

The Languages of Valuation Law

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Abstract. A survey of valuation law conducted across jurisdictions whose law is written in thirty-six source languages (each jurisdiction counted once, under the language its law is written in) in a journal that itself publishes in twelve, produced a result its author did not expect: the jurisdictions surveyed cluster by legal-linguistic lineage rather than by geography, and at least one agreement the department had attributed to common ancestry turns out on inspection to be independent convergence. This article sets out what the multilingual method revealed, distinguishes four ways in which a language carries law across borders, and corrects one point in the department's draft comparative synthesis.

Keywords: comparative law, legal language, OHADA, expropriation, valuation methodology, legal transplants

1 An accident of method

This article began as a note on search technique and became something else.

Its subject is valuation law read across jurisdictions — centrally compulsory acquisition: *expropriation*, the taking of private property by the state, what United States practice calls *eminent domain* (or condemnation) — and the languages in which that law is written and found.

In preparing the comparative survey that appears in the *Recent Court Decisions* department of this issue,¹ the department reported that a number

¹The jurisdictional material summarized in this article is reported, with its sources and its verification status, in the *Recent Court Decisions* installments for South, Southeast and East Asia, Oceania, the Middle East and North Africa, Europe, and Sub-Saharan Africa in this issue; material read in a language other than English is marked and linked to its original at the point of use in those installments. Footnote tags: [P] primary official text; [T] transcription; [C] practitioner commentary or press; † not verified against the primary text.

of jurisdictions had no material worth surveying. That report was wrong in every instance in which it was tested. Oman was described as having nothing; a single query in Arabic returned a 2023 expropriation statute with a separate head of compensation — a distinct category of loss for which compensation is separately payable — for deprivation of use.² Türkiye was represented only by two decisions of the European Court of Human Rights (the “Strasbourg court”);³ one query in Turkish returned decisions of the Court of Cassation on the valuation date in de facto expropriation, among the most instructive holdings surveyed.⁴ The Court of Cassation is Türkiye’s supreme court for civil matters; it reviews errors of law, not findings of fact, as courts of cassation in civil-law systems do. The valuation date is the date the value opinion speaks to, and de facto expropriation is a taking without formal process — what US practice calls inverse condemnation. Taiwan, Japan, Korea and Indonesia were each opened by a single query in the language of the jurisdiction.

The immediate lesson is unremarkable and worth stating anyway: a survey conducted in English will under-report jurisdictions that do not publish in English, and it will do so *silently*, returning an absence of results that is easily mistaken for an absence of law.

The second lesson took longer to see, and is the subject of this article. Once the survey was multilingual, the jurisdictions stopped grouping the way the department had filed them. They grouped by language — and, behind language, by legal ancestry.

²Royal Decree 71/2023, the Law of Expropriation for Public Benefit (fair compensation; separate head for the period of deprivation of use on temporary seizure). Source — Qanoon.om, read in machine translation (Arabic): [P] <https://qanoon.om/p/2023/rd2023071/>

³*Sarıca and Dilaver v Turkey*, no. 11765/05, European Court of Human Rights, 27 May 2010 (structural problem of de facto expropriation; Article 46 indication; execution pending under standard supervision as of 1 September 2026 per the Committee of Ministers’ records, HUDOC-EXEC) [P]; *Foundation of the Sulumanastır Surp Kevork Armenian Church in Samatya and the Sahakyan Nunyan Armenian Cemetery and School v Türkiye* (dec.), no. 13768/18, Committee of the Second Section, adopted 16 December 2025, notified 22 January 2026. [P]

⁴Yargıtay 5. Hukuk Dairesi, 2020/4695 E., 2021/861 K., 3 February 2021 (valuation at the date the action is filed in *kamulaştırmasız el atma*; comparison under art. 11(1)(g) of Law No. 2942). *Stated from Turkish practitioner commentary reproducing the Chamber’s reasoning; the citation should be checked against the official report before reliance.* [C]† <https://www.kararmatik.com/yazdir-Kamulastirmasiz-El-Atma---Arsalara-Nasil-Deger-Bicilecegi.html>. The decision’s number, chamber, date and subject are confirmed in the Lexpera database (<https://www.lexpera.com.tr/ictihat/yargitay/5-hukuk-dairesi-e-2020-4695-k-2021-861-t-3-2-2021>, accessed 6 October 2026); its text there is behind a subscription, and the official Yargıtay and UYAP databases could not be reached from outside Türkiye.

