

Recent North American Court Cases

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Recent Court Decisions • The Valuation Engineer

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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.



Jurisdictions surveyed in this installment are outlined and shaded.

Scope and Sources

This installment covers the United States, Canada and Mexico. It opens with three statements of position, given upfront so that each item that follows is read in its own context: the standing of valuation evidence in condemnation — the American term for the exercise of eminent domain, the taking of private property by the state that most jurisdictions surveyed in this issue call expropriation or compulsory acquisition; Canadian developments in expropriation and in the law of title; and the Mexican statute and the case law moving around it. Decisions of 2025–26 from all three countries then follow under the eight categories. Issue 1 surveyed four United States matters: *Cheroutes v. Rocket Mortgage & Solidifi*, the Green Rock conservation easement litigation, Baltimore’s acquisition of Pimlico Race Course, and *Braxton v. Bank of America* (that case name not re-verified this cycle). Of these only the first is taken up again, under lending, where its pleading ruling is reported. The installment states the position on expert valuation evidence in condemnation against

which the comparative material elsewhere in this issue may be read.

United States proceedings are in English. The Quebec material was read in French and the Mexican material in Spanish, and each is marked accordingly; Ontario reports in English.

Primary sources are cited at the point of use. Case citations should be verified against the official reports before any reliance.

Expropriation, Eminent Domain, and Condemnation

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

United States — condemnation, and the standing of valuation evidence

American condemnation practice places the appraiser at the center of the proceeding in a way most of the jurisdictions surveyed in this issue do not. Both sides adduce appraisal evidence and testimony; the trier of fact — in many jurisdictions commissioners or a jury, in others the court sitting without a jury — awards what it determines to be just compensation on that evidence.

Two features are worth recording for comparison. Highest and best use is litigated as a matter of evidence rather than prescribed by statute: a residential parcel in a commercially rezoned corridor may be compensated at commercial value where the owner's expert establishes the commercial potential, and the competing highest-and-best-use analyses form the evidentiary basis of the award. And in many jurisdictions appellate review runs substantially through the admissibility of expert testimony, an award being open to challenge for erroneous admission or exclusion of valuation evidence, for a verdict unsupported by the evidence, or for incorrect instruction on the just compensation standard.

Implication for appraisers. The American position is that the expert's opinion, if admissible, goes to the fact-finder, who may adopt it. Where courts police methodology at the admissibility stage, that places correspondingly greater weight on admissibility; in many states, however, objections to an appraiser's methodology go to the weight of the evidence rather than to its admission.

Sources — Interagency Land Acquisition Conference, *Uniform Appraisal Standards for Federal Land Acquisitions* (the "Yellow Book"), published with the Department of Justice (official, read in English): <https://www.justice.gov/d9/enrd/legacy/2015/04/13/uniform-appraisal-standards.pdf>; current edition: <https://appraisalfoundation.org/pages/yellowbook>; Department of Justice, Environment and Natural Resources Division, Appraisal Unit: <https://www.justice.gov/enrd/appraisal-unit>.

Canada — a federation moving both ways at once

Canada's civil-law province and its common-law provinces have recently moved in different directions on the measure of compensation.

Quebec: the abolition of value to the owner. Bill 22, the *Loi concernant l'expropriation*, was introduced on 25 May 2023, received assent on 29 November 2023, and came into force on **29 December 2023**, wholly replacing the Expropriation Act that had governed since 1973.

The central change is the measure. Under the former regime, compensation rested on the *valeur au propriétaire* — the value to the owner — which compensated the value of the property in the owner's hands, taking account of its best and most profitable use and any special advantages it held for

that owner. The new statute bases the indemnity for the expropriated right on *valeur marchande*, market value, assessed on the immediate reality of the market: supply, demand and conditions at a given moment, while providing separately for damages directly caused by the expropriation.

Implication for appraisers. Quebec has abolished an owner-centered measure that ran for fifty years and replaced it with the market figure.

The direction of travel matters more than the destination. Value to the owner and market value are not two estimates of one quantity — they answer different questions, and the first is systematically the larger where a property is worth more in the owner’s hands than in the market’s. An appraiser practicing in Quebec has had the question they are asked changed under them, and comparables that were secondary evidence under the old measure are now the measure itself.

Source — French, read in machine translation; original retained for the translated editions: Davies Ward Phillips & Vineberg and Langlois Avocats on Bill 22; Gouvernement du Québec announcements, <https://www.dwpv.com/fr-ca/insights/2023/reforme-majeure-de-lexpropriation-quebec>

Source — Assemblée nationale du Québec, Projet de loi n° 22 (read in French): <https://www.assnat.qc.ca/fr/travaux-parlementaires/projets-loi/projet-loi-22-43-1.html>.

Ontario: compensation as four heads, not one. The *Expropriations Act*, RSO 1990, c. E.26, provides that compensation is based on: the market value of the land; damages attributable to disturbance; damages for injurious affection (compensation for the fall in value of land the owner keeps); and any special difficulties in relocation. Market value is what a willing buyer would pay a willing seller in an open market at the time of expropriation, excluding, under section 14(4)(b), any increase or decrease in value attributable to the scheme requiring the taking — the scheme being the public project behind the taking, and its disregard what US practice calls the project-influence (scope-of-the-project) rule. Injurious affection compensates the reduction in value of land retained where part is taken, and, on the *Antrim Truck Centre* line of authority, is also available where no land is taken at all. Disputes are determined by the Ontario Land Tribunal.

Implication for appraisers. Ontario’s instruction is a damages instruction of which valuation is the first head, not a valuation instruction with extras. An appraiser who reports market value has completed head (a) and addressed none of (b), (c) or (d), and on a partial taking the injurious affection to the remainder may exceed the value of the part taken.

The New South Wales counterpart of the statutory scheme disregard is construed in *Goldmate*, reported in this issue’s Oceania installment.

Source — e-Laws, *Expropriations Act*, RSO 1990, c. E.26, consolidated (read in English): <https://www.ontario.ca/laws/statute/90e26>.

Within one federation. Quebec now bases the indemnity for the expropriated right on market value, compensating damages directly caused by the expropriation separately; Ontario retains four statutory heads of which market value is one. Quebec’s civil-law and Ontario’s common-law regimes are both statutory; Canada’s constitution guarantees no compensation for expropriation. The two provinces now compensate differently for the same act.

