Ranking the severity of state-imposed TELs on local governments

Christine Wen
Department of City and Regional Planning
Cornell University

September 12, 2015

TELs stand for tax and expenditure limitations – a policy tool to restrict the revenue and spending of governments. The TELs imposed by state governments on local governments often take the form of limitations on the property tax – the dominant source of local government revenues, but in a few cases they can also limit general revenue and expenditure. Previous authors (Resnick, 2004; Poulson, 2005; Deller, 2013) have quantified the "strength" or restrictiveness of the TELs on the general revenue and expenditure of *state* governments. While many dimensions of these measurements can be adapted for local TELs, quantifying the restrictiveness of property tax limitations requires some modifications to cover the wider range of variations.

In preparation of this report, the policy content of the TELs for all 50 states is collected, and indices are assigned to numerically reflect their restrictiveness. Each state index is based on the structure of local TELs or a group of TELs for that particular state. "Structure" includes consideration of the magnitude of restriction, allowed exclusions, override mechanisms, as well as specific combination of TELs (as some combination is more binding than others). This report explains in detail the methodology used in producing this quantification and invites critiques on its accuracy.

The seminal work on property tax limitations is the 1995 report by Mullins and Cox, in which the authors compiled the content of all local TELs up to that point. The Lincoln Institute for Land and Tax Policy maintains a database of policy content of these local TELs and has been updating the content for every year from 2006 to 2013, but without assessing restrictiveness or ranking. My database is constructed from the more detailed report by Mullins and Cox but updated with the 2013 data to include any post-1995 changes. This database separates the policy content by the type of local government. The District of Columbia is excluded.

TEL RANKINGS AND USE OF INDICES IN THE LITERATURE

This section provides an overview of previous efforts to develop rankings for state and local TELs, as well as the use of these rankings in empirical work.

Many quantitative studies involving both state and local TELs use indicator variables to denote the existence of TELs or the lack thereof (for example, Shadbegian, 1998; Mullins and Joyce, 2004; Kioko, 2010), but there are at least three studies within the last 10 years that systematically categorize, code, and rank **state-level** TELs by stringency. Resnick's (2004) policy brief uses 1998 data compiled by different authors to score state TELs based on the following categories: method of codification, method of approving the limit, method of limiting growth, the base of growth limit, treatment of surpluses, provisions for waiving the limit, and supermajority requirement. A more comprehensive scoring system for state TELs is developed by Poulson (2005), which splits these same categories into more detailed sub-categories and ranks the state by more recent 2005 data. Deller et al. (2013) improve upon Poulson's state-TELs ranking by using even more detailed sub-categories and creating an annual index for every state from 1965 to 2010.

On the other hand, there has been very little systematic effort to do the same for local TELs. We are aware of one work that attempts to construct indices of local TELs. Amiel, Deller, and Stallmann (2009), created annual indices from 1969 to 2005 similar to the one described in the previous paragraph. These indices are later used in a study evaluating the impact of local TELs on municipal fiscal conditions (Maher and Deller, 2010). Quantifying the restrictiveness of local TELs has been seldom attempted possibly due to the fact that greater variations exist among them. In fact, most local TEL studies use the case study approach to examine particular instances of local TELs as these vary widely both among states and within states (see, for example, Wallin and Zabel, 2011; McGuire and Rueben, 2006). Popular case studies include California's Proposition 13 in 1979, Colorado's TABOR in 1992, and Massachusetts' Proposition 2.5 in 1982.

There are also a few relatively recent multi-state studies that attempt to generalize the effect of local TELs across the US. One of the most detailed and extensive study is by Mullins (2004), which showed that TELs especially constrain governments and school districts serving lower income and other disadvantaged populations, using 25 years of fiscal data from 1972 to 1997 for 31,804 local governments in 787 metropolitan counties in the contiguous 48 states, Mullins (2004) shows that TELs especially constrain governments and school districts serving lower income and other disadvantaged populations. As rigorous as this study is, only binary variables are used for local TELs to denote the existence of non-binding and potentially binding types of limits.

