

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2005**

Tier Three Less Developed Areas	Tier Two Moderately Developed Areas	Tier One Developed Areas
1. Jefferson	29. Yazoo	56. Grenada
2. Holmes	30. Tishomingo	57. Alcorn
3. Claiborne	31. Tunica	58. Leake
4. Quitman	32. Humphreys	59. Newton
5. Issaquena	33. Bolivar	60. Union
6. Benton	34. Washington	61. Simpson
7. Wilkinson	35. Copiah	62. Tate
8. Panola	36. Jasper	63. Lauderdale
9. Noxubee	37. Prentiss	64. Lincoln
10. Tallahatchie	38. Leflore	65. Pontotoc
11. Sharkey	39. Montgomery	66. Itawamba
12. Choctaw	40. George	67. Lee
13. Sunflower	41. Amite	68. Smith
14. Jefferson Davis	42. Attala	69. Oktibbeha
15. Franklin	43. Coahoma	70. Jackson
16. Webster	44. Stone	71. Warren
17. Perry	45. Carroll	72. Neshoba
18. Kemper	46. Tippah	73. Hancock
19. Greene	47. Lowndes	74. Harrison
20. Chickasaw	48. Calhoun	75. Forrest
21. Marshall	49. Pike	76. Lafayette
22. Walthall	50. Adams	77. Hinds
23. Clarke	51. Lawrence	78. Lamar
24. Wayne	52. Covington	79. Jones
25. Monroe	53. Marion	80. Desoto
26. Clay	54. Scott	81. Madison
27. Yalobusha	55. Pearl River	82. Rankin
28. Winston		

December 13, 2004

This county ranking, using the combination of the highest unemployment rate and the lowest per capita income for the most recent thirty-six (36) month period, is being provided to conform with the requirement of §57-73-21 of the Mississippi Code of 1972, as amended.