Canada — what a fee simple is, and whether it holds

Two lines of Canadian authority in the survey period go to a question prior to any of the measures discussed elsewhere in this issue: whether the interest an owner believes they hold is the interest

they have.

Aboriginal title over land held in fee simple. *Cowichan Tribes v Canada (Attorney General)*, 2025 BCSC 1490, delivered on 7 August 2025 after more than five hundred days of trial, declared Aboriginal title over a portion of the claim area within the City of Richmond, which includes land held in fee simple by private parties. The court held the fee simple interests of Canada and the City of Richmond in certain lands defective and invalid, but made no order against private owners, who were not parties to the proceeding; it held that the indefeasibility provisions of the Land Title Act — indefeasibility being the Torrens-registration principle that the register itself is conclusive of title, so a registered owner ordinarily takes free of unregistered claims — did not shield the titles at issue from the claim, and suspended for eighteen months its declaration that Canada’s and Richmond’s fee simple titles are defective and invalid. British Columbia, Canada and Richmond are among the parties that have appealed.

Source — Mandell Pinder LLP, case summary of *Cowichan Tribes v Canada (Attorney General)*, 2025 BCSC 1490 (commentary; read in English): <https://www.mandellpinder.com/cowichan-tribes-v-canada-attorney-general-2025-bcsc-1490-case-summary/>.

In *J.D. Irving, Limited v Wolastoqey Nation*, 2025 NBCA 129, delivered on 11 December 2025, the New Brunswick Court of Appeal upheld the striking of a claim for a *declaration* of Aboriginal title over lands held in fee simple by the industrial defendants, reasoning that such a declaration would confer rights inconsistent with fee simple ownership. The Wolastoqey plaintiffs may still pursue a *finding* of title as a foundation for compensation claims against the Crown.

Source — Court of Appeal of New Brunswick, judgment of 11 December 2025, 2025 NBCA 129 (official text; not read for this installment — see the note below): <https://www.courtsnb-courtsnb.ca/content/dam/courts/pdf/appeal-appel/decisions/2025/12/2025-12-11-j.d.irving-limited-et-al-v-wolastoqey-nation-2025-nbca-129.pdf>.

A note on the scope of the New Brunswick decision. How far the decision goes — whether it forecloses the coexistence of Aboriginal title and fee simple in principle, or only the availability of a declaration in this proceeding — is contested in the commentary. This department has not read the judgment, and the summary above should not be relied upon for the distinction.

Implication for appraisers. Every valuation in this issue assumes an identified interest. Cowichan puts the assumption itself in question for a class of British Columbian land: if the indefeasibility provisions of the Land Title Act do not shield a registered title from an Aboriginal title claim, then registration is not a complete statement of what is owned. The decision is at first instance, its declarations are suspended, and it is under appeal; it settles nothing yet.

The valuation consequence is not that affected land is worthless. It is that the interest requires characterization before it can be valued, and that the market’s own response — to title insurance, to lending, to marketability — becomes evidence of value in a way it is not for unencumbered fee simple. The appraiser’s obligation is general: identify the legal interest first, and value that. An appraisal of affected land that reports unencumbered fee simple value without stating the assumption has reported a figure for an interest that may not exist.

The matter is under appeal and is not settled. That is itself the material fact for a valuer (appraiser), because an unresolved question about the nature of title is a marketability condition whether or not it is ultimately answered against the fee simple holder.

Adverse possession of public land: *Kosicki v Toronto (City)*, 2025 SCC 28. By five to four, the Supreme Court held that Ontario’s *Real Property Limitations Act* does not categorically bar the acquisition of municipal parkland by adverse possession. The appellants had bought a Toronto property in 2017 whose chain-link fence, in place since at least 1971 (erected at some point between 1958 and 1971), enclosed a strip of municipally owned land; that land had been expropriated by a conservation authority in 1958 and conveyed to the city in 1971. The application judge found the traditional test for adverse possession met, but dismissed the application under a judicially developed “public benefit” doctrine drawn from earlier Court of Appeal authority; the Court of Appeal affirmed. The Supreme Court reversed: the statute exempts certain public lands at section 16 — Crown waste and vacant land, road allowances, public highways — and municipal parkland is not among them. A court may not add an exemption the legislature did not enact.

Implication for appraisers. The decision runs in the opposite direction to most of this survey. Elsewhere the State takes from the owner and the question is what it must pay. Here the owner takes from the State and the question is whether they may. The answer in Ontario is that they may, unless a statute says otherwise.

For practice, the point is that a long-standing fence is a title fact and not merely a physical one, and that the extent of a parcel may differ from the extent of its registered description in either direction. Municipal owners now hold parkland subject to a limitation period that runs, which is a real if diffuse effect on the value of public land holdings and on the diligence required of any purchaser whose boundary has been settled by occupation rather than by survey.

Source — CanLII, *Kosicki v Toronto (City)*, 2025 SCC 28 (read in English): <https://www.canlii.org/en/ca/scc/doc/2025/2025scc28/2025scc28.html>.

Identified but not verified. Canadian reporting for the period also identifies: *Zardev Inc. v Dydzak*, 2026 SCC 27, on submerged riparian strips as accessories under article 1718 of the Civil Code of Québec (C.C.Q.); an Ontario Court of Appeal decision of August 2026 rejecting a constitutional challenge to the 2023 statute returning fifteen parcels to the Greenbelt, which if confirmed is the closest North American analogue to the Swiss *materielle Enteignung* question — *materielle Enteignung* being de facto expropriation, what US practice calls inverse condemnation (a regulatory or constructive taking) — reported in this issue’s European installment; *Rabinowitz*, 2026 ONCA 21, refusing specific performance where a commercial property was not shown to be unique — uniqueness being an appraisal question before it is a remedial one; and *2225064 Ontario Ltd. v 55 Bradwick Limited*, 2026 ONSC 4850, on whether a forty-year-old notice of security interest goes to the root of title. A reported refusal of leave to appeal in *Wolastoqey* on 28 May 2026 could not be confirmed and is not relied upon here. None of these has been read in the original.

Decisions of 2025–26 — United States, Canada and Mexico

Tax-sale surplus measured by the auction price: *Pung v. Isabella County*. *Pung v. Isabella County*, 609 U.S. — (23 June 2026), holds that just compensation on a tax sale is the auction price, not fair market value. The measure is what the foreclosure sale realized, not what the parcel was worth.

