Saharan African installment, reaches in Kenya from the other direction. And the registration cases fix the sequence — value determined and paid first, title transferred second — which is the opposite of the order the annulled text permitted.

Verification note. Provisional Article 20 of Law 2942, enacted in 2026 after the Court’s 2022 annulment of Law 221, is reported to deem *de facto* public allocations made before 8 October 1956 to have been expropriated as at the date of allocation, and to bite on pending cases; that is a valuation-date rule of some consequence and rests here on commentary alone. The AYM press releases are the readable layer of this material: the numbered first-instance expropriation files and the Court of Cassation full texts sit behind UYAP and were not reached.

Sources — Anayasa Mahkemesi press releases (official, read in English and Turkish): *Hürmet Alpay*, <https://www.anayasa.gov.tr/tr/haberler/bireysel-basvuru-basin-duyurulari/kamulastirma-bedelinin-tasin-mazin-kulturel-varligina-iliskin-degerler-dikkate-alinmaksizin-dusuk-belirlendigi-iddiasıyla-yapılan-basvuruya-iliskin-karar/>; *Muammer Bulut*, <https://www.anayasa.gov.tr/en/news/individual-application/press-release-concerning-the-judgment-finding-a-violation-of-the-right-to-property-due-to-the-insufficient-amount-of-expropriation-compensation/>; E.2024/135, <https://anayasa.gov.tr/en/news/constitutionality-review/press-release-concerning-the-decision-on-the-provision-governing-the-actions-for-compensation-filed-by-property-owners-for-formal-confiscation-of-their-lands/>; 2025 case-law summary, <https://www.anayasa.gov.tr/en/case-law-summary/2025/>; E.2025/190 commentary (English): <https://www.mondaq.com/turkey/constitutional-administrative-law/1790490/new-annulment-decision-by-the-constitutional-court-regarding-the-phrase-the-registration-ruling-is-final-in-article-10-of-the-expropriation-law>; provisional Article 20 commentary: <https://www.mondaq.com/turkey/land-law-agriculture/1827640/a-new-legal-framework-for-de-facto-public-allocations-prior-to-1956-under-the-expropriation-law>.

Yargıtay 5. Hukuk Dairesi — the two methods, applied. The Fifth Chamber’s decisions of 2025–26 show the statutory division of methods working. For agricultural land (Article 11(1)(f)) the income method governs: in E. 2025/1626 a capitalization rate of 4 percent, objective value increases of 40, nil and 40 percent across three parcels, trees at the district agriculture directorate’s scheduled rates, and buildings at official unit prices less depreciation. For building land (Article 11(1)(g)) comparison governs: in E. 2025/17115 the chamber had already sent back reports offering 12,550, 11,710, 11,700 and 10,000 TL per square meter *for the same valuation date* as not convincing and not fit to found a judgment — four figures from one panel, on one date, and the range was the reason for reversal.

And the fee that ate the award: *Hasan Durmuş*. 23 January 2025. Compensation for land re-registered to the Treasury as forest was set at 38,521.12 TL — the value at the date the title-cancellation judgment became final, down from a first expert figure of 120,976.52 TL — and the owner was then charged 11,383.43 TL in attorney’s fees, 29.55 percent of the award. The Constitutional Court found a violation: costs that consume nearly a third of the compensation erode the real value of the property.

Source — *Hasan Durmuş*, Anayasa Mahkemesi press release (read in Turkish): <https://www.anayasa.gov.tr/tr/haberler/bireysel-basvuru-basin-duyurulari/hazine-adina-tescil-edilen-tasinmaz-icin-hukmedilen-tazminatin-yetersiz-oldugu-iddiasıyla-yapilan-basvuruya-iliskin-karar>; Yargıtay 5. HD E. 2025/1626 and E. 2025/17115, full texts on a commercial mirror (Turkish): <https://www.sonkarar.com/kararlar/yargitay-5-hukuk-dairesi-2025-1626-esas-2025-12197-karari-c4591ccc-7677-598c-8d6b-6538b3c767d2> and <https://www.sonkarar.com/kararlar/yargitay-5-hukuk-dairesi-2025-17115-esas-2026-8129-karari-b949f27-d633-5033-8018-f1004b106437>.

United Arab Emirates — the court’s duty to test expert evidence

Dubai Court of Cassation, May 2026 — hotel apartment or residential unit. A Dubai-land unit was sold by a Dubai developer in October 2013 on terms describing it as a hotel apartment, at a price of AED 3.13 million (AED, the United Arab Emirates dirham); with service and maintenance charges the buyer paid AED 4.69 million in total. On handover the unit was classified as residential. The buyer sued to recover AED 1.55 million — the figure is Gulf News’s own — and lost on appeal. As reported, the Court of Cassation overturned that judgment and remitted the matter, holding that although a court is entitled to rely on an expert’s report, it must address serious objections to that report where the objections could affect the outcome; the appeal court had failed to examine the buyer’s case on the inconsistencies between the original expert findings and a supplementary report. The developer was ordered to pay the costs of the proceedings together with AED 2,000. No case number was published in the report.

Implication for appraisers. This is a decision about the standing of the appraiser’s own product. Two points follow. The first is that an expert report is not self-proving: a court that adopts it without engaging with a substantiated challenge commits an error that will be corrected on appeal, so the report must be able to withstand the challenge on its face. The second concerns supplementary reports. Where an expert issues a further report, any divergence from the first becomes a live issue in the proceedings, and an expert who revises a figure without explaining the revision supplies the other side with its best point. Reconciling the two is part of the work, not an afterthought.

The underlying dispute is also a reminder that the classification of a unit — hotel, serviced, residential — is a valuation question before it is a legal one, since the classification governs the permitted use, the operating structure and the buyer pool, and therefore the value.

Source — *Gulf News*, 25 May 2026, “Dubai buyer wins fresh hearing in Dh4.6m hotel apartment dispute” (Dh, dirham, as the newspaper styles the currency); read in English: <https://gulfnews.com> (article URL not captured at press).

Oman — a new expropriation statute

Royal Decree 71/2023, the Law of Expropriation for Public Benefit. Oman replaced its expropriation framework by Royal Decree in 2023. The governing principles are that no property may be expropriated, nor temporarily seized, except for a public benefit and against *fair compensation* determined under the Law; and that where the Minister orders a temporary seizure in an urgent case, the Ministry must compensate those concerned for the period during which they were deprived of the use of the property.

Implication for appraisers. The separate head of compensation for the period of deprivation is the provision of interest. It requires a figure for the value of *use* over a defined period — a rental or occupational value — distinct from the capital value of the interest taken, and the two are different instructions producing different numbers. An appraiser instructed in an Omani temporary-seizure matter should establish which is being asked for before beginning.

This entry is included partly to correct an assumption. The department’s earlier working view, taken from English-language sources, was that Oman had no material worth surveying. The statute above was located in a single Arabic-language query. The absence was in the search, not in the jurisdiction.

Source — Arabic, read in machine translation; original retained for the translated editions: Qanoon.om, Royal Decree 71/2023 (qanoon.om states that it is not an official source and refers readers to the Official Gazette), <https://qanoon.om/p/2023/rd2023071/>

Jordan — objection to the assessment, and the experts

The owner’s objection goes to the court, with experts. As reported in August 2026 in connection with takings for a potash company and a railway, a landowner dissatisfied with the assessment of compensation may object before the Court of First Instance, which may appoint real-estate experts to value the land together with the crops, buildings and fixed installations upon it. The same report states that compensation is to follow the actual value of the land and not an administrative price, that the “legal quarter” (*al-rub‘ al-qānūnī*) is not deducted, and that exchange for comparable agricultural land in the same region is offered as an alternative. The proposition that a court-appointed expert’s opinion does not bind the court, and the formula that the trial judge is “the expert of experts” (*qādī al-mawḍū‘ huwa khabār al-khubarā’*), are commonly stated of the region’s practice but are not in the source read and are not sourced here.