Another multi-state study is by Deller and Stallman (2007) which looked at the impact of both state (2005 data by National Council of State Legislatures) and local TELs (2004 data compiled by Mullins and Wallin) on economic growth across all states. As their time period is from 1987 to 2003, they use dummy variables to indicate if the state has imposed a property tax limit on local government before or after 1987 and if the state has imposed a TEL on itself before or after 1987. They found that the short-term impact of local TELs is a slight decrease in economic growth but this effect disappears in the long run, while state-level TELs contribute to positive economic growth only slightly. The authors acknowledge that their study does not take into considerations aid flows from state to local government (Deller and Stallmann, 2007).

The purpose of the current paper is to develop a ranking scheme of the severity/stringency of local TELs for all 50 states. It builds on the Amiel, Deller, and Stallmann's work by disaggregating the indices by the type of government and creating a separate sub-index to reflect the stringency imbedded in the design or structure of the TELs.

TYPES OF LIMITS

TELs can be divided into four categories depending on the what is being limited[1] – one that limits the rate of property taxation (hereafter referred to, for simplicity, as **overall rate limit** or **specific rate limit**), one that limits the overall amount of property tax that the local government can levy (hereafter referred to as **levy limit**), one that limits the increases in assessment (hereafter referred to as **assessment limit**), and one that limits the overall revenue and expenditure (hereafter referred to as **general revenue limit** and **general expenditure limit**). In some states, raising taxes requires public hearings and newspaper notices. This full disclosure or truth-in-taxation (hereafter referred to as **FD**) is unlike the above types and is therefore not treated as a type of limit in this report. Every type of TEL can come with a set of exclusions and override provisions.

Mullins and Cox (1995) distinguish between two types of rate limit. The overall rate limit applies uniformly to all local governments, while the specific rate limit applies only to certain local governments. Rate limits are often expressed in the form of maximum millage, with certain exclusions such as for debt service or new construction, and override mechanisms. Rate limits that do not specify exclusions or include override provisions are more binding than the ones that do for the same amount of maximum millage.

The levy limit is a property tax ceiling, and its main purpose is to incentivize local governments to diversify their income sources. It can be expressed as a fixed percentage of full cash value, but more often it takes on the form of a maximum annual increase in total property tax revenue. The annual increase can be limited by a fixed percent increase, inflation, personal income growth, or state purchasing power. In most cases, new construction is excluded to allow for growth. Some states also allow for reassessment before the limit is applied. Levy limits can force readjustments of tax rate, or the surplus revenue is refunded to the taxpayers.

The assessment limit is aimed at curtailing large increases in revenue due to reassessments and property value appreciation. A combination of the rate limit and the assessment limit can be effective at restricting property tax revenue. Improvements and changes in use are often exempt from assessment limits. Very few assessment limits include override provisions.

[1] For more detailed descriptions and the history of each, please refer to Mullins and Cox (1995).

COMPONENTS OF TELS

The restrictiveness of any one type of TEL depends on the magnitude, exclusions, and override provisions. Magnitude is simply an indication of how much is being restricted. For rate limits, it is the maximum amount of millage. For the other types it is usually the maximum amount of allowable increase. The next section will discuss in detail how magnitude is ranked and ordered for each type of TEL.

Exclusions refer to areas that are exempt from the limit, such as debt service, new construction, improvement, annexation, capital outlay, court mandates, judgements, grant, state mandate, salaries, pension, healthcare, fire and police protection, special education, emergency, home-rule exemptions, juvenile detention, and other special purpose levies. In some states a specified amount of additional millage is allowed for one or more of these, but this report does not distinguish between these cases and the ones where additional millage is not specified. In other words, exclusions are all treated the same as long as they are not subject to the general limit.