Source — <https://supreme.justia.com/cases/federal/us/609/25-95/>; <https://www.swlaw.com/publication/supreme-court-holds-that-the-sales-price-at-a-fairly-conducted-tax-foreclosure-sale-not-fair-market-value-is-the-proper-amount-of-just-compensation/>

Noncontiguous parcels under a unified use: *Pignetti v. PennDOT*. *Pignetti v. Pennsylvania Department of Transportation* (Pa. 2025) values noncontiguous parcels together where they are used for a unified purpose — the larger-parcel question decided on use rather than on physical contiguity.

Source — <https://www.jdsupra.com/legalnews/pa-supreme-court-clarifies-land-8891906/>; <https://klehr.com/publications/pennsylvania-supreme-court-clarifies-compensation-for-lost-value-as-to-noncontiguous-parcels-under-eminent-domain-code/>

Partial take valued to a mid-rise highest and best use: *2090396 Ontario Ltd. v. York Region*. *2090396 Ontario Ltd. v. York Region*, Ontario Land Tribunal, 17 April 2025, concerned a partial take in Vaughan. The Tribunal found a mid-rise highest and best use and awarded approximately C\$2.37 million.

Source — <https://davieshowe.com/ontario-land-tribunal-awards-over-2-3-million-in-compensation-for-partial-expropriation-in-vaughan/>

The first wave under Quebec’s new act: *Ville de Sept-Îles c. 9379-1242 Québec inc.* *Ville de Sept-Îles c. 9379-1242 Québec inc.* (QC TAQ 2026) is among the first decisions under Quebec’s new expropriation act, and turns on a development highest and best use.

Source — <https://www.dlapiper.com/insights/publications/2026/07/three-landmark-expropriation-decisions-continue-to-shape-expropriated-parties-rights-in-quebec>; <https://www.mondaq.com/canada/real-estate/1785356/expropriation-compensation-recent-case-law-under-the-act-respecting-expropriation>

Mexico: expropriation by decree, valued by INDAABIN. Federal expropriation decrees continue to rest on commercial appraisals prepared by INDAABIN — the Texcoco and INSUS matters of 2026, and the Tren Maya parcels in Campeche, among them. The valuation record is administrative rather than adjudicative, which is the structural difference from the common-law files above.

Source — http://www.diariooficial.gob.mx/nota_detalle.php?codigo=5780397&fecha=18/02/2026; <https://sidof.segob.gob.mx/notas/docFuente/5780239>

Who pays the pipeline’s fees: *Hoffmann / WBI Energy*. The *Hoffmann* and WBI Energy litigation (8th Cir.; No. 25-159, certiorari granted 29 June 2026) concerns Natural Gas Act fees and the state compensation rules that govern them: a pipeline company took the land under the Natural Gas Act, and the owners were then assessed \$383,000 in fees.

Source — <https://reason.com/2026/07/17/a-pipeline-company-seized-their-land-and-left-them-with-a-383000-bill-what-will-the-supreme-court-say/>

Flowage easements: *Ablan v. United States*. *Ablan v. United States*, No. 23-1363 (Fed. Cir., 22 December 2025), concerns flood and flowage-easement valuation.

Source — <https://law.justia.com/cases/federal/appellate-courts/cafc/23-1363/23-1363-2025-12-22.html>

A bench award affirmed: *State v. Krismic Associates.* *State v. Krismic Associates, Inc.* (N.J. App. Div., 7 November 2025) affirmed a \$447,000 bench award on a partial take.

Source — <https://www.mrod.law/2025/11/13/affirmed-n-j-court-rejects-property-owners-request-to-overtake-bench-trial/>

Fifteen square feet: *Morgan v. City of Norfolk.* *Sharon Morgan v. City of Norfolk* (Va. Ct. App., January 2026) limited a temporary inverse taking to fifteen square feet.

Source — <https://www.sandsanderson.com/insights/thought/court-of-appeals-affirms-norfolk-decision-in-long-standing-inverse-condemnation-case>

Rails to trails: *Galt Automotive Warehouse v. United States.* *Galt Automotive Warehouse v. United States*, No. 1:24-cv-01679 (Fed. Cl., 28 October 2025), concerns rails-to-trails liability under a notice of interim trail use.

Source — <https://law.justia.com/cases/federal/district-courts/federal-claims/cofcl/1:2024cv01679/50845/47/>

The scheme screened out: *1255870 Ontario Ltd. v. Metrolinx.* *1255870 Ontario Ltd. v. Metrolinx* (OLT 2025) concerns downtown Toronto. The scheme was screened out of the valuation and related leasehold interests considered; the award was C\$87.825 million.

Source — <https://www.foglers.com/insights/1255870-ontario-limited-v-metrolinx-screening-out-the-scheme-and-considering-related-leasehold-interests-in-the-context-of-an-expropriation/>

Competing figures on an industrial take: *S & R Sawmills.* *S & R Sawmills Ltd. v. Greater Vancouver Sewerage*, 2025 BCSC 2453, 10 December 2025, set competing market values of about C\$37.7 million and C\$40.8 million against each other.

Source — <https://www.bccourts.ca/jdb-txt/sc/25/24/2025BCSC2453.htm>

Possession date and costs: *Selenium Creative Ltd. v. Edmonton.* *Selenium Creative Ltd. v. Edmonton (City)*, 2025 ABCA 120, turns on the date of possession and the costs of expropriation.

Source — <https://lawlibrary.ab.ca/staycurrent/2025/04/14/selenium-creative-ltd-v-edmonton-city-2025-abca-120/>

Title over privately held land: *Cowichan Tribes and Wolastoqey.* Both decisions are reported above, under “Canada — what a fee simple is, and whether it holds”.

Source — <https://www.torys.com/our-latest-thinking/publications/2026/01/can-aboriginal-title-be-declared-in-respect-of-privately-held-lands>

Mexico: a decree, and the sum paid. The expropriation of ejido Santiago Cuautlalpan for INSUS at Texcoco, published in the *Diario Oficial* on 18 February 2026, carries an INDAABIN indemnity of MXN 4,458,425.20. The Tren Maya taking of ejido NCPA at Escárcega, Campeche, carries MXN 41,310.