Implication for appraisers. The expert appointed on an objection values four things — land, crops, buildings and fixed installations — and the report should keep them apart, since each is open to challenge separately. A report that states a figure without exposing the reasoning that produced it gives the court nothing to adopt.

Verification note. This entry rests on one news report. The Real Property Law No. 13 of 2019 was not read, so no article of it is cited, and no Jordanian decision of 2025–26 has been verified.

Source — Arabic, read in machine translation; original retained for the translated editions: Jordanian reporting on compensation for expropriated land, <https://nesan.net/?id=356650>

Egypt — the date of assessment and the price of delay

Court of Cassation: three heads of an expropriation award. The decision reported below shows the Court of Cassation working with three separate heads, each with its own date. Compensation is to equal the true value of the property *at the date it was taken*. Loss of use is a distinct award: in the reported case it ran from the date of the taking, 29 May 2009, to the date the court’s expert filed his report. Legal interest, at four percent, runs from the final judgment until payment in full.

Referral of 2 April 2026, decided in June 2026: the claim does not prescribe. At a session on 2 April 2026 the Court of Cassation referred to its General Assembly for Civil, Commercial and Personal Status Matters a conflict between two lines of authority on the characterization of a claim for compensation for expropriation without due procedure. One line held the claim to prescribe — that is, to become time-barred under the civil-law statute of limitations; “prescribe” here means to be time-barred, not to be required — in fifteen years under Article 374 of the Civil Code, the State being able to acquire the property by prescription (acquisitive prescription, the civil-law counterpart of adverse possession); the other characterized it as a claim of entitlement (*da`wā istihqāq*, romanized: *da’wa istihqaq*) arising from the right of ownership and therefore not extinguished by prescription however long the delay. The prosecution’s opinion favored the second line. By a decision reported on 17 June 2026 the General Assembly decided the conflict, in appeal no. 32277 of judicial year 95, in favor of the second line: a claim for compensation for expropriation without due procedure is an entitlement claim rooted in ownership and does not prescribe. The underlying case arose from Decree No. 2048 of 2004 and the Mansoura–Gamasa road project; the award was EGP 814,500 (Egyptian pounds) for the property, EGP 45,438.54 for loss of use from 29 May 2009 to the filing of the expert’s report, and legal interest at four percent from the final judgment until payment.

Implication for appraisers. The instruction is a double one. The valuer is asked for the capital value at the date of the taking — here seventeen years before the judgment — and, separately, for the value of the use of which the owner was deprived over the period the court fixes. Those are two distinct exercises, a retrospective capital valuation and a running occupational or rental valuation, and a report that answers only the first has answered half the question. Delay after judgment is met by interest, not by revaluation.

With the referral resolved as the prosecution urged, the practical consequence for valuation practice is considerable, because a claim that never prescribes is a claim that may be brought on a taking from the distant past. Retrospective valuation over very long periods, with its attendant evidentiary difficulties, becomes a routine rather than an exceptional instruction.

Note. Egypt was not within the scope originally set for this installment. Its material was identified in the course of an Arabic-language search conducted for other jurisdictions, and the department retained it deliberately, judging it more useful to report than to withhold on a scoping technicality. Coverage of Egypt is not otherwise attempted.

Source — Arabic, read in machine translation; original retained for the translated editions: Egyptian legal reporting on Court of Cassation expropriation principles,
<https://www.parlmany.com/News/2/608258/x>

Never time-barred, and paid in advance. The General Assembly of the Court of Cassation held, in the decision digested above (appeal 32277 of judicial year 95, reported 17 and 18 June 2026),

that a claim for expropriation compensation is a claim of ownership and is never extinguished by limitation, that the compensation must equal the true value of the property at the date of the expropriation, and that it must be paid in advance. Appeal 35856 of year 93, decided 27 January 2026, fixes the same date rule — prices prevailing on the date of the expropriation decree — and appeal 1226 of year 91, decided 18 September 2025, is indexed by the Court itself under “compensation for expropriation: assessment of compensation: criteria of assessment”, with further headings on error of law and on the date from which interest runs. *Flag*: the Court of Cassation’s full texts are behind a subscription; for appeal 1226 only the Court’s index headings could be read on its own site, not the holding, and the two 2026 holdings are from Arabic legal reporting.

Source — Appeal 1226/91, Court of Cassation index entry (read in Arabic): <https://www.cc.gov.eg/principle/5291094811/>; appeal 32277/95, Arabic press: <https://nabd.com/s/174099499-318d65/>; appeal 35856/93: https://www.aldhshan.com/2026/06/blog-post_215.html.

Kuwait — the statutory measure

Decree-Law No. 33 of 1964 on expropriation and temporary seizure for public benefit.

Decree-Law No. 33 of 1964, as amended (including by Law No. 2 of 2006), governs expropriation and temporary seizure for public benefit. Per commentary — the specific measure and its article number are unverified against the official text — compensation must be just and equitable, assessed on the property’s actual market value at the time of expropriation, having regard to the property’s location, its nature, and the use or investment made of it. Practitioner commentary observes that expropriation compensation claims are among the most complex in Kuwaiti administrative litigation, combining administrative-law questions with the assessment of loss, and that the court will ordinarily require technical expert reports.

Implication for appraisers. As reported, Kuwait’s measure is the conventional one — market value at the date of taking. An appraiser cannot carry an assumption about the valuation date from one jurisdiction to another, and the choice of date is often worth more than every other question in the valuation combined.

Verification note. No specific decision of the Kuwaiti Court of Cassation has been verified for this installment. The statement above is of practitioner commentary; the statutory measure itself has not been verified against the official text.

Source — Kuwait Municipality, Expropriation for Public Welfare Department, historical note on Law No. 33 of 1964 and its amendment by Law No. 2 of 2006 (official, read in English): <https://www.exd.gov.kw/en/Overview/Historical-evolution>. The article fixing the measure remains unverified against the official Arabic text.

A charge on holding land vacant. In November 2025 the Constitutional Court dismissed challenges to Law No. 126 of 2023, leaving in place an escalating annual charge on undeveloped private housing plots exceeding 1,500 square meters, applying from 2026. In June 2025 the same court upheld Law No. 25 of 2023 on real-estate agency contracts, under which an irrevocable agency used to avoid registration may be treated as a final sale if not regularized within the statutory year.

Implication for appraisers. Neither decision fixes compensation, but the vacant-plot levy bears directly on the holding cost of undeveloped land and therefore on what a Kuwaiti valuer may treat as the reasonable holding period in a residual or development appraisal. A charge that escalates annually is an argument against the assumption that land may be held indefinitely at no cost while awaiting its best use.

The deed, and who can complete it. What Kuwait’s courts decided in 2025–26, reachably, is title mechanics, and four holdings are recorded briefly because each fixes the interest a valuer would be valuing. Court of Appeal, May 2026: a co-allocattee of a Public Authority for Housing Welfare plot may take the title deed and complete registration without the husband’s signature after his refusal. Court of Appeal, August 2026: a housing deed issued 50/50 during the marriage survives the later divorce and the withdrawal of the ex-wife’s nationality — the deed is not rewritten by the change in status. Court of First Instance, April 2026: an unregistered customary (*wrfi*) apartment sale binds the seller to register. And in March 2026 the same court canceled a preliminary sale where the company never transferred title, ordering the KD 75,000 (KD, the Kuwaiti dinar) price refunded with KD 2,000 in moral damages.