Overrides can involve the electorate, the governing body, or a third party such as the state board or the court. In most cases a simple majority of the electorate is all that is required to override a TEL, but sometimes a supermajority – 2/3, 3/5, or 4/5 – of the electorate is required, which is a more stringent criterion. Override provisions involving only the local governing body are comparatively more relaxed. In this report, no distinction is made between supermajority and majority of governing body, but in reality, *there can be a distinction depending on the size of the governing body*[2]. In some cases, overriding the limit means up to a higher limit or for a fixed number of years. These are more restrictive than the cases where no such upper bounds are specified.

DESIGN OF TELS

As discussed above, the restrictiveness of a TEL depends on its type (rate, ceiling, etc.), exclusions or exemptions, and ways to override it. Often there is more than one TEL on a local government, and so the overall restrictiveness depends on the combination of different types of TEL. Therefore, my ranking includes a score that measures the "design" of TELs in every state for each type of government, and this score simply depends on the combination of the TELs.

[2] This can be seen, for example, in the override provisions for Florida's maximum millage rate limit. Unanimous vote is required if the governing board has fewer than 9 members, but 3/4 supermajority if board has 9 or more members.

The most restrictive type of TEL is the general exp/rev limit. Rate limit coupled with assessment limit is a more potent combination than either one of them alone. Property tax levy limit is also restrictive, but less so than general exp/rev limit because the local government can switch to other forms of revenue. The ordinal ranking for all combinations is as follows, with higher number being more restrictive[3]:

8: general revenue limit AND general expenditure limit (+ any combination of other types)

Example 1: the state of Colorado imposes both general revenue and general expenditure limits on its local governments, in addition to limitations on rate, levy, and assessment.

Other example(s): California

7: general revenue limit OR general expenditure limit (+ any combination of other types)

Example 1: the state of Arizona imposes a general expenditure limit on its local governments, in addition to limitations on rate, levy, and assessment.

Example 2: the state of New Jersey imposes a general expenditure limit on its local governments, in addition to a levy limit

Other example(s): Nebraska

6: overall rate limit + specific rate limit + assessment limit + levy limit

Example(s): New Mexico,

5: any type of rate limit + assessment limit + levy limit

Example(s): Arkansas, Illinois, Michigan, New York, Oregon, Texas

4: (overall rate limit + specific rate limit + assessment limit) OR (levy limit + any combination not already mentioned above)

Example 1: The state of Florida imposes an overall rate limit, a specific rate limit, and an assessment limit, but no levy limit.

Example 2: The state of Delaware has a levy limit. There is a rate limit that applies only to the Kent county.

Other example(s): Idaho, Indiana, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nevada, North Dakota, Ohio, Pennsylvania, South Dakota, Utah, Virginia, Washington, West Virginia, Wisconsin

[3] All examples provided in this section are applied to counties. This is why disaggregating by government makes sense. For instance, Alaska and Massachusetts have no limits on counties (or boroughs), but do have quite stringent limit on their municipalities.

3: any one rate limit + assessment limit, only

Example(s): Iowa, Oklahoma, South Carolina

2: any rate limit, only

Example(s): Alabama, North Carolina, Wyoming

1: assessment limit, only

Example(s): Maine, Maryland

0: none

Example 1: Hawaii and Georgia have full disclosure provisions, but no limitations

Example 2: New Hampshire and Vermont have no full disclosure provisions and no limitations

Other example(s): Alaska, Connecticut, Massachusetts, Rhode Island, Tennessee

SUB-INDEX FOR EXCLUSIONS

In Deller's (2013) paper on state-level TELs, he deducts 1 point for each of the listed exemptions, which include budget reserves, grants, capital projects, debt service, court mandates, non-recurring general fun appropriations, and the residual category of "other". In a similar fashion, 0.5 is deducted for each exclusion up to a maximum deduction of 3 or the sum of the sub-indices for magnitude and override, whichever is lower. The first bound is to essentially group exclusions beyond any five mentioned in the beginning of the report into "other". The second bound is to ensure that the total score for a particular type of TEL doesn't go below zero. For example, the state of Alabama excludes debt service and special excess levies, which adds up to -1 point, from its specific rate limit with a magnitude sub-index of 5 and override sub-index of 2 (the calculation of these is explained in the following sections). Then its total score for the restrictiveness of specific rate limit is 6. The state of New Jersey excludes new construction, improvements, emergency appropriations, debt service, state and federal mandates, contracts, and capital expenditures from its levy limit on counties. There are more than 6 so the deduction is capped at 3. The total restrictiveness score of the levy limit is 3 (magnitude) + 3 (override) – 3(exclusions) = 3. The reason only 0.5 is deducted as opposed to 1 is that the total score consists of only 2 other categories – magnitude and override – that goes up to maximum of 5 and 4 respectively, while Deller's index includes more dimensions such as the kinds of taxes limited (similar to our design score), method of approval, and method of codification[4].