2 Four ways a language carries law

It is useful to distinguish the mechanisms, because they have different consequences for a practitioner and for a researcher.

2.1 As the language of proceedings

The simplest case. A court hears argument and gives judgment in a language, and a researcher who does not read it cannot read the judgment. This is the barrier the department first encountered, and the one most easily mistaken for the whole problem.

It is worth noting where it does *not* apply. Pakistan’s superior courts sit in English; so do India’s, Nigeria’s, Kenya’s and Singapore’s. For those jurisdictions the department’s failure to survey them earlier had no linguistic excuse at all.

2.2 As a supranational legal language

Considerably more interesting. Here a common language carries a single body of law across many sovereign jurisdictions.

The clearest example encountered in this survey is OHADA (the Organisation pour l’Harmonisation en Afrique du Droit des Affaires), whose seventeen member states share eleven Uniform Acts — the most recent, on accounting for non-profit entities, adopted in December 2022 — interpreted by a single court, the Cour Commune de Justice et d’Arbitrage sitting at Abidjan.⁵ Since the 2008 revision of the founding treaty, French, English, Spanish and Portuguese are all working languages, with French prevailing in case of divergence. The Uniform Act on secured transactions governs mortgages over immovables (real property) across all seventeen, which means that valuation for secured lending and enforcement runs largely on common OHADA law (the Uniform Acts on secured transactions and on enforcement) from Senegal to the Democratic Republic of the Congo, although registration of the mortgage follows each state’s land-registry rules. The reach is confined to business law, however: the Uniform Acts do not touch expropriation, compensation or land tenure, so the one-survey-covers-seventeen arithmetic holds for secured-transactions and business-law valuation and for nothing else.

⁵Traité relatif à l’harmonisation du droit des affaires en Afrique (as revised 2008) and the eleven Uniform Acts (including the Uniform Act on secured transactions; the tenth, on mediation, adopted 23 November 2017; the eleventh, on the accounting system of non-profit entities, adopted at Niamey on 22 December 2022 and in force from 1 January 2024), interpreted by the Cour Commune de Justice et d’Arbitrage, Abidjan. Institutional and membership information verified at <https://www.ohada.org>; the accessibility of CCJA jurisprudence verified at <https://www.ohada.com> in August 2026. [P]

Within that domain, for a comparative researcher this changes the arithmetic entirely. One survey in one language, of one court’s jurisprudence (in the civil-law sense: the body of court decisions treated as guidance), covers seventeen jurisdictions. The department verified the practical position while preparing this issue: the CCJA’s decisions are indexed and filterable, carry stable identifiers, and their headnotes are readable without an account, with full texts available on free registration. That is better access than several of the Asian databases that defeated the department entirely.

The European Union carries one body of law across its member states, but in twenty-four equally authentic languages rather than one. The European Court of Human Rights comes closer to OHADA: its judgments in cases against Türkiye bind it (Article 46), and its case law is reported in English or French regardless of the language of the domestic proceedings it reviews.⁶

2.3 As the vehicle of a received code

The mechanism that produced this article’s central observation.

Legal systems are transplanted, and they are transplanted along linguistic channels — *reception*, in the comparative lawyer’s vocabulary: one legal system’s adoption or inheritance of another’s law, as when a former colony receives the colonial power’s statutes. The consequence is that jurisdictions with no contemporary contact whatever may share a doctrinal structure — a *doctrine* being a settled legal principle developed by courts — because they inherited it from the same source.

Three lineages were visible in this survey.