Verification note. Kuwait publishes no open judgment bank comparable to the Nigerian law reports, and full Court of Cassation texts sit behind subscription services; the four decisions above rest on press reporting, not judgment texts. No Kuwaiti expropriation-compensation quantum for the period was found in open sources, so the statutory measure stated above stands unaccompanied by any decided figure. The criminal proceedings over fraudulent chalet sales are outside this department’s subject and are not carried.

Sources — Law No. 126 of 2023, constitutional challenge dismissed (read in Arabic): <https://www.hotlinenews.net/details.asp?id=33369>; Law No. 25 of 2023 upheld (read in English), *Times Kuwait*: <https://timeskuwait.com/constitutional-court-upholds-real-estate-agency-law-rejects-appeal/>; co-allocattee deed: <https://www.arabtimesonline.com/news/woman-wins-legal-battle-over-residential-plot-title-deed-in-kuwait/>; deed survives divorce: <https://nabdapp.com/t/177334830-bbbf8f>; *wrfi* sale binds seller: <https://www.arabtimesonline.com/news/buyer-wins-case-sales-deal-valid-says-court/>; refund with moral damages: <https://www.arabtimesonline.com/news/kuwaiti-wins-refund-in-land-dispute-with-real-estate-firm/>.

Morocco — the expert’s findings and the committee’s proposal

Court of Administrative Appeal, Marrakech (Cour d’appel administrative de Marrakech), decision no. 61, 11 February 2009. In this decision the court addressed how compensation for expropriation is fixed and what weight the court-appointed expert carries. Judicial expertise is central: the court may adopt the expert’s findings where it is satisfied as to the soundness of the bases on which the proposed compensation rests. It is not bound to do so, and retains its discretion. Of more practical consequence, the valuations produced by the administrative expropriation committee are *mere proposals* (*mujarrad iqtirahat*) which do not bind the court unless the dispossessed party has expressly accepted them.

On the facts the administration’s estimate was 4,431 dirhams. The court upheld the adoption of the expert’s figure of 94,950 dirhams — 150 dirhams per square meter over a parcel of 633 square meters — being satisfied that the expert had properly taken account of the character of the land, rocky ground used for agriculture and pasture, and had assessed it as at the date the action was filed, 10 October 2005.

Implication for appraisers. Two points, one local and one comparative. Locally, the status of the committee’s valuation as a proposal rather than a determination means the dispossessed owner’s own expert evidence is not answering an established figure but competing with an unadopted one, which is a materially stronger position than it first appears. Comparatively, the reasoning by which the court accepted the expert’s figure is worth attention: it accepted the figure because it could see and approve the *bases* on which it rested — the character of the land, and the valuation date. A figure offered without those bases exposed would have given the court nothing to be satisfied about.

Source — Arabic, read in machine translation; original retained for the translated editions: Moroccan judicial decisions database (cnej.ma), decision 118, <https://www.cnej.ma/decision/118/fiche>

Successive sale, not global: Casablanca commercial appeals. Judgment 6760 of 23 December 2025 held, under Article 217 of the Code of Real Rights, that where several properties are mortgaged for one debt — here MAD 27,463,889.48 (MAD, the Moroccan dirham) — they must be sold *successively*, one after another, only so far as is needed to discharge it. A global sale of all of them at once is unlawful. It is the same protection the Panamanian and Chilean auction-floor rules, reported in the Central American and South American installments, attempt by fixing a reserve, reached instead by controlling how much is sold.

The expert is not bound by the expert before him. Judgment 6421 of 9 December 2025: a court-appointed expert’s mission is defined solely by the order appointing him, and he is not bound by the conclusions of a prior expert report. A provisional eviction indemnity of MAD 481,185.73 was confirmed as objectively itemized and properly adversarial.

Verification note. No Moroccan decision of 2025–26 on expropriation compensation was located: the theme search on the national jurisprudence database returns nothing after 2024. The material above is commercial-court eviction and execution work, and the Casablanca court’s eviction-indemnity line is reported under *Insurance, Casualty, Environmental Diminution, and Private Contract Damages* below.

Source — Arrêt 6760/2025: <https://www.jurisprudence.ma/decision/saisie-immobiliere-la-vente-de-plusieurs-immeubles-hypotheques-pour-une-meme-dette-doit-etre-successive-et-non-globale-ca-com-casablanca-2025/>; arrêt 6421/2025: <https://www.jurisprudence.ma/decision/indemnite-deviction-lexpert-judiciaire-charge-de-levaluation-nest-pas-lie-par-les-conclusions-dune-expertise-anterieur-e-ca-com-casablanca-2025/>. Both marked “source non publiée” by the database.

Qatar — the 2022 statute

Law No. 8 of 2022 on the expropriation of real estate and its temporary seizure for public benefit. Qatar recast its expropriation framework by Law No. 8 of 2022, in force 1 December 2022 and repealing Law No. 13 of 1988; the published text is available through the State’s Al Meezan legal portal. Article 2 requires just compensation (*ta’wid ’adil*) paid in a single payment (*duf’a wahida*). Under the first paragraph of Article 27, compensation for property inside a city or village center is paid in full, with no percentage deducted, whatever the area taken. Under the second paragraph of the same article, property outside the center but within the city or village limits, taken as a single transaction, bears a deduction by slices of area: nothing on the first 3,000 square meters, then ten, twenty, thirty and forty percent on the slices ending at 20,000, 200,000 and 1,000,000 square meters and above. Article 28 is the exception for Doha: full compensation between the city center and the Fourth Ring Road, and the same scale of deductions between the Fourth Ring Road and the city’s mapped boundary. Article 29 provides that, whatever deduction applies, the owner is compensated in full for the buildings, structures and plantings standing on the property at the date the Minister’s public-benefit decision is published in the gazette. Valuation is carried out by two statutory valuation committees (*lajnata al-tathmin*, Article 5) using official periodic price lists, and value is fixed at the date of the expropriation decision (Article 11). Disputes over quantum go to a Grievance Committee (*lajnat al-tazallumat*, Articles 15–17) chaired by Court of Appeal judges. The word “expert” (*khabir*) does not occur in the law.

Implication for appraisers. The Qatari and Omani statutes are close contemporaries — 2022 and 2023 respectively — and both replaced older frameworks. A valuer working in the Gulf should not assume that practice established under a superseded law survives the recast, and should be reading the current statute rather than relying on recollection of the previous one. Under the Qatari law, whether a parcel lies inside or outside a city or village center determines whether its compensation bears a deduction, so the location of that boundary is itself a fact the valuer’s report should state.

Verification note. No Qatari judicial decision has been verified for this installment. The Supreme Judiciary Council publishes an encyclopedia of Qatari judgments and judicial principles, which this department has identified but not yet queried; it is the obvious route for the next installment.

Source — Arabic, read in machine translation; original retained for the translated editions: Al Meezan, Qatar Legal Portal — Law No. 8 of 2022, <https://almeezan.qa/LawPage.aspx?id=8969&language=ar>

Cabinet Decision 28 of 2025 — the Grievance Committee, and a fifteen percent ceiling. Issued 20 August 2025, constituting the five-member committee — two Court of Appeal judges and ministry representatives — with jurisdiction “in particular to decide grievances relating to the value of compensation”. The file before it must contain the valuation committees’ decisions, the inventory schedules and the assessment maps; the fee is 100 riyals; the decision is final. Article 18 of the 2022 Law sets the limit within which it works: the committee may raise a contested award by *no more than fifteen percent*, unless it finds the award falls below the value the law requires, in which case it awards the full amount.