Source — http://www.diariooficial.gob.mx/nota_detalle.php?codigo=5780397&fecha=18/02/2026;
<https://sidof.segob.gob.mx/notas/docFuente/5780239>

Mexico: a collapse site taken for housing. On 25 March 2026 the site at Mérida 60, Roma Norte, was taken for social housing on a Secretaría de Administración y Finanzas appraisal.

Source — <https://www.jornada.com.mx/2026/03/25/capital/032n1cap>

Mexico: the measure in treaty arbitration. Three awards set the compensation measure outside the domestic courts. *Vulcan Materials* (ICSID, 28 July 2026) awarded about US\$15 million against a claim of US\$1.5 billion. *Access Business Group v. Mexico* (ICSID, 21 November 2025) was dismissed for want of jurisdiction over Jalisco land and ejido delivery. *ES Holdings and L1bre v. Mexico* was awarded on 26 March 2026.

Source — <https://elpais.com/mexico/2026-07-28/mexico-gana-una-batalla-a-vulcan-indemnizara-a-la-minera-con-unos-15-millones-de-dolares-menos-del-1-de-la-reclamacion.html>; <https://www.capitalmexico.com.mx/economia/tribunal-desestima-demanda-contra-mexico-por-presunta-expropiacion-de-terrenos-en-jalisco/>; <https://www.italaw.com/sites/default/files/case-documents/italaw180922%20-%20ES%20Holdings%20and%20L1bre%20v.%20Mexico%20%28I%29%2C%20Award%20of%20the%20Tribunal%2C%20March%2026%2C%202026%20%28Spanish%29.pdf>

Mexico — the statute stands still; the case law moves

The statutory baseline: Ley de Expropiación, article 10. Federal expropriation law fixes the *indemnización* — the compensation payable — at the *valor comercial*, the commercial value, of the expropriated asset, which may not be less than the *valor fiscal*, the fiscal value recorded in the cadastral offices — a cadastral value, fixed administratively in the state land register, of which the nearest US analogue is assessed value. The fiscal value is a floor, not the measure. The valuation is made by the Instituto de Administración y Avalúos de Bienes Nacionales (INDAABIN, the federal institute for the administration and appraisal of national assets) or — under the second paragraph of article 10, added by the reform published in the Diario Oficial de la Federación (DOF, the federal official gazette) on 16 January 2012 — by credit institutions, public brokers, or professionals holding postgraduate valuation qualifications. Where the amount is disputed, articles 11 and 12 route the difference through *consignación* — deposit of the authority’s figure with a judge — followed by judicial determination with party-appointed experts. Temporary occupation is compensated at *valor de mercado*, market value, under article 2 Bis.

The statute’s last reform was published in the DOF on 27 January 2012, and it has not been amended since. That is worth stating plainly, because it forecloses a common misapprehension: no 2023–2025 reform of the Ley de Expropiación exists, and no Suprema Corte invalidation of it exists.

Source — Spanish, read in machine translation; original retained for the translated editions: Cámara de Diputados, consolidated text and reform registry of the Ley de Expropiación, <https://www.diputados.gob.mx/LeyesBiblio/ref/lexp.htm>

Ejido land and a nineteenth-century chain of title: Amparo en Revisión 5934/2025. A composition note first. After the 2024 judicial reform, the elected nine-member Suprema Corte de Justicia de la Nación has sat since September 2025 and its two Salas (chambers) no longer exist; decisions from that date are decisions of the Pleno, the full bench, and should never be attributed to a Sala.

The Pleno decided Amparo en Revisión 5934/2025 — an *amparo* being the Mexican constitutional-rights action, here on second review — in late May 2026, by seven votes to two, on the ponencia (draft judgment) of Hugo Aguilar Ortiz; Yasmín Esquivel and Loretta Ortiz dissented, warning

of *inseguridad jurídica*, legal uncertainty. The ejido (an agrarian community holding land under Mexico’s social-property regime) San Vicente de los Planes, in La Paz, Baja California Sur, disputes 584 hectares with the developer Boca de la Salina; the “Península de los Sueños” project sits on the disputed land. The Court reversed the collegiate court and ordered the Tribunal Superior Agrario, the superior agrarian tribunal, to decide the matter again applying article 27 of the Constitution — the fractions annulling concessions and sales of ejido land by federal authorities from 1 December 1876 to the 1917 Constitution (fraction VIII) and permitting review of land-hoarding contracts (fraction XVIII). The Court did not itself annul the 1893 title; it required the constitutional-nullity analysis to be performed.

Flag. This item is press-sourced — a cluster of reports from UnoTV, Milenio and Almomento in late May 2026 — and the judgment has not yet been published. It should be re-verified against the published judgment before any reliance. The reports disagree on two particulars, and the department has not resolved them: the matter is given both as an *amparo en revisión* and as an *amparo directo en revisión*, and the land as 584 and as 548 hectares.

Implication for appraisers. A chain of title with nineteenth-century agrarian antecedents can be opened to constitutional-nullity analysis. For development land with an ejido in its history, the state of the agrarian litigation is a title fact before it is anything else, and an appraisal that assumes marketable title over such land should state the assumption.

Source — Spanish, read in machine translation; original retained for the translated editions: Press reports of the Pleno’s decision (UnoTV; Milenio; Almomento), late May 2026; judgment not yet published, <https://www.milenio.com/>

Registry protection qualified at the root: Jurisprudencia 1a./J. 177/2025 (11a.). A binding *jurisprudencia* — a thesis binding on lower courts — with registro digital 2031077, was approved on 13 August 2025 by the Primera Sala, days before that chamber ceased to exist under the judicial reform. The precedent is Amparo directo en revisión 2060/2021, decided 23 October 2024 by four votes to one on the ponencia of Ríos Farjat. The rubro (official headnote) reads: “DERECHOS A LA PROPIEDAD PRIVADA Y DE SEGURIDAD JURÍDICA DE LOS PROPIETARIOS ORIGINARIOS. DEBEN PREVALECER FRENTE A LA PROTECCIÓN REGISTRAL DE LOS TERCEROS ADQUIRENTES CUANDO EL ACTO TRASLATIVO DERIVE DE LA CONTRAVENCIÓN A NORMAS DE INTERÉS PÚBLICO.” Where the chain of title originates in a violation of public-order norms — a transfer without the true owner’s consent, or on forged documents — later good-faith purchasers do not retain the protection of the public registry. The thesis itself states the caveat: registry protection survives where the original owner never registered their own title.