The French line. Codes derived from or modeled on the French civil law underlie the Maghreb — Morocco, Algeria, Tunisia — and, by a further step, much of the Arab east: the Egyptian Civil Code of 1948 was drafted under Sanhuri’s direction with the French model before it, and in turn shaped codification in Syria (1949), Iraq (1951, which Sanhuri himself drafted), Libya (1953) and much of the Gulf, including Kuwait and Qatar. Lebanon is the exception in the Levant: its Code des obligations et des contrats (1932) is a direct French-Mandate derivation that predates the Egyptian code. Francophone Africa received the same tradition directly.

The German line. Japan’s Meiji-era reception took German civil law as its principal model, and the Japanese codes were in turn transmitted to Korea during the colonial period; Taiwan operates the Civil Code of the Republic of China of 1929–30, drafted on the mainland on German, Swiss and Japanese models and brought to the island in 1945, displacing the Japanese colonial application. Türkiye belongs to this family too: its 1926 reception took the Swiss Civil Code and Code of Obligations — instruments, in the legal sense of formal enacted texts rather than the financial one, of the Germanic family in

⁶European Convention on Human Rights, Article 1 of Protocol No. 1 (protection of property) and Article 46 (execution of judgments); consulted through HUDOC. [P]

the standard comparative taxonomy of Zweigert and Kötz⁷ — not the French code. What the family did *not* transmit is tax valuation. The formulary systems surveyed in this issue (tax valuations computed from published unit values and fixed formulas rather than from sales of the subject) rest on modern domestic tax instruments: Japan’s roadside price (*rosenka*, a per-square-meter land value published for each street) can be set aside under provision 6 of the National Tax Agency’s property valuation basic circular (*Zaisan Hyōka Kihon Tsūtatsu* — an administrative circular, not a statute) when it is markedly inappropriate, the value then being fixed on the Commissioner’s instruction, which may rest on an appraisal;⁸ Korea’s supplementary method (a statutory formula used when no market value can be found) sits in its Inheritance and Gift Tax Act;⁹ and Germany’s own Bewertungsgesetz (the federal Valuation Act)¹⁰ postdates the Japanese reception. Any family resemblance among these formulary regimes is conjecture, not documented descent.

The Dutch line. Roman-Dutch law underlies South Africa, and the Netherlands Indies civil code still underlies Indonesian obligations law. Indonesian land law, however, was re-founded: the Basic Agrarian Law of 1960 (Law No. 5 of 1960, the UUPA)¹¹ revoked the colonial code’s provisions on land, except those on mortgages (*hypotheek*), and grounds land rights in *adat*, the indigenous customary law. The *hak guna bangunan* — the fixed-term right to build whose expiry this issue reports — is a creation of the 1960 law, but the Law’s own conversion provisions turned existing Dutch *opstal* rights into *hak guna bangunan*, so the link to the Dutch right is statutory; the content of the right is now fixed by the 1960 Law, not by the colonial code.

⁷Konrad Zweigert and Hein Kötz, *An Introduction to Comparative Law*, 3rd ed., trans. Tony Weir (Oxford: Clarendon Press, 1998), on the legal families and the receptions described in this section.

⁸National Tax Agency property valuation basic circular (*Zaisan Hyōka Kihon Tsūtatsu*), provision 6 (the “Article 6” override) — an administrative circular (*tsūtatsu*), not legislation.

⁹Inheritance and Gift Tax Act, Article 60(3) (where market value is hard to determine, value by the methods of Articles 61–65) and Article 61 (real estate). Read as quoted in judgments published by the Supreme Court of Korea (scourt.go.kr), not on law.go.kr. [T]

¹⁰*Bewertungsgesetz* (BewG); the provisions cited elsewhere in this issue are §§ 252–257. [P]

¹¹Basic Agrarian Law (Law No. 5 of 1960, UUPA): the enacting clause revokes Book II of the Civil Code as far as it concerns land, water and natural resources, except the provisions on *hypotheek*; Conversion Provisions, art. V (*hak opstal* and *hak erfpacht* for housing become *hak guna bangunan* under art. 35(1)). Read in the official text, Ministry of Finance legal database, <https://jdih.kemenkeu.go.id/fulltext/1960/5TAHUN-1960UU.htm>, accessed 6 October 2026. [P]

2.4 As a *lingua franca* of commentary

The weakest channel and the easiest to over-rely on. Much of the world’s legal commentary is published in English, and a jurisdiction whose judgments are handed down in Arabic or Japanese may nonetheless be discussed in English by international firms.

