Town Resident Role Cards

Group 1: Damon Corporation You own a house worth about \$200,000. You have three school-age children. You are an employee at the Damon Corpora- tion, a multimillion dollar company in town. Company profits have been slightly decreas- ing over the past few years.	Group 2: Hiking Club You are a college student in town, and you rent an apartment on campus. You have two school-age siblings. You are an avid member of the town's hiking club, which meets several times a month to hike the various trails in town.			
Group 1: Damon Corporation You own a house worth about \$700,000. You have no children. You are an executive at the Damon Corpora- tion, a multimillion dollar company in town. Company profits have been slightly decreas- ing over the past few years.	Group 2: Hiking Club You own a house worth about \$100,000. You have two school-age children. You are an avid member of the town's hiking club, which meets several times a month to hike the various trails in town.			
Group 1: Damon Corporation	Group 2: Hiking Club			
You rent an apartment in town. You have one school-age child. You are an employee at the Damon Corpora- tion, a multimillion dollar company in town. Company profits have been slightly decreas- ing over the past few years.	You own a house worth about \$500,000. You have no children. You are an avid member of the town's hiking club, which meets several times a month to hike the various trails in town.			

Group 3: Neighborhood Association You own a house worth about \$95,000. You have three adult children. You are on the board of your neighborhood association, a volunteer organization that looks out for the neighborhood's best interests.	Group 4: Senior Citizens You are a senior citizen, and you rent an apartment in a retirement community in town. You have three school-age grandchildren who live in town. You are on a fixed income and must stick to a tight budget to make ends meet.		
Group 3: Neighborhood Association You own a house worth about \$120,000. You have no children. You are on the board of your neighborhood association, a volunteer organization that looks out for the neighborhood's best interests.	Group 4: Senior Citizens You are a senior citizen and live rent-free with your daughter and her family. You have eight school-age grandchildren who live in town. You are on a fixed income and must stick to a tight budget to make ends meet.		
Group 3: Neighborhood Association You own a house worth about \$80,000. You have two school-age grandchildren. You are on the board of your neighborhood association, a volunteer organization that looks out for the neighborhood's best interests.	Group 4: Senior Citizens You own a house worth about \$200,000. You have no children or grandchildren. You are on a fixed income and must stick to a tight budget to make ends meet.		
Group 3: Neighborhood Association You own a house worth about \$130,000. You have five school-age children. You are on the board of your neighborhood association, a volunteer organization that looks out for the neighborhood's best interests.	Group 4: Senior Citizens You are a senior citizen, and you rent an apartment in a retirement community in town. You have two adult children and no grandchildren. You are on a fixed income and must stick to a tight budget to make ends meet.		

Group 5: Chamber of Commerce You rent an apartment in town. You have two school-age children. You are the director of your town's chamber of commerce, an organization that works to promote the interests of businesses in the town.	Group 6: Residential Building Trade Association You own a house worth about \$210,000. You have two school-age children. You are a carpenter and a member of the Residential Building Trade Association, a local association that looks out for the interests of tradespeople. You do most of your work in residential neighborhoods.
Group 5: Chamber of Commerce You own a house worth about \$405,000. You have two adult children. You own a small business and are a member of your town's chamber of commerce, an organization that works to promote the interests of small businesses in the town.	Group 6: Residential Building Trade Association You own a house worth about \$370,000. You have no children. You are an electrician and a member of the Residential Building Trade Association, a local association that looks out for the interests of tradespeople. You do most of your work in residential neighborhoods.
Group 5: Chamber of Commerce You own a house worth about \$175,000. You have no children. You own a small business and are a member of your town's chamber of commerce, an organization that works to promote the interests of small businesses in the town.	Group 6: Residential Building Trade Association You rent an apartment in town. You have two school-age grandchildren. You are a contractor and a member of the Residential Building Trade Association, a local association that looks out for the interests of tradespeople. You do most of your work in residential neighborhoods.
Group 5: Chamber of Commerce You rent a house in town. You have one school-age grandchild. You own a small business and are a member of your town's chamber of commerce, an organization that works to promote the interests of small businesses in the town.	Group 6: Residential Building Trade Association You rent a condominium in town. You have one adult child. You are a plumber and a member of the Residential Building Trade Association, a local association that looks out for the interests of tradespeople. You do most of your work in residential neighborhoods.

