



My Community is Utah - 3rd Grade

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

Objectives: I can understand taxes and public goods.

Background Information:

Goods are things you can use or consume. **Services** are actions provided to you by someone else. The federal government, the State of Utah, and local Utah municipalities collect taxes from **income, sales, and property** to pay for goods and services that benefit all residents.

Materials & Resources:

- Taxes, Taxes! Where the Money Goes by Nancy Loewen (or [YouTube read-aloud](#))
- Paper and pencils
- Educational resources from [EconEdLink](#)

Content Standards (Utah Core Standards):

- **SS Standard 3.3.6 - YOUR RIGHTS AND RESPONSIBILITIES AS A COMMUNITY MEMBER:** Discuss why governments collect taxes and how they decide how to use them.
 - **Financial Literacy Concept:** Money decisions affect the community. Understand taxes and public goods.
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Procedures & Routines:

Anticipatory Set:

Visit EconEdLink to review the difference between goods and services with a quick interactive game.



Modeled Instruction:

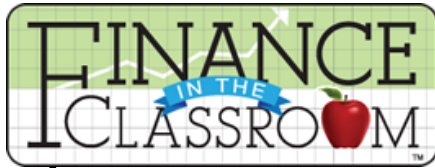
1. **Review the Target:** Ask students to summarize what they will be learning using a Timed-Pair-Share.
2. **The "Taxes" Circle:** Write "TAXES" in the center of a circle on the board. Create three lines branching out for the types of taxes: **Income, Sales, and Property.**
3. **Define Public Goods:** Explain that the government collects this money to pay for "Public Goods and Services" because they are used by the whole community to meet their needs.

Shared & Guided Practice:

Brainstorming Utah Public Goods: Instruct students to create a two-column chart on their paper labeled **Public Goods** and **Public Services**. In groups of 3–4, have students pass the paper to brainstorm examples relevant to Utah.

Public Goods	Public Services
School books	Snow plowing (essential for Utah winters)
Maps of Utah	Street lights and stop lights
Public buses (e.g., UTA)	Tour of the Utah State Capitol
Police cars	Police and Fire protection

Guided Read Aloud: Read Taxes, Taxes! Where the Money Goes. While reading, have students put stars next to the items on their list that are mentioned in the book. Lead a discussion on the costs and benefits of these services to Utah families.



Application & Independent Work

Daily Schedule Activity:

1. Pairs of students construct a "Typical Day in the Life of a Utah Student."
2. **Underline** every event where a public good or service is used (e.g., riding a bus to school, playing at a city park, using a library book).

Independent Writing:

Students write a response to the following:

1. How do public goods and services benefit you and your Utah community?
 2. How are public goods and services paid for?
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Summary

Revisit the learning target. Have students evaluate if they have achieved the goal. End with a 30-second partner share where students summarize what they learned about how taxes help Utah function.



- **Family Connection:** Send home a mini “Savings Jar” template for students to color and use at home.
- **Reading Connection:** Read *“Those Shoes”* by Maribeth Boelts or *“The Berenstain Bears’ Trouble with Money”* and discuss what the characters saved for.
- **Digital Extension:** Use a drawing app or digital journal to type and illustrate their opinion piece.