Implication for appraisers. A statutory cap on the correction available on appeal is an unusual instrument and a consequential one. Where the ceiling binds, the valuer’s work at the committee stage is effectively final, because no later tribunal can move the figure more than a seventh. The escape — an award below the legally required value — is the argument to build, and it is a legal argument, not a valuation one.

Verification note. The Qatari Court of Cassation’s published judgments end at 2016; no ruling of 2025–26 applying the 2022 Law is available. Cabinet Decisions 32 and 36 of 2025 and Minister of Municipality Decision 110 of 2025 order takings “in accordance with Law 8 of 2022” and add no valuation rule.

Source — Cabinet Decision 28/2025 and Law 8/2022, Al Meezan official legal portal (read in Arabic): <https://www.almeezan.qa/LawView.aspx?opt&LawID=10137&language=ar> and <https://www.almeezan.qa/LawView.aspx?opt&LawID=8969&language=ar>.

Tunisia and Algeria — prior compensation, and compensation in kind

Neither jurisdiction yielded a verified decision within the survey period. Both are included because their statutes each contain a provision that cuts against the pattern running through the rest of this installment, and a survey that reported only the jurisdictions with case law would leave that contrast invisible.

Tunisia: Law No. 2016-53 and compensation in kind. Expropriation for public utility is governed by Law No. 2016-53 of 11 July 2016, whose implementing regulations appeared in the *Journal Officiel* (the official gazette) on 28 February 2017. Article 2 provides that expropriation is pronounced by way of exception, against equitable compensation and with the guarantees the law affords. Compensation is fixed either amicably or judicially, and possession of the property

may be taken once provisional compensation has been deposited or paid. Decree-Law No. 2022-65 of 19 October 2022 amended the 2016 Law, including by providing for compensation *in kind* in defined circumstances, and commissions of recognition and conciliation were established under the framework.

Implication for appraisers. Compensation in kind changes the instruction entirely. Where the compensating asset is another property rather than a sum of money, the valuer is asked for an equivalence between two heterogeneous bundles rather than for a single figure, and the exercise becomes one of relative rather than absolute valuation. Readers of *Foundations* in this issue will recognize the difficulty: two properties differing across several characteristics cannot be equated without an implicit price for each characteristic, and the defensibility of the exchange rests on prices that a cash valuation would never have had to state.

Algeria: Law No. 91-11 and the requirement of *prior* compensation. Expropriation is governed by Law No. 91-11 of 27 April 1991, published in the *Journal Officiel* No. 21 of 8 May 1991, with Executive Decree No. 93-186 of 27 July 1993 fixing the modalities of application. The statute’s organizing requirement (Article 1er) is compensation that is “*préalable, juste et équitable*” — prior, just and equitable. The transferability decree (*acte administratif de cessibilité*, Article 23) is drawn up on the basis of a compensation report prepared by the State domain services, and an interested party may challenge the declaration of public utility before the competent court. Three further provisions, verified against the *Journal Officiel*: Article 10 caps execution of the declaration of public utility at four years, renewable once; Article 21 requires the compensation to cover the entire prejudice suffered; and Article 25 permits compensation in kind.

Implication for appraisers. Where compensation is genuinely prior, the valuation date and the date of dispossession coincide, and doctrine about inflation over a period of delay has nothing to attach to. Whether the requirement is observed in practice is a different question and not one this installment can answer.

Libya. An administrative appeal on expropriation for public benefit, numbered 55 of judicial year 44, was identified in the Libyan Bar Association’s published rulings. The site refused automated access and the decision has not been read. Libya is otherwise unsurveyed.

Verification note. The Tunisian and Algerian sections above state statutory frameworks drawn from official and quasi-official sources. No decision of the Tunisian Administrative Tribunal or of the Algerian Supreme Court has been consulted, and nothing above should be taken as a statement of how these provisions are applied.

Source — French, read in machine translation; original retained for the translated editions: Journal Officiel de la République Tunisienne and FAOLEX (Law 2016-53); Journal Officiel de la République Algérienne No. 21 of 8 May 1991, joradp.dz (Law 91-11), <https://faolex.fao.org/docs/pdf/Tun180028.pdf>

Israel — the estate valued is the one actually held

The statutory measure. Section 12 of the Land Ordinance (Acquisition for Public Purposes) fixes compensation at open-market value at the date of expropriation — what a willing buyer would pay a willing seller — while disregarding both any special value the land holds for a particular buyer and the purpose of the public project itself. Two decisions of early 2026 show how much turns not on that measure but on the prior question it presupposes: which estate is being valued.

Gedera — the lease, not the later plan. The State took back 35 dunams. The Israel Lands Authority offered NIS 1.6 million, valuing the land on the agricultural designation carried by the 1986 lease. The owners claimed NIS 24.5 million, valuing it on the industry-and-commerce designation conferred by a later plan. As reported in February 2026, the Central District Court preferred the State’s figure: the estate being valued is the leasehold as it stood, and clause 15 of that lease fixed compensation on agricultural use at the date of return. Paying on the later designation would transfer to the lessee a planning increment the lease never granted. The owners were also ordered to pay NIS 39,000 in costs.

Tel Aviv — a dwelling measured by its replacement. In a second matter reported in February 2026, an elderly couple’s house was taken without payment. The Tel Aviv District Court (Judge Gilad Hass) awarded approximately NIS 6 million, built up as a replacement-housing appraisal of NIS 5.1 million, fees at 18 percent (about NIS 930,000), NIS 30,000 of appraiser’s fees and NIS 282,000 of costs, with linkage and interest. The tests applied were that the claimants actually resided there and held a right to do so.

The upzoning premium is not in the leasehold. In a December 2025 matter, purchasers of agricultural plots were not told that on rezoning the land reverts to the State with compensation on agricultural use alone. The court treated non-disclosure of that clause as a breach of good faith: the premium created by the later plan had never belonged to the buyers to begin with.

Betterment is a separate two-appraisal exercise. The levy on plan-created increment (*hetel hashbacha*) is 50 percent of the difference between value before and value after the plan, set by before-and-after appraisals for the local planning committee. It is not folded into expropriation compensation, and conflating the two is the recurring error.

Implication for appraisers. The first sentence of an Israeli report should name the estate — fee, agricultural lease, protected tenancy — because the date and the permitted use follow from it and not from the parcel. Four dates are in play and do not collapse into one: the taking date under the Ordinance; the return date under a lease reversion; before-and-after the plan for betterment; and, in the rehabilitation track, a pre-damage floor. Where the subject is a home taken intact, the Tel Aviv award shows the measure the court actually bought was a substitute dwelling, not a land residual.

Verification note. The Supreme Court’s decision of 20 May 2026 on the limited expropriation of 288 square meters of airspace at the Cave of the Patriarchs turned on public need and the scope of the taking, not on quantum, and is recorded here only to be distinguished. Guidance of the Chief Government Appraiser on a prescribed reference dwelling under section 33 of the rehabilitation track is reported as of 1–2 September 2026 and is carried as reported rather than as settled practice. The Silwan eviction matter is title, not appraisal, and is excluded.