This is genuinely useful and it is treacherous. Commentary is selective: it covers what is interesting to internationally mobile capital, which is not the same as what is doctrinally significant. The Ukrainian compensation framework was easy to find in English, where it has drawn international professional attention; the Turkish rent-determination decisions, which may matter more to an appraiser’s method, were not — and this issue could identify them but not yet confirm them.

3 The correction

The comparative synthesis as first prepared for this issue reported that four jurisdictions — India, Pakistan, Türkiye and Egypt — hold that where the acquiring authority (in the United States, the condemnor) delays, the valuation date moves forward and the state bears the intervening inflation. It added a caution: Egypt, Morocco and Türkiye all operate codes descended, by one route or another, from the French and Swiss civil law, so that agreement among them is partly inheritance. (The claim belongs to the synthesis as first prepared; the replacement synthesis bound at position C4 in this issue is confined to the form of statutory texts and does not repeat it. The correction is recorded here because the finding stood in the department’s draft.)

That caution is right in part and wrong in part, and identifying which part requires care.

Egypt’s civil law is French-derived, and Morocco, whose courts align the valuation date with the filing of the action,¹² is squarely in the French line; both took French administrative-law forms along with the codes: Egypt a Conseil d’État (Law No. 112 of 1946), Morocco administrative courts whose grounds of annulment are the French categories (Law No. 41-90 of 1993).¹³

¹²Cour d’appel administrative de Marrakech, decision no. 61, 11 February 2009 (committee valuations are *mujarrad iqtirahat*, mere proposals; valuation at the date the action was filed, 10 October 2005). Whether the position has since moved has not been established. Source — Moroccan judicial decisions database (cnej.ma), decision 118, read in machine translation (Arabic): [P] <https://www.cnej.ma/decision/118/fiche>

¹³Egypt: Law No. 112 of 1946 establishing the Conseil d’État (*Majlis al-Dawla*), issued 7 August 1946, *al-Waqā’i’ al-Misriyya* no. 83, 15 August 1946, read in a scan of the Gazette (manshurat.org) [T]; the French Conseil d’État describes the two councils as of the same legal tradition (conseil-etat.fr, 14 December 2016). Morocco: Dahir no. 1-91-225 of 10 September 1993 promulgating Law No. 41-90 instituting administrative courts, *Bulletin Officiel* no. 4227, 3 November 1993, arts. 8 and 20, official consolidated text, adala.justice.gov.ma. [P] Both accessed 6 October 2026.

To that extent the rhyme between those two is partly inheritance rather than independent invention, as the draft said.

Türkiye, however, does not belong on that list, where the draft placed it, tempting as the tidy version is. Its 1926 reception was Swiss — the Swiss Civil Code and Code of Obligations, instruments of the Germanic family — and, more fundamentally, its expropriation doctrine does not live in the received code at all. The valuation-date rule the survey reports comes from Court of Cassation jurisprudence under the domestic Expropriation Law (*Kamulaştırma Kanunu*)¹⁴ and the Constitution: a 2021 decision fixing valuation at the date the action is filed. Code-family lineage is weak evidence for expropriation doctrine, which is administrative and constitutional rather than found in the civil code, and the agreement between Türkiye and Egypt may accordingly be genuine convergence after all.

