

PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 89th REGULAR SESSION

Last Updated: June 25, 2025

The legislative session has ended. Governor Abbott had until June 22 to veto bills. Several of the measures passed by the legislature will require amendments to the Texas Constitution before they take effect. The election on those proposed amendments will take place on November 4, 2025. Abbott has already announced a special session to begin on July 21, 2025.

Below are brief summaries of the bills that we think will be most interesting to appraisal review board members. Of course, we will be happy to assist our clients who have questions about legislation.

Exemptions

H.B. 9

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 1

Author: Meyer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

The exemption for small amounts of bpp will rise from \$2,500 to \$125,000. That's \$125,000 per location. A lessor of bpp will be entitled to one \$125,000 exemption for all of its leased bpp in a taxing unit. A business that owns bpp at locations that it does not own or lease will be entitled to one \$125,000 exemption for all such bpp in a taxing unit. If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their bpp will be combined for purposes of the exemption. An appraisal district may investigate a business to determine whether the business is related to other businesses.

This bill is also discussed under the heading, *Appraisals*.

H.B. 21

Author: Gates

Amends/Enacts: §§394.004, 394.0045, 394.005, 394.031, 394.032, 394.037, 394.0039, 394.0025, 394.0026, 394.0027, 394.903, and 394.905 Local Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 28, 2025

This bill concerns exemptions for properties of housing finance corporations (HFC) created by cities or counties. It limits the area in which an HFC can own real property for residential development or engage in residential development. An HFC can do so only in the city or county that created it unless a development is expressly approved by another city or county in which the development is located. The bill also imposes limits related to the income of residents and the rents charged to residents. In some instances, a property may qualify for an exemption for up to two years even though it does not satisfy the income and rent requirements. An annual audit is required.

H.B. 22

Author: Noble

Amends/Enacts: §§11.02, 21.06, 21.07, 21.08, 23.15, 23.16, and 42.05 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

This bill will eliminate the last vestiges of taxes on intangible property. All intangible property will be exempt.

H.B. 247

Author: Guillen

Amends/Enacts: §11.38, 11.43, and 23.013 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 34

Author: Guillen

Amends/Enacts: Art. VIII, §1-y Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025.

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will exempt the portion of a property's value attributable to the installation or construction of "border security infrastructure and related improvements." Such an exemption will apply in border counties only. To claim the exemption, a property owner will have to sign a "qualified border security infrastructure agreement" with the state or federal government or grant an easement to the state or federal government.

H.B. 1399

Author: Cody Harris

Amends/Enacts: §11.162 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 99

Author: Cody Harris

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Passed by both houses; election on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will exempt animal feed held by the owner for retail sale. The feed will have to qualify for exemption from sales taxes in order for it to qualify for exemption from property taxes.

H.B. 2508

Author: Turner

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.112 Tax Code; §403.302 Government Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 133

Author: Turner

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will create a 100% exemption for the homestead of the surviving spouse of a veteran who died of any of several medical conditions identified in the federal PACT Act of 2022. The federal law identifies medical conditions associated with exposure to Agent Orange or other specific toxins. A surviving spouse can transfer the exemption from one homestead to another.

H.B. 2525

Author: Darby

Amends/Enacts: §11.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

This bill expands the general charitable exemption insofar as it applies to an organization that provides housing and services to people 62 and older. The bill defines “charitable housing and services” as: a) housing, including as an independent living facility, assisted living facility, or nursing facility; and b) “any service designed to meet the unique needs of a person 62 years of age or older.” The bill lists examples of such services including ministerial services, social services, and educational services. As an alternative to providing housing and services without regard to the beneficiaries’ ability to pay, an organization can provide housing and services in an amount not less than four percent of the organization's net resident revenue. To qualify for the exemption an organization has to have been in existence for at least twenty years or it has to be affiliated with another established charitable organization.

H.B. 2723

Author: Cunningham

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

An appraisal district will have to grant an exemption for a property even without an exemption application if: 1) a reasonable inspection would reveal that the property is a nonprofit cemetery; and 2) the owner of the property is not identifiable. An appraisal district can request relevant information from a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity.

H.B. 2730

Author: Darby

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

An appraisal district cannot require a homeowner receiving a homestead exemption to file a new application unless the district has reason to believe the person no longer qualifies for the exemption and the district has attempted to determine whether the person still qualifies. The bill suggests that a district attempting to determine whether a person still qualifies can search the DPS's driver's license database. The district will have to send the person a notice stating the "specific reason for" requiring a new exemption application.