Sources — *Globes* (read in Hebrew): Gedera, <https://www.globes.co.il/news/article.aspx?did=1001534527>; Tel Aviv dwelling, <https://www.globes.co.il/news/article.aspx?did=1001533978>; agricultural plots and clause 15, <https://www.globes.co.il/news/article.aspx?did=1001528095>; section 33 reference dwelling, <https://www.globes.co.il/news/article.aspx?did=1001553379>. Cave of the Patriarchs: <https://www.israelnationalnews.com/news/427358>. Section 12 commentary (Hebrew): <https://www.ozar-law.co.il/loadedFiles/tototvpegv2025toto.pdf>. Israel Lands Authority public-land valuation guidelines (Hebrew): <https://www.gov.il/BlobFolder/generalpage/prkfiles2/he/2%20guidelines%20public%20land.pdf>.

The Supreme Court’s unified framework for lost rent. Two judgments of late 2025, *CA 3554/21* (10 November 2025) and *CA 4288/20* (11 December 2025), apply the rules a consolidated proceeding fixed for “lost lease fees” (*dmei chakhira avudim*) — the compensation for the years between possession and payment. The rate of return is **5 percent on land zoned residential under the Mandate-era plan and 3.25 percent on agricultural land**. In *CA 3554/21* the Court recalled its own earlier remark in the same litigation that there is “no sanctity in 5 per cent, but neither in 6” (*ein kdusha*), and the State’s corrected computation left the owners owing NIS 60,242 back to the State. In *CA 4288/20*, where the State’s defense was delay, the corrected computation left NIS 14,095,552 for the State to pay.

Potential must be certain, or at least expected: *CA 935/24*. 14 July 2025. Value under section 12(b) of the 1943 Ordinance is the price in a hypothetical willing transaction at the determining date — here 11 April 1952 — on the zoning then in force, which was agricultural. Future planning potential enters the valuation only if it is certain, or can at least be expected to be realized in the foreseeable future (*vada’i, o she-nitan le-fachot litzpot le-mimusho*). By a majority the Court held that the State’s own later building of public housing on the land gave a hypothetical buyer in 1952 no such expectation.

Neutralising the potential in a diminution claim: *BRM 1790/24*. 5 February 2025, on section 197 of the Planning and Building Law. The appraiser must neutralize the general planning potential embedded in the land’s value so far as it had not already found expression in, at the least, a deposited plan — and that holds even where the expectation rests on the land’s location. The mirror image of *CA 935/24*: unrealized potential is excluded from the “before” value in a diminution claim just as it is from the compensation value in a taking.

Agricultural loss, capitalized: *CA 3290/23*. 30 July 2025. Past loss at NIS 3,387 per dunam per year, taken from an accountant’s average agricultural profit; future loss capitalized over twenty years at 7 percent, giving NIS 733,234; tree removal NIS 343,930; past damages NIS 861,299. A stated horizon and a stated rate, both on the face of the judgment.

Source — *CA 935/24*, *3554/21*, *4288/20* and *3290/23*, and *BRM 1790/24*, read in Hebrew as reproduced on <https://bagats.org.il/>, a private database that files each Supreme Court judgment by case number with a machine-generated summary above the reproduced text. It is not the court’s site. The figures and phrases above were found in the reproduced judgment text, not in the summaries; the official copies at supremedecisions.court.gov.il refused every connection and were not read, so nothing here has been checked against the court’s own file.

Iraq — the official valuation against the comparables

Anbar — an auction stopped over the gap. The clearest Iraqi valuation matter of the period is not a compensation award but a sale halted because the official number would not stand against the market. As reported on 3 September 2026, the Federal Integrity Commission intervened in the sale of 136 dunams on the Euphrates in Al-Anbar. The official valuation was IQD 3.129 billion, about IQD 23 million per dunam; comparable land in the vicinity was put at IQD 300 million per dunam and the market value of the whole at IQD 37.422 billion. The reported shortfall was IQD 34.292 billion, given as about US\$26 million. A judge froze the auction and ordered an outside audit together with statements from the State Properties directorate and Anbar land registration.

Verification note. The shortfall reconciles with the report’s own totals: IQD 37.422 billion less IQD 3.129 billion is IQD 34.292 billion. The market total does not equal the per-dunam figure

multiplied out — 136 dunams at IQD 300 million would be IQD 40.8 billion — so the IQD 300 million is a rounded comparable, not the basis of the total. The matter rests on one press report; no court order was read.

Cassation 6123 — expert quantum on a partial taking of leasehold utility. The Federal Court of Cassation, Real Estate Appeals Panel, decided on 29 December 2025 that a landlord who cut away part of a leased area must compensate the tenant both for the loss suffered and for the profit missed. Five court-appointed experts quantified the loss of use. A claim for the cost of fencing failed, the improvements having reverted to the landlord by the terms of the contract.

Implication for appraisers. Anbar is the cadastral-versus-market problem in its starkest published form: an official figure roughly an order of magnitude below contemporaneous comparables, and a court willing to stop a transaction over the difference rather than treat the official number as conclusive. Cassation 6123 is the more ordinary but more transferable holding — a partial taking of leasehold utility is measured by expert evidence of use lost and profit missed, with contractual reversion of improvements defeating a separate claim for their cost.

Coverage note. The Paris administrative suit brought by heirs over the French embassy building in Baghdad concerns rent arrears and moral damages on seized property, not an Iraqi valuation judgment, and is not carried.

Sources — Shafaq News, Integrity Commission halts Al-Anbar land sale over valuation gap (read in English): <https://shafaq.com/en/society/CoI-halts-Al-Anbar-land-sale-over-26m-valuation-gap>. Supreme Judicial Council, Decision 6123 (read in Arabic): <https://www.sjc.iq/qview.3760/>.

Verification note (Iraq, Jordan, Kuwait, Tunisia, Algeria). No judgment of 2025–26 *on expropriation compensation* could be verified in any of these five. What was read is recorded above: the Iraqi Federal Court of Cassation’s Decision 6123, a leasehold matter read in Arabic on the Supreme Judicial Council’s site, and four Kuwaiti title decisions of 2026 known from press reports. Beyond them, Jordan’s cassation decisions of 2025 are listed by number only and its constitutional court published nothing on property valuation; Iraq’s judicial portals refused most requests, though listings suggest the value of expropriated property continues to be set by committee under Article 13 of the expropriation law; Kuwait has no online judgments database, its justice ministry publishing only auction notices and registry price statistics; Tunisia’s cassation is not systematically published; and Algeria’s supreme court site carries nothing later than 2023. In these jurisdictions the absence of reported valuation law is a fact about publication, not about litigation.

Taxation

Ad valorem assessment appeals, current use against highest and best use, special-purpose and utility property, estate and gift tax, and conservation-easement valuation.

Türkiye — a shopping center may be its own valuation zone. Decided 26 February 2025 and published in the Official Gazette on 12 June 2025. The assessment commissions may treat a single block, parcel, estate or shopping center as a “zone differing in value” and fix a separate minimum land unit value for it. Mass assessment in Türkiye may therefore descend to one building — which is a significant concession that a zone-wide figure sometimes cannot describe the property.

Türkiye — and the commission that showed no method. 10 April 2025. An income-tax assessment raised on property sales was annulled because the commission’s values stated neither method nor comparables, and the buyer’s declared price of 952,000 TL was unsupported by any receipt: incomplete investigation. The power conceded in the first decision is disciplined by the second.

