

3rd Grade – My Community is Nebraska – Lesson 1

Grade 3	<p>Theme: Taxes Pay for Public Goods and Services (Economics) Lesson Title: Taxes Benefit My Community Literacy Strategies: Graphic Organizer- Two Column list, Read Aloud, Think Aloud</p>
Objectives / Learning Targets	I can determine the benefits of public goods and services by evaluating a read aloud, two column list, and daily schedule.
Background Information	Goods are things you can use or consume. Services are actions provided to you by someone else. Federal, state and local governments collect taxes from income, sales, and property to pay for many goods and services for all Nebraskans.
Materials & Resources	<p><u>Taxes, Taxes! Where the Money Goes</u> by Nancy Loewen or https://www.youtube.com/watch?v=abx8-pWNfP4 Paper www.econedlink.org</p>
Content Standards/ Indicators	<p>Social Studies: SS.3.2.10 Students will understand what goods and services local governments provide. SS.3.2.10.a Identify goods and services funded through local taxes. ELA: LA 4.1.5 Students will build and use conversational, academic, and content-specific grade-level vocabulary LA 4.1.6.i Construct and/or answer literal, inferential and critical questions and support answers with specific evidence from the text or additional sources. LA 4.1.6.l Build background knowledge and activate prior knowledge to identify text-to-self, text-to-text, and text-to-world connections before, during, and after reading.</p>
Procedures & Routines	<p>Anticipatory Set: Visit econedlink to review goods and services with a quick drag and drop game of goods and services for the four seasons.</p>
Gradual Release of Instruction	<p>Modeled: Review the learning target and ask students to summarize what they will be learning using Timed-Pair-Share. Clarify any misunderstanding and answer any questions. Write the word "TAXES" in the center of a circle. Make three lines for types of taxes collected by our local government. Ask students to think about what they already know or have heard about taxes. Explain that our government collects taxes in various ways. The three ways we will focus on will be income tax, sales tax, and property tax. The government collects the money and pays for certain goods and services that will benefit the people of the community. These goods and services meet the needs of the community. They are called "Public Goods and Services" because they are consumed by the public or community.</p> <p>Shared: Pose the following question: Think about the goods and services that everyone in the community would benefit from. These are called public goods and services. What goods and services are public goods and services? Distribute paper as students are thinking. Instruct students to make a two column chart. The heading of the first column will be Public Goods and the second column heading will be Public Services. Have students brainstorm a list of goods and services they think are public. Put students in groups of 3-4 and have them take turns passing the paper and pencil, each writing a</p>

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public good or service.

Examples:

Public Goods	Public Services
School books	Snow plowing
Maps of Nebraska	Street lights and stop lights
Buses	Tour of the capitol ☺
Police cars	Bus to school
	Police protection

Guided: Read aloud Taxes, Taxes!: Where the Money Goes by Nancy Loewen or show the read aloud <https://www.youtube.com/watch?v=abx8-pWNfP4> from You Tube (active link) As you read, allow student pairs to put stars next to the goods and services they identified on their two-column brainstorm lists. Use think-aloud strategies as you read. When finished reading aloud, allow students to revise and add to their brainstorm lists. Lead a discussion about the costs and benefits of public goods and services.

Shared: Instruct students to think about a typical day in their life. Students work in pairs to construct a typical daily schedule. When finished, the pair should underline all events where public goods and services are consumed. Pairs of students then share with others by comparing their answers with another pair, and then teaming up to create additional solutions.

Independent: Instruct students to think about the public goods and services they have listed on their two-column lists and their typical day schedule. Students write a response to the following questions: 1. How do public goods and services benefit you and your community? 2. How are public goods and services paid for?

Summary

Revisit the learning target. Ask students to evaluate their own learning. Have they achieved the target? Do they need additional information? Instruct students to summarize the learning target and their individual learning taking 30 seconds each with a partner to share their responses.