SUB-INDEX FOR OVERRIDE PROVISIONS

The ranking for override provisions is as follows, with higher number being more restrictive:

- 4: none
- 3.5: supermajority of electorate, up to a fixed time period and/or a fixed amount (ie. a higher limit)
- 3: supermajority of electorate
- 2.5: majority of electorate, up to a fixed time period and/or a fixed amount
- 2: majority of electorate
- 1.5: approval by State Board or the court
- 1: supermajority or majority of governing body, up to a fixed time period and/or a fixed amount
- 0.5: super majority or majority of governing body

This is slightly modified in the case of assessment increase limit. Out of the 18 states that have assessment limits on their counties (for example), only two states have override provisions. To avoid inflating the score, the override sub-index for assessment limit is simplified as follows:

- 3: none
- 2: electorate approval (supermajority or majority)
- 1: governing body approval (supermajority or majority)

SUBINDEX FOR MAGNITUDE

1. Rate limits

The ordinal ranking of rate limits is the sum of the sub-indices for magnitude, exclusions (see previous section), and override provisions. The restrictiveness of rate limits is enhanced with an assessment increase limit, but this is accounted for in the design score (see above). The magnitude of rate limit refers to the maximum allowed tax rate. Examples of the low end include 3.375 mills for municipalities in Iowa for agricultural and horticultural property, 3.5 mills in Missouri for first-class counties with total assessed value of over $300 million, and 4.167 mills

[4] I didn't include the latter two because Mullins and Cox (1995), Joyce and Mullins (1999), and Mullins and Wallin (2004) do not reference these as factors that affect restrictiveness. Deller and Stallmann (2007) noted the absence of method of codification in these previous works, but at the same time explains through Fino's (2003) work that state constitutions are more readily modified.

in Indiana for all political sub-divisions outside a city or a town. Examples of the high end include 40 mills and 70 mills for cities and school districts in North Dakota, respectively, and 36.5 mills in Nevada. The ranking of magnitude is as follows, with higher number being more restrictive:

5: 0-5 mills
4: 6-10 mills
3: 11-20 mills
2: 21-30 mills
1: greater than 30 mills

Some states are exceptions. Colorado's Taxpayers Bill of Rights uses prior year's rate as a cap for counties and municipalities, and allows for no increase. The school districts' rate is the lesser of 27 mills or prior year's rate. Without actual tax data at hand, a score of 2 is given to Colorado for all local governments in consideration of the 27 mill limit. Florida has an overall rate limit that is "a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate is adopted, in which case the maximum is the adopted rate" (Lincoln Institute, Tax Limits, 2013). A score of 2 is also given to the case of Florida. South Carolina limits annual rate increase to the increase in CPI and (local) percentage of population increase. In absence of the maximum millage rate and actual tax data, a score of 3 is currently given to South Carolina, but this is subject to change.