Implication for appraisers. Registry reliance in Mexico is qualified at its root, and that is a marketability fact. The appraiser’s customary assumption of good and marketable title is, for a property whose chain is questioned on these grounds, an extraordinary assumption and should be stated as one.

Source — Spanish, read in machine translation; original retained for the translated editions: Semanario Judicial de la Federación, registro digital 2031077, <https://sjf2.scjn.gob.mx/detalle/tesis/2031077>

Briefly noted. In late August 2026 the Suprema Corte dismissed Emilio Lozoya’s final challenge to the *extinción de dominio* — civil asset forfeiture — of the Lomas de Bezares residence, valued

above MXN 51 million; a collegiate court had confirmed the forfeiture in May 2026. The matter is adjacent to valuation through the recorded value of the forfeited asset.

Amparo en revisión 520/2025, decided 10 June 2026 by the Pleno, unanimously, on the ponencia of Loretta Ortiz, holds that an adolescent has standing to challenge a judicial order authorizing the sale of the family home in a divorce liquidation where the home served the housing component of *alimentos*, statutory maintenance. It is recorded here as ownership-allocation context.

One line each. Matamoros, Juzgado Segundo civil, expediente 157/2026 (26 August 2026): an *información testimonial* — witness evidence taken in voluntary jurisdiction — recognizing more than two hundred years of municipal possession of Plaza Miguel Hidalgo (7,196 m²); expressly a voluntary-jurisdiction step toward titling, not a contested judgment. El Dorado (Lake Chapala): identified, not verified — the underlying litigation is real (a 2017 collegiate amparo voided 2011 assemblies), but the reported August 2026 ruling could not be confirmed and is not relied on here.

Rent regulation upheld, and what it does to the income approach. In Amparo en Revisión 546/2025, heard by the Pleno from 18 February 2026, a housing-rental company challenged articles 2448 D ¶2 and 2448 F ¶¶3–4 of the Civil Code of Mexico City, as published on 28 August 2024. The Court did not grant the *amparo*: the provisions stand.

Implication for appraisers. A regulated ceiling on rent and on its escalation is not a market datum but a legal boundary on one, and it constrains the income approach at the point where that approach is most sensitive — the growth assumption. A Mexico City valuation that capitalizes contractual or market rents without stating how the regulated articles bear on their future course is assuming away a restriction the Supreme Court has now declined to disturb.

Use limits inside a protected area do not extinguish the holding. In two *amparos* reported on 3 September 2026 concerning Yum Balam in Quintana Roo, the Court upheld both the protected-area decree and its *Programa de Manejo*, holding that limits on parcel use within the area do not extinguish *propiedad ejidal*. The property survives the restriction; what changes is what may lawfully be done on it — which is the appraiser’s problem rather than the title lawyer’s, and is the Chilean zoning point (Copiapó, in this issue’s South America installment) in a Mexican form.

Co-ownership, briefly. Two title holdings are recorded in a line each. By tesis 2031362 (ADR 187/2025, 5 June 2025) a co-owner may bring *reivindicatoria* against a third-party usurper without first dissolving the co-ownership. And the Mexico City judiciary restated on 9 April 2026 that positive prescription requires possession *as owner*: a tenant or commodatary cannot usucapt, however long the years.

Verification note. In the matter reported above as 5934/2025 (with a companion, 805/2026), decided 26 May 2026, the Pleno revoked a collegiate decision that had passed over an article 27 analysis of allegedly irregular titles and concessions across the disputed land of the ejido San Vicente de los Planes, Baja California Sur, and ordered a full agrarian review. No value was decided and none is stated here.

Sources — Suprema Corte de Justicia de la Nación, signed *engroses* (official PDFs, read in Spanish): Amparo en Revisión 546/2025, https://www2.scjn.gob.mx/Juridica/Engroses/Cerrados/Publico/Proyecto/2026/02/AR546_2025.pdf; related project text, http://www2.scjn.gob.mx/Juridica/Engroses/Cerrados/Publico/Proyecto/2026/05/AR9_2026.pdf. Yum Balam and the ejido review are taken from Spanish-language reporting: <https://www.cronista.com/mexico/actualidad-mx/fallo-historico-de-la-suprema-corte-le-pone-limites-a-tierras-ejidales-para-protger-el-yum-balam/> and <https://www.>

cronista.com/mexico/actualidad-mx/adios-a-las-apropiaciones-ilegales-fallo-historico-de-la-suprema-corte-cambia-para-siempre-la-propiedad-de-tierras-ejidales/; tesis 2031362: <https://sjfsemanal.scjn.gob.mx/detalle/tesis/2031362>; usucapion restated: https://www.poderjudicialcdmx.gob.mx/wp-content/uploads/COMUNICADO_30_2026.pdf.

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.

A peering premium inside a purchase price: California Court of Appeal. A decision of the California Court of Appeal of 1 September 2026 concerns a Los Angeles telecommunications and data-center building, and asks whether the \$438 million purchase price included a nontaxable peering premium — an intangible carried in the price but outside the assessable base.

Source — <https://news.bloombergtax.com/daily-tax-report-state/california-court-of-appeal-reverse-s-telecom-building-property-tax-valuation-ruling>

Three questions, not one: Minnesota Tax Court. Three 2025 decisions of the Minnesota Tax Court turn on different questions. Diamond Lake Road Industrial (22 April 2025) turned on the weight of a recent sale of the property itself; Macy’s (10 July 2025) on highest and best use and the cost approach, the county prevailing; and only Walmart #1864 (20 October 2025) on a county review report set against the taxpayer’s appraisal. Reported from a practitioner’s year-in-review, not from the decisions.

Source — <https://www.fredlaw.com/lets-talk-about-tax/minnesota-tax-court-valuation-decisions-year-in-review>

Mexico: a predial tariff held disproportionate. *SCJN* 2a./J. 15/2025 (11a.) holds that the Mexico City *predial* tariff violates proportionality.

Source — <https://sdv.com.mx/compendio/scjn-jurisprudencias-fiscales/ius-2030354/>

Wetlands under a conservation easement: South Dakota. In *Pallansch v. Roberts County*, 2025 S.D. 52 (18 September 2025), the Supreme Court of South Dakota revived a challenge to the assessment of land under federal wetlands easements. The circuit court had required the owners to produce a certified appraiser’s opinion. The Supreme Court held that neither the state Constitution nor the rules of evidence requires one to rebut the presumption that the assessment is correct: “Credible testimony from any qualified witness is sufficient”. It reversed and remanded.