What survives on the common-law side is untouched and, properly understood, more interesting. India and Pakistan are common-law jurisdictions working in English: Pakistan still applies the Land Acquisition Act 1894, while India repealed that Act with effect from 1 January 2014, replacing it (transitional matters aside) with the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act 2013.¹⁵ Their arrival at the same rule as the civil-law jurisdictions is not explicable by ancestry, because they share none with the civil-law jurisdictions.¹⁶ Two legal traditions with different foundations, different procedures and different vocabularies have converged on the proposition that delay by the state must not transfer the cost of inflation to the dispossessed owner.

That is the claim the draft arrived at, with one amendment: Türkiye reaches a related result by a different route — land taken without proceedings is valued at the date the owner sues, not the date of the taking — and it reaches it independently, not by inheritance. It also suggests where a comparative lawyer should look for genuine convergence: not among jurisdictions that share a code, where similarity is the expected result, but across the lineages, where it is not.

¹⁴Expropriation Law No. 2942 (*Kamulaştırma Kanunu*); arts. 11–12 were read in a Wikisource transcription, not the official text. [T]† Constitution of the Republic of Türkiye, Article 46. For the 2021 decision, see the note in the opening section.

¹⁵Land Acquisition Act 1894, as still applied in Pakistan; Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act 2013 (India). The texts of the two Acts were not consulted.

¹⁶India: *Bernard Francis Joseph Vaz v Government of Karnataka*, 2025 INSC 3, Supreme Court of India, 2 January 2025 (Gavai and Viswanathan JJ; valuation date shifted for inordinate delay). Pakistan: *District Collector Swabi v Qaisar Ali Khan*, Supreme Court of Pakistan, Civil Appeals 203-P to 206-P of 2023, 6 July 2026 (Muhammad Ali Mazhar and Musarrat Hilali JJ; “gold for gold, not copper”). *Holdings press-sourced* (*The Nation*; *Dunya News*, 6 and 7 July 2026); *no reported citation has yet been assigned*. [C]†

4 What follows for practice

Three propositions, in decreasing order of confidence.

A negative search result in the wrong language is not evidence.

This is the operational lesson and it is not confined to research. An appraiser engaged on a cross-border matter who concludes that a jurisdiction has no relevant authority should be able to say in what language the conclusion was reached.

Doctrinal lineage predicts where transferable reasoning will be found. A valuer confronting an unfamiliar jurisdiction can profitably ask which tradition its code descends from, because the answer indicates where analogous reasoning already exists. The answer must also be checked against local re-foundations: the treatment of a fixed-term right to build in Indonesia is governed by the Basic Agrarian Law of 1960 and its implementing regulations, not by the Dutch civil law the colonial code once carried.

Supranational instruments are the efficient unit of study. Where one instrument governs many jurisdictions — OHADA's Uniform Acts being a leading instance — the instrument, and not the state, is the thing to survey, within the domain the instrument actually covers. Seventeen national surveys of secured-transactions law would produce substantially the same answer at seventeen times the cost.

5 A note on what this article is not

It is not a claim that legal families determine outcomes, nor that shared premises do. The Nigerian and Congolese comparison reported elsewhere in this issue is a sufficient counter-example to the second: both jurisdictions vest the soil in the state¹⁷ (Nigeria by its Land Use Act, which vests the land in each of its states in that state's governor,¹⁸ and gives the holder a statutory *right of occupancy*, not the land, with compensation running to unexhausted improvements rather than to land value), and they reach opposite conclusions about whether the value of the land itself is compensable. Shared premises do not entail shared results.

The claim is narrower. Language marks the channels along which legal ideas have historically traveled, and a researcher who ignores those channels will both miss material and misread the significance of what is found. This department spent a quarter learning the first half of that lesson. The second half is the reason for this article.

¹⁷Democratic Republic of the Congo: Law 73-021 of 20 July 1973 (general regime of goods), as amended by Law 80-008 of 18 July 1980, art. 53 (soil the exclusive, inalienable and imprescriptible property of the State). [C]†

¹⁸Land Use Act 1978, s. 29 and s. 29(4) (unexhausted improvements at replacement cost less depreciation; a year's rent for the land; crops as prescribed). Read in official summaries, not in the statute's official text. [C]†