2. Levy limits

Levy limits come in a variety of forms that also vary in strength. In states such as Kansas and Louisiana, the total property tax revenue cannot increase from the previous year following a reassessment. Some states allow a fixed percent increase following a reassessment. In many states, the total property tax revenue is bounded by annual inflation, population growth, or personal income (which averages out to be around 1%). Some states do not allow any revenue growth except that from new construction. Finally, some states simply prescribe a fixed percent increase every year. Usually, a number of options are laid out but the most restrictive one ("the lesser of") takes effect. In these cases, the highest ranking among the different options is recorded for that state. The ordinal ranking for the restrictiveness of levy limits is as follows, with higher number being more restrictive:

5: No revenue increase from previous year revenue
4: Bounded by annual inflation or population growth or personal income
3: No revenue increase from previous year revenue except that from new growth (e.g. Colorado)

2: Fixed share (e.g. Alaska: max. $1500 per resident)

If the levy limit takes the form of a fixed percent increase, the magnitude is ranked as follows:

5: 1% or less

4: 2-4%

3: 5-7%

2: 8-10%

1: Greater than 10%

For fixed percent increases, if the percentage is based on the maximum allowable levy in the previous year rather than the actual levy, -1 is taken from the score (unless the score is 1, which is the minimum rank). For example, the state of Arizona permits an increase of 2% over the maximum allowable levy in the previous year. Instead of 4, it will receive a score of 3. Some states also have less stringent rollback provisions (than that represented by the index of 5) and require rates to be adjusted after reassessments so that the increase in revenue is capped by a percent increase. These cases are treated the same as the cases of "fixed percent increase". For example, "when countywide reassessment [in Arkansas] results in 10% or more increase in property value, rates are adjusted so no taxing unit receives an amount of more than 10% greater than the previous year's revenue" (Lincoln Institute, Tax Limits, 2013). Arkansas then gets a score of 2 for the magnitude of the levy limit.

3. Assessment limits

The ranking for the magnitude of assessment limits is as follows:

5: bounded by inflation or population growth

5: 0-1%

4: 2-4%

3: 5-7%

2: 8-10%

1: greater than 10%

2: fixed share

0: non-binding or optional

An example of "fixed share" is the Gallagher amendment in Colorado, which requires that "the residential assessment rate be adjusted whenever property is revalued. In general, the rate must decline to keep the residential share at 45% of the statewide assessed value. The adjustment ensures that the rate of change to the state's total assessed value of residential property remains essentially the same as it is for nonresidential property." An example of a 0 score is (other than due to the lack of assessment limit) is in Connecticut where municipalities have the option to phase in assessment changes over a period of not more than 5 years. An example of a 5 score is the proposition 13 in California, which rolled back assessed value of all property to 1975-76 value and allows full cash value to increase with inflation (CPI) up to 2% a year[5].

4. General revenue and expenditure limits

Since these limits are not specific to the property tax, they are very similar to the TELs state governments impose on themselves. The three authors mentioned in the beginning of this report have developed ranking schemes for the magnitude of state-level TELs. Building on their work[6], the ranking for local general revenue and expenditure limits are as follows, with higher number being more restrictive:

4: No increase in tax allowed

Example(s): Colorado (revenue),

3: Inflation, population change, personal income, enrollment (schools), and/or cost-of-living adjustment[7]

Examples(s): Arizona (expenditure), California (revenue and expenditure), Colorado (expenditure), Iowa (school district expenditure), New Jersey (expenditure, lesser of cost-of-living adjustment or 2.5%), Wisconsin (school district revenue),

2: Fixed percent increase

Example(s): Nebraska (expenditure, 2.5%)

1: Unspecified

Example(s): Kansas (limit applied to school district general fund has undergone many changes over the years)

OVERALL RANKING

(see appendix at the end of this document)

Scoring

The appended database disaggregates all content and indices by government types (county, municipality, and school districts). Each type of government in every state is given an ordinal "TEL score" for each type of TEL in place. In the appended spreadsheet, these scores are

---

[5] If the 2% upper bound is used, California would receive a sub-index of 4. It perhaps makes more sense to assign a 4 to inflation and/or population growth bounds.

[6] Some of their categories, such as "share of total revenue/expenditure", are not listed here because there are no cases of them.