Source — Opinion (official, read in English): <https://ujs.sd.gov/media/5nudqj4c/31020.pdf>; reporting: <https://news.bloombergtax.com/daily-tax-report/conservation-easement-wetlands-property-tax-challenge-revived>

The income approach preferred: *Loch View LLC v. Town of Windham*. *Loch View LLC v. Town of Windham* (Conn. Super. Ct., 20 March 2026) preferred the income approach on a former mill.

Source — <https://news.bloombergtax.com/daily-tax-report-state/connecticut-superior-court-rules-in-favor-of-taxpayer-in-windham-property-valuation-appeal>

Not one special-purpose asset: Oregon Tax Court. The Oregon Tax Court, Magistrate Division, 13 November 2025, held that the buildings of a corporate campus are not a single special-purpose asset.

Source — <https://news.bloombergtax.com/daily-tax-report-state/oregon-tax-court-partially-grants-taxpayers-appeal-on-property-tax-assessments>

Comparables outside the statutory window: Montana. A class action against the Montana Department of Revenue, filed 2 February 2026, alleges the use of comparables drawn from outside the statutory sales window.

Source — <https://flatheadbeacon.com/2026/02/05/lawsuit-accuses-department-of-revenue-of-conducting-unlawful-property-assessments/>

Canada: nothing at this level. No Canadian assessment-appeal opinion of 2025–26 stands at the level of the United States tax-court year in review. Municipal assessment disputes continue; none surfaced as a national valuation landmark in this sweep.

Mexico: a school tariff, and a condominium base. Thesis 2031687 of 23 January 2026 concerns the Nuevo León special tariff on school property. The *reasunción* 7/2025 addresses the Mexico City *valor catastral integral* for condominiums under article 127, and ADR 5829/2025 the ISSSTE *predial* in Mexico City.

Source — <https://sjfsemanal.scjn.gob.mx/detalle/tesis/2031687>; https://www2.scjn.gob.mx/juridica/engroses/2/2025/42/3_345565_7247_firmado.pdf; <https://x.com/LeniaBatres/status/2047561677302792352>

Mexico: unit values and the owner’s own expert. Sentencia 0439-2025 of the Tribunal de Justicia Administrativa de Jalisco concerns *catastro* unit values and the route by which an owner may put forward a *perito* of their own.

Source — https://tjajal.gob.mx/expedientes/sentencias/20251209030632_I_sentencia0439-2025.pdf

Lending, Foreclosure, and Mortgage Regulation

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

Foreclosure as the compensation measure: *Pung* again. *Pung v. Isabella County* appears here as well as under expropriation: the tax foreclosure is itself the compensation measure, which is what makes it a lending case as much as a taking.

Alleged bias in a refinance appraisal: *DOJ v. Rocket Mortgage*. *United States v. Rocket Mortgage, Maverick Appraisal and Solidifi* (D. Colo.) survived a motion to dismiss in September 2025. The allegation is a racially biased refinance appraisal and the lender’s response to it.

Source — <https://www.housingwire.com/articles/judge-allows-appraisal-bias-lawsuit-against-rockett-to-proceed/>

Duty runs to the intended user: *First National Financial Corp. v. Letterio*. *First National Financial Corp. v. Letterio* (Alta. KB, 10 December 2025) holds that a lender which was not the intended user cannot sue the appraiser on a report carrying a clear disclaimer.

Source — <https://www.mross.com/what-we-think/article/court-of-king-s-bench-confirms-importance-of-disclaimer-clause-when-assessing-duty-of-care>

No duty to show the borrower the bank's appraisal: *Bank of Montreal v. Jain*. *Bank of Montreal v. Jain* (ONSC, 12 March 2026) holds that on a mortgage sale there is no duty to disclose the bank's appraisal to the borrower.

Source — <https://ontariorealestatesource.com/mortgagee-sale-no-duty-to-disclose-the-appraisal/>

Origination against realization: *Instafund*. In *Instafund Mortgage Management Corp. v. 1365651 BC Ltd.* (2025 BCSC 1680, 19 June 2025) the court set origination appraisals resting on development potential (about C\$3.9 million) against realization appraisals (about C\$2.6 to C\$2.88 million). The gap is the premise, not the arithmetic.

Source — <https://www.bccourts.ca/jdb-txt/sc/25/16/2025BCSC1680.htm>

Mexico: no reported lender-against-valuer judgment. None was found for 2025–26. What exists is regulatory and codal: Infonavit requires from 2026 an electronic *avalúo* no older than six months with a technical quality *dictamen*; the Sociedad Hipotecaria Federal reported an average mortgage *avalúo* of MXN 1,863,965 for 2025; and articles 2907–2909 of the *Código Civil Federal* fix value *a juicio de peritos* where the mortgaged property becomes insufficient.

Source — <https://www.proceso.com.mx/nacional/2026/8/26/credito-infonavit-2026-cambia-requisitos-estados-documentos-seran-validos-desde-agosto-378738.html>; https://www.gob.mx/cms/uploads/attachment/data/file/1076991/Boletín_de_prensa_indice_SHF_2025_T4.pdf; <https://mexico.justia.com/federales/codigos/codigo-civil-federal/libro-cuarto/parte-segunda/titulo-decimoquinto/capitulo-i/>

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.

Foreseeable reliance by a purchaser: *Aquidneck Trucking*. *Aquidneck Trucking v. Light-speed Trucking* (D. Mass., 31 July 2025) allows purchasers' negligence claims against company appraisers to survive in part, on foreseeable reliance.

Source — <https://masslawyersweekly.com/2025/08/12/negligence-appraisal-reliance/>

The bracket is not the test: *Bratt v Jones*, and *Letterio*. *Letterio* (above) limits duty by intended user. On the standard itself no North American decision of the period restates the test; the English one, *Bratt v Jones* [2025] EWCA Civ 562 — a figure outside the bracket is not enough without a *Bolam* failure — is reported in the lending annex of this issue.

Source — *Letterio*: <https://www.mross.com/what-we-think/article/court-of-king-s-bench-confirms-importance-of-disclaimer-clause-when-assessing-duty-of-care>

Mexico: no parallel published line. There is no parallel published 2025–26 common-law negligence line in Mexico. Duty questions sit instead in INDAABIN and *perito* registration, and in contract.

