

Why are Taxes Important?

Taxes and the Community Services They Provide

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Grade Level	2nd Grade	**Time Frame**	2-3 class period(s)
Subject	Social Studies	**Duration**	100 minutes

Essential Question

How are taxes and community services connected?

Summary

In this lesson, students discover what tax dollars are used for and evaluate which tax-funded community services they feel are important. These services include libraries, police and fire departments, roads, water/sanitation services, and schools.

Snapshot

Engage

Students compare and contrast two pictures of playgrounds, one well-maintained and one not.

Explore

Students rotate through community services stations and explain what they believe the community gains from each service.

Explain

Students use a modified Claim, Evidence, Reasoning (CER) strategy to make a connection between taxes and services by providing three evidence statements supporting their claim that taxes are needed for the community service they've chosen.

Extend

Students work with an Elbow Partner to argue for the importance of one of the services they believe should be funded with tax dollars.

Evaluate

Students complete an Exit Ticket to answer the question "How are taxes and community services connected?".

Standards

Oklahoma Academic Standards (Grade 2)

2.4.3: Describe the connection between taxes and community services, including schools, sanitation and water, fire and police protection, parks and recreation, libraries,and roads.

Attachments

- Claim and Evidence Notes Sheet.docx
- Community Stations-Combined.pdf
- Exit Ticket.docx
- Fire Department Station.docx
- Libraries Station.docx
- Police Department Station.docx
- Schools Station.docx
- Transportation and Roads Station.docx
- Water and Sanitation Station.docx
- Why are Taxes Important Teacher Slides.pptx

Materials

- Butcher paper
- One copy each of the six community services posters: Schools, Fire Department, Police Station, Libraries, Roads, and Sanitation and Water
- Copies of the "Why are Taxes Needed for Community Services?" Claim, Evidence, Reasoning (CER) strategy sheets
- Copies of the "Why are Taxes Important to Towns?" Exit Tickets, printed and cut in half
- "Why are Taxes Important?" teacher slides

Engage

Prep Note

Before the lesson, print one copy each of the attached community stations documents and post them in different locations around the room along with a blank piece of butcher paper for students to write on. Also, prepare the exit tickets by printing and cutting into half sheets. You will need one ticket per student.

To begin the lesson, show slide 3. The slide shows two pictures of playgrounds. One playground is well-maintained, while the other is not.. The slide shows two pictures of playgrounds. One playground is well-maintained, while the other is not.

Lead the class through an I Notice, I Wonder activity to compare and contrast the playgrounds. Draw a T-Chart on the board. Label the left side of the T-Chart “I Notice” and the right side “I Wonder”. Ask the students, “What do you notice about the two pictures?”. Write the students’ answers on the chart. Then ask the class, “What do you wonder about the two pictures?” and write these answers on the chart.. The slide shows two pictures of playgrounds. One playground is well-maintained, while the other is not.

Next, ask the class, “Which playground would you like to play on?”. Lead a whole-class discussion about the money needed to maintain the parks.

Explore

Break students into six groups to complete a station activity. Students will rotate through the following six stations: Libraries, Police Departments, Fire Departments, Department of Transportation/Roads, Water and Sanitation, and Schools. At each station, students will use a modified version of the Chain Notes strategy to write on the butcher paper what they believe the community gains from the service.

After the students have visited each station, post the butcher paper around the room. Students will then complete a Gallery Walk to view what their classmates have written on each piece of butcher paper.

Explain

Show slide 4, which includes a picture of a receipt. Tell the students, "I went to the store and bought a banana. It was only .39 cents but I had to pay .41 cents. I looked on my receipt and it said the extra money that I paid was for sales tax. Why are taxes needed for community services?"

Pass out a copy of the Claim and Evidence Notes Sheet to each student. Students will use a modified version of a Claim, Evidence, Reasoning (CER) strategy to make a claim stating why taxes are needed for community services and support their claim with three evidence statements. Students can refer to the butcher paper posters from the Explore phase to find more ideas for evidence to support their claim.

Extend

Show slide 5. Ask students to pretend that your class is a township. The town's name can your last name plus "-ville." For example, Mr. Allen's class is Allenville. Feel free to customize the slide with your own town name.

Explain that the township has collected tax funds for the year. Now, the town must decide which services to provide for the following year.

Using the Elbow Partner strategy, have students form pairs with someone sitting nearby. Each pair will choose one of the services from the stations and provide an argument as to why that service is important for the town to fund.

After giving pairs a few minutes to discuss, call on some of the pairs to present their arguments for why their township should continue to fund the service they chose.

Evaluate

Pass out an Exit Ticket half sheet to each student. Ask the students to answer the guiding question, “Why are taxes important to your town?”

Resources

- K20 Center. (n.d.). Bell ringers and exit tickets. Strategies. Retrieved from https://learn.k20center.ou.edu/strategy/d9908066f654727934df7bf4f505d6f2
- K20 Center. (n.d.). Chain Notes. Strategies. Retrieved from https://learn.k20center.ou.edu/strategy/35a5bccee1c44ebf071d3692000084a0
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- K20 Center. (n.d.). Elbow partners. Strategies. Retrieved from https://learn.k20center.ou.edu/strategy/ccc07ea2d6099763c2dbc9d05b00c4b4
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