[7] Both Poulson and Deller actually rank inflation and population change as more restrictive than personal income and cost-of-living.

denoted **sum1**, **sum2**, **sum3**, **sum4**, **sum5**, and **sum6** for overall rate limit, specific rate limit, levy limit, assessment limit, general revenue limit, and general expenditure limit, respectively. If no limit is in place, the score is 0. The TEL score is the simple sum of three sub-indices for magnitude, exclusions, and override provisions. If more than one TEL is in place, there will be correspondingly more than one TEL score. Each type of government is also given an ordinal "design score" that represents the stringency of the combination of TELs (see next section). If there is a full disclosure provision, +1 will be added. The sum of all TEL scores, the design score, and +1 for full disclosure if it exists is the measure of the overall restrictiveness of state-imposed limitations on revenue and spending for a local government.

I have also included two examples of weighted scores. **Weighted score 1** gives extra weight to the design. This is based on literature that highlights the importance of the structure of TELs. **Weighted score 2** gives less weight to assessment increase limits and more weight to general revenue limits and general expenditure limits. This is based on literature that emphasizes the restrictiveness of general revenue and expenditure limits. Assessment increase limits are not usually restrictive if they stand alone because re-assessments do not occur very frequently.

REFERENCES

Amiel, Lindsay, Steven C. Deller, and Judith I. Stallmann. 2009. The construction of a tax and expenditure limitation index for the US. Staff paper no. 536. Univeristy of Wisconsin-Madison, Department of Agricultural and Applied Economics.

Deller, Steven and Judith I. Stallmann. 2007. Tax and expenditure limitations and economic growth. Marquette Law Review 90, 497-554.

Deller, Steven, Craig Maher, Lindsay Amiel, and Judith I. Stallmann. 2013. The restrictiveness of state tax and expenditure limitations and state debt. Public Finance and Management 13 (1), 1-25.

Fino, Susan P. 2003. A Cure Worse than the Disease? Taxation and Finance Provisions in State Constitutions. Rutgers Law Journal 34, 959.

Kioko, Sharon M. 2010. The impact of property tax limits on local government borrowing. Presented at the States as Facilitators or Obstructionists of Local Governments Conference.

Kioko, Sharon M. and Christine R. Martell. 2012. Impact of state-level tax and expenditure limits (TELs) on government revenues and aid to local governments. Public Finance Review 40 (6), 736-766.

Maher, Craig S. and Steven C. Deller. 2010. Measuring the impact of TELs on municipal fiscal conditions. Paper prepared for States as Facilitators or Obstructionists of Local Governments Conference, Feb. 25-27, 2010.

McGuire, Therese J. and Kim S. Rueben. 2006. The Colorado Revenue Limit: The Economic Effects of TABOR. State Tax Notes 40 (6): 459–73.

Mullins, Daniel R. and Cox, Kimberly A. 1995. Tax and expenditure limits on local governments: an information report. Advisory Commission on Intergovernmental Relations.

Mullins, Daniel R., and Philip G. Joyce. 1996. Tax and Expenditure Limitations and State and Local Fiscal Structure: An Empirical Assessment. Public Budgeting & Finance 16 (1): 75–101. doi:10.1111/1540-5850.01061.

Mullins, Daniel R. 2004. Tax and expenditure limitations and the fiscal response of local government: asymmetric intra-local fiscal effects. Public Budgeting and Finance (Winter 2004), 111-147.

Mullins, Daniel R. and Bruce A. Wallin. 2004. Tax and Expenditure Limitations: Introduction and Overview.

Poulson, Barry. 2005. Grading the states' tax and expenditure limits. Americans for Prosperity Foundation Report.

Significant Features of the Property Tax. http://www.lincolninst.edu/subcenters/significant-features-property-tax/Report_Tax_Limits.aspx. Lincoln Institute of Land Policy and George Washington Institute of Public Policy. (Tax Limits; accessed: 8/1/2015 4:13:13 PM)
\
Stallman, Judith I. and Steven Deller. 2011. State tax and expenditure limitations, business climate, and economic performance. Public Budgeting and Finance (Winter 2011).

Resnick, Phyllis. 2004. Fiscal cap style TELs in the States: an inventory and evaluation. Center for Tax Policy Taxpayer Report.