Israel — the previous state includes what the plan already allowed. On the betterment levy, *BRM 1975/24* (16 October 2025) held that the “previous state” is market value *including* whatever TAMA 38, the national outline plan already in force, contributed to it: there is no room to deduct that contribution from market value, the levy being half the difference between the new and previous states. *BRM 4507/24* (11 February 2026) concerned a levy demand of NIS 592,500,000 that the appeal committee had canceled because the local committee had not attached the economic expert’s opinion on which its appraiser relied; the Court restored the matter and remitted it, directing the appeal committee to let that opinion be filed. And in *BRM 7560/22* (12 February 2025), where kibbutz members paid the Israel Lands Authority capitalized lease fees for forty-nine years and the kibbutzim themselves were not enriched, the Court applied its earlier formula that “without enrichment there is no levy” (*be-ein hit’ashrut ein hetel*).

Saudi Arabia — the authority may substitute its own figure. The implementing regulation of the real-estate transaction tax, Article 6, permits the tax authority to verify values and to estimate them where the contract price “appears to be below market value”. The tax base is market value and the authority may substitute its own estimate; the regulation prescribes neither a method nor a role for the accredited valuers the Kingdom has spent a decade licensing.

Oman — and the licensed valuer written into the tax statute. The personal income tax law issued by Royal Decree 56/2025 (22 June 2025, effective 2028) measures the gain on a disposal of real estate as actual value at disposal less actual value at acquisition, actual value being the figure on which registration fees were paid — and where it cannot be determined, “its market value shall be determined by a report approved by one of the real-estate valuation offices”. A valuation office’s report is thus written into the tax statute — three months before the Real Estate Regulation Law, reported under liability below, set out the licensing regime for the valuers who will sign it.

Source — Danıştay VDDK E. 2024/6, official bulletin (read in Turkish): <https://www.danistay.gov.tr/asets/pdf/yayinlar/kararlarBulteni/2025-07-18-10-53-5164809.pdf>; Danıştay 3. Daire E. 2023/7804: <https://www.sonkarar.com/kararlar/danistay-3-daire-2023-7804-esas-2025-1758-karari-216dce95-58fc-5569-8f53-bb1d1edfa626>; Israeli decisions *BRM 1975/24*, *4507/24* and *7560/22*, read in Hebrew as reproduced on <https://bagats.org.il/>, a private database and not the court’s site (see the note to the Israel section above; the official copies were not reachable); Saudi RETT implementing regulation (Arabic, official PDF): <https://zatca.gov.sa/ar/RulesRegulations/Taxes/Documents/RETT%20Implementing%20Regulation.pdf>; Oman RD 56/2025 (Arabic; qanoon.om states that it is not an official source and refers readers to the Official Gazette): <https://qanoon.om/p/2025/rd2025056/>.

Lending, Foreclosure, and Mortgage Regulation

Origination and refinance appraisals, GSE, FHA and FIRREA independence rules, deficiency actions, and what loss the valuation actually caused.

Morocco — the mortgagee outranks the Treasury on the price. Judgment 5750 of 12 November 2025: on distribution of the proceeds of a forced sale, the first-ranking mortgagee’s

preference ranks ahead of the Treasury’s privilege, which under Article 106 of the recovery code attaches to fruits and revenues and not to the sale price. And judgment 4686 of 2 October 2025 held a lease predating the seizure opposable to the auction purchaser where the conditions of sale stipulated that current leases be respected — so the purchaser buys the property subject to the tenancy, and the reserve should have reflected it.

Verification note. No decision of 2025–26 in any of these thirteen jurisdictions was found on the *valuation* of the mortgaged property or the setting of an auction reserve. A Turkish Twelfth Chamber file on objection to the value determination (E. 2025/3846) exists but its text is paywalled. Kuwait’s justice ministry publishes auction notices without reasons.

Source — Arrêt 5750/2025: <https://www.jurisprudence.ma/decision/distribution-du-prix-de-vente-dun-immeuble-le-droit-de-preference-du-creancier-hypothecaire-prime-le-privilege-du-tre-sor-qui-ne-setend-pas-au-produit-de-la-vente-ca-com-casablanca-2025/>; arrêt 4686/2025: <https://www.jurisprudence.ma/decision/vente-aux-encheres-le-bail-anterieur-a-la-procedure-de-saisi-e-est-opposable-a-ladjudicataire-lorsque-le-cahier-des-charges-prevoit-le-respect-des-baux-e-n-cours-ca-com-casablanca-2025/>.

Valuer and Appraiser Professional Liability

Negligence, breach of contract, and rarely fraud against the appraiser; bracket and margin of error, intended use, and USPAP compliance.

Saudi Arabia — the regulated valuation profession

Taqeem and the accreditation regime. The Saudi Authority for Accredited Valuers, established in 2012 and known as Taqeem, regulates the valuation profession across real estate, business, machinery and equipment, and other asset classes under the Accredited Valuers Law. Its functions include setting valuation standards, qualifying and licensing valuers, and monitoring their performance. Under §7.6 of the Saudi Central Bank (SAMA) Rulebook and SAMA circular no. 371000061185 of 28/05/1437H — the “H” marks the Islamic lunar Hijri calendar, whose year drifts against the Gregorian; 1437H corresponds approximately to 2016 — (as revised by circular no. 65768/99 of 25/10/1439H, approximately 2018), lenders supervised by SAMA are obliged to obtain valuations from qualified, Taqeem-accredited valuers; the duty sits on the lender, not on the valuation firm (rulebook.sama.gov.sa).

Implication for appraisers. Saudi Arabia operates a notably formal accreditation regime, and that regime — professional accreditation by Taqeem, together with the lender-side obligation to use Taqeem-accredited valuers — is the structural feature a foreign appraiser or a firm seeking to place work there must plan around.

Foreign ownership: the 2026 law and its implementing regulations. The Law of Real Estate Ownership and Investment by Non-Saudis came into force on 21 January 2026, and on 23 June 2026 the Council of Ministers approved its Implementing Regulations together with the Geographic Zones Document designating the areas in which non-Saudis may own. Ownership is permitted within those zones, which commentary expects to center on Riyadh, Jeddah and other high-growth locations rather than to cover those cities generally; a foreign resident may in addition own one residential property outside the zones for personal use. Ownership in Makkah and Madinah remains restricted, principally to Muslim individuals and to specified Saudi entities under conditions.

Transactions are registered digitally through the Saudi Real Estate Platform, with transfer fees of up to five percent.

Implication for appraisers. A designated zone is a boundary across which the pool of eligible purchasers changes discontinuously, and a boundary of that kind is a value driver of the first order. Two otherwise comparable parcels on opposite sides of a zone line are no longer comparable in the sense the sales comparison approach requires, because they are not open to the same market. Appraisers working in the Kingdom should expect the Geographic Zones Document to become a routine input to comparable selection, and should expect to have to date their evidence carefully around January and June 2026, when the eligible buyer pool changed.

Sources — Saudi Central Bank, §7.6 *Specific Requirements for Valuers*, SAMA Rulebook (official, read in English): <https://rulebook.sama.gov.sa/en/76-specific-requirements-valuers>; Saudi Authority for Accredited Valuers, *Accredited Valuers Law*: https://taqeem.gov.sa/web/content/portal.rules/8/attachment_en?download=false.