Source — <https://mexico.justia.com/federales/codigos/codigo-civil-federal/libro-cuarto/parte-segunda/titulo-decimoquinto/capitulo-i/>

Canada: the duty case of the period. *Letterio* above is the 2025 duty decision, applying *Kokanee Mortgage, Capital Direct* and *Nussbaum v. Hall*.

Family Law, Divorce, and Equitable Distribution

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

The later appraisal preferred: *In re Marriage of Fiechtner*. *In re Marriage of Fiechtner*, Wash. Ct. App. Div. III, 31 March 2026, prefers a later \$340,000 appraisal over an earlier \$410,000 one, on substantial-evidence review.

Source — https://www.courts.wa.gov/opinions/pdf/406695_unp.pdf

No special findings required: *Allen v. Allen*. *Allen v. Allen*, 2026 WY 28, permits reliance on a later and higher 2025 home appraisal (\$1.541 million) without Rule 52 special findings.

Source — <https://www.casemine.com/commentary/us/no-rule-52-request,-no-required-valuation-findings:-presumed-fact-findings-sustain-wyoming-property-divisions-and-equalization-payments/view>

Appraisal, then a directed sale: *F.H. v. J.H.* *F.H. v. J.H.*, 2026 N.Y. Slip Op. 50935(U), appraised a Staten Island house at \$1.4 million and directed a later sale at \$1.5 million.

Source — <https://law.justia.com/cases/new-york/other-courts/2026/2026-ny-slip-op-50935-u.html>

The valuation date controls: *Ledingham*. *Ledingham v. Ledingham*, 2026 SKCA 4, holds the valuation date controlling: structures added after the application date are excluded, and a sale order was set aside in favor of appraised values.

Source — <https://www.canadianlawyermag.com/practice-areas/family/saskatchewan-court-of-appeal-set-s-aside-sale-order-in-family-property-division-case/393571>

A late appraisal refused: *Iredale v. Dougall*. *Iredale v. Dougall*, 2025 ONCA 266, declined to admit a late post-trial farm-home appraisal, leaving the equalization standing.

Source — <https://canlii.org/en/on/onca/doc/2025/2025onca266/2025onca266.html>

A Zillow figure set aside for the stipulated one: *Handschu v. Handschu*. In *Handschu v. Handschu*, No. 25A-DN-1949 (Ind. Ct. App., 6 March 2026; memorandum decision, not binding precedent), the trial court had valued the marital residence at \$215,000, a figure put to the husband in cross-examination as Zillow's. The Court of Appeals reversed and remanded for a finding of \$200,000, the value in the broker's letter both spouses had used.

Source — <https://cases.justia.com/indiana/court-of-appeals/2026-25a-dn-01949.pdf>

Estate, Trust, and Probate

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

Settlement of an income claim does not reduce value: *Estate of Kalikow v. Commissioner*. *Estate of Kalikow v. Commissioner*, 2d Cir., 4 March 2025, includes a QTIP partnership interest at the stipulated value; settling an income claim did not reduce fair market value.

Source — <https://www.jdsupra.com/legalnews/qtip-trust-liabilities-and-estate-tax-1597895/>

Allocation after a commissioner's sale: *Robinson*. *Robinson* (Mass. Land Ct. 2026) concerns inherited land held by eleven siblings. The commissioner sold; the contest is the allocation of \$853,911 in proceeds.

Source — <https://masslawyersweekly.com/files/2026/08/14-036-26.pdf>

Mexico: value inside *extinción de dominio*. The *extinción de dominio* of the Lozoya house at Lomas de Bezares is reported under expropriation above. It is the closest high-profile file on the value of an estate asset, though not an estate-tax case in the United States sense.

Source — <https://www.infobae.com/mexico/2026/08/29/scjn-desecha-recurso-de-emilio-lozoya-y-deja-firme-extincion-de-dominio-de-residencia-en-lomas-de-bezares/>

Canada: no comparable opinion. No Canadian estate-tax or date-of-death real-estate opinion of 2025–26 reached the profile of *Kalikow*. The family and expropriation files above are the closest published valuation contests.

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.

Deal price over expert value: *ES NPA Holding LLC v. Commissioner*. *ES NPA Holding LLC v. Commissioner* remains the 2025–26 practice citation: an arm's-length \$30 million deal price beat the Service's \$52.5 million expert value on the profits-against-capital interest question.

Source — <https://www.bdo.com/insights/tax/can-partners-arm-s-length-agreements-on-valuation-survive-irs-scrutiny>

Entity owners are not individuals: *Flouret v. Sagland, LLC*. *Flouret v. Sagland, LLC* (N.Y. App. Div. 2d Dep’t, 19 August 2026) holds that trust and LLC owners are not “individuals”, so the Uniform Partition of Heirs Property Act does not apply.

Source — <https://www.nycourts.gov/courts/ad2/Handdowns/2026/Decisions/D81349.pdf>

Canada: no fair-value landmark this period. No Canadian fair-value or oppression decision on real estate of 2025–26 surfaced in this sweep. The high-dollar related-interest valuations are the infrastructure and expropriation files — *Metrolinx* above and *Remington* below.

Mexico: no comparable opinion. No published Mexican corporate fair-value or real-estate buy-out decision of 2025–26 is comparable to Cayman section 238 practice or to *ES NPA* in the United States Tax Court.

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.

Canada — when damages are not enough: the specific-performance line

Uniqueness is a valuation finding. Three appellate decisions in fourteen months turned on whether money could substitute for the land, and that question — adequacy of damages — is substitutability wearing a remedial coat. In *Culos Development v Baytalan* (2025 BCCA 265) the British Columbia Court of Appeal ordered specific performance of an option over a Kelowna development site, locating its uniqueness in the site-specific planning and rezoning position rather than in any sentimental quality of residential land. In *Rabinowitz v 2528061 Ontario Inc.* (2026 ONCA 21) the Ontario Court of Appeal refused specific performance of 45.7 acres of vacant Caledon land — not unique — and held that a damages claim omitted at trial could not be added later; the stepped mortgage rate payable on the balance-due date was tested under section 8 of the Interest Act. And in *RStyle Enterprises v 1308879 B.C. Ltd.* (2026 BCCA 168) a \$1.1 million deposit on a failed \$11 million ten-lot purchase (currency as reported) was held to support a purchaser’s lien capable of grounding a certificate of pending litigation. *1785192 Ontario v Ontario H LP* (2024 ONCA 775, still the working authority) supplies the boundary: a tenant exercising a purchase option who withholds part of the price loses the option.