Shadbegian, Ronald J. 1998. "Do Tax and Expenditure Limitations Affect Local Government Budgets? Evidence from Panel Data." Public Finance Review 26 (2): 118–36.

Wallin, Bruce, and Jeffrey Zabel. 2011. Property Tax Limitations and Local Fiscal Conditions: The Impact of Proposition 2 1/2 in Massachusetts. Regional Science and Urban Economics 41 (4): 382–93.

Overall Unweighted Ranking (from most to least restrictive; states that tied scores are ordered alphabetically)

	COUNTY		MUNICIPALITY		SCHOOL DISTRICT	
	RANK	INDEX	RANK	INDEX	RANK	INDEX
1	Colorado	33.5	Colorado	33.5	Colorado	33.5
2	California	29.5	California	29.5	Oregon	33.5
3	Arizona	27	Michigan	29.5	California	29.5
4	Idaho	26.5	New Mexico	27.5	New Mexico	29
5	New Mexico	26	Arizona	27	Iowa	24.5
6	West Virginia	25.5	Idaho	25.5	Michigan	24.5
7	Arkansas	25	Arkansas	25	Arizona	24
8	Michigan	24.5	West Virginia	24.5	Illinois	23
9	Oregon	24	Oregon	24	West Virginia	23
10	Washington	22.5	Washington	23.5	Arkansas	21
11	Illinois	22	Illinois	22.5	Nevada	20.5
12	Utah	21	Texas	20.5	New Jersey	20.5
13	Florida	19.5	Utah	20	New York	20.5
14	Delaware	19	New York	19.5	Florida	19.5
15	Texas	19	Florida	19	Pennsylvania	19
16	Kentucky	18	Kentucky	17.5	Texas	18.5
17	Nebraska	17.5	Montana	16.5	Kentucky	17
18	Montana	16.5	Nevada	16.5	Nebraska	16.5
19	New Jersey	16.5	New Jersey	16.5	Utah	16
20	New York	16.5	Alabama	16	Louisiana	15.5
21	Alabama	16	Alaska*	16	Washington	15.5
22	Iowa	16	Nebraska	16	Alabama	15
23	Ohio	16	Ohio	16	Idaho	14.5
24	North Dakota	15.5	Iowa	15	Ohio	14.5
25	Louisiana	15	Missouri	15	Oklahoma	14
26	Pennsylvania	15	North Dakota	15	Wisconsin	14
27	Missouri	14.5	Pennsylvania	15	Missouri	13.5
28	Oklahoma	14	Louisiana	14.5	South Carolina	13.5
29	South Carolina	13.5	Maine	14.5	Delaware	12
30	South Dakota	13	Oklahoma	14	Minnesota	12
31	Virginia	12.5	South Carolina	13.5	Indiana	11.5
32	Indiana	11.5	Massachusetts	13	Montana	11
33	Minnesota	10.5	South Dakota	12.5	North Dakota	11
34	Nevada	10.5	Indiana	11.5	Kansas	10.5
35	Wisconsin	9	Rhode Island	10	Mississippi	8
36	Wyoming	8	Wyoming	9.5	Wyoming	8
37	Maine	7	Wisconsin	9	Georgia	7.5
38	Maryland	7	Virginia	8.5	Maine	7
39	Kansas	6.5	Maryland	7	Maryland	7
40	North Carolina	5.5	Kansas	6.5	South Dakota	6
41	Mississippi	2.5	North Carolina	5.5	Hawaii	1
42	Georgia	1	Mississippi	2.5	Tennessee	1
43	Hawaii	1	Delaware	1	Virginia	1
44	Tennessee	1	Georgia	1	Alaska	0
45	Alaska*	0	Hawaii	1	Connecticut	0
46	Connecticut	0	Minnesota	1	Massachusetts	0
47	Massachusetts	0	Tennessee	1	New Hampshire	0
48	New Hampshire	0	Connecticut	0	North Carolina	0
49	Rhode Island	0	New Hampshire	0	Rhode Island	0
50	Vermont	0	Vermont	0	Vermont	0