Group 7: Hope Foundation	Group 8: Recreation Center			
You own a house worth about \$150,000. You have three school-age children. You are director of the Hope Foundation, an organization that helps the underprivileged in town by providing such services as shelter, job training, and financial assistance.	You are a high school senior and live with your parents. Their house is worth about \$310,000. You have two younger siblings. You work after school at a restaurant. On Saturdays, you coach basketball at the local public recreation center.			
Group 7: Hope Foundation	Group 8: Recreation Center			
You own a house worth about \$400,000. You have two adult children. You volunteer at the Hope Foundation, an organization that helps the underprivileged in town by providing such services as shelter, job training, and financial assistance.	You are a student at a local community college and rent an apartment with some of your friends. You have one school-age sibling. You have a part-time job at the mall. On Saturdays, you volunteer at the local public recreation center.			
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Group 7: Hope Foundation	Group 8: Recreation Center			
Group 7: Hope Foundation You own a house worth about \$90,000. You have one school-age child. You work at the Hope Foundation, an organi- zation that helps the underprivileged in town by providing such services as shelter, job training, and financial assistance.	Group 8: Recreation Center You are a high school senior and live with your parents. Their house is worth about \$160,000. You have no younger siblings. You play several sports. You also volunteer as a youth coach at the local public recreation center.			
Group 7: Hope Foundation You own a house worth about \$90,000. You have one school-age child. You work at the Hope Foundation, an organi- zation that helps the underprivileged in town by providing such services as shelter, job training, and financial assistance. Group 7: Hope Foundation	Group 8: Recreation Center You are a high school senior and live with your parents. Their house is worth about \$160,000. You have no younger siblings. You play several sports. You also volunteer as a youth coach at the local public recreation center. Group 8: Recreation Center			

Tax Proposals

Your town has a budget deficit of \$5 million. Each of the following four tax proposals is projected to raise the required funds in one year. The mayor has invited you to attend a town meeting to discuss which proposal the town council should adopt.

Tax Proposal A: Charge a User Fee for Public Facilities	Tax Proposal B: Levy a Corporate Income Tax		
Starting in January, the town would charge an entrance fee of \$4 per individual for all public facilities. These facilities include pub- lic parks, pools, skating rinks, libraries, and recreation centers. Yearly passes of \$250 per family for unlimited use of all facilities would also be available.	 Starting in January, all businesses would be required to pay an annual income tax based on the profits earned within town limits. The tax schedule would be as follows: Businesses with profits up to \$500,000: 2% of profits Businesses with profits greater than \$500,000: 4% of profits 		
	Sample Annual Taxes		
	ProfitTax\$100,000\$2,000\$500,000\$10,000\$3,000,000\$120,000		
Tax Proposal C: Implement a Town Sales Tax	Tax Proposal D: Raise the Residential Property Tax		
Starting in January, the town would add a tax of 2 cents per dollar on all goods purchased in the town. This would be in addition to any state sales tax	Starting in January, the town would raise the annual residential property tax from 2% to 3%.		
	Sample Annual Increases		
	Value of Payment House Increase \$50,000 \$500 \$100,000 \$1,000 \$500,000 \$5,000		

Evaluating the Tax Proposals

Use this table to record information about the four tax proposals.

	Tax Base Income, property, good, or service	Tax Structure Proportional, progressive, or regressive	Reasons the Proposal Would Help or Hurt Your Group	Ranking Most favorable (1) to least favorable (4)	Residents/Groups that Support the Proposal
Proposal A User fee					
Proposal B Corporate income tax					
Proposal C Sales tax					
Proposal D Property tax					