Implication for appraisers. The uniqueness inquiry is an appraisal question decided by judges: whether a comparable substitute exists at the damages figure. *Culos* finds uniqueness in exactly what a development appraisal would price — entitlements — and *Rabinowitz* denies it to raw acreage precisely because the market holds substitutes. An appraiser’s substitution analysis, written for value, is the same analysis a remedies court performs for relief.

Sources — *Culos* commentary (read in English): <https://www.blg.com/en/insights/2026/01/beyond-damages-when-specific-performance-prevails-in-british-columbia-real-estate-litigation>; *Rabinowitz*: <https://www.mondaq.com/canada/real-estate/1819566/stepped-mortgage-rates-specific-performance-and-the-risks-of-litigation-strategy-three-lessons-from-rabinowitz>; *RStyle*: <https://www.canadianlawyer magazine.com/practice-areas/real-estate/bc-court-of-appeal-grants-appeal-of-claimant-of-interest-in-1-and-based-on-purchasers-lien/394043>; *1785192 Ontario*: <https://wildlaw.ca/wp-content/themes/wildla>

w/transaction-pdfs/court-of-appeal-rules-that-purchase-option-mechanics-must-be-followed.pdf.
These entries rest on the identified reporting and commentary, not on judgment texts read by this department.

An appraisal award confirmed: *Koffler v. Cincinnati Ins. Co.* *Koffler v. Cincinnati Insurance Co.*, 239 A.D.3d 840 (2d Dep’t, 18 June 2025), confirmed a fire appraisal award: no fraud, bias or bad faith.

Source — https://nycourts.gov/reporter/3dseries/2025/2025_03711.htm

Hidden damage is not manifest mistake: *One Church v. Brotherhood Mutual.* *One Church v. Brotherhood Mutual*, 2026-Ohio-2764, sets aside a binding insurance appraisal only for fraud or manifest mistake; damage found later is not enough.

Source — <https://www.mondaq.com/unitedstates/insurance-laws-and-products/1830424/ohio-supreme-court-reinforces-finality-of-binding-insurance-appraisals>

The umpire decides what the property is: *Cantina Enterprises II.* *Cantina Enterprises II v. Property-Owners Insurance* (Mich. Ct. App. 2026) leaves it to the umpire and appraisal to decide what counts as business personal property once coverage of the fire is conceded.

Source — <https://milawyersweekly.com/news/2026/03/05/insurance-fire-appraisal-2/>

A \$187 million award vacated: *Westchester Surplus v. Portofino Master HOA.* *Westchester Surplus v. Portofino Master HOA* (N.D. Fla., 22 September 2025) vacated a \$187 million Hurricane Sally award and ordered a new panel.

Source — <https://law.justia.com/cases/federal/district-courts/florida/flndce/3:2023cv00453/454006/367>

Ash and debris are not direct physical loss: *Gharibian v. Wawanesa.* *Gharibian v. Wawanesa*, 108 Cal. App. 5th 730 (2025), holds that cleanup of ash and debris from a nearby wildfire is not “direct physical loss”. The parallel compensation-program valuation fight is in the Eaton Fire diminution-in-value models (RAND, 2025).

Source — <https://practiceguides.chambers.com/practice-guides/insurance-reinsurance-2026/usa-california/trends-and-developments>; https://www.rand.org/content/dam/rand/pubs/research_reports/RRA4300/RRA4357-1/RAND_RRA4357-1.pdf

Development delay from transmission lines: *Remington Development v. ENMAX.* *Remington Development v. ENMAX* (Alta. KB, 15 September 2025) awarded C\$11.08 million for development delay caused by transmission lines.

Source — <https://www.canadianlawyermag.com/cl-plus/cases/11999>

Where the Mexican material sits. Mexico is dense in the first two categories — expropriation decrees and *predial* jurisprudence — and thin in the remaining six as published appellate valuation opinions. Those disputes more often sit in *amparo*, in *extinción de dominio*, or in ICSID awards (Vulcan; Access Business Group) than on a family-court or insurance-appraisal docket.

Appraisal not compelled while coverage is disputed: *FutureCare Health v. Affiliated FM*. *FutureCare Health v. Affiliated FM Insurance Co.*, 2026 WL 1947844 (D. Md. 2026), declined to compel appraisal while coverage remained in dispute — the order of operations, not the number.

Source — <https://www.jdsupra.com/legalnews/court-declines-to-compel-appraisal-1414698/>

Canada: valuing a house that is gone. A 2025 practice synthesis addresses replacement-cost damages for destroyed residences — what is recoverable when the building cannot be repaired.

Source — <https://www.mondaq.com/canada/professional-negligence/1683826/beyond-repair-valuing-residential-property-loss-in-litigation>

Mexico: the measure sits in treaty awards. No published Mexican fire or hurricane appraisal-clause decision of 2025–26 was found. The high-dollar measure-of-loss decisions are the treaty awards recorded under expropriation — *Vulcan* and *L1bre*.

Coverage and completion status

This installment reports what was found, not everything that was decided. Outstanding:

- **United States.** The decisions reported were reached through the courts' own sites and through legal reporting, and each source note says which. No systematic search of the eminent domain or property-tax reporters was made, so state assessment appeals — the largest body of American valuation litigation by volume — are represented by a handful of items. One partition buy-out identified for this installment (Los Angeles Superior Court, 2026) was withdrawn because its recorded source resolved to a different case.
- **Canada.** Quebec and Ontario are stated from their statutes; one decision under Quebec's 2023 act and one of the Ontario Land Tribunal are reported, with British Columbia, Alberta and Saskatchewan decisions under other categories. The New Brunswick Court of Appeal's judgment on Aboriginal title was not read, and several Canadian items are carried as identified but not verified where the text says so. The federal *Expropriation Act* is unsurveyed.
- **Mexico.** The statute is stated from its text. The Suprema Corte's sites refused automated access throughout, so the Mexican decisions rest on the court's weekly publication as reproduced elsewhere and on press reports, and the ejido amparo of May 2026 is press-sourced and unpublished.