H.B. 2894

Author: Hickland

Amends/Enacts: §140.011 Local Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This bill affects the way that the state compensates cities and counties most affected by exemptions for disabled veterans. A city will generally have to be adjacent to a military installation in order to qualify. A county will generally have to have all or part of a military installation within its borders. The bill, however, creates narrow exceptions which apparently apply to cities in Bell and Coryell counties and to Lampasas County.

S.B. 4

Author: Bettencourt

Amends/Enacts: §§11.13, 25.23, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2551, 48.283, 49.004, 49.0043, 49.0121, 49.154, and 49.308 Education Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 16, 2025; applies to 2025 tax year

S.J.R. 2

Author: Bettencourt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will raise the general school-tax homestead exemption from \$100,000 to \$140,000. The state will give school districts extra money to compensate them for the lost taxes. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 23

Author: Bettencourt

Amends/Enacts: §§11.13, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2543, 48.2551, 49.004, 49.0044, 49.0121, 49.0122, 49.154, 49.308 Education Code

Status: Passed by both houses; signed by governor

Effective: When S.J.R. 85 is approved by voters

S.J.R. 85

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025.

Effective: When approved by voters

The school-tax homestead exemption for people who are over 65 or disabled will increase from \$10,000 to \$60,000. The state will provide additional aid to school districts, primarily to help with their debts. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 467

Author: Paxton

Amends/Enacts: §11.351 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

S.J.R. 84

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by both houses; election set for November 4, 2025

Effective: Upon approval by voters

If a fire completely destroys an improvement on a homestead property, the owner can receive a temporary exemption for the year in which the fire occurs. In order to qualify, the burned improvement must have been a habitable dwelling before it was destroyed. It must be uninhabitable for at least thirty days following the fire. The exemption will be prorated based on what time of year the fire occurs. The property owner will have to file an application with the appraisal district within 180 days following the fire. If the district grants the exemption after the tax office has calculated the taxes, the tax office will recalculate them.

S.B. 1352

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for applying for a freeport exemption. If a property owner shows good cause, the district can extend the application for another 60 days. If a property owner files a late application for a freeport exemption under §11.4391, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after subtracting the freeport exemption. This bill is also discussed under the heading, *Appraisals*.

S.B. 2068

Author: Bettencourt

Amends/Enacts: §11.48 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A child's name, age, home address, or home telephone number provided in an exemption application will be confidential.

Appraisals

H.B. 9

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 1

Author: Meyer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

This is the bill that exempts bpp up to \$125,000. A property owner will not have to render bpp if the owner believes that the property is not taxable in any taxing unit. The owner will have to file a statement or report certifying the owner's belief that its bpp is exempt. An appraisal district can require a rendition from such a property owner.

If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their renditions will have to reflect that fact. Each business's rendition will identify the bpp of its related businesses. The comptroller will create applicable forms.

This bill is also discussed under the heading, *Exemptions*.

H.B. 1244

Author: Guillen

Amends/Enacts: §§23.54, and 23.541 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

If 1-d-1 land is transferred from one owner to another, the new owner won't need to file a new application if the land continues to be used in "materially the same way" and the agricultural use is overseen or conducted by the same individual(s) who oversaw or conducted that use in the preceding year. If the use continues but it is under the control of a different person, the new owner will need to file a new application, but the filing deadline will be the later of: 1) the delinquency

date for the year for which the application is filed; or 2) the first anniversary of the change in ownership.

H.B. 1533

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district retroactively appraises a property omitted in a prior year, the district will send the notice of appraised value by certified mail. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *Appeals*.

H.B. 3370

Author: Hefner

Amends/Enacts: §23.751 Tax Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2026

If the owner of timberland dies, the new owner will have an extended deadline for filing a new timber appraisal application. A surviving spouse or child of the decedent, an executor of the decedent's estate, or a fiduciary acting for a surviving spouse or child can file the application any time before the taxes became delinquent for the year in question. No penalty will result from an application filed under these circumstances.

