

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

2002

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

December 28, 2001

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.