Oman — valuation becomes a licensed profession, with a criminal penalty. The Real Estate Regulation Law issued by Royal Decree 79/2025 (10 September 2025) puts Omani real-estate valuation on a statutory licensing footing. Chapter 8, Articles 57 to 62: valuation may be practiced only under a Ministry of Housing license, valuers are entered in a register, a written engagement contract is mandatory with fees fixed by the executive regulation, conduct rules apply, the practice of brokerage and the practice of valuation may not be combined at all (Article 61), and a valuer's claim for fees is limited to five years. Article 64 makes unlicensed valuation punishable by ten days' to six months' imprisonment and a fine of 1,000 to 10,000 rials; Article 65 adds license withdrawal.

Dubai — the guide, and the shelf life of a report. The Dubai Land Department's first valuation guide, published December 2025, aligns the emirate with the 2025 international standards and prescribes what most regulators leave to custom: valuers must hold a license, disclose conflicts, and — the provision worth noting — a valuation report is valid for *three to six months* from issue unless the client's agreement or the regulator directs otherwise, with the validity date stated on the cover and in the executive summary. Breach carries suspension or permanent removal. The guide's provision on automated valuation models lies outside this Journal's subject and is not reported.

Implication for appraisers. A stated expiry on the face of the report is a discipline no common-law jurisdiction imposes, and it answers a question that recurs throughout this survey — the Polish twelve-month currency clause, the Dutch joint valuation held binding a year later, both reported in the European installment, and the South African execution refused for a stale report, reported in the Sub-Saharan African installment. Dubai has simply put the date on the cover.

Verification note. Saudi Arabia's valuation authority publishes disciplinary decisions, but its portal refused access throughout this department's verification pass; nothing from it is reported. No court decision of 2025–26 on a valuer's liability was found anywhere in the region.

Source — Oman RD 79/2025 (Arabic; qanoon.om states that it is not an official source and refers readers to the Official Gazette): <https://qanoon.om/p/2025/rd2025079/>; Dubai valuation guide, first edition 2025 (official PDF, Arabic): https://dubailand.gov.ae/media/5iek4niq/valuation-standards_ar.pdf.

Family Law, Divorce, and Equitable Distribution

Date-of-value contests, discounts, and whether a contemplated subdivision or development is reasonably probable.

Türkiye — the liquidation date is the date of judgment, and which judgment. 22 April 2026. In a claim for the participation receivable on dissolution of the matrimonial property regime, “the date of liquidation is the date of judgment, and where the liquidation is carried out by the regional appellate court, the date of judgment is the date of that court’s decision”. The regional court had used current values as at 15 December 2023 when its own judgment was given on 25 March 2025; reversed.

Implication for appraisers. An appellate court that re-does the liquidation re-sets the valuation date to its own judgment. In a jurisdiction with high inflation that is not a technicality — the fifteen months between those two dates would move any Turkish valuation materially — and it means a valuer instructed on appeal must value again, not update.

Verification note. Nothing was found in Israel, Egypt, Jordan or Iraq bearing on the valuation of the matrimonial home; the Gulf family courts do not publish. A Moroccan search under the family code returned no valuation decision of the period.

Source — Yargıtay 2. HD E. 2025/4955 (Turkish, mirror): <https://avarsis.com/karar/yargitay-2-hukuk-dairesi-e-2025-4955-k-2026-4585-13668508>.

Estate, Trust, and Probate

Date-of-death value, lack-of-control and marketability discounts, and mixed real-estate and business interests.

Türkiye — a gap between price and value does not prove the simulation. 26 May 2025. In a claim of *muris muvazaası* — the collusive transfer by which a testator defeats his heirs — the regional court is reported to have relied on the difference between the price stated in the register and the value found on inspection, and the Court of Cassation to have reversed on the ground that the difference between the figures is not, alone, sufficient to prove the simulation. *Flag:* this item is unsourced. The decision was not found in any open database and the Court of Cassation’s own search service could not be reached; no figure or quotation is carried, and the citation should be checked before reliance.

Implication for appraisers. The valuation establishes the gap; it does not establish the intention. A valuer asked to prove a sham transfer can prove only half of it, and should say so in the report rather than let the figure carry an inference it cannot bear.

Partnership, Shareholder, and Buy-out Disputes

Fair value against fair market value, and whether an asset or cost approach is appropriate when the real estate is an operating asset.

Türkiye — the share sold, the value never paid. Plenary, 16 December 2025, announced 22 May 2026. The applicants’ predecessor, who held 207/4000 of a parcel of 4,000 square meters in Ankara, died in 1985; in partition proceedings begun in 1998 the notices were addressed to him as if he were alive, and the property was sold at auction on 19 June 2000 without his heirs being joined. The Court of Cassation later found the procedure defective, but the trial court then held that no decision was needed because the property had been sold. An expert had put the heirs’ share at 310,500 TL. The Constitutional Court found a violation of the property right taken with the right

to an effective remedy and awarded 1,213,273 TL net for the loss of value of that sum over time. The valuation was done; the procedure that was to deliver its result was not.

Briefly noted. İzmir Regional Court, 11th Civil Chamber, 11 July 2025. On a claim to dissolve a family company or, failing that, to remove the claimants from it, the commercial court had ordered their removal and fixed the true value (*gerçek değer*) of each ten percent share at 3,300,317.57 TL — a tenth of a real net worth of 33,003,175.65 TL taken from the balance sheet of 31 March 2023, on the footing that the company is to be valued as at the date nearest the judgment. The regional court set that judgment aside without reaching the valuation, because the proportional court fee on the exit payment had not been made up. Two İstanbul 12th Chamber files on departure payments could not be found in the official database and their figures are not carried.

Source — *Aynur Ceylan and others*, application 2020/36883, read in Turkish in a legal-news reproduction of the Court's announcement (the Court's own decisions database did not load): <https://www.hukukihaber.net/ortakligin-giderilmesi-davasinda-taraf-teskili-saglanmadan-tasinmazin-satilmasi>; İzmir BAM 11. HD E. 2023/1944, Ministry of Justice precedent database (official, read in Turkish): <https://emsal.uyap.gov.tr/getDokuman?id=1158523100>.

Insurance, Casualty, Environmental Diminution, and Private Contract Damages

Before-and-after value, cost to cure against stigma, wildfire and contamination, insurance appraisal clauses, options, and partition.

Türkiye — a landslide, and the capitalization rate before and after. 21 April 2025. Blasting for road works triggered a landslide. The expert valued the land by the agricultural income method at a capitalization rate of 4.2 percent — 419,676.47 TL, with trees 15,456.08, together 435,132.55 TL — and then re-valued it after the damage at a rate of 6.2 percent, giving 284,280.94 TL. The diminution was 135,395.53 TL. The administrative court of first instance awarded the full 435,132.55 TL, treating the land as unusable; the regional administrative court cut the award to the 135,395.53 TL diminution; the Council of State reversed that decision.

Implication for appraisers. This is a before-and-after in which the whole of the loss is expressed through the capitalization rate — the income is unchanged and the risk has risen. It is a clean demonstration of something appraisers often assert and rarely show: that damage to land can be measured entirely in the rate, and that a two-point movement in it costs a third of the value.

Türkiye — under-insurance, and loss valued at the wrong date. Antalya Regional Court, 11th Civil Chamber, 11 December 2025. After a workplace fire of 9 February 2017 the insurer argued on appeal that the policy's building sum was 315,000 TL against a building value of 963,700 TL, that under-insurance of 59.68 percent had been found — the percentage is the insurer's as recited, and does not follow from those two figures — the policy excusing only a gap of ten percent or less. The court did not rule on the percentage. It set the judgment aside because the experts had not allocated each damaged item to the policy head and limit that covered it — machinery insured to 50,000 TL had been valued at 876,807 TL — and because they had computed the loss as at the date of suit and not the date of the loss.

Morocco — the eviction indemnity, component by component. The Casablanca commercial appeal court decided a run of eviction indemnities on 31 December 2025, and they are the most explicit component valuations in the region. In arrêt 7139 the court re-valued the lot itself, computing the *droit au bail* as the market rental value less the rent actually paid, multiplied by a coefficient for the length of occupation, adding loss of clientele and removal costs and excluding improvements already amortized — and raised the award above first instance. In arrêt 7145 it held that the tenant’s tax declarations for the last four years are only one element of the value of the business, to be weighed with the seniority of the operation, the location and the nature of the activity. In arrêt 7083 the first judge’s figure of sixty months’ rent for the *droit au bail* was upheld and a fresh expert report refused; in arrêt 7157 removal costs were cut as disproportionate to the trade of an artisan cobbler.

Oman — and when two adjusters disagree, the average binds. The Financial Services Authority’s regulation of 16 August 2026 licenses insurance loss surveyors and adjusters. Article 25 requires the adjuster to inspect, investigate the cause, assess coverage and estimate the indemnity due under the policy. Article 26 is the provision to note: if the insured rejects the insurer’s estimate he may appoint his own licensed adjuster, and if the two still differ, *the average of the two estimates* is the binding final amount. No third appraiser, no umpire — an arithmetic mean, by regulation.

Implication for appraisers. Set this against the Spanish Article 38 procedure and the Italian *perizia contrattuale* reported in the European installment. Spain confines the appraisal clause to quantum; Italy denies it the finality of arbitration; Oman dispenses with the third appraiser altogether and splits the difference. The Omani rule rewards the party who moves first and furthest from the truth, and any adjuster working there will price accordingly.

Source — Danıştay 4. Daire E. 2024/2649 (Turkish, commercial mirror; the decision’s number and date confirmed on the Council of State’s own search service, karararama.danistay.gov.tr): <https://www.sonkarar.com/kararlar/danistay-4-daire-2024-2649-esas-2025-2494-karari-51216217-28b1-568a-8598-6497cea324ff>; Antalya BAM 11. HD E. 2022/1836, Ministry of Justice precedent database (official, read in Turkish): <https://emsal.uyap.gov.tr/getDokuman?id=1186538800>; Casablanca arrêts 7139 and 7145 of 31 December 2025 (French): <https://www.jurisprudence.ma/decision/indemnite-deviction-la-cour-dappel-procede-a-une-nouvelle-evaluation-des-composantes-de-lindemnite-et-laugmente-au-dela-du-montant-fixe-en-premiere-instance-ca-com-casablanca-2025/> and <https://www.jurisprudence.ma/decision/calcul-de-lindemnite-deviction-les-declarations-fiscales-ne-constituent-quun-element-dappreciation-parmi-dautres-de-la-valeur-du-fonds-de-commerce-ca-com-casablanca-2025/>; Oman FSA Decision Kh/12/2026 (Arabic; qanoon.om, not an official source by its own statement): <https://qanoon.om/p/2026/fsa20269906/>.

Coverage and completion status

This baseline installment is incomplete. Verified material was found for Türkiye through the Convention jurisprudence, the Constitutional Court and the official precedent databases, for the Saudi regulatory regime, for the United Arab Emirates, and — once the survey was conducted in Arabic rather than in English — for Oman, Egypt, Morocco, Qatar and Iraq; the Jordanian and Kuwaiti sections rest on press reporting and commentary; the Tunisian and Algerian statutes were surveyed in French; and the Israeli Supreme Court decisions were read in Hebrew on a private database, the court’s own site being unreachable.

The department records that its earlier characterization of this region was too pessimistic, and that the cause was its own method. Searching in Arabic produced an Omani expropriation statute and Jordanian reporting on the objection procedure immediately. The limits of the public record in the

Gulf states are real, but they are narrower than a survey conducted only in English will suggest, and no such survey should be taken as evidence of their extent. The following are carried forward:

- **Türkiye — the official reports.** Four Constitutional Court decisions of 2025–26 are now carried from the Court’s own press releases, including the annulment of the statutory exclusion of age, rarity and artistic value from the expropriation price. What remains out of reach is the layer beneath: the numbered first-instance expropriation files and the Court of Cassation full texts sit behind UYAP, so the unit rates and the valuers’ reasoning in these matters have not been read. The kira tespiti items are identified from practitioner reporting only. The Constitutional Court individual-application decisions on the objective value-increase rate, reported in commentary, remain unverified.
- **Türkiye — further decisions.** A Sixth Civil Chamber decision that an earlier informal-contract purchaser prevails over a later registered purchaser, and an Ankara heritage-delisting case; identified from the editor’s materials; carried forward, not verified.
- **United Arab Emirates — beyond the above.** Abu Dhabi judicial treatment of valuation evidence, the RERA valuation framework, and the developing real-estate docket of the Dubai International Financial Centre (DIFC) courts.
- **United Arab Emirates — Ras Al Khaimah.** A one-day court judgment of approximately AED 900 million; identified from the editor’s materials; carried forward, not verified.
- **Iraq.** An Arabic-language search located Federal Court of Cassation material on the correction of registry maps and the annulment and re-registration of property entries, including a General Panel decision of 30 December 2024. The editor’s materials separately cite a Court of Cassation decision of 28 December 2025, nos. 12330/12331, on title-map correction under Article 32. The two references have not been reconciled; both are recorded as identified but not confirmed, and the discrepancy is noted explicitly rather than resolved. Nothing of clear valuation significance within the survey period has been verified.
- **Libya.** An expropriation appeal was identified in the Libyan Bar Association’s published rulings but the site refused automated access. Not surveyed.
- **Tunisia and Algeria — the case law.** Statutes only. The Tunisian Administrative Tribunal and the Algerian Supreme Court have not been consulted, and both should be, since the provisions noted above are of real comparative interest.
- **Bahrain.** Searched in Arabic alongside Qatar and Morocco, and nothing of valuation significance was returned. On the evidence of this installment that is more likely to reflect the reach of the search than the absence of material, and the finding should be treated as provisional.
- **Qatar — the judicial encyclopedia.** The Supreme Judiciary Council’s encyclopedia of judgments and judicial principles has been identified but not queried.
- **Qatar — off-plan refund.** A Court of Appeal decision of March 2026 ordering a developer to refund QAR 961,600 (Qatari riyals) for non-delivery of an off-plan unit; identified from the editor’s materials; carried forward, not verified.
- **Morocco — currency of the authority.** The expropriation decision relied on above is of 2009. Whether the position has since moved has not been established.

- **Egypt and Kuwait — the official reports.** Both sections above rest largely on secondary Arabic-language reporting and commentary. Of the Egyptian Court of Cassation’s own reports only the index headings of one appeal (1226 of year 91) were read on the court’s site; its full texts, and the Kuwaiti Court of Cassation’s reports, have not been consulted.
- **Saudi Arabia, disciplinary determinations.** Whether Tageem publishes reasoned decisions in disciplinary matters, and if so where, is an open question that bears directly on whether this region can be surveyed on the same basis as the others.
- **Saudi Arabia — institutions.** A new real-estate arbitration center, and a new Execution Law of April 2026; identified from the editor’s materials; carried forward, not verified.
- **Kuwait — further decisions.** An Administrative Court housing-eviction matter (East Taima); identified from the editor’s materials; carried forward, not verified.

The department’s view is that a survey of this region should be explicit about the limits of the public record rather than presenting partial coverage as comprehensive.