S.B. 973

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A reappraisal plan adopted by an appraisal district's board of directors may not include a standard or timeline that prevents the district from appraising property as necessary to comply with the requirements of Section 23.01(a), i.e., appraisal at market value. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 1352

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for filing an application for interstate allocation of value. If a property owner shows good cause, the district can extend the deadline for another thirty days. If a property owner files a late application for interstate allocation, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after applying the interstate allocation. This bill is also discussed under the heading, *Exemptions*.

S.B. 1951

Author: Paxton

Amends/Enacts: §22.28 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2016

An appraisal district's notice advising a property owner about a penalty for not filing a timely rendition will have to be sent by certified mail if the property is not listed on the preceding year's appraisal roll. Otherwise, the notice can go by first-class mail. It will have to go out no later than June 1. A copy of the notice will also have to go out with the property owner's notice of appraised value.

Appraisal Districts and ARBs

H.B. 148

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

In appraisal districts with elected directors, every director will have to complete a training course provided by an accredited institution of higher education. A director will have to complete the course each year before the anniversary of the date on which he/she took office. The bill doesn't say how long the course should be. If, however, an appraisal district is involved in assessing and collecting taxes, its directors will need at least eight hours of training on those topics. Before seeking appointment or election to the board of directors, a person will have to sign a document acknowledging that he/she understands the board's duties.

H.B. 1533

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

An appraisal district in a county with 120,000 people or more will have to have an Internet website. The district will have to post its appraisal records and update the posting weekly.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill will prevent the district from requesting the IP address.

If the comptroller contracts with people to assist with ARB training classes, at least one trainer in each course will have to be a taxpayer representative. That taxpayer representative must be a Texas resident and be a lawyer with at least five years of experience. The lawyer cannot be someone who ever represented or worked for an appraisal district, an ARB, or a taxing unit. Nor can he/she have ever served as an appraisal district director or as an ARB member. The comptroller can make an exception if he/she can't find someone satisfying all those requirements.

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill shortens that period to five days for a property owner not represented by an agent. An owner with an agent will still have to make the request 10 days before the hearing. An ARB that dismisses a hearing on jurisdictional grounds would have to notify the property owner and state the grounds for its determination. An ARB considering issuing a subpoena will have to notify the parties at least 15 days before the good-cause hearing.

This bill is also discussed under the headings, *Appraisals* and *Appeals*.

H.B. 3575

Author: Noble

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

Someone who wants to run for a seat as an elected director on an appraisal district's board of directors will file his/her application with the county elections administrator if the county has such an officer. Otherwise, the candidate will file the application with the county clerk. The same is true for the candidate's appointment of a campaign treasurer.

H.B. 4809

Author: Meyer

Amends/Enacts: §11.24, 41.41 Tax Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property can protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land.

S.B. 523

Author: Zaffirini

Amends/Enacts: §521.1211 Transportation Code

Status: Passed by both houses; signed by governor

Effective; September 1, 2025

The list of people who can have an address other than their residence appear on their driver's license expands to include probation officers and parole officers. Probation officers and parole officers with this special license don't need to match the address on their license with a homestead exemption application.

S.B. 973

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill loosens the restrictions and allows an appraisal district to post: 1) an aerial photo depicting more than one separately owned building; 2) a street level photograph of only the exterior of a building; or (3) a field record or overhead sketch of the property that depicts only the outline of one or more buildings, the general landscape features of the property, and/or the dimensions of or distances between the buildings and features. This bill is also discussed under the hearing, *Appraisals*.

S.B. 974

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Passed by both houses; Vetoed by governor

A teacher in a public school will be eligible to serve on an ARB. The school district's trustees and employees may not communicate with the teacher with the intent to influence a decision that he/she might make capacity as a member of the appraisal review board.

S.B. 1106

Author: Parker

Amends/Enacts: §26.17 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

An appraisal district's database of property tax information will have to include special assessments levied by public improvement districts.

S.B. 2073

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

Status: Passed by both houses; filed without governor's signature

Effective: September 1, 2025

This bill makes it clear that an appraisal district can finance its acquisition or construction of an office. The proposed acquisition or construction will still require the agreement of three-fourths of the voting taxing units served by the appraisal district. But if a unit fails to act timely on the matter, its inaction will be taken as a vote for the proposal.

Appeals

H.B. 1533

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A lessee entitled to protest or file an appeal in court will also have the right to appeal by binding arbitration.

In a judicial appeal under Chapter 42, the court may not order discovery unless the discovery is requested by a party. The court may not accelerate any discovery deadlines related to expert witnesses.

This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 3307

Author: Noble

Amends/Enacts: §41A.061 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2026

This bill concerns the continuing-education requirement for arbitrators. An arbitrator can satisfy that requirement with courses approved for continuing legal education.

Miscellaneous

H.B. 1306

Author: Landgraf

Amends/Enacts: §§607.001, 607.002, 607.003, 607.004, and 615.003, Government Code; §§415.021 and 504.057, Labor Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The definition of first responder is expanded to include a justice of the peace, a death investigator, or a medical examiner.

H.B. 1522

Author: Gerdes

Amends/Enacts: §551.043 Government Code

Status: Passed by both houses; signed by Governor

Effective: September 1, 2025

A governmental body must post a notice of a meeting at least three business days before the scheduled date of the meeting. If the members will discuss or adopt a budget, their posted notice must include additional information including a copy of the budget and a “taxpayer impact statement.”

H.B. 2520

Author: Middleton

Amends/Enacts: §551.001, 551.041, 551.074, and 551.083 Government Code

Status: Passed by both houses; Vetoed by governor

An open-meetings notice would have to include an agenda sufficiently specific to inform the public of each subject to be considered in the open portion of the meeting. The agenda would also have to describe any subject to be included in a closed portion of the meeting. Personnel issues about operational issues that may impact a class or group of employees would have to be considered in an open session.

H.B. 3112

Author: Tepper

Amends/Enacts: §§551.0761 and 552.1391 Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

A governing body may deliberate in closed session regarding a cybersecurity measure, policy, or contract solely intended to protect a critical infrastructure facility. Most records related to cybersecurity for critical infrastructure facilities can be kept confidential.

H.B. 4214

Author: Curry

Amends/Enacts: §552.234 Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

Governmental bodies must notify the attorney general of the current mailing address and email address designated to receive public information requests. A governmental body must update the information yearly by October 1. The Attorney General will keep an Internet database of all addresses.

H.B. 4219

Author: Capriglione

Amends/Enacts: §§552.221, 552.301, 552.328,

Status: Passed by both houses; signed by governor

If a governmental body has no information of the type requested in a public information request, it must inform the requestor within 10 days. If a governmental body decides to withhold requested information based on a previous determination, it must identify the previous determination in its response to the requestor. When requesting an attorney general's opinion, a governmental body must identify the specific legal exceptions that allow it to withhold requested information. If a governmental body fails to respond to a request, the requestor can complain to the attorney general.

H.J.R. 2

Author: Geren

Amends/Enacts: Art. VIII, §26 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment would generally prohibit state taxes on the estates of people who die, but it expressly does not prohibit local property taxes.

S.B. 370

Author: Perry

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include a family member of a current or former employee of the attorney general. The bill defines family member as a minor child, adult child, spouse, or surviving spouse.

S.B. 1062

Author: Kolkhorst

Amends/Enacts: §2051.0441 Government Code

Status Passed by both houses; signed by governor

Effective: Immediately – May 19, 2025

A local government can publish a public notice in a digital newspaper instead of a printed newspaper if the digital newspaper satisfies several requirements. It must have been in business for at least three years and have an audited paid-subscriber base. It must employ staff in the local government. It must provide news of general interest and reports on local events in the local government, and it must update its news at least once a week.

S.B. 1569

Author: King

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include officials of an institution of higher education or university system.

S.B. 2075

Author: Zaffirini

Amends/Enacts: §§1151.002, 1151.051, 1151.0511, 1151.0512, 1151.052, 1151.055, 1151.101, and 1151.108 Occupations Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The Texas Tax Professional Liability Committee is renamed the Texas Tax Professional Liability Board.

S.B. 2111

Author: Zaffirini

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; Vetoed by governor

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would expand to include an employee of a public defender's office and an employee of a managed assigned counsel program. Attorneys for the Department of Family and Protective Services would be dropped from the list.

S.B. 2878

Author: Hughes

Amends/Enacts: §§25.025 and 34.03 Tax Code

Status: Passed by both houses; Vetoed by governor

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would expand to include: current and former county and district clerks and their employees; some other governmental employees involved in court administration; and current and former employees or commissioners of the State Commission on Judicial Conduct. This bill is also discussed under